# CITY OF BLOOMINGTON TOWNSHIP

## NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, August 26, 2019
PLACE: Bloomington City Hall
TIME: 5:45 pm

AGENDA

I. Call to Order: Tari Renner, Trustee

II. Pledge of Allegiance to the Flag

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

IV. “Consent Agenda”

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

A. Approval of Minutes of the July 22, 2019 Board Meeting, as submitted by Leslie Yocum, Town Clerk. (Recommend that the Minutes of the July 22, 2019 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 2019 accounts. (Recommend that the Audits be approved as presented.)

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

V. 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 22, 2019; 5:30 P.M.

The Board of Trustees for the Town of the City of Bloomington met in the Council Chambers of the City Hall Building at 5:30 p.m. on July 22, 2019. 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: Jamie Mathy, Donna Boelen, Mboka Mwilambwe, Julie Emig, Joni Painter, Jennifer Carrillo, Scott Black, Jeff Crabill, Kim Bray, and Tari Renner.

Elected official present: Deborah L. Skillrud, Supervisor.

Elected official absent: Steve Scudder, Assessor.

Staff present: Leslie Yocum, Township Clerk.

Approval of Minutes of the June 24, 2019 Board Meeting, as submitted by Leslie Yocum, Township Clerk.

Motion by Trustee Mwilambwe, seconded by Trustee Painter that the Minutes of June 24, 2019 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 2019 accounts as presented.

Motion by Trustee Mwilambwe, 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 Mathy, Boelen, Mwilambwe, Emig, Painter, Carrillo, Black, Crabill, Bray, and Renner.

Nays: None.

Motion carried.

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

Motion by Trustee Mwilambwe, seconded by Trustee Painter that the Anticipated Expenditures be approved as presented.

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

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

Nays: None.

Motion carried.

Proclamation – Dr. Josh Johnson Appreciation Day.

Deborah Skillrud, Township Supervisor, addressed the Board. She welcomed Dr. Josh Johnson and his family. She noted Dr. Johnson's efforts in the community. The Proclamation was read and presented to Dr. Johnson. He and his family came forward to accept the Proclamation.

Mrs. Skillrud informed the Board of Steve Scudder's, Assessor, absence. He had prepared a monthly report and was available to the Board via email. As Supervisor, the Township had experienced an increase in General and Emergency Assistance. All applications have been addressed. The Second Quarter GA/EA Report was included in this month's packet. Board questions were welcomed.

Trustee Renner opened the meeting to receive Public Comment. The following people came forward to address the Board: Emily Nathan and Betty Middleton.

Motion by Trustee Carrillo, seconded by Trustee Bray to adjourn. Time: 5:46 p.m.

Motion carried (viva voce).

________________________________________

Leslie Yocum
Township Clerk

# STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS
COUNTY OF McLEAN)

Town of the City of Bloomington

## OFFICE OF THE TOWN SUPERVISOR--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 2019**, 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 **26th day of August 2019.**

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

Notary Public

This **26th day of August 2019**.

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 **$694,615.91** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **$38,041.11** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$1,292,996.10** 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: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

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

Town Clerk

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

**Month of: JULY 2019**

| | | | |
|---|---|---|---|
| **Public Funds at Commencement** | | | |
| Cash: Prairie State Bank & Trust (53) Checking Balance | | $ 51,042 | |
| Investments: Illinois Fund (as of 06/30/2019) | | $ 663,179 | |
| Investments: Prairie State Bank & Trust (64) | | $ 1,392,701 | |
| | Public Funds at Commencement | | $ 2,106,922 |
| **Public Funds Received This Month** | | | |
| Interest: Prairie State Bank (53) | | $ 30 | |
| Interest: Prairie State Bank (64) | | $ 295 | |
| Interest: Illinois Funds (1085) | | $ 1,393 | |
| Other Income - Retiree Insurance | | $ 1,339 | |
| Personal Property Replacement Tax | | $ 21,017 | |
| | Public Funds Received This Month | | $ 24,074 |
| | Public Funds Available | | $ 2,130,996 |
| **Public Funds Expended This Month** | | | $ 105,343 |
| | **TOTAL Public Funds at Month End** | | **$ 2,025,653** |
| **Public Funds at Month End** | | | |
| Cash: Prairie State Bank & Trust (53) Checking Balance | | $ 38,041 | |
| Investments: Illinois Fund (as of 07/31/2019) | | $ 694,616 | |
| Investments: Prairie State Bank & Trust (64) | | $ 1,292,996 | |
| | **TOTAL Public Funds at Month End** | | **$ 2,025,653** |

| | | | | |
|---|---|---|---|---|
| **Checking Account Activity** | | | | |
| Prairie State Bank & Trust (53) Balance at Commencement | | | $ 51,042 | |
| Deposits | Interest: Prairie State Bank & Trust (53) | $ 30 | | |
| | Other Income - Retiree Insurance | $ 1,339 | | |
| | Transfer from Prairie State Bank & Trust Reserve (64) | $ 100,000 | | |
| | Total Deposits for Month | | $ 101,369 | |
| | Total Funds Available | | | $ 152,411 |
| Checks Written | | | | |
| | Assessor's Office Expenses | $ 4,764 | | |
| | Community Agency Funding | $ 319 | | |
| | Compensation & Benefits | $ 96,682 | | |
| | Services & Expenses | $ 1,814 | | |
| | Supervisor's Office Expenses | $ 1,764 | | |
| | PPRT Transfer to Cemetery Fund | $ 6,472 | | |
| | PPRT Transfer to General Assistance Fund | $ 2,555 | | |
| | Total Checks Written | | $ 114,370 | |
| | Total Checks Written | | | $ 114,370 |
| | **Prairie State Bank & Trust (53) Balance at Month End** | | | **$ 38,041** |

| | | | |
|---|---|---|---|
| **Prairie State Bank & Trust (53) Reconciliation at Month End** | | | |
| Balance per Bank Statement | | $ 60,418 | |
| Plus Outstanding Deposits | | $ 12,127 | |
| Less Outstanding Checks | | $ (34,504) | |
| | **Checkbook Balance per Reconciliation** | | **$ 38,041** |

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

Statement of Receipts and Disbursements

| | | Jul-19 |
|---|---|---|
| **Revenue** | | |
| 7000 Interest | $ 1,718 | |
| 7400 Other Income | $ 1,339 | |
| 7600 Personal Property Replacement Tax | $ 21,017 | |
| Total Revenue | | $ 24,074 |
| Total Income | | **$ 24,074** |
| **Expense** | | |
| Assessor's Office | | |
| 9151 Auto Expense | $ 33 | |
| 9161 Telephone | $ 280 | |
| 9171 Utilities | $ 407 | |
| 9201 Office Supplies | $ 403 | |
| 9251 Education/Meetings/Conferences | $ 597 | |
| 9271 Appraisal Services | $ 1,421 | |
| 9291 Janitorial | $ 150 | |
| 9301 Computer Services | $ 1,473 | |
| Total Assessor's Office | | $ 4,764 |
| Community Agency Funding | | |
| 1025 GA Workfare Development/Client Services | $ 319 | |
| Total Community Agency Funding | | $ 319 |
| Compensation (Salaries) & Benefits | | |
| 7011 TWP Supervisor | $ 7,833 | |
| 7021 TWP Assessor | $ 8,000 | |
| 7031 Town Clerk | $ 200 | |
| 7051 General Assistance Staff | $ 28,223 | |
| 7061 Deputy Assessors | $ 29,020 | |
| 7081 IMRF/Employer | $ 6,815 | |
| 7091 FICA (SS/MC)/Employer | $ 5,161 | |
| 7101 Group Medical/Employer | $ 11,430 | |
| Total Compensation (Salaries) & Benefits | | $ 96,682 |
| Services & Expenses | | |
| 1030 Legal Expense | $ 1,463 | |
| 1038 Other Expenditures | $ (246) | |
| 1040 Building Maintenance | $ 334 | |
| 1042 Janitorial Services & Supplies | $ 263 | |
| Total Services & Expenses | | $ 1,814 |
| Supervisor's Office | | |
| 8121 Janitorial | $ 188 | |
| 8131 Utilities | $ 610 | |
| 8141 Telephones | $ 361 | |
| 8151 Car Expense | $ 211 | |
| 8161 Education/Conference/Meetings | $ 55 | |
| 8181 Equipment Repair/Rental | $ 243 | |
| 8221 Computer/Contract Services | $ 98 | |
| Total Supervisor's Office | | $ 1,764 |
| Total Expense | | **$ 105,343** |
| **Net Income** | | **$ (81,269)** |

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

Year to Date Budget Comparison

| | | Jul-19 | | Budget | | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| Revenue | | | | | | | |
| 7000 Interest | $ | 6,240 | $ | 9,000 | $ | (2,760) | 69.3% |
| 7400 Other Income | $ | 5,655 | $ | 33,880 | $ | (28,225) | 16.7% |
| 7450 Township Litigation Income | $ | - | $ | 25 | $ | (25) | 0.0% |
| 7600 Personal Property Replacement Tax | $ | 85,865 | $ | 75,000 | $ | 10,865 | 114.5% |
| 7800 Tax Levy | $ | 848,974 | $ | 1,645,000 | $ | (796,026) | 51.6% |
| Total Revenue | $ | 946,734 | $ | 1,762,905 | $ | (816,171) | 53.7% |
| Total Income | $ | 946,734 | $ | 1,762,905 | $ | (816,171) | 53.7% |
| Expense | | | | | | | |
| Assessor's Office | | | | | | | |
| 9141 Rent/Debt Service | $ | - | $ | 21,544 | $ | (21,544) | 0.0% |
| 9151 Auto Expense | $ | 362 | $ | 3,000 | $ | (2,638) | 12.1% |
| 9161 Telephone | $ | 1,099 | $ | 3,000 | $ | (1,901) | 36.6% |
| 9171 Utilities | $ | 1,065 | $ | 5,800 | $ | (4,735) | 18.4% |
| 9191 Postage | $ | - | $ | 300 | $ | (300) | 0.0% |
| 9201 Office Supplies | $ | 575 | $ | 2,000 | $ | (1,425) | 28.8% |
| 9211 Publications & Printing | $ | - | $ | 500 | $ | (500) | 0.0% |
| 9231 Equipment | $ | - | $ | 6,000 | $ | (6,000) | 0.0% |
| 9241 Equipment Repair/Rental | $ | - | $ | 1,500 | $ | (1,500) | 0.0% |
| 9251 Education/Meetings/Conferences | $ | 5,318 | $ | 9,000 | $ | (3,682) | 59.1% |
| 9261 Replatting & Remapping | $ | - | $ | 9,000 | $ | (9,000) | 0.0% |
| 9271 Appraisal Services | $ | 2,107 | $ | 34,000 | $ | (31,893) | 6.2% |
| 9291 Janitorial | $ | 600 | $ | 2,000 | $ | (1,400) | 30.0% |
| 9301 Computer Services | $ | 1,927 | $ | 20,000 | $ | (18,073) | 9.6% |
| 9311 Mapping/GIS Services | $ | - | $ | 30,000 | $ | (30,000) | 0.0% |
| 9312 Membership Dues/Assessor's Staff | $ | - | $ | 2,500 | $ | (2,500) | 0.0% |
| Total Assessor's Office | $ | 13,053 | $ | 150,144 | $ | (137,091) | 8.7% |
| Community Agency Funding | | | | | | | |
| 1023 Community Medical | $ | - | $ | 31,000 | $ | (31,000) | 0.0% |
| 1025 GA Workfare Development/Client Services | $ | 621 | $ | 19,400 | $ | (18,779) | 3.2% |
| 1026 Youth Services | $ | - | $ | 37,500 | $ | (37,500) | 0.0% |
| 1027 Senior Services | $ | - | $ | 68,500 | $ | (68,500) | 0.0% |
| Total Community Agency Funding | $ | 621 | $ | 156,400 | $ | (155,779) | 0.4% |
| 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 | $ | 580 | $ | 2,800 | $ | (2,220) | 20.7% |
| 7051 General Assistance Staff | $ | 112,891 | $ | 396,000 | $ | (283,109) | 28.5% |
| 7061 Deputy Assessors | $ | 115,330 | $ | 404,000 | $ | (288,670) | 28.5% |
| 7081 IMRF/Employer | $ | 27,261 | $ | 99,000 | $ | (71,739) | 27.5% |
| 7091 FICA (SS/MC)/Employer | $ | 20,629 | $ | 76,140 | $ | (55,511) | 27.1% |
| 7101 Group Medical/Employer | $ | 45,722 | $ | 177,000 | $ | (131,278) | 25.8% |
| 7111 State Unemployment/Employer | $ | 126 | $ | 1,400 | $ | (1,274) | 9.0% |
| Total Compensation & Benefits | $ | 386,672 | $ | 1,348,840 | $ | (962,168) | 28.7% |

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

Year to Date Budget Comparison (cont.)

| Services & Expenses | | Jul-19 | | Budget | | $ Over Budget | % of Budget |
|---|---|---|---|---|---|---|---|
| 1028 Membership Dues | $ | 1,690 | $ | 1,835 | $ | (145) | 92.1% |
| 1029 Auditing Expense | $ | - | $ | 7,500 | $ | (7,500) | 0.0% |
| 1030 Legal Expense | $ | 4,448 | $ | 10,000 | $ | (5,552) | 44.5% |
| 1034 Insurance | $ | 13,242 | $ | 13,000 | $ | 242 | 101.9% |
| 1035 Publishing | $ | - | $ | 1,500 | $ | (1,500) | 0.0% |
| 1038 Other Expenditures | $ | 360 | $ | 3,500 | $ | (3,140) | 10.3% |
| 1039 Debt Service - Principal & Interest | $ | - | $ | 100 | $ | (100) | 0.0% |
| 1040 Building Maintenance | $ | 2,115 | $ | 6,000 | $ | (3,885) | 35.2% |
| 1042 Janitorial Services & Supplies | $ | 1,050 | $ | 6,000 | $ | (4,950) | 17.5% |
| 1044 Building Repairs | $ | - | $ | 200,000 | $ | (200,000) | 0.0% |
| 1045 Special Projects | $ | 50 | $ | 50,000 | $ | (49,950) | 0.1% |
| Total Services & Expenses | $ | 22,955 | $ | 299,435 | $ | (276,480) | 7.7% |
| Supervisor's Office | | | | | | | |
| 8091 Postage | $ | 5 | $ | 1,500 | $ | (1,495) | 0.3% |
| 8101 Rent/Debt Service | $ | - | $ | 40,000 | $ | (40,000) | 0.0% |
| 8121 Janitorial | $ | 750 | $ | 2,500 | $ | (1,750) | 30.0% |
| 8131 Utilities | $ | 1,591 | $ | 9,500 | $ | (7,909) | 16.7% |
| 8141 Telephones | $ | 1,489 | $ | 4,000 | $ | (2,511) | 37.2% |
| 8151 Car Expense | $ | 1,035 | $ | 2,000 | $ | (965) | 51.7% |
| 8161 Education/Conference/Meetings | $ | 267 | $ | 2,000 | $ | (1,733) | 13.4% |
| 8171 Equipment | $ | - | $ | 5,000 | $ | (5,000) | 0.0% |
| 8181 Equipment Repair/Rental | $ | 970 | $ | 8,000 | $ | (7,030) | 12.1% |
| 8191 Office Supplies | $ | 950 | $ | 4,000 | $ | (3,050) | 23.7% |
| 8201 Printing | $ | - | $ | 500 | $ | (500) | 0.0% |
| 8211 Publications | $ | - | $ | 250 | $ | (250) | 0.0% |
| 8221 Computer/Contract Services | $ | 377 | $ | 16,900 | $ | (16,523) | 2.2% |
| 8241 Membership Dues | $ | 35 | $ | 450 | $ | (415) | 7.8% |
| Total Supervisor's Office | $ | 7,469 | $ | 96,600 | $ | (89,131) | 7.7% |
| Total Expense | $ | 430,769 | $ | 2,051,419 | $ | (1,620,650) | 21.0% |
| Net Income | $ | 515,965 | $ | (288,514) | $ | 804,479 | |

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

Checking Account Activity

| Date | Number | Name | Amount |
|---|---|---|---|
| 0502 · Prairie State Bank & Trust (53) | | | |
| 07/01/2019 | 8438VOID | Baez, Clare dba Rogue Carrots | 60.00 |
| 07/01/2019 | 8456 | Soaring Eagle Cleaning Services LLC | -600.00 |
| 07/02/2019 | 8457 | Direct Energy Business | -693.30 |
| 07/02/2019 | 8458 | Bowman, Danny | -1,421.00 |
| 07/02/2019 | 8459 | Maruna, Thomas O | -111.36 |
| 07/02/2019 | 8460 | Skillrud, D L | -99.18 |
| 07/02/2019 | 8461 | Baez, Clare dba Rogue Carrots | -60.00 |
| 07/03/2019 | Transfer | Prairie State Bank & Trust | 100,000.00 |
| 07/05/2019 | EFT | EFT-Valutec Card Solutions | -98.15 |
| 07/09/2019 | 8462 | Baez, Clare dba Rogue Carrots | -60.00 |
| 07/09/2019 | 8463 | NICOR Gas | -43.08 |
| 07/09/2019 | 8464 | Coldwell Banker, Honig-Bell | -45.00 |
| 07/09/2019 | 8465 | Verizon Wireless | -71.66 |
| 07/09/2019 | 8466 | City of Bloomington Finance Dept | -32.44 |
| 07/09/2019 | 8467 | Mescher Rinehart & Redlingshafer PC | -1,463.00 |
| 07/11/2019 | 8468 | Town of the City of Bloomington - CEM | -6,472.02 |
| 07/11/2019 | 8469 | Town of the City of Bloomington - GA | -2,554.93 |
| 07/15/2019 | EFT | TASC (Total Administrative Services Corp) | -3,302.00 |
| 07/15/2019 | 20190715 | EFT-Payroll | -23,673.34 |
| 07/15/2019 | 74536230 | EFT-Federal Tax Deposit | -8,700.92 |
| 07/15/2019 | 1920583776 | EFT-IL Tax Deposit | -1,518.10 |
| 07/15/2019 | EFT | Prairie State Bank & Trust | -90.00 |
| 07/16/2019 | 8470 | VISA (DLS) | -235.43 |
| 07/16/2019 | 8471 | Xerox Corporation | -39.60 |
| 07/16/2019 | 8472 | Creative Technical Services, Inc (C-Tech) | -150.00 |
| 07/16/2019 | 8473 | Quill Corporation | -403.39 |
| 07/16/2019 | 8474 | Hermes Service & Sales Inc | -297.00 |
| 07/16/2019 | 8475 | Huck's/WEX Bank | -65.42 |
| 07/17/2019 | 8476 | VISA (SRS) | -1,435.74 |
| 07/23/2019 | 8477VOID | VOID | 0.00 |
| 07/23/2019 | 8478 | City of Bloomington Water Dept | -280.21 |
| 07/23/2019 | 8479 | Xerox Financial Services | -202.92 |
| 07/23/2019 | 8480 | Baez, Clare dba Rogue Carrots | -61.58 |
| 07/30/2019 | 41630 | Town of the City of Bloomington - CEM | 10,788.52 |
| 07/30/2019 | 8481 | American Pest Control Inc | -37.00 |
| 07/30/2019 | 8482 | Frontier Communications | -640.97 |
| 07/30/2019 | 8483 | TOI Social Worker's Division | -40.00 |
| 07/30/2019 | 8484 | Sterrenberg, Maureen C | -302.50 |
| 07/31/2019 | 09984587770 | IMRF - Illinois Municipal Retirement Fund | 1,338.80 |
| 07/31/2019 | 8485 | Combs-Skinner, Marsha L | -250.00 |
| 07/31/2019 | 8486 | NCPERS Group Life Ins | -128.00 |
| 07/31/2019 | 8487 | City of Bloomington Health Insurance | -20,069.03 |
| 07/31/2019 | 20190731 | EFT-Payroll | -22,202.61 |
| 07/31/2019 | 01599355 | EFT-Federal Tax Deposit | -8,049.70 |
| 07/31/2019 | 1319544928 | EFT-IL Tax Deposit | -1,430.19 |
| 07/31/2019 | EFT | TASC (Total Administrative Services Corp) | -945.93 |
| 07/31/2019 | EFT | Prairie State Bank & Trust | -90.00 |
| 07/31/2019 | 43139 | EFT-IMRF | -16,751.53 |
| 07/31/2019 | Credit | Interest | 29.87 |
| | | Total | -13,001.04 |

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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 2019**, 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 **26th day of August 2019.**

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

Notary Public

This **26th day of August 2019.**

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 **$42,627.91** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$606,883.60** in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE FUND of said TOWN.

WARD 1: Jamie Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

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

Town Clerk

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## Town of the City of Bloomington--General Assistance Fund

**Month of: JULY 2019**

| | | | |
|---|---|---|---|
| **Public Funds at Commencement** | | | |
| Cash: Prairie State Bank & Trust (00) Checking Balance | | $ 19,103 | |
| Investments: Prairie State Bank & Trust (19) | | $ 656,745 | |
| Public Funds at Commencement | | | $ 675,848 |
| **Public Funds Received This Month** | | | |
| Interest: Prairie State Bank (00) | | $ 13 | |
| Interest: Prairie State Bank (19) | | $ 139 | |
| Personal Property Replacement Tax | | $ 2,555 | |
| Refunds & Recoveries | | $ 7,919 | |
| Public Funds Received This Month | | | $ 10,626 |
| Public Funds Available | | | $ 686,473 |
| **Public Funds Expended This Month** | | | $ 36,962 |
| **TOTAL Public Funds at Month End** | | | **$ 649,512** |
| **Public Funds at Month End** | | | |
| Cash: Prairie State Bank & Trust (00) Checking Balance | | $ 42,628 | |
| Investments: Prairie State Bank & Trust (19) | | $ 606,884 | |
| **TOTAL Public Funds at Month End** | | | **$ 649,512** |

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| | | | |
|---|---|---|---|
| **Checking Account Activity** | | | |
| Checkbook Balance at Commencement | | $ 19,103 | |
| Deposits: | | | |
| Interest: Prairie State Bank & Trust (00) | $ 13 | | |
| Personal Property Replacement Tax | $ 2,555 | | |
| Refunds & Recoveries | $ 7,919 | | |
| Transfer from Prairie State Bank & Trust Reserve (19) | $ 50,000 | | |
| Total Deposits for Month | | $ 60,487 | |
| Total Funds Available | | | $ 79,590 |
| Checks Written: General Assistance | | | $ 36,962 |
| **Checkbook Balance at Month End** | | | **$ 42,628** |
| **Prairie State Bank & Trust (00) Reconciliation at Month End** | | | |
| Balance per Bank Statement | | $ 55,722 | |
| Less Outstanding Checks | | $ (13,094) | |
| **Checkbook Balance per Reconciliation** | | | **$ 42,628** |

## Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

| | | | |
|---|---|---|---|
| | | | **Jul-19** |
| Revenue | | | |
| 7000 Interest | | $ 152 | |
| 7600 Personal Property Replacement Tax | | $ 2,555 | |
| 7700 Refunds & Recoveries | | $ 7,919 | |
| | Total Revenue | | $ 10,626 |
| | Total Income | | **$ 10,626** |
| Expense: CW | | | |
| 6011 Groceries/Personal Essentials | | $ 7,713 | |
| 6021 Rent | | $ 17,685 | |
| 6051 Utilities | | $ 3,035 | |
| 6071 Emergency Assistance | | $ 7,374 | |
| 6101 Transportation | | $ 419 | |
| 6121 Allowances | | $ 737 | |
| | Total CW | | $ 36,962 |
| | Total Expense | | **$ 36,962** |
| | Net Income | | **$ (26,336)** |

## Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

| Income | Jul-19 | Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Revenue | | | | |
| 7000 Interest | $ 551 | $ 2,000 | $ (1,450) | 27.5% |
| 7400 Other Income | $ - | $ 150 | $ (150) | 0.0% |
| 7600 Personal Property Replacement Tax | $ 10,438 | $ 17,000 | $ (6,562) | 61.4% |
| 7700 Refunds & Recoveries | $ 18,888 | $ 40,000 | $ (21,112) | 47.2% |
| 7800 Tax Levy | $ 103,206 | $ 200,000 | $ (96,794) | 51.6% |
| Total Revenue | $ 133,083 | $ 259,150 | $ (126,067) | 51.4% |
| Total Income | $ 133,083 | $ 259,150 | $ (126,067) | 51.4% |
| Expense | | | | |
| CW | | | | |
| 6011 Groceries/Personal Essentials | $ 30,185 | $ 90,000 | $ (59,815) | 33.5% |
| 6021 Rent | $ 60,307 | $ 200,000 | $ (139,693) | 30.2% |
| 6051 Utilities | $ 6,384 | $ 30,000 | $ (23,616) | 21.3% |
| 6061 Medical | $ - | $ 20,000 | $ (20,000) | 0.0% |
| 6071 Emergency Assistance | $ 21,354 | $ 70,000 | $ (48,646) | 30.5% |
| 6081 Hospital | $ - | $ 10,000 | $ (10,000) | 0.0% |
| 6091 Burial | $ - | $ 3,000 | $ (3,000) | 0.0% |
| 6101 Transportation | $ 1,066 | $ 30,000 | $ (28,934) | 3.6% |
| 6121 Allowances | $ 3,243 | $ 10,000 | $ (6,757) | 32.4% |
| Total CW Expense | $ 122,539 | $ 463,000 | $ (340,461) | 26.5% |
| Total Expense | $ 122,539 | $ 463,000 | $ (340,461) | 26.5% |
| Net Income | $ 10,544 | $ (203,850) | $ 214,394 | |

# Town of the City of Bloomington--General Assistance Fund

Checking Account Activity

| Date | Number | Name | Amount |
|---|---|---|---|
| 0501 · Prairie State Bank & Trust (00) | | | |
| 07/01/2019 | 34649VOID | BHA; Blmgtn Housing Authority (rent) | 1,322.00 |
| 07/02/2019 | Transfer | Prairie State Bank & Trust | 50,000.00 |
| 07/02/2019 | 34668 | Ameren Illinois | -516.11 |
| 07/02/2019 | 34669 | Fairmont LLC | -304.00 |
| 07/02/2019 | 34670 | Thrasher, Raymond E | -400.00 |
| 07/02/2019 | 34671 | Trujillo, Ledy | -265.00 |
| 07/02/2019 | 34672 | City of Bloomington Water Department | -147.55 |
| 07/02/2019 | 34673 | Allied Properties LLC | -304.00 |
| 07/02/2019 | 34674 | Bloomington Leased Housing Associates VI | -65.00 |
| 07/02/2019 | 34675 | Cardinal Ridge (was Southgate) | -304.00 |
| 07/02/2019 | 34676 | Gruber, Ronald C dba Gruber Rentals | -304.00 |
| 07/02/2019 | 34677 | Moore, J A dba Maple Grove Estates | -608.00 |
| 07/02/2019 | 34678 | BHA; Blmgtn Housing Authority (rent) | -1,274.50 |
| 07/02/2019 | 34679 | Housing Authority of McLean County IL | -47.50 |
| 07/02/2019 | 34680 | Grove Street Partnership %Apt Mart | -304.00 |
| 07/05/2019 | EFT | EFT-Kroger via Valutec | -7,408.66 |
| 07/09/2019 | 34681 | BHA; Blmgtn Housing Authority (laundry) | -140.00 |
| 07/09/2019 | 34682 | BHA; Blmgtn Housing Authority (rent) | -564.00 |
| 07/09/2019 | 34683 | Labyrinth Outreach Services to Women | -200.00 |
| 07/09/2019 | 34684 | Ameren Illinois | -520.12 |
| 07/09/2019 | 34685 | NICOR Gas | -151.12 |
| 07/09/2019 | 34686 | Shepard, Cynthia M dba Shakman Ent | -250.00 |
| 07/09/2019 | 34687 | City of Bloomington Water Department | -520.00 |
| 07/09/2019 | 34688 | Alberts, Maria D | -200.00 |
| 07/09/2019 | 34689 | Clothier Land Trust H-187 %Willow Creek | -440.53 |
| 07/09/2019 | 34690 | Downtowner Apts, The | -35.00 |
| 07/09/2019 | 34691 | Jones, Michael A %First Row LLC | -350.00 |
| 07/09/2019 | 34692 | M&M Real Estate Partnership LLC %ClassAct | -412.00 |
| 07/09/2019 | 34693 | Markert, Darin & Andrea | -304.00 |
| 07/09/2019 | 34694 | Moore Enterprises, Alexander Estates | -304.00 |
| 07/09/2019 | 34695 | No Limits Real Estate LLC | -304.00 |
| 07/09/2019 | 34696 | Pedcor Homes Corp dba Fox Hill Apts | -58.00 |
| 07/09/2019 | 34697 | SRIM LLC %Redbird Property Mgmt Inc | -304.00 |
| 07/09/2019 | 34698 | Econ-O-Wash Cleaners/Wilson & Wilson Ent | -75.00 |
| 07/09/2019 | 34699 | GMTK Management | -304.00 |
| 07/09/2019 | 34700 | Kerrigan, Annabelle | -239.00 |
| 07/09/2019 | 34701 | Powell, M & Kudrys, M dba RTPF Investment | -500.00 |
| 07/09/2019 | 34702 | Steffen, Allen %Young America Realty | -304.00 |
| 07/11/2019 | 8469 | EFT-Personal Property Replacement Tax | 2,554.93 |
| 07/16/2019 | 34703 | VISA ...0684 | -164.00 |
| 07/16/2019 | 34704 | Jessen, Chad & Micha dba Red Rock Prop | -304.00 |
| 07/16/2019 | 34705 | Labyrinth Outreach Services to Women | -200.00 |
| 07/16/2019 | 34706 | Ameren Illinois | -426.48 |
| 07/16/2019 | 34707 | City of Bloomington Water Department | -101.54 |
| 07/16/2019 | 34708 | Moore, Marcia K | -200.00 |
| 07/16/2019 | 34709 | No Limits Real Estate LLC | -304.00 |
| 07/16/2019 | 34710 | Sila, Charles & Nadine %AB Rentals | -736.00 |
| 07/16/2019 | 34711 | Mayor's Manor LTD Partnership (laundry) | -25.00 |
| 07/16/2019 | 34712 | Bloomington Portfolio LLC %PLS | -736.00 |
| 07/16/2019 | 34713 | Miller Trust, Annetta O dba Miller Prop | -217.00 |
| 07/16/2019 | 34714 | Calandra, Jeffrey dba C&M Property Group | -304.00 |
| 07/16/2019 | 34715 | Bloomington Leased Housing Associates VI | -85.00 |
| 07/16/2019 | 34716 | Housing Authority of McLean County IL | -47.50 |
| 07/16/2019 | 34717 | NICOR Gas | -50.00 |
| 07/16/2019 | 34718 | Progressive Universal Insurance Company | -59.49 |
| 07/16/2019 | 34719 | Huck's/WEX Bank | -195.13 |
| 07/23/2019 | AB9176105 | Treasurer, State of IL, SSI Reimbursement | 1,855.00 |
| 07/23/2019 | AB9176106 | Treasurer, State of IL, SSI Reimbursement | 4,583.00 |

# Town of the City of Bloomington--General Assistance Fund

Checking Account Activity (continued)

| Date | Number | Name | Amount |
|---|---|---|---|
| 07/23/2019 | AB9199321 | Treasurer, State of IL, SSI Reimbursement | 1,481.00 |
| 07/23/2019 | 34720 | Joyner, Roderick L | -304.00 |
| 07/23/2019 | 34721 | Bloomington Portfolio LLC %PLS | -696.00 |
| 07/23/2019 | 34722 | Challis LLC %First Site Ltd | -412.00 |
| 07/23/2019 | 34723 | Coker, Joan & Ronald I | -230.00 |
| 07/23/2019 | 34724 | RV Horizons Inc dba Bloomington GW MHPLLC | -304.00 |
| 07/23/2019 | 34725 | Montgomery, Justin M | -304.00 |
| 07/23/2019 | 34726 | Clothier Land Trust H-187 %Willow Creek | -250.00 |
| 07/23/2019 | 34727VOID | Apartment Investors XVI LP %RCS | 0.00 |
| 07/23/2019 | 34728 | Ameren Illinois | -187.11 |
| 07/23/2019 | 34729 | Madison Mutual Insurance Company | -29.02 |
| 07/23/2019 | 34730 | City of Bloomington Water Department | -104.00 |
| 07/23/2019 | 34731 | Arcadia B LLC | -304.00 |
| 07/23/2019 | 34732 | Cardinal Ridge (was Southgate) | -304.00 |
| 07/23/2019 | 34733 | Lakewood B LLC dba Lakewood Terrace Apts | -520.00 |
| 07/23/2019 | 34734 | Virtuoso LLC %AB Rentals | -304.00 |
| 07/23/2019 | 34735 | Moore Living Trust dba Hilltop MHP | -99.67 |
| 07/23/2019 | 34736 | Reimann, Robert C & Marian L %AB Rentals | -133.50 |
| 07/23/2019 | 34737 | Ruiz, Oscar | -64.00 |
| 07/23/2019 | 34738 | Apartment Investors XVIII-2 LP %RCS | -304.00 |
| 07/23/2019 | 34739 | Apartment Investors XXII LP %RCS | -304.00 |
| 07/23/2019 | 34740 | Ameren Illinois | -56.36 |
| 07/23/2019 | 34741 | Bloomington Portfolio LLC %PLS | -304.00 |
| 07/23/2019 | 34742 | MIMG LII Arbors at Eastland LLC | -412.00 |
| 07/23/2019 | 34743 | Shepard, Cynthia M dba Shakman Ent | -250.00 |
| 07/24/2019 | 34744 | City of Bloomington Water Department | -327.93 |
| 07/30/2019 | 34745 | BHA; Blmgtn Housing Authority (laundry) | -165.00 |
| 07/30/2019 | 34746 | BHA; Blmgtn Housing Authority (rent) | -866.50 |
| 07/30/2019 | 34747 | Mission Mart | -277.70 |
| 07/30/2019 | 34748 | Mayor's Manor LTD Partnership (laundry) | -25.00 |
| 07/30/2019 | 34749 | Mayor's Manor LTD Partnership (rent) | -91.00 |
| 07/30/2019 | 34750 | Home Sweet Home Ministries, Inc | -200.00 |
| 07/30/2019 | 34751 | Williams, Danarion T %Kimberly Williams | -304.00 |
| 07/30/2019 | 34752 | DML Real Estate LLC | -412.00 |
| 07/30/2019 | 34753 | Ameren Illinois | -1,073.34 |
| 07/30/2019 | 34754 | City of Bloomington Water Department | -935.65 |
| 07/30/2019 | 34755 | Corn Belt Energy Corporation | -85.73 |
| 07/30/2019 | 34756 | Trujillo, Ledy | -265.00 |
| 07/30/2019 | 34757 | Cortez, Kyle Thomas | -150.00 |
| 07/30/2019 | 34758 | Gruber, Ronald C dba Gruber Rentals | -200.00 |
| 07/30/2019 | 34759 | Pelhank, Wayne A dba Heartland Apt Mgmt | -100.00 |
| 07/30/2019 | 34760 | Downtowner Apts, The | -35.00 |
| 07/30/2019 | 34761 | Fairmont LLC | -304.00 |
| 07/30/2019 | 34762 | Sutton, Kyle D | -304.00 |
| 07/30/2019 | 34763 | Bloomington Leased Housing Associates VI | -65.00 |
| 07/30/2019 | 34764 | Empire Townhomes LLC %Heartland Apt Mgmt | -304.00 |
| 07/30/2019 | 34765 | Grove Street Partnership %Apt Mart | -304.00 |
| 07/30/2019 | 34766 | Kahwaji, Laura dba Milokah InvestmentsLLC | -224.00 |
| 07/30/2019 | 34767 | Moore, J Sales %Maple Grove Estates | -608.00 |
| 07/30/2019 | 34768 | No Limits Real Estate LLC | -304.00 |
| 07/30/2019 | 34769 | Virtuoso LLC %AB Rentals | -255.00 |
| 07/30/2019 | 34770 | Jones, Michael A dba J&W Properties | -558.00 |
| 07/30/2019 | 34771 | Dotson, Bernard & Rearn M | -170.00 |
| 07/30/2019 | 34772 | Allied Properties LLC | -304.00 |
| 07/31/2019 | Credit | Interest | 13.06 |
| | | | 23,525.25 |

## 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 2019**, 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 **12th day of August 2019**.

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

Notary Public

This **12th day of August 2019**.

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 **$69,141.29** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, **$265,654.67** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$171,772.44** at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:
Joseph B Gibson

Secretary/Treasurer for Cemetery Board:
Brad A Williams

Cemetery Board Vice President:
Garrett Thalgott

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

This **26th day of August 2019**.

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

WARD 1: Jamie Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

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

Town Clerk

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## Town of the City of Bloomington--Cemetery Fund

**Month of: JULY 2019**

| | | | | | |
|---|---|---|---|---|---|
| **Funds at Commencement** | | | | | |
| Cash: Heartland Bank 7774 (Checking) | | | $ 76,190 | | |
| Cash: Heartland Bank 7782 (Reserve) | | | $ 340,593 | | |
| Trust Account: Heartland Bank 7114 (O/C Trust) | | | $ 158,739 | | |
| Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2019 | | | $ 203,139 | | |
| | | Funds at Commencement | | $ 778,661 | |
| **Public Funds Received This Month** | | | | | |
| Personal Property Replacement Tax | | | | $ 6,472 | |
| **Other Funds Received This Month** | | | | | |
| Opening/Closing Fees | | | $ 5,700 | | |
| Sale of Lots | | | $ 1,200 | | |
| Sale of Crypts | | | $ 3,075 | | |
| Sale of Niches | | | $ 2,612 | | |
| Interest: Reserve/Checking | | | $ 80 | | |
| Income from Trusts | | | $ 34 | | |
| Other Income | | | $ 180 | | |
| Inspection Fees | | | $ 150 | | |
| Heartland Bank Trust 3189 Activity | | | $ 1,556 | $ 14,587 | |
| | | Total Funds Received This Month | | $ 21,059 | |
| | | Total Funds Available | | $ 799,720 | |
| **Funds Expended This Month** | | | | $ 88,247 | |
| Change in Payroll Liabilities 07/31/2019 | | | | $ 1,765 | |
| | | **TOTAL Funds at Month End** | | **$ 709,707** | |
| **Funds at Month End** | | | | | |
| Cash: Heartland Bank 7774 (Checking) | | | $ 69,141 | | |
| Cash: Heartland Bank 7782 (Reserve) | | | $ 265,655 | | |
| Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust) | | | $ 171,772 | | |
| Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2019 | | | $ 203,139 | | |
| | | **TOTAL Funds at Month End** | | **$ 709,707** | |

| | | | | | |
|---|---|---|---|---|---|
| **Checking Account Activity** | | | | | |
| Checkbook Balance at Commencement | | | | | $ 76,190 |
| Deposits | Personal Property Replacement Tax | $ 6,472 | | | |
| | Opening/Closing Fees | $ 5,700 | | | |
| | Sale of Lots | $ 1,200 | | | |
| | Sale of Crypts | $ 3,075 | | | |
| | Sale of Niches | $ 2,612 | | | |
| | Other Income | $ 180 | | | |
| | Interest: Checking | $ 19 | | | |
| | Income from Trusts | $ 1,556 | | | |
| | Inspection Fees | $ 150 | | | |
| | Transfer (to)/from Reserve Acct 7782 | $ 75,000 | | | |
| | Prepaid O/C Deposits transferred **(to)/from** Acct 7114 | $ (13,000) | | | |
| | Total Deposits for Month | | $ 82,964 | | |
| | | | | Total Funds Available | $ 159,154 |
| Checks Written | | | | | |
| | Compensation & Benefits | $ 30,609 | | | |
| | Administrative Expenses | $ 3,380 | | | |
| | Cemetery Improvements, Maintenance & Repair | $ 5,066 | | | |
| | Cemetery Operations | $ 49,192 | | | |
| | Total Checks Written | | $ 88,247 | | |
| | Change in Payroll Liabilities 07/31/2019 | | $ 1,765 | | |
| | | | | Total Checks Written | $ 90,013 |
| | | | | **Checkbook Balance at Month End** | **$ 69,141** |
| **Bank Reconciliation at Month End** | | | | | |
| Balance per Bank Statement | | | $ 80,391 | | |
| Plus Outstanding Deposits | | | $ 48 | | |
| Less Outstanding Checks | | | $ (11,298) | | |
| | | | | **Checkbook Balance per Reconciliation** | **$ 69,141** |

## Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

| | | Jul-19 | |
|---|---|---|---|
| Revenue | | | |
| 41000 | Personal Property Replacement Tax | $ 6,472 | |
| 42000 | Opening/Closing Fee | $ 5,700 | |
| 42500 | Sale of Lots | $ 1,200 | |
| 43000 | Sale of Crypts | $ 3,075 | |
| 43100 | Sale of Niches | $ 2,612 | |
| 43500 | Interest: Reserve | $ 62 | |
| 43500 | Interest: Checking | $ 19 | |
| 49000 | Income from Trusts | $ 1,590 | |
| 49020 | Other Income & Special Events | $ 180 | |
| 49021 | Inspection Fees | $ 150 | |
| | Total Revenue | | $ 21,059 |
| | **Total Income** | | **$ 21,059** |
| Expense | | | |
| Compensation & Benefits | | | |
| 50101 | Wages: Administrative Staff | $ 4,022 | |
| 50102 | Wages: Cemetery Staff | $ 18,914 | |
| 50103 | Trustee Compensation | $ 167 | |
| 50201 | Payroll Taxes | $ 1,607 | |
| 50202 | IMRF | $ 2,177 | |
| 50204 | Employee Health Insurance | $ 3,686 | |
| 50205 | Direct Deposit Transmittal Fees | $ 37 | |
| | Total Compensation & Benefits | | $ 30,609 |
| Administrative Expenses | | | |
| 51500 | Contractual Services | $ 691 | |
| 52000 | Office Supplies | $ 330 | |
| 52500 | Utilities | $ 1,279 | |
| 55400 | Special Event Expenses | $ 425 | |
| 55450 | Other Admin Expenses | $ 655 | |
| | Total Administrative Expenses | | $ 3,380 |
| Cemetery Improvements, Maintenance & Repair | | | |
| 58000 | Mausoleum (including debt service) | $ 5,066 | |
| | Total Cemetery Improvements, Maintenance & Repair | | $ 5,066 |
| Cemetery Operations | | | |
| 55500 | Fuel, Oil and Equipment | $ 977 | |
| 56000 | Tree Removal/Monument Repair | $ 1,500 | |
| 56500 | Equipment Repairs | $ 974 | |
| 56600 | Cemetery Supplies & Maintenance | $ 591 | |
| 56800 | Disposal of Leaves/Branches | $ 200 | |
| 57000 | Office Building | $ 2,643 | |
| 57602 | Grounds Maintenance/Repair | $ 652 | |
| 57603 | Road, Fence, Lot, Drains | $ 37,711 | |
| 58100 | Grave Markers | $ 3,943 | |
| | Total Cemetery Operations | | $ 49,192 |
| | **Total Expense** | | **$ 88,247** |
| Net Income | | | **$ (67,188)** |

## Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

| Income | Jul-19 | Revised Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Revenue | | | | |
| 40100 Real Estate Tax Levy | $ 261,437 | $ 506,600 | $ (245,163) | 51.6% |
| 41000 Personal Property Replacement Tax | $ 26,442 | $ 30,000 | $ (3,558) | 88.1% |
| 42000 Opening/Closing Fee | $ 40,490 | $ 60,000 | $ (19,510) | 67.5% |
| 42100 Marker Commission | $ 9,170 | $ 8,000 | $ 1,170 | 114.6% |
| 42500 Sale of Lots | $ 18,862 | $ 70,000 | $ (51,138) | 26.9% |
| 43000 Sale of Crypts | $ 4,850 | $ 10,000 | $ (5,150) | 48.5% |
| 43100 Sale of Niches | $ 18,880 | $ 10,000 | $ 8,880 | 188.8% |
| 44700 Sale of Burial Supplies | $ - | $ 1,500 | $ (1,500) | 0.0% |
| 44800 Chapel Fee | $ - | $ 1,000 | $ (1,000) | 0.0% |
| 44850 Sale of Pet Cemetery Spaces | $ - | $ 1,000 | $ (1,000) | 0.0% |
| 42400 Sales - Other | $ 725 | $ 2,400 | $ (1,675) | 30.2% |
| 43500 Interest | $ 1,237 | $ 3,500 | $ (2,263) | 35.3% |
| 49000 Income from Trusts | $ 3,026 | $ 500 | $ 2,526 | 605.3% |
| 49020 Other Income & Special Events | $ 1,930 | $ 5,000 | $ (3,070) | 38.6% |
| 49021 Inspection Fees | $ 1,125 | $ 3,000 | $ (1,875) | 37.5% |
| Total Revenue | $ 388,174 | $ 712,500 | $ (324,326) | 54.5% |
| Total Income | $ 388,174 | $ 712,500 | $ (324,326) | 54.5% |
| | | | | |
| Expense | | | | |
| Compensation & Benefits | | | | |
| 50101 Wages: Administrative Staff | $ 33,949 | $ 104,000 | $ (70,051) | 32.6% |
| 50102 Wages: Cemetery Staff | $ 81,913 | $ 225,000 | $ (143,087) | 36.4% |
| 50103 Trustee Compensation | $ 917 | $ 3,000 | $ (2,083) | 30.6% |
| 50201 Payroll Taxes | $ 8,204 | $ 25,398 | $ (17,194) | 32.3% |
| 50202 IMRF | $ 11,367 | $ 32,900 | $ (21,533) | 34.5% |
| 50203 IDES - Unemployment Insurance | $ 3,209 | $ 20,000 | $ (16,791) | 16.0% |
| 50204 Employee Health Insurance | $ 17,612 | $ 70,000 | $ (52,388) | 25.2% |
| 50205/50206 Other Payroll Expenses | $ 137 | $ 1,000 | $ (864) | 13.7% |
| Total Compensation & Benefits | $ 157,307 | $ 481,298 | $ (323,991) | 32.7% |
| Administrative Expenses | | | | |
| 51100 Casualty Insurance | $ 20,711 | $ 20,317 | $ 394 | 101.9% |
| 51500 Contractual Services | $ 4,041 | $ 10,000 | $ (5,959) | 40.4% |
| 52000 Office Supplies | $ 817 | $ 4,000 | $ (3,183) | 20.4% |
| 52500 Utilities | $ 4,696 | $ 18,500 | $ (13,804) | 25.4% |
| 54000 Advertising | $ 104 | $ 2,000 | $ (1,896) | 5.2% |
| 54500 Dues/Seminars | $ - | $ 600 | $ (600) | 0.0% |
| 55500 Legal Expense | $ 285 | $ 3,000 | $ (2,715) | 9.5% |
| 55100 Audit Expense | $ - | $ 7,100 | $ (7,100) | 0.0% |
| 55200 Financial Administration | $ - | $ 12,200 | $ (12,200) | 0.0% |
| 55400 Special Event Expenses | $ 7,189 | $ 10,000 | $ (2,811) | 71.9% |
| 55450 Other Admin Expenses | $ 3,066 | $ 4,500 | $ (1,434) | 68.1% |
| 57900 Office Equipment | $ - | $ 3,000 | $ (3,000) | 0.0% |
| Total Administrative Expenses | $ 40,910 | $ 95,217 | $ (54,307) | 43.0% |
| Cemetery Improvements, Maintenance & Repairs | | | | |
| 57601 Flags & Flag Poles | $ 4,393 | $ 5,000 | $ (607) | 87.9% |
| 57800 Operating Equipment | $ 45,240 | $ 71,800 | $ (26,560) | 63.0% |
| 58000 Mausoleum (including debt service) | $ 20,264 | $ 62,000 | $ (41,736) | 32.7% |
| 58150 Real Estate for Parking Lot | $ - | $ 5,000 | $ (5,000) | 0.0% |
| 58300 Veterans Memorial | $ - | $ 43,000 | $ (43,000) | 0.0% |
| 58350 Dirt Shelter | $ - | $ 11,000 | $ (11,000) | 0.0% |
| 58400 Scattering Grounds/Ossuary | $ - | $ 4,000 | $ (4,000) | 0.0% |
| Total Cemetery Improvements, Maintenance & Repairs | $ 69,897 | $ 201,800 | $ (131,903) | 34.6% |

## Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

| | Jul-19 | Revised Budget | $ Over Budget | % of Budget |
|---|---|---|---|---|
| Cemetery Operations | | | | |
| 55500 Fuel, Oil & Equipment | $ 4,296 | $ 11,000 | $ (6,704) | 39.1% |
| 56000 Tree Removal/Monument Repair | $ 26,800 | $ 30,000 | $ (3,200) | 89.3% |
| 56500 Equipment Repairs | $ 1,932 | $ 4,000 | $ (2,068) | 48.3% |
| 56600 Cemetery Supplies & Maintenance | $ 1,397 | $ 5,000 | $ (3,603) | 27.9% |
| 56700 Rental Equipment & Leasing | $ - | $ 1,000 | $ (1,000) | 0.0% |
| 56800 Removal of Leaves/Branches | $ 790 | $ 7,000 | $ (6,210) | 11.3% |
| 56900 Abandoned Lot Reclamation | $ - | $ 5,000 | $ (5,000) | 0.0% |
| 57000 Office Repairs & Maintenance | $ 24,280 | $ 3,000 | $ 21,280 | 809.3% |
| 57602 Grounds Maintenance/Repairs | $ 2,319 | $ 16,000 | $ (13,681) | 14.5% |
| 57603 Road, Fence, Lot, Drains | $ 38,379 | $ 40,000 | $ (1,621) | 95.9% |
| 57700 Equipment Building | $ - | $ 1,000 | $ (1,000) | 0.0% |
| 58100 Grave Markers | $ 8,705 | $ 9,000 | $ (295) | 96.7% |
| 59900 Other Cemetery Expenses | $ 7,556 | $ 10,500 | $ (2,944) | 72.0% |
| Total Cemetery Operations | $ 116,453 | $ 142,500 | $ (26,047) | 81.7% |
| Total Expense | $ 384,567 | $ 920,815 | $ (536,248) | 41.8% |
| Net Income | $ 3,608 | $ (208,315) | $ 211,923 | |

## Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

| Date | Number | Name | Amount |
|---|---|---|---|
| 10500 Heartland (7774) | | | |
| 07/01/2019 | Deposit | HBT - Heartland Bank & Trust | 62.42 |
| 07/02/2019 | Deposit | HBT - Heartland Bank & Trust | 495.62 |
| 07/02/2019 | 41606 | COMCAST Business | -223.32 |
| 07/02/2019 | 41607 | Ameren Illinois | -298.36 |
| 07/02/2019 | 41608 | AT&T Mobility | -186.46 |
| 07/03/2019 | Deposit | HBT - Heartland Bank & Trust | 9.50 |
| 07/03/2019 | Deposit | HBT - Heartland Bank & Trust | 410.00 |
| 07/05/2019 | Deposit | HBT - Heartland Bank & Trust | 14.32 |
| 07/09/2019 | 41609 | Heartland Bank & Trust - mausoleum | -5,066.00 |
| 07/09/2019 | 41610 | McLean County Asphalt Co Inc | -37,711.10 |
| 07/09/2019 | 41611 | Evergreen FS Inc | -452.71 |
| 07/09/2019 | 41612 | ColdSpring Memorial Group | -1,387.80 |
| 07/09/2019 | 41613 | Don Owen Tire Service Inc | -284.00 |
| 07/09/2019 | 41614 | Growing Grounds | -74.73 |
| 07/09/2019 | 41615 | Midwest Equipment II | -633.93 |
| 07/09/2019 | 41616 | Morris Avenue Garage | -56.00 |
| 07/09/2019 | 41617 | Pontiac Granite Co Inc | -2,175.00 |
| 07/09/2019 | 41618 | RP Lumber Company Inc | -75.88 |
| 07/09/2019 | 41619 | Thoennes, Rick dba TNT Tree Service | -1,500.00 |
| 07/09/2019 | 41620 | Triple H Company | -379.90 |
| 07/09/2019 | 41621 | VISA BMCU...1484 | -1,816.12 |
| 07/09/2019 | 41622 | Dave Capodice Excavating Inc | -777.67 |
| 07/11/2019 | 0711191588 | Transfer | 75,000.00 |
| 07/11/2019 | Deposit | HBT - Heartland Bank & Trust | 48.25 |
| 07/11/2019 | 0711191601 | Kratky, John & Lolita | 600.00 |
| 07/11/2019 | 0711191613 | Sims, Nathaniel & Carol % ISU CreditUnion | -1,000.00 |
| 07/11/2019 | 0711191624 | Cole, Floyd & Catherine | -1,700.00 |
| 07/11/2019 | 0711191634 | Saruwatari, Charmaine | -400.00 |
| 07/11/2019 | 0711191640 | Peterson, Don & Sharon | -1,000.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/11/2019 | 0711191657 | Robson, Jennifer & Daniel Evans | -500.00 |
| 07/12/2019 | Deposit | HBT - Heartland Bank & Trust | 8,167.83 |
| 07/15/2019 | Deposit | HBT - Heartland Bank & Trust | 486.25 |
| 07/15/2019 | 20190715 | Payroll Direct Deposit | -7,828.98 |
| 07/15/2019 | 30104243 | EFTPS - IRS | -2,229.18 |
| 07/15/2019 | 41623 | TX Child Support SDU | -85.00 |
| 07/15/2019 | 41624 | IL State Disbursement Unit | -144.30 |
| 07/17/2019 | 41625 | Romine, Todd dba Todd Romine Construction | -690.77 |
| 07/18/2019 | Deposit | HBT - Heartland Bank & Trust | 320.00 |
| 07/23/2019 | Deposit | HBT - Heartland Bank & Trust | 3,675.00 |
| 07/23/2019 | Deposit | HBT - Heartland Bank & Trust | 2,357.97 |
| 07/23/2019 | 41626 | City of Bloomington Water Dept | -450.19 |
| 07/23/2019 | 41627 | Evergreen FS Inc | -524.69 |
| 07/23/2019 | 41628 | Collins Roofing Inc | -2,643.00 |
| 07/23/2019 | 41629 | NICOR Gas | -120.97 |
| 07/26/2019 | Deposit | HBT - Heartland Bank & Trust | 600.00 |
| 07/30/2019 | Deposit | HBT - Heartland Bank & Trust | 48.10 |

## Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

| Date | Number | Name | | Amount |
|---|---|---|---|---|
| 10500 Heartland (7774) | | | | |
| 07/30/2019 | Deposit | HBT - Heartland Bank & Trust | | 4,092.00 |
| 07/30/2019 | 41630 | City of Bloomington TWP - Reimburse | | -10,788.52 |
| 07/31/2019 | Deposit | HBT - Heartland Bank & Trust | | 48.25 |
| 07/31/2019 | 20190731 | Payroll Direct Deposit | | -7,779.68 |
| 07/31/2019 | 64053978 | EFTPS - IRS | | -2,251.26 |
| 07/31/2019 | 1519760480 | IL Dept of Revenue | | -894.13 |
| 07/31/2019 | 41631 | IL State Disbursement Unit | | -288.65 |
| 07/31/2019 | 41632 | TX Child Support SDU | | -85.00 |
| 07/31/2019 | Credit | Interest | | 18.84 |
| | | | Total | -7,048.95 |

# CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

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

## OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND ACCOUNTS

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

Cemetery Manager

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Cemetery Board of Trustees. These amounts include billings that have been received from **July 9, 2019** **through** **August 12, 2019.**

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

Subscribed and sworn to before me this **12th day of August 2019.**

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

Notary Public

This **12th day of August 2019**.

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

Cemetery Board President:
Joseph B Gibson

Secretary/Treasurer for Cemetery Board:
Brad A Williams

Cemetery Board Vice President:
Garrett Thalgott

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

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**CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: August 12, 2019 Meeting**

| ACCT | VENDORS | DESCRIPTION | Date Due | Amount |
|---|---|---|---|---|
| 56600 | American Cemetery Supplies/VISA | Plot disc and bolts | 8/31/19 | $579.38 |
| 55400 | American Legion Sales/VISA | Casket Flag | 8/31/19 | $53.90 |
| 57602 | Bellas Landscaping | Hydro Seeding | 8/31/19 | $1,475.00 |
| 58100 | Cold Spring Memorial Group | Grave Markers | 8/31/19 | $858.50 |
| 55450 | Farm & Fleet/VISA | Uniforms | 8/31/19 | $189.92 |
| 55400 | Hansen, Terry | Senior Expo | 8/31/19 | $250.00 |
| 55400 | Hansen, Terry | AT&T Mobility; reimburse for phone upgrade (paid cash) | 8/31/19 | $126.59 |
| 56500 | Hendren's Sport Center/VISA | Polaris seat | 8/31/19 | $379.99 |
| 51500 | Henson Disposal | Dumpster | 8/31/19 | $339.20 |
| 55450 | Illinois Secretary of State | Notary Bond Application Fee | 8/31/19 | $10.00 |
| 56600 | Lowe's/VISA | stain | 8/31/19 | $17.52 |
| 57602 | Lowe's/VISA | rubber mulch | 8/31/19 | $27.76 |
| 57602 | Lowe's/VISA | flowers | 8/31/19 | $391.11 |
| 57602 | Menards/VISA | rubber mulch | 8/31/19 | $358.20 |
| 55450 | Mid-America Insurance | Notary Bond | 8/31/19 | $25.00 |
| 56500 | Midwest Equipment/VISA | filter | 8/31/19 | $49.90 |
| 56500 | Midwest Equipment/VISA | tire invoice | 8/31/19 | $67.14 |
| 56500 | Midwest Equipment/VISA | grommet | 8/31/19 | $10.30 |
| 42400 | Nichols, Gabrielle | cancelled contract for spaces and O/C fee | 8/31/19 | $980.00 |
| 52000 | Office Depot/VISA | Office Supplies | 8/31/19 | $165.86 |
| 58300 | Pontiac Granite | Vet Posts | 8/31/19 | $8,850.00 |
| 52000 | Ron Smith Printing Co/VISA | Business Cards | 8/31/19 | $90.00 |
| 56600 | RP Lumber Company Inc | paint supplies | 8/31/19 | $17.96 |
| 59900 | RP Lumber Company Inc/VISA | keys | 8/31/19 | $15.90 |
| 56600 | RP Lumber Company Inc/VISA | flags & mason line | 8/31/19 | $23.48 |
| 56000 | TNT Tree Service & Stump Removal | Tree Removal Service | 8/31/19 | $1,000.00 |
| 56600 | Tractor Supply Co/VISA | weed killer | 8/31/19 | $65.98 |
| 52000 | US Postmaster/VISA | Office Supplies: Postage | 8/31/19 | $110.00 |
| 56700 | Weaver's Rent-All/VISA | equipment rental | 8/31/19 | $132.00 |
| | | **SubTotal: VENDOR Payments** | | $16,660.59 |
| | | | | |
| | | **TOTAL: Requests for Payments** | | $16,660.59 |

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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 23, 2019, to August 26, 2019.**

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 **26th day of August 2019**.

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

Notary Public

This **26th day of August 2019**.

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

WARD 1: Jamie Mathy

WARD 6: Jenn Carrillo

WARD 2: Donna Boelen

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Jeff Crabill

WARD 4: Julie Emig

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

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

Town Clerk

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**GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"**

REQUEST FOR PAYMENT: **August 26, 2019** Meeting

| **Compensation (Salaries)** | | | Due | | Amount |
|---|---|---|---|---|---|
| 7011 | TWP Supervisor | D Skillrud | 08/31/19 | $ | 3,916.68 |
| 7011 | TWP Supervisor | D Skillrud | 09/15/19 | $ | 3,916.68 |
| 7021 | TWP Assessor | S Scudder | 08/31/19 | $ | 4,000.00 |
| 7021 | TWP Assessor | S Scudder | 09/15/19 | $ | 4,000.00 |
| 7041 | Town Trustee **07/22/2019** | Ward 1: J Mathy | 09/30/19 | $ | 20.00 |
| 7041 | Town Trustee **07/22/2019** | Ward 2: D Boelen | 09/30/19 | $ | 20.00 |
| 7041 | Town Trustee **07/22/2019** | Ward 3: M Mwilambwe | 09/30/19 | $ | 20.00 |
| 7041 | Town Trustee **07/22/2019** | Ward 4: J Emig | 09/30/19 | $ | 20.00 |
| 7041 | Town Trustee **07/22/2019** | Ward 5: J Painter | 09/30/19 | $ | 20.00 |
| 7041 | Town Trustee **07/22/2019** | Ward 6: J Carrillo | 09/30/19 | $ | 20.00 |
| 7041 | Town Trustee **07/22/2019** | Ward 7: S Black | 09/30/19 | $ | 20.00 |
| 7041 | Town Trustee **07/22/2019** | Ward 8: J Crabill | 09/30/19 | $ | 20.00 |
| 7041 | Town Trustee **07/22/2019** | Ward 9: K Bray | 09/30/19 | $ | 20.00 |
| 7041 | Town Trustee **07/22/2019** | Mayor: T Renner | 09/30/19 | $ | 20.00 |
| | | | **Compensation (Salaries) TOTAL** | **$** | **16,033.36** |
| **Assessor's Claims** | | | | | |
| 9151 | Auto Expense | BMCU Visa/COB/WEX/Parkway/Others (Estimated) | 08/31/19 | $ | 150.00 |
| 9161 | Telephone | Frontier/Verizon North (Estimated) | 08/31/19 | $ | 300.00 |
| 9171 | Utilities | City of Bloomington Water Dept (Estimated) | 08/31/19 | $ | 150.00 |
| 9171 | Utilities | Ameren/Direct Energy Business (Estimated) | 08/31/19 | $ | 400.00 |
| 9171 | Utilities | NICOR Gas/Direct Energy Business (Estimated) | 08/31/19 | $ | 250.00 |
| 9291 | Janitorial | Soaring Eagle Cleaning Services LLC | 08/31/19 | $ | 150.00 |
| 9301 | Computer Services | BMCU Visa/COB/Verizon Wireless (Estimated) | 08/31/19 | $ | 150.00 |
| 9301 | Computer Services | BMCU Visa/Verizon Wireless (Estimated) | 08/31/19 | $ | 100.00 |
| | | | **Assessor's Claims TOTAL** | **$** | **1,650.00** |
| **Community Agency Funding** | | | | | |
| 1023 | Community Medical/Mental Health | YMCA | 08/31/19 | $ | 10,000.00 |
| 1023 | Community Medical/Transportation | Faith In Action | 08/31/19 | $ | 8,500.00 |
| 1023 | Community Medical | Community Health Care Clinic | 08/31/19 | $ | 12,500.00 |
| 1025 | GA Workfare Development/Client Services | BMCU VISA/Menard's/Lowe's/Walmart/Others | 08/31/19 | $ | 36.48 |
| 1025 | GA Workfare Development/Client Services | Prairie State Legal Services Inc | 08/31/19 | $ | 10,000.00 |
| 1026 | Youth Services | Baby Fold, The | 08/31/19 | $ | 10,000.00 |
| 1026 | Youth Services | Bloomington Day Care Center Inc | 08/31/19 | $ | 25,000.00 |
| 1027 | Senior Services | Normal Township ARC (Senior Center) | 08/31/19 | $ | 40,000.00 |
| 1027 | Senior Services | Peace Meal Senior Nutrition Program | 08/31/19 | $ | 20,000.00 |
| 1027 | Senior Services | Prairie State Legal Services Inc | 08/31/19 | $ | 8,500.00 |
| | | | **Community Agency Funding TOTAL** | **$** | **144,536.48** |
| **Services & Expenses** | | | | | |
| 1028 | Membership Dues | McLean County Elected Officials | 08/31/19 | $ | 75.00 |
| 1029 | Auditing Expense | Phillips & Associates, CPAs, PC | 08/31/19 | $ | 7,100.00 |
| 1040 | Building Maintenance | Hermes Sales & Service (Estimated) | 08/31/19 | $ | 405.00 |
| 1040 | Building Maintenance | American Pest Control | 08/31/19 | $ | 37.00 |
| 1042 | Janitorial Services & Supplies | BMCU Visa/Kaeb Sanitary Supply/Quill/Others (Estimated) | 08/31/19 | $ | 584.18 |
| 1042 | Janitorial Services & Supplies | Soaring Eagle Cleaning Services LLC | 08/31/19 | $ | 262.50 |
| | | | **Services & Expenses TOTAL** | **$** | **8,463.68** |
| **Supervisor's Claims** | | | | | |
| 8121 | Janitorial | Soaring Eagle Cleaning Services | 08/31/19 | $ | 187.50 |
| 8131 | Utilities | City of Bloomington Water Dept (Estimated) | 08/31/19 | $ | 466.35 |
| 8131 | Utilities | Ameren/Direct Energy Business (Estimated) | 08/31/19 | $ | 569.94 |
| 8131 | Utilities | NICOR Gas/Direct Energy Business (Estimated) | 08/31/19 | $ | 37.40 |
| 8141 | Telephones | Frontier/Verizon North (estimated) | 08/31/19 | $ | 360.63 |
| 8151 | Car Expense | T Maruna/others (Estimated) | 08/31/19 | $ | 120.64 |
| 8161 | Education/Conference/Meetings | BMCU VISA/GATI (General Assistance Training Institute) | 08/31/19 | $ | 40.00 |
| 8161 | Education/Conference/Meetings | BMCU VISA/Carl's Ice Cream/ Orange Leaf/Others (TWP Day 0 | 08/31/19 | $ | 400.00 |
| 8161 | Education/Conference/Meetings | BMCU VISA/D Skillrud/Others (Estimated) | 08/31/19 | $ | 119.00 |
| 8161 | Education/Conference/Meetings | BMCU VISA/McLean County Elected Officials (estimated) | 08/31/19 | $ | 12.00 |
| 8161 | Education/Conference/Meetings | BMCU VISA/McLeanCoChamberCommerce (estimated) | 08/31/19 | $ | 30.00 |
| 8181 | Equipment Repair/Rental | Xerox Financial Services | 08/31/19 | $ | 242.52 |
| 8191 | Office Supplies | BMCU Visa/Quill/Sam's Club/Office Depot/Others (Estimated) | 08/31/19 | $ | 17.98 |
| 8201 | Printing | BMCU VISA/B&B Awards/Copy Shop/Kinkos/Others (Estimated | 08/31/19 | $ | 39.17 |
| 8211 | Publications | Township Perspective | 08/31/19 | $ | 25.00 |
| 8221 | Computer/Contract Services | EFT-Valutec (Estimated) | 08/31/19 | $ | 77.00 |
| | | | **Supervisor's Claims TOTAL** | **$** | **2,745.13** |
| | | | **TOTAL Request for Payment** | **$** | **173,428.65** |

# Town of the City of Bloomington

## STATEMENT OF FUNDS

**Month of: JULY 2019**

| | | Cemetery Fund | General Town Fund | General Assistance | COMBINED FUNDS |
|---|---|---|---|---|---|
| **Fund Balances at Beginning of Month** | | $ 778,661 | $ 2,106,922 | $ 675,848 | $ 3,561,431 |
| **Revenues** | Interest | $ 80 | $ 1,718 | $ 152 | $ 1,950 |
| | Income from Trusts | $ 34 | | | $ 34 |
| | Other Income | $ 180 | $ 1,339 | | $ 1,519 |
| | Personal Property Replacement Tax | $ 6,472 | $ 21,017 | $ 2,555 | $ 30,044 |
| | Opening/Closing Fees | $ 5,700 | | | $ 5,700 |
| | Sales | $ 6,887 | | | $ 6,887 |
| | Inspection Fee | $ 150 | | | $ 150 |
| | Refunds and Recoveries | | | $ 7,919 | $ 7,919 |
| | Trust Activity | $ 1,556 | | | $ 1,556 |
| | Total Revenues | $ 21,059 | $ 24,074 | $ 10,626 | $ 55,758 |
| **Expenditures** | Administrative Expenses | $ 3,380 | | | $ 3,380 |
| | Assessor's Office | | $ 4,764 | | $ 4,764 |
| | Capital Improvements | $ 5,066 | | | $ 5,066 |
| | Casework/General Assistance | | | $ 36,962 | $ 36,962 |
| | Cemetery Operations | $ 49,192 | | | $ 49,192 |
| | Community Agency Funding | | $ 319 | | $ 319 |
| | Compensation & Benefits | $ 30,609 | $ 96,682 | | $ 127,292 |
| | less change in payroll liability | $ 1,765 | $ - | | $ 1,765 |
| | Services & Expenses | | $ 1,814 | | $ 1,814 |
| | Supervisor's Office | | $ 1,764 | | $ 1,764 |
| | Total Expenditures | $ 90,013 | $ 105,343 | $ 36,962 | $ 232,317 |
| **Fund Balances at Month End** | | **$ 709,707** | **$ 2,025,653** | **$ 649,512** | **$ 3,384,872** |

**Revenue Distribution Report**
**Fiscal Year To Date ~ FY2020**

| | | Cemetery Fund | Town Admin. Fund | General Assistance | COMBINED FUNDS |
|---|---|---|---|---|---|
| | Tax Levy Extension for Tax Year 2018 | $ 506,572 | $ 1,645,005 | $ 199,977 | $ 2,351,554 |
| | Percentage | 21.5420% | 69.9539% | 8.5040% | 100.0000% |
| **Personal Property Replacement Tax** | | | | | |
| | 04/09/2019 03-2019 | $ 9,013 | $ 29,267 | $ 3,558 | $ 41,837 |
| | 05/07/2019 04-2019 | $ 10,957 | $ 35,581 | $ 4,325 | $ 50,864 |
| | 07/12/2019 05-2019 | $ 6,472 | $ 21,017 | $ 2,555 | $ 30,044 |
| | TOTAL | $ 26,442 | $ 85,865 | $ 10,438 | $ 122,745 |
| **Tax Levy Extension for Tax Year 2018** | | | | | |
| | 05/28/2019 01-2019 | $ 109,109 | $ 354,315 | $ 43,072 | $ 506,497 |
| | 06/11/2019 02-2019 | $ 102,786 | $ 333,779 | $ 40,576 | $ 477,140 |
| | 06/20/2019 03-2019 | $ 49,542 | $ 160,881 | $ 19,558 | $ 229,981 |
| | TOTAL | $ 261,437 | $ 848,974 | $ 103,206 | $ 1,213,617 |

CITY of BLOOMINGTON TOWNSHIP
EVERGREEN MEMORIAL CEMETERY

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: August 26, 2019
RE: Township Supervisor's Report

**<u>Work Program</u>:** Jobs: (1) FT Pizza Hut, (1) PT Bloomington Investments, (1) PT People Ready, (1) PT Subway, and (1) PT Popeye's

- Five, (5), Township recipients work for National Able and receive Township assistance.
- Six, (6), Township recipients participated in Recovery Court.
- Seven, (7), participated in Skills to Succeed at the Township Building.
- Fifteen, (15), Township recipients and six, (6), community members participated in Wellness Lifestyle classes.
- Twelve, (12), workfare participants, participated in the POTS program, (i.e. workfare).
- Three, (3), recipients in workfare participated in self-enhancement classes Home Sweet Home Ministries, (HSHM).
- One, (1), recipient completed Art Therapy class.

Township office has responded to over 900 calls and walk-ins during the month of July. This number is a 200 increase over the previous month.

Recipients in job training assignments have completed 250 man-hours. Recipients in the workfare program have completed 183.3 man-hours.

Township POTS Recycle Program is in need of a vehicle to haul pots from five, (5), locations to HSHM. Township staff currently seeking a box truck.

**<u>Wellness / Lifestyle</u>:** Township staff is preparing to submit a grant to John M. Scott Health Care for our **Health-E** program. **Health-E** is a community wellness collaboration centered on education, empowerment and enrichment for the prevention of chronic disease.

**<u>General Assistance (GA)</u>:** Total July cases for GA listed on attached System Activity Report. Of forty-eight, (48), shelter assistance cases served by Township: two, (2), were homeless; three (3) resided in a home; and forty-three, (43), were renters.

New clients by age: eight clients, (16.7%), age 18 - 25; twenty-one clients, (43.8%), age 26 - 40; eleven clients, (22.9%), age 41 – 50; and eight clients, (16.7%), age 51 – 62.

Eighty, (80), individuals, (46 GA and 34 Emergency Assistance/EA), attended orientation throughout the month of July. This figure was a slight increase from the previous month.

Three, (3), recipients were awarded Supplemental Security Income, (SSI), in the month of July. Township received $7,929 in reimbursement.

**Cemetery**: A new columbarium has been placed in Section 16 of Evergreen Memorial Cemetery located on Lincoln Street side of the Cemetery.

Evergreen Memorial Cemetery will act as one of the presenting sponsor for the McLean County Senior Expo. The Expo will be held on Wednesday, September 4, 2019 from 9:00 a.m. - 1:00 p.m. at the Interstate Center. Flyers are located outside the City Hall Council Chambers.

# System Activity Report

[7/1/2019 - 7/31/2019] Report Date: 8/6/2019

**General Assistance**

| | | |
|---|---|---|
| Grants (New Clients) : | **18** | $5,065.88 |
| Grants (Previous Clients) : | **76** | $22,747.12 |
| In-Process : | **9** | |
| Denials : | **30** | |
| Sanctions : | **16** | |
| Terminations : | **18** | |
| | **167** | **$27,813.00** |

**General Assistance - Medical**

| | | |
|---|---|---|
| Referrals : | **10** | |
| Disbursements : | **0** | |
| | **10** | **$0.00** |

**General Assistance - Work Program Assignments**

| | | |
|---|---|---|
| Job Training : | **17** | |
| Workfare : | **22** | |
| | **39** | |

**General Assistance - Work Program Expenses**

| | | |
|---|---|---|
| Haircut : | **2** | $10.00 |
| WF 30 Day : | **57** | $1,824.00 |
| WF 7 Day Bus : | **8** | $80.00 |
| WF Gasoline : | **10** | $320.00 |
| | **77** | **$2,234.00** |

**Emergency Assistance**

| | | |
|---|---|---|
| Grants : | **19** | $8,718.00 |
| In-Process : | **1** | |
| Denials : | **1** | |
| | **21** | **$8,718.00** |

**Additional Assistance**

| | | |
|---|---|---|
| Transient : | **2** | $128.00 |
| | **2** | **$128.00** |

**Additional Activity**

| | | |
|---|---|---|
| A Call (phone/fax/email) : | **380** | |
| A Face-to-Face : | **548** | |
| General - Intake : | **91** | |
| General - Orientation : | **146** | |
| General - Other : | **21** | |
| General - Reschedule : | **2** | |
| JMS - General : | **1** | |
| R - BHA : | **2** | |
| R - CHS : | **1** | |
| R - DHS : | **1** | |
| R - MCCA / LIHEAP : | **5** | |
| R - Other : | **23** | |
| R - PATH : | **1** | |
| R - Salvation Army : | **2** | |
| R - SSI : | **2** | |
| WF - Appointment : | **57** | |
| WF - Sanction : | **3** | |
| WF - Work Sponsor Site : | **151** | |
| WF Training/Education : | **95** | |
| | **1,532** | |
| Grand Totals: | **1,848** | **$38,893.00** |

City of Bloomington Township

**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 26, 2019
Subject: Assessor Report

- We have submitted the assessment roll to the county for 2019.
- The City Township received a multiplier of 1 for 2019 from the County.
- Changes to assessments will be published in the Pantagraph and will be mailed by the county. The notices will be on a cream colored paper this year.
- The Assessed Value(AV) is the Market Value (MV)divided by 3. (if MV is 90,000 then the AV is 30,000.) The statutory level of assessment is 33.3 of the market value.
- Rules for the Board of Review are also published on the County web site. Copy (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. Copy of form (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 with a date near January 1, 2019 it may be submitted as evidence.

Any questions or comments?

McLean County

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

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

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

NEW E-mail:
**boardofreview@mcleancountyil.gov**

# 2019 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 2019 session of the Board govern the assessment appeals process for the 2019 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 1$^{st}$ 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.

# McLean County
# BOARD OF REVIEW

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

## Non-Farm Property Assessment Complaint — Docket #

### Who should complete this form?

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

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

**Step 1: Complete the following information**

1 ____________________
Property Owner's Name
____________________
Street Address
____________________
City State Zip

2 **Send notice to (if different from above)**
____________________
Property Owner's Name
____________________
Street Address
____________________
City State Zip

3 **Assessment Year for which your are filing this complaint** 2019

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

5 Write the street address of the property, if different than the address in Step 1.
____________________
Street Address
____________________
City State

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

6 What is your opinion of market value on January 1, 2019? $ ____________

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

8 Construction Completion Date ____________ Construction cost $ ____________ Land cost

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

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

**Step 2: Assessed values of the non-farm property**

10 Write the assessed values of the non-farm property as of January 1, 2019. These are in column 3 of your PTAX-228 Form.
**a** Land/lot or farm homesite ________
**b** Non-farm buildings ________
**c** Total ________

11 Write the amounts you estimate to be the correct assessed values of this property as of January 1, 2019.
**a** Land/lot or farm homesite ________
**b** Non-farm buildings ________
**c** Total ________

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**Step 3: Supporting evidence**

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

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

1 ________________ Land ________ Improvement ________ Total ________
*Parcel Number* *Assessed Values*

Property Address: Street ________________ City ____________

2 ________________ Land ________ Improvement ________ Total ________
*Parcel Number* *Assessed Values*

Property Address: Street ________________ City ____________

3 ________________ Land ________ Improvement ________ Total ________
*Parcel Number* *Assessed Values*

Property Address: Street City

**Step 4: Reasons for objecting to the assessment**

**14** Why do you feel your assessment is incorrect?

________________________________
________________________________
________________________________
________________________________

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

________________________________
________________________________
________________________________

**Step 5: Signature**

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

________________________ ____________
Property owner's or authorized attorney's signature Daytime Phone

____________
Cell Phone

________________________
Printed name Date

____________
E-Mail

# Property Assessment Appeals

## General Information

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

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

## Informal Appeal

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

## Formal Appeal

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

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

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

## Appeal of Assessment Steps

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

## Evidence Needed

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

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