BOARD OF TRUSTEES FOR THE TOWN OF THE CITY OF BLOOMINGTON
GOVERNMENT CENTER CHAMBERS, 4TH FLOOR, ROOM #400
115 E. WASHINGTON STREET, BLOOMINGTON, IL 61701
MONDAY, JULY 22, 2024, 5:30 PM

1. **Call to Order**

2. **Pledge of Allegiance**

3. **Roll Call**

4. **Public Comment**
Individuals wishing to provide emailed public comment must email comments to publiccomment@cityblm.org at least 15 minutes before the start of the meeting. Individuals wishing to speak in-person may register at cityblm.org/register at least 5 minutes before the start of the meeting.

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

   A. Consideration and Action to Approve the Minutes of the June 24, 2024, Regular Session of the City of Bloomington Township Board Meeting, as requested by the Township Clerk . *(Recommended Motion: The proposed Minutes be approved.)*

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

   C. Consideration and Action to Approve the July 22, 2024 General Town Fund Request for Payment, as requested by the Township Supervisor . *(Recommended Motion: The July 22, 2024 Request for Payment be approved.)*

6. **Regular Agenda**

   A. Presentation and Acceptance of the Fiscal Year 2024 Annual Financial Report (aka Annual Audit), as requested by the Township Supervisor . *(Recommended Motion: The Fiscal Year 2024 Annual Financial Report, as presented by Phillips & Associates, CPAs, P.C., be accepted and placed on file with the County Clerk.)*

   B. Presentation and Acceptance of the Fiscal Year 2024 Annual Treasurer's Report, as requested by the Township Supervisor . *(Recommended Motion: The Fiscal Year 2024 Annual Treasurer's Report, as certified by the Township Supervisor, be* *accepted and placed on file with the County Clerk.)*

C. Report on TOIRMA Claim Filed on Storm Damage at Evergreen Cemetery , as requested by the Township Supervisor . *(Recommended Motion: None; for communication purposes only.)*

D. Consideration and Discussion of Compensation for the Township's Elected Officials, including the Township Board of Trustees, as requested by the City of Bloomington Township . *(Recommended Motion: None; for discussion purposes only.)*

7. Reports by Elected Officials

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

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

8. Adjournment

Individuals with disabilities planning to attend the meeting who require reasonable accommodations to observe and/or participate, or who have questions about the accessibility of the meeting, should contact the City's ADA Coordinator at 309-434-2468 or mhurt@cityblm.org.

City of Bloomington Township

REGULAR AGENDA ITEM NO. 5.A.

FOR CITY OF BLOOMINGTON TOWNSHIP: July 22, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Approve the Minutes of the June 24, 2024, Regular Session of the City of Bloomington Township Board Meeting

RECOMMENDED MOTION: The proposed Minutes be approved

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

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

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: N/A

FINANCIAL IMPACT: N/A

Respectfully submitted for consideration.

Prepared by: Debbie Stilwell,

ATTACHMENTS:
5A 20240624 DRAFT Township Minutes.pdf

MINUTES
TOWNSHIP - REGULAR SESSION
MONDAY, JUNE 24, 2024, 5:30 PM

The Board of Trustees for the Town of the City of Bloomington convened in regular session in the Government Center Boardroom at 5:30 P.M., Monday, June 24, 2023. The meeting was called to order by Trustee Boelen who led the Pledge of Allegiance.

Roll Call

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

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

Public Comment

No in-person or emailed public comment was received.

Consent Agenda

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

Trustee Boelen made a motion, seconded by Trustee Kearns, to approve the consent agenda as presented.

Trustee Mwilambwe directed the clerk to call roll:

AYES: Kearns; Boelen; Montney; Becker; Ward; Crumpler; Mwilambwe

Motion carried.

Item 5.A. Consideration and Action to Approve the Minutes of the May 28, 2024, Regular Session of the City of Bloomington Township Board Meeting, as requested by the Township Clerk. (Recommended Motion: The proposed Minutes be approved.)

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

Item 5.C. Consideration and Action to Approve the June 24, 2024 General Town Fund Request for Payment, as requested by the Township Supervisor*. (Recommended Motion: The June 24, 2024 Request for Payment be approved.)*

Regular Agenda

The following item was presented:

Item 6.A. Consideration and Action to Extend the Contract with Phillips & Associates, CPAs, P.C. as the Township and Cemetery Financial Auditor for Fiscal Years 2025 and 2026, as requested by the City of Bloomington Township. (Recommended Motion: The contract with Phillips & Associates, CPAs, P.C. to serve as the Township and Cemetery Financial Auditor be extended for Fiscal Years 2025 and 2026.)

Township Supervisor Deborah Skillrud reported that the Township had used Phillips & Associates, CPAs, P.C. for many years and was satisfied with their work.

Trustee Montney made a motion, seconded by Trustee Crumpler, to approve the Item as presented.

Trustee Mwilambwe directed the clerk to call roll:

AYES: Kearns; Boelen; Montney; Becker; Ward; Crumpler; Mwilambwe

Motion carried.

Reports by Elected Officials

The following item was presented:

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

Supervisor Deb Skillrud discussed Township's efforts to aid the unsheltered through a $10,000 community agency funding request from Home Sweet Home Ministries to support their Street Outreach Case Management Program.

Trustee Ward and Supervisor Skillrud discussed the procedure to approve the expenditure and whether it requires the Board's approval.

Supervisor Skillrud informed the Board that discussions will need to begin soon to set compensation for the Township Supervisor and Accessor as required by statute.

Trustee Boelen noted that McLean County had a similar homeless outreach program that was subsidized by taxes.

The following item was presented:

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

Assessor Steve Scudder reported that staff were working through assessments with an anticipated 10% increase throughout McLean County. He noted one of the Assessor team's vehicles would need to be replaced soon.

Trustee Montney and Assessor Scudder discussed anticipated property tax adjustments within the county.

Trustee Kearns and Assessor Scudder then discussed the opportunity to buy a new used vehicle.

Adjournment

Board Member Boelen made a motion, seconded by Board Member Kearns, to adjourn the meeting.

Trustee Mwilambwe directed the clerk to call roll:

AYES: Kearns; Boelen; Montney; Becker; Ward; Crumpler; Mwilambwe

Motion carried (viva voce).

The Meeting Adjourned at 5:48 PM.

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Amanda Stutsman, Deputy Township Clerk

REGULAR AGENDA ITEM NO. 5.B.

FOR CITY OF BLOOMINGTON TOWNSHIP: July 22, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Certify the June 2024 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund

RECOMMENDED MOTION: The June 2024 Statement of Funds be certified

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: Pursuant to Illinois Statute 60 ILCS 1/80-15, the Township Board of Trustees shall examine and certify the accounts of the Supervisor for all money received and distributed by them, including all expenses necessarily incurred for the use and benefit of the Township as well as for General Assistance.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: N/A

FINANCIAL IMPACT: N/A

Respectfully submitted for consideration.

Prepared by: Debbie Stilwell,

ATTACHMENTS:
5B 20240630 Supervisor's Board Financial.pdf

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

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

OFFICE OF THE TOWN SUPERVISOR--GENERAL TOWN ADMINISTRATION FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **30th day of June 2024**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **22nd day of July 2024.**

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

Notary Public

This **22nd day of July 2024**.

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of GENERAL TOWN ADMINISTRATION FUND, and find the same in all respects true and correct and that there appears to be a balance of **$2,894,165.50** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **$171,554.95** in PRAIRIE STATE BANK & TRUST (30) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **$811,180.80** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$10.45** in BLOOMINGTON MUNICIPAL CREDIT UNION in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Jenna L Kearns

WARD 2: Donna Boelen

WARD 3: Sheila Montney

WARD 4: John W Danenberger

WARD 5: Nick Becker

WARD 6: Cody Hendricks

WARD 7: Mary "Mollie" Ward

WARD 8: Kent Lee

WARD 9: Tom Crumpler

Trustee Mboka Mwilambwe

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

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

Month of: June

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (30) Checking Balance		$ 137,212	
Cash: Bloomington Municipal Credit Union (48,20) Combined Balances		$ 10	
Investments: Illinois Fund (85)		$ 2,881,302	
Investments: Prairie State Bank & Trust (64)		$ 405,050	
Public Funds at Commencement			$ 3,423,575
Public Funds Received This Month			
Interest: Prairie State Bank (30)		$ 21	
Interest: Prairie State Bank (64)		$ 90	
Interest: Illinois Funds (1085)		$ 12,863	
Other Income - Retiree Insurance		$ 2,241	
Other Income - GA Administration		$ 110	
Other Income - Cemetery Financial Administration		$ (356)	
Tax Levy		$ 556,041	
Public Funds Received This Month			$ 571,011
Public Funds Available			$ 3,994,585
Public Funds Expended This Month			$ 117,471
Change in Payroll Liabilities 06/30/2024			$ 202
TOTAL Public Funds at Month End			**$ 3,876,912**
Public Funds at Month End			
Cash: Prairie State Bank & Trust (30) Checking Balance		$ 171,555	
Cash: Bloomington Municipal Credit Union (48,20) Combined Balances		$ 10	
Investments: Illinois Fund (85)		$ 2,894,166	
Investments: Prairie State Bank & Trust (64)		$ 811,181	
TOTAL Public Funds at Month End			**$ 3,876,912**

Checking Account Activity			
Prairie State Bank & Trust (30) Balance at Commencement		$ 137,212	
Deposits: Interest: Prairie State Bank & Trust (30)	$ 21		
Other Income - Retiree Insurance	$ 2,241		
Other Income - Cemetery Financial Administration	$ (356)		
Other Income - GA Administration	$ 110		
Transfer from Prairie State Bank & Trust Reserve (64)	$ 150,000		
Total Deposits for Month		$ 152,017	
Total Funds Available			$ 289,229
Checks Written			
Assessor's Office Expenses	$ 1,692		
Community Agency Funding	$ 541		
Compensation & Benefits	$ 110,420		
Services & Expenses	$ 3,817		
Supervisor's Office Expenses	$ 1,002		
Total Checks Written		$ 117,471	
Change in Payroll Liabilities 06/30/2024		$ 202	
Total Checks Written			$ 117,674
Prairie State Bank & Trust (30) Balance at Month End			**$ 171,555**

Prairie State Bank & Trust (30) Reconciliation at Month End		
Balance per Bank Statement	$ 276,463	
Plus Outstanding Deposits	$ 2,241	
Less Outstanding Checks	$ (107,149)	
Checkbook Balance per Reconciliation		**$ 171,555**

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

Statement of Receipts and Disbursements

		Jun-24	
Revenue			
7000	Interest	$ 12,974	
7400	Other Income	$ 1,995	
7800	Tax Levy	$ 556,041	
	Total Revenue		$ 571,011
	Total Income		**$ 571,011**
Expense			
Assessor's Office			
9151	Auto Expense	$ 118	
9171	Utilities	$ 137	
9231	Equipment	$ 28	
9251	Education/Meetings/Conferences	$ 629	
9271	Appraisal Services	$ 780	
	Total Assessor's Office		$ 1,692
Community Agency Funding			
1025	GA Client Services	$ 541	
	Total Community Agency Funding		$ 541
Compensation (Salaries) & Benefits			
7011	TWP Supervisor	$ 7,833	
7021	TWP Assessor	$ 8,000	
7031	Town Clerk	$ 200	
7041	Town Trustees	$ 560	
7051	General Assistance Staff	$ 14,834	
7052	General Town Staff	$ 16,302	
7061	Deputy Assessors	$ 38,057	
7081	IMRF/Employer (2024 = 8.01%)	$ 6,358	
7091	FICA (SS/MC)/Employer	$ 6,171	
7101	Group Medical/Employer	$ 11,801	
7111	State Unemployment/Employer	$ 303	
	Total Compensation (Salaries) & Benefits		$ 110,420
Services & Expenses			
1028	Membership Dues	$ 1,246	
1038	Other Expenditures	$ 2,120	
1040	Building Maintenance	$ 450	
	Total Services & Expenses		$ 3,817
Supervisor's Office			
8131	Utilities	$ 206	
8161	Education/Conference/Meetings	$ 125	
8181	Equipment Repair/Rental	$ 301	
8191	Office Supplies	$ 211	
8221	Computer/Contract Services	$ 158	
	Total Supervisor's Office		$ 1,002
	Total Expense		**$ 117,471**
Net Income			**$ 453,539**

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

Year to Date Budget Comparison

	Jun-24	FY2025 Budget	$ Over Budget	% of Budget
Income				
Revenue				
7000 Interest	$ 39,306	$ 60,000	$ (20,694)	65.5%
7400 Other Income	$ 1,305	$ 45,450	$ (44,145)	2.9%
Other Income: Grants	$ -	$ 5,000	$ (5,000)	0.0%
Other Income: TWP IGAs	$ 220	$ 1,000	$ (780)	22.0%
7450 Township Litigation Income	$ -	$ 25	$ (25)	0.0%
7600 Personal Property Replacement Tax	$ 72,293	$ 300,000	$ (227,707)	24.1%
7800 Tax Levy	$ 838,432	$ 1,651,600	$ (813,168)	50.8%
7900 Proceeds from Loan	$ -	$ 100,000	$ (100,000)	0.0%
Total Revenue	$ 951,557	$ 2,163,075	$ (1,211,518)	44.0%
Total Income	$ 951,557	$ 2,163,075	$ (1,211,518)	44.0%
Expense				
Assessor's Office				
9141 Rent/Debt Service	$ -	$ 21,544	$ (21,544)	0.0%
9151 Auto Expense	$ 2,058	$ 3,000	$ (942)	68.6%
9161 Telephone	$ -	$ 3,000	$ (3,000)	0.0%
9171 Utilities	$ 1,097	$ 5,800	$ (4,703)	18.9%
9191 Postage	$ -	$ 300	$ (300)	0.0%
9201 Office Supplies	$ 475	$ 2,000	$ (1,525)	23.8%
9211 Publications & Printing	$ -	$ 500	$ (500)	0.0%
9231 Equipment	$ 28	$ 6,000	$ (5,972)	0.5%
9241 Equipment Repair/Rental	$ -	$ 1,500	$ (1,500)	0.0%
9251 Education/Meetings/Conferences	$ 2,097	$ 9,000	$ (6,903)	23.3%
9261 Replatting & Remapping	$ -	$ 9,000	$ (9,000)	0.0%
9271 Appraisal Services	$ 2,730	$ 100,000	$ (97,270)	2.7%
9291 Janitorial	$ 525	$ 2,000	$ (1,475)	26.3%
9301 Computer Services	$ 1,635	$ 20,000	$ (18,365)	8.2%
9302 CAMA Services	$ -	$ 10,000	$ (10,000)	0.0%
9311 Mapping/GIS Services	$ -	$ 100,000	$ (100,000)	0.0%
9312 Membership Dues/Assessor's Staff	$ 150	$ 2,500	$ (2,350)	6.0%
Total Assessor's Office	$ 10,796	$ 296,144	$ (285,348)	3.6%
Community Agency Funding				
1021 Grant #1 *(future community need)*	$ -	$ 150,000	$ (150,000)	0.0%
1023 Community Medical	$ 10,000	$ 25,000	$ (15,000)	40.0%
1025 GA Workfare Development/Client Services	$ 1,756	$ 50,000	$ (48,244)	3.5%
1026 Youth Services	$ -	$ 35,000	$ (35,000)	0.0%
1027 Senior Services	$ -	$ 80,000	$ (80,000)	0.0%
Total Community Agency Funding	$ 11,756	$ 340,000	$ (328,244)	3.5%
Compensation & Benefits				
7011 TWP Supervisor	$ 23,500	$ 94,000	$ (70,500)	25.0%
7021 TWP Assessor	$ 27,000	$ 96,000	$ (69,000)	28.1%
7031 Town Clerk	$ 600	$ 2,500	$ (1,900)	24.0%
7041 Town Trustees	$ 560	$ 2,800	$ (2,240)	20.0%
7051 General Assistance Staff	$ 46,040	$ 200,000	$ (153,960)	23.0%
7052 General Town Staff	$ 48,092	$ 175,000	$ (126,908)	27.5%
7061 Deputy Assessors	$ 113,683	$ 420,000	$ (306,317)	27.1%
7081 IMRF/Employer (2024 = 8.01%)	$ 19,269	$ 125,000	$ (105,731)	15.4%
7091 FICA (SS/MC)/Employer	$ 18,695	$ 77,000	$ (58,305)	24.3%
7101 Group Medical/Employer	$ 36,173	$ 218,800	$ (182,627)	16.5%
7102 LifeLock	$ 30	$ 1,200	$ (1,170)	2.5%
7111 State Unemployment/Employer	$ 303	$ 3,000	$ (2,697)	10.1%
Total Compensation & Benefits	$ 333,944	$ 1,415,300	$ (1,081,356)	23.6%

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

Year to Date Budget Comparison (cont.)

Services & Expenses	Jun-24	FY2025 Budget	$ Over Budget	% of Budget
1028 Membership Dues	$ 1,731	$ 2,000	$ (269)	86.6%
1029 Auditing Expense	$ -	$ 8,000	$ (8,000)	0.0%
1030 Legal Expense	$ 2,128	$ 12,000	$ (9,872)	17.7%
1034 Insurance	$ 12,219	$ 13,000	$ (781)	94.0%
1035 Publishing	$ 154	$ 2,000	$ (1,846)	7.7%
1038 Other Expenditures	$ 2,235	$ 4,000	$ (1,765)	55.9%
1039 Debt Service: Principle & Interest	$ -	$ 1,000	$ (1,000)	0.0%
1040 Building Maintenance	$ 1,028	$ 45,000	$ (43,972)	2.3%
1042 Janitorial Services & Supplies	$ 919	$ 6,000	$ (5,081)	15.3%
1043 Building Security	$ -	$ 1,000	$ (1,000)	0.0%
1044 Building Repairs	$ -	$ 100,000	$ (100,000)	0.0%
1045 Special Projects	$ 3,064	$ 185,000	$ (181,936)	1.7%
Total Services & Expenses	$ 23,479	$ 379,000	$ (355,521)	6.2%
Capital Fund Reserve				
Comfort Station: East Side Basin	$ -	$ 1	$ (1)	0.0%
Program Facility	$ -	$ 1	$ (1)	0.0%
Township Building Improvements	$ -	$ 525,163	$ (525,163)	0.0%
Total Capital Fund Reserve	$ -	$ 525,165	$ (525,165)	0.0%
Supervisor's Office				
8091 Postage	$ -	$ 3,000	$ (3,000)	0.0%
8101 Rent/Debt Service	$ -	$ 20,000	$ (20,000)	0.0%
8121 Janitorial	$ 656	$ 3,500	$ (2,844)	18.8%
8131 Utilities	$ 1,646	$ 10,000	$ (8,354)	16.5%
8141 Telephones	$ -	$ 5,000	$ (5,000)	0.0%
8151 Car Expense	$ 54	$ 3,500	$ (3,446)	1.6%
8161 Education/Conference/Meetings	$ 873	$ 3,500	$ (2,627)	24.9%
8171 Equipment	$ -	$ 5,000	$ (5,000)	0.0%
8181 Equipment Repair/Rental	$ 904	$ 8,000	$ (7,096)	11.3%
8191 Office Supplies	$ 230	$ 6,000	$ (5,771)	3.8%
8201 Printing	$ -	$ 3,000	$ (3,000)	0.0%
8211 Publications	$ -	$ 1,000	$ (1,000)	0.0%
8221 Computer/Contract Services	$ 472	$ 20,000	$ (19,528)	2.4%
8241 Membership Dues	$ 5	$ 450	$ (445)	1.1%
Total Supervisor's Office	$ 4,840	$ 91,950	$ (87,110)	5.3%
Emergency Transfer of Funds				
9000 GT Funds Transferred to GA Fund	$ -	$ 200,000	$ (200,000)	0.0%
Total Emergency Transfer of Funds	$ -	$ 200,000	$ (200,000)	0.0%
Total Expense	$ 384,815	$ 3,247,559	$ (2,862,744)	11.8%
Net Income	$ 566,741	$ (1,084,484)	$ 1,651,225	

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

Checking Account Activity

Date	Number	Name		Amount
05025 · Prairie State Bank & Trust (**30**)				
06/03/2024	CAS-633515-	IMRF Cash Conc		-16,753.97
06/03/2024	Deposit	Hudson Township		75.00
06/04/2024	10407	U-Haul		-109.07
06/04/2024	10408	Quill Corporation		-210.90
06/04/2024	10409	TOI; Township Officials of IL		-1,246.38
06/04/2024	10410	Bowman, Danny		-780.00
06/04/2024	10411	NICOR Gas		-150.29
06/05/2024	ACH	Merchant Services - Valutec		-30.92
06/05/2024	ACH	Merchant Services - Valutec		-27.00
06/11/2024	10412	U-Haul		-110.49
06/11/2024	10413	Skillrud, D L		-119.48
06/11/2024	10414	CDS Office Technologies		-106.48
06/11/2024	Transfer	Prairie State Bank & Trust		150,000.00
06/11/2024	10415	Skillrud, D L		-62.68
06/14/2024	20240615	Intuit Payroll S QuickBooks		-29,873.38
06/14/2024	0-727-649-5	IL Dept of Revenue EDI Pymnts		-1,934.79
06/14/2024	92690605	IRS USATaxPymt		-10,497.10
06/14/2024	ACH	TASC Funding		-208.32
06/14/2024	ACH	Prairie State Bank & Trust		-777.50
06/18/2024	10416	VISA (DLS)		-2,190.17
06/18/2024	10417	U-Haul		-102.84
06/18/2024	10418	Huck's/WEX Bank		-123.87
06/18/2024	10419	Scudder, Richard T		-101.17
06/20/2024	Deposit	Bloomington TWP		35.00
06/23/2024	Debit	Prairie State Bank & Trust		-30.00
06/25/2024	10420	VISA (SRS)		-656.91
06/25/2024	10421	NCPERS Group Life Ins		-80.00
06/25/2024	10422	U-Haul		-49.12
06/25/2024	10423	City of Bloomington Health Insurance		-20,699.31
06/25/2024	10424	City of Bloomington LifeLock		-90.81
06/25/2024	10425	Hermes Service & Sales Inc		-397.00
06/25/2024	10426	City of Bloomington Finance Dept		-16.76
06/25/2024	10427	American Pest Control Inc		-42.00
06/25/2024	10428	CDS Leasing		-195.00
06/25/2024	10429	City of Bloomington Water Dept		-193.13
06/26/2024	20240628	Intuit Payroll S QuickBooks		-27,421.61
06/27/2024	Deposit	Town of the City of Bloomington - CEM		9,773.82
06/28/2024	34006310	IRS USATaxPymt		-9,321.82
06/28/2024	1-224-178-9	IL Dept of Revenue EDI Pymnts		-1,800.16
06/28/2024	ACH	TASC Funding		-208.32
06/28/2024	ACH	Prairie State Bank & Trust		-777.50
06/28/2024	0-954-580-2	IDES--IL Dept of Employment Security		-302.98
06/28/2024	Deposit	IMRF - Illinois Municipal Retirement Fund		2,241.23
06/28/2024	2394481	IRS USATaxPymt		-4.33
06/30/2024	Credit	Interest		21.44
			Total	34,342.93

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

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

OFFICE OF THE TOWN SUPERVISOR--GENERAL ASSISTANCE FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **30th day of June 2024**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **22nd day of July 2024.**

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

Notary Public

This **22nd day of July 2024.**

WE, the undersigned BOARD OF TRUSTEES of the TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of GENERAL ASSISTANCE FUND, and find the same in all respects true and correct and that there appears to be a balance of **$429,303.25** in ILLINOIS FUNDS (0879) in SPRINGFIELD, ILLINOIS, **$44,781.95** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **$42,524.43** in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE FUND of said TOWN.

WARD 1: Jenna L Kearns

WARD 6: Cody Hendricks

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

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

Town of the City of Bloomington--General Assistance Fund

Month of: June

Public Funds at Commencement			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 45,332	
Investments: Illinois Fund		$ 427,395	
Investments: Prairie State Bank & Trust (19)		$ 33,854	
Public Funds at Commencement			$ 506,581
Public Funds Received This Month			
Interest: Prairie State Bank (00)		$ 7	
Interest: Prairie State Bank (19)		$ 5	
Interest: Illinois Fund (0879)		$ 1,908	
Tax Levy		$ 33,665	
Public Funds Received This Month			$ 35,586
Public Funds Available			$ 542,167
Public Funds Expended This Month			$ 25,558
TOTAL Public Funds at Month End			**$ 516,610**
Public Funds at Month End			
Cash: Prairie State Bank & Trust (00) Checking Balance		$ 44,782	
Investments: Illinois Fund (0879)		$ 429,303	
Investments: Prairie State Bank & Trust (19)		$ 42,524	
TOTAL Public Funds at Month End			**$ 516,610**

Checking Account Activity			
Checkbook Balance at Commencement		$ 45,332	
Deposits:			
Interest: Prairie State Bank & Trust (00)	$ 7		
Transfer from Prairie State Bank & Trust Reserve (19)	$ 25,000		
Total Deposits for Month		$ 25,007	
Total Funds Available			$ 70,339
Checks Written: General Assistance			$ 25,558
Checkbook Balance at Month End			**$ 44,782**
Prairie State Bank & Trust (00) Reconciliation at Month End			
Balance per Bank Statement		$ 51,762	
Less Outstanding Checks		$ (6,980)	
Checkbook Balance per Reconciliation			**$ 44,782**

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

			Jun-24
Revenue			
7000	Interest	$ 1,920	
7800	Tax Levy	$ 33,665	
	Total Revenue		$ 35,586
	Total Income		**$ 35,586**
Expense: CW			
6011	Groceries/Personal Essentials	$ 5,941	
6021	Rent	$ 6,214	
6051	Utilities	$ 828	
6071	Emergency Assistance	$ 12,475	
6101	Transportation	$ 56	
6121	Allowances	$ 69	
6150	Bank Fee	$ (26)	
	Total CW		$ 25,558
	Total Expense		**$ 25,558**
	Net Income		**$ 10,028**

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

Income		Jun-24	FY2025 Budget	$ Over Budget	% of Budget
Revenue					
7000	Interest	$ 5,793	$ 21,000	$ (15,207)	27.6%
7400	Other Income	$ -	$ 10	$ (10)	0.0%
7600	Personal Property Replacement Tax	$ 4,377	$ 45,000	$ (40,623)	9.7%
7700	Refunds & Recoveries	$ 2,760	$ 2,000	$ 760	138.0%
7800	Tax Levy	$ 50,763	$ 100,000	$ (49,237)	50.8%
7900	GT Fund Transferred to GA Fund	$ -	$ 200,000	$ (200,000)	0.0%
	Total Revenue	$ 63,693	$ 368,010	$ (304,317)	17.3%
	Total Income	$ 63,693	$ 368,010	$ (304,317)	17.3%
Expense					
CW					
6011	Groceries/Personal Essentials	$ 16,890	$ 78,000	$ (61,110)	21.7%
6021	Rent	$ 22,390	$ 200,000	$ (177,610)	11.2%
6051	Utilities	$ 2,104	$ 50,000	$ (47,896)	4.2%
6061	Medical	$ -	$ 20,000	$ (20,000)	0.0%
6071	Emergency Assistance	$ 34,206	$ 200,000	$ (165,794)	17.1%
6081	Hospital	$ -	$ 10,000	$ (10,000)	0.0%
6091	Funeral/Burial	$ -	$ 6,168	$ (6,168)	0.0%
6101	Transportation	$ 164	$ 5,000	$ (4,836)	3.3%
6121	Allowances	$ 279	$ 10,000	$ (9,722)	2.8%
	Total CW Expense	$ 76,032	$ 579,168	$ (503,136)	13.1%
	Total Expense	$ 76,032	$ 579,168	$ (503,136)	13.1%
	Net Income	$ (12,340)	$ (211,158)	$ 198,818	

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity

Date	Number	Name	Amount
0501 · Prairie State Bank & Trust (00)			
06/03/2024	Debit	Prairie State Bank & Trust	26.00
06/04/2024	37913	Vandiver, Phillip L dba ACT3 705 Washingt	-425.00
06/04/2024	37914	Salvation Army	-600.00
06/04/2024	37915	BHA; Blmgtn Housing Authority (rent)	-113.00
06/04/2024	37916	Wills, Shirley J & Donald	-425.00
06/04/2024	37917	Ameren Illinois	-61.34
06/04/2024	37918	Phoenix Towers Preservation LP	-52.00
06/04/2024	37919	Trenton, Thaddeus W (Ted) %Young America	-425.00
06/04/2024	37920	Hairmasters Institute of Cosmetology Inc	-12.00
06/04/2024	37921	Downtowner Apts, The	-40.00
06/04/2024	37922	Star Cleaners	-57.25
06/11/2024	37923	SRIM LLC %Redbird Property Mgmt Inc	-690.00
06/11/2024	EFT	EFT-Kroger via Valutec	-5,940.90
06/11/2024	37924	City of Bloomington Water Department	-749.46
06/11/2024	37925	Ameren Illinois	-661.30
06/11/2024	37926	NICOR Gas	-248.62
06/11/2024	37927	Thrasher, Raymond E	-200.00
06/11/2024	37928	Butler, R H dba RHB Mid-America Holdings	-425.00
06/11/2024	37929	M&M Real Estate Partnership LLC %Class Ac	-1,152.00
06/11/2024	37930	BREW of Illinois LLC	-425.00
06/11/2024	37931	Grandview Estates MH LLC	-425.00
06/11/2024	37932	Virtuoso LLC %AB Rentals Inc	-916.00
06/11/2024	37933	Highland B LLC	-1,152.00
06/11/2024	Transfer	Transfer Funds	25,000.00
06/18/2024	37934	TVEO Corporation	-200.00
06/18/2024	37935	Broadmoor Park LLC	-690.00
06/18/2024	37936	Goose Creek LP	-690.00
06/18/2024	37937	Hafner, Fred & Paula dba Hafner Rev Trust	-690.00
06/18/2024	37938	Miller Trust, Annetta O dba Miller Prop	-690.00
06/18/2024	37939	Lincoln Towers %Mid-Northern Group	-134.00
06/18/2024	37940VOID	Pedcor Homes Corp dba Fox Hill Apts	-1,152.00
06/18/2024	37941	Ameren Illinois	-87.24
06/18/2024	37942	Huck's/WEX Bank	-56.47
06/25/2024	37943VOID	PBH Oak Creek LLC dba Oak Creek Crossing	-916.00
06/25/2024	37944	Lenz, Robert J Trustee dba RR Rentals LLC	-425.00
06/25/2024	37945	Highland B LLC	-425.00
06/25/2024	37946	LC Boston Holdings LLC	-425.00
06/25/2024	37947	M&M Real Estate Partnership LLC %Class Ac	-425.00
06/25/2024	37948	CDG Real Estate LLC	-425.00
06/25/2024	37949	Ameren Illinois	-1,250.58
06/25/2024	37950	PHH Corporation	-1,042.24
06/25/2024	37951	City of Bloomington Water Department	-436.62
06/25/2024	37952	NICOR Gas	-27.50
06/25/2024	37953	Pedcor Investments-2002 dba Danbury Ct	-1,152.00
06/25/2024	37940VOID	Pedcor Homes Corp dba Fox Hill Apts	1,152.00
06/25/2024	37954	Salvation Army	-200.00
06/25/2024	37955	PBH Oak Creek LLC dba Oak Creek Crossing	-916.00
06/25/2024	37943VOID	PBH Oak Creek LLC dba Oak Creek Crossing	916.00
06/28/2024	Credit	Interest	7.02
			-550.50

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
)SS
COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **30th day of June 2024**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **8th day of July 2024**.

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

Notary Public

This **8th day of July 2024.**

WE, the undersigned BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct and that there appears to be a balance of **$423,926.26** in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, **$337,205.25** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **$321,281.36** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:
Joseph B Gibson

Cemetery Board Vice President:
Garrett Thalgott

Secretary/Treasurer for Cemetery Board:
Brad A Williams

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

This **22nd day of July 2024.**

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

WARD 1: Jenna L Kearns

WARD 2: Donna Boelen

WARD 3: Sheila Montney

WARD 4: John W Danenberger

WARD 5: Nick Becker

WARD 6: Cody Hendricks

WARD 7: Mary "Mollie" Ward

WARD 8: Kent Lee

WARD 9: Tom Crumpler

Trustee Mboka Mwilambwe

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

Town of the City of Bloomington--Cemetery Fund

Month of: June

Funds at Commencement			
Cash: Heartland Bank 7774 (Checking)		$ 166,816	
Cash: Heartland Bank 7782 (Reserve)		$ 318,940	
Cash: Illinois Fund 0905 (Reserve)		$ 422,042	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)		$ 106,670	
Trust Account: Illinois Fund 0904 (O/C Trust)		$ 211,021	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2024		$ 267,948	
	Funds at Commencement		$ 1,493,437
Public Funds Received This Month			
Real Estate Tax Levy		$ 201,990	
Other Funds Received This Month			
Opening/Closing Fees		$ 11,535	
Sale of Lots		$ 11,445	
Sale of Crypts		$ 2,073	
Sale of Niches		$ 885	
Sale of Burial Supplies		$ 310	
Interest: Checking/Reserve		$ 2,398	
Income from Trusts		$ 1,010	
Inspection Fees		$ 225	
	Total Funds Received This Month		$ 231,872
	Total Funds Available		$ 1,725,309
Funds Expended This Month			$ 55,046
	TOTAL Funds at Month End		**$ 1,670,263**
Funds at Month End			
Cash: Heartland Bank 7774 (Checking)		$ 337,205	
Cash: Heartland Bank 7782 (Reserve)		$ 321,281	
Cash: Illinois Fund 0905 (Reserve)		$ 423,926	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)		$ 107,938	
Trust Account: Illinois Fund 0904 (O/C Trust)		$ 211,963	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 03/31/2024		$ 267,948	
	TOTAL Funds at Month End		**$ 1,670,263**

Checking Account Activity				
Checkbook Balance at Commencement				$ 166,816
Deposits	Opening/Closing Fees	$ 11,535		
	Sale of Lots	$ 11,445		
	Sale of Crypts	$ 2,073		
	Sale of Niches	$ 885		
	Sale of Burial Supplies	$ 310		
	Interest: Checking	$ 163		
	Inspection Fees	$ 225		
	Transfer (to)/from Reserve Acct 7782	$ 200,000		
	Prepaid O/C Deposits transferred **(to)/from** Trust Acct 7114	$ (1,200)		
	Total Deposits for Month		$ 225,436	
	Total Funds Available			$ 392,251
Checks Written				
	Compensation & Benefits	$ 43,158		
	Administrative Expenses	$ 4,462		
	Cemetery Improvements, Maintenance & Repair	$ 179		
	Cemetery Operations	$ 7,246		
	Total Checks Written		$ 55,046	
	Total Checks Written			$ 55,046
	Checkbook Balance at Month End			**$ 337,205**
Bank Reconciliation at Month End				
Balance per Bank Statement			$ 339,856	
Plus Outstanding Deposits			$ 11,287	
Less Outstanding Checks			$ (13,938)	
	Checkbook Balance per Reconciliation			**$ 337,205**

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue			**Jun-24**
40100 Real Estate Tax Levy	$ 201,990		
42000 Opening/Closing Fee	$ 11,535		
42500 Sale of Lots	$ 11,445		
43000 Sale of Crypts	$ 2,073		
43100 Sale of Niches	$ 885		
44700 Sale of Burial Supplies	$ 310		
43500 Interest: Checking/Reserve	$ 2,398		
49000 Income from Trusts	$ 1,010		
49021 Inspection Fees	$ 225		
Total Revenue		$ 231,872	
Total Income		**$ 231,872**	
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	$ 5,076.40		
50102 Wages: Cemetery Staff	$ 26,425.91		
50201 Payroll Taxes	$ 2,275.52		
50202 IMRF/Employer (2024 = 8.01%)	$ 2,523.34		
50203 IDES - Unemployment Insurance	$ 2,781.37		
50204 Employee Health Insurance	$ 4,055.99		
50207 Norton LifeLock Basic Essential	$ 19.95		
Total Compensation & Benefits		$ 43,158	
Administrative Expenses			
51100 Casualty Insurance	$ 1,845		
52000 Office Supplies	$ 598		
52500 Utilities	$ 369		
55400 Special Event Expenses	$ 110		
55450 Other Admin Expenses	$ 1,541		
Total Administrative Expenses		$ 4,462	
Cemetery Improvements, Maintenance & Repair			
57601 Flags & Flag Poles	$ 179		
Total Cemetery Improvements, Maintenance & Repair		$ 179	
Cemetery Operations			
55500 Fuel, Oil and Equipment	$ 695		
56000 Tree Removal/Monument Repair	$ 750		
56500 Equipment Repairs	$ 480		
56600 Cemetery Supplies & Maintenance	$ 110		
56800 Disposal of Leaves/Branches	$ 590		
57602 Grounds Maintenance/Repair	$ 4,621		
Total Cemetery Operations		$ 7,246	
Total Expense		**$ 55,046**	
Net Income		**$ 176,826**	

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	Jun-24	FY25 Budget	$ Over Budget	% of Budget
Revenue				
40100 Real Estate Tax Levy	$ 304,573	$ 600,000	$ (295,427)	50.8%
41000 Personal Property Replacement Tax	$ 26,262	$ 70,000	$ (43,738)	37.5%
42000 Opening/Closing Fee	$ 29,920	$ 90,000	$ (60,080)	33.2%
42100 Marker Commission	$ -	$ 9,000	$ (9,000)	0.0%
42500 Sale of Lots	$ 25,490	$ 68,000	$ (42,510)	37.5%
43000 Sale of Crypts	$ 2,343	$ 11,000	$ (8,657)	21.3%
43100 Sale of Niches	$ 2,535	$ 40,000	$ (37,465)	6.3%
44700 Sale of Burial Supplies	$ 310	$ 500	$ (190)	62.0%
44850 Sale of Pet Cemetery Spaces	$ -	$ 700	$ (700)	0.0%
42400 Sales - Other	$ -	$ 1,500	$ (1,500)	0.0%
43500 Interest	$ 6,520	$ 7,000	$ (480)	93.1%
49000 Income from Trusts	$ 3,073	$ 4,000	$ (927)	76.8%
49020 Other Income & Special Events	$ 4,095	$ 10,000	$ (5,905)	40.9%
49021 Inspection Fees	$ 975	$ 4,000	$ (3,025)	24.4%
Total Revenue	$ 406,096	$ 915,700	$ (509,604)	44.3%
Total Income	$ 406,096	$ 915,700	$ (509,604)	44.3%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	$ 15,968	$ 73,000	$ (57,032)	21.9%
50102 Wages: Cemetery Staff	$ 77,913	$ 304,000	$ (226,087)	25.6%
50201 Payroll Taxes - FICA	$ 6,779	$ 26,000	$ (19,221)	26.1%
50202 IMRF/Employer (2024 = 8.01%)	$ 7,520	$ 45,000	$ (37,480)	16.7%
50203 IDES - Unemployment Insurance	$ 2,781	$ 13,500	$ (10,719)	20.6%
50204 Employee Health Insurance	$ 12,168	$ 60,000	$ (47,832)	20.3%
50205,6,7 Other Payroll Expenses	$ 60	$ 500	$ (440)	12.0%
Total Compensation & Benefits	$ 123,189	$ 522,000	$ (398,811)	23.6%
Administrative Expenses				
51100 Casualty Insurance	$ 21,724	$ 22,000	$ (276)	98.7%
51500 Contractual Services	$ 3,645	$ 14,000	$ (10,355)	26.0%
52000 Office Supplies	$ 598	$ 4,000	$ (3,402)	14.9%
52500 Utilities	$ 2,724	$ 18,500	$ (15,776)	14.7%
54000 Advertising	$ 169	$ 5,000	$ (4,831)	3.4%
54500 Dues/Seminars	$ -	$ 600	$ (600)	0.0%
55500 Legal Expense	$ -	$ 600	$ (600)	0.0%
55100 Audit Expense	$ -	$ 7,500	$ (7,500)	0.0%
55200 Financial Administration	$ -	$ 12,200	$ (12,200)	0.0%
55400 Special Event Expenses	$ 5,179	$ 9,000	$ (3,821)	57.5%
55450 Other Admin Expenses	$ 3,857	$ 5,000	$ (1,143)	77.1%
57900 Office Equipment	$ -	$ 1,000	$ (1,000)	0.0%
Total Administrative Expenses	$ 37,896	$ 99,400	$ (61,504)	38.1%
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	$ 179	$ 15,000	$ (14,821)	1.2%
57800 Operating Equipment	$ -	$ 10,000	$ (10,000)	0.0%
58260 Columbariums	$ -	$ 150,000	$ (150,000)	0.0%
58000 Mausoleum *(including debt service)*	$ 5,970	$ 300,000	$ (294,030)	2.0%
58300 Veterans Memorial	$ 10,094	$ 10,000	$ 94	100.9%
58400 Scattering Grounds/Ossuary	$ -	$ 2,000	$ (2,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	$ 16,244	$ 487,000	$ (470,756)	3.3%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	Jun-24	FY25 Budget	$ Over Budget	% of Budget
Cemetery Operations				
55500 Fuel, Oil & Equipment	$ 2,526	$ 12,000	$ (9,474)	21.1%
56000 Tree Removal/Monument Repair	$ 750	$ 19,000	$ (18,250)	3.9%
56500 Equipment Repairs	$ 696	$ 18,000	$ (17,304)	3.9%
56600 Cemetery Supplies & Maintenance	$ 1,006	$ 15,000	$ (13,994)	6.7%
56700 Rental Equipment & Leasing	$ -	$ 12,000	$ (12,000)	0.0%
56800 Removal of Leaves/Branches	$ 890	$ 4,000	$ (3,110)	22.3%
57000 Office Repairs & Maintenance	$ 200	$ 2,000	$ (1,800)	10.0%
57602 Grounds Maintenance/Repairs	$ 5,997	$ 25,000	$ (19,003)	24.0%
57603 Road, Fence, Lot, Drains	$ 69,995	$ 70,000	$ (5)	100.0%
57700 Equipment Building & Workshop	$ -	$ 1,500	$ (1,500)	0.0%
58100 Grave Markers	$ 1,631	$ 15,000	$ (13,369)	10.9%
59900 Other Cemetery Expenses	$ (4)	$ 1,000	$ (1,004)	-0.4%
Total Cemetery Operations	$ 83,687	$ 194,500	$ (110,813)	43.0%
Total Expense	$ 261,016	$ 1,302,900	$ (1,041,884)	20.0%
Net Income	$ 145,079	$ (387,200)	$ 532,279	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

Date	Number	Name		Amount
10500 Heartland (7774)				
06/02/2024	Credit	Interest		99.16
06/03/2024	Deposit	HBT - Heartland Bank & Trust		586.68
06/04/2024	42701	Nord Outdoor Power		-192.35
06/04/2024	42702	Growing Grounds		-4,397.40
06/04/2024	Deposit	HBT - Heartland Bank & Trust		289.35
06/07/2024	20240615	Payroll Direct Deposit		-12,020.77
06/07/2024	Deposit	HBT - Heartland Bank & Trust		187.70
06/10/2024	Deposit	HBT - Heartland Bank & Trust		38.86
06/11/2024	42703	Embark Tree Removal		-750.00
06/11/2024	42704	COMCAST Business		-273.40
06/11/2024	Transfer	Transfer		200,000.00
06/11/2024	Transfer	Stone, Julie		-600.00
06/11/2024	Transfer	Umstattd, Rhonda & Amanda		-600.00
06/11/2024	Deposit	HBT - Heartland Bank & Trust		1,460.00
06/13/2024	Deposit	HBT - Heartland Bank & Trust		2,434.90
06/14/2024	1-237-470-5	IL Dept of Revenue		-728.94
06/14/2024	3023145	EFTPS - IRS		-3,658.62
06/14/2024	Deposit	HBT - Heartland Bank & Trust		1,300.00
06/14/2024	Deposit	HBT - Heartland Bank & Trust		1,999.52
06/18/2024	42705	VISA BMCU...1484		-4,260.22
06/18/2024	42706	City of Bloomington Water Dept		-4.56
06/18/2024	42707	Evergreen FS Inc		-694.79
06/18/2024	42708	Dave Capodice Excavating Inc		-779.78
06/18/2024	42709	State of IL, Dept of Fin & Prof Reg		-150.00
06/18/2024	Deposit	HBT - Heartland Bank & Trust		24.25
06/20/2024	Deposit	HBT - Heartland Bank & Trust		23.97
06/21/2024	Deposit	HBT - Heartland Bank & Trust		2,885.00
06/23/2024	Deposit	HBT - Heartland Bank & Trust		291.00
06/25/2024	42710	NICOR Gas		-90.99
06/25/2024	42711	City of Bloomington TWP - Reimburse		-9,773.82
06/25/2024	Deposit	HBT - Heartland Bank & Trust		38.27
06/26/2024	20240628	Payroll Direct Deposit		-10,486.04
06/26/2024	Deposit	HBT - Heartland Bank & Trust		849.05
06/27/2024	Deposit	HBT - Heartland Bank & Trust		2,483.00
06/28/2024	1-864-106-8	IL Dept of Revenue		-627.50
06/28/2024	65126864	EFTPS - IRS		-3,081.42
06/28/2024	1-022-100-2	IDES - IL Dept of Emp Sec		-2,781.37
06/28/2024	Deposit	HBT - Heartland Bank & Trust		482.35
06/30/2024	Deposit	HBT - Heartland Bank & Trust		10,805.00
06/30/2024	Credit	Interest		63.49
			Total	170,389.58

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: June

		Cemetery Public Fund	General Town Fund	General Assistance	COMBINED FUNDS
Public Fund Balances at Beginning of Month		$ 1,493,437	$ 3,423,575	$ 506,581	$ 5,423,593
Revenues	Interest	$ 2,398	$ 12,974	$ 1,920	$ 17,293
	Income from Trusts	$ 1,010			$ 1,010
	Other Income & Special Events		$ 1,995	$ -	$ 1,995
	Opening/Closing Fees	$ 11,535			$ 11,535
	Sales	$ 14,713			$ 14,713
	Inspection Fees	$ 225			$ 225
	Real Estate Tax Levy	$ 201,990	$ 556,041	$ 33,665	$ 791,697
	Total Revenues	$ 231,872	$ 571,011	$ 35,586	$ 838,468
Expenditures	Administrative Expenses	$ 4,462			$ 4,462
	Assessor's Office		$ 1,692		$ 1,692
	Capital Improvements	$ 179	$ -		$ 179
	Casework/General Assistance			$ 25,558	$ 25,558
	Cemetery Operations	$ 7,246			$ 7,246
	Community Agency Funding		$ 541		$ 541
	Compensation & Benefits	$ 43,158	$ 110,420		$ 153,578
	less payroll liability		$ (202)		$ (202)
	Services & Expenses		$ 3,817		$ 3,817
	Supervisor's Office		$ 1,002		$ 1,002
	Total Expenditures	$ 55,046	$ 117,471	$ 25,558	$ 197,873
Public Fund Balances at Month End		**$ 1,670,263**	**$ 3,876,912**	**$ 516,610**	**$ 6,063,784**

Revenue Distribution Report
Fiscal Year To Date ~ FY2025

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	FY2025 Tax Levy **Extension** for Tax Year 2023	$ 599,952	$ 1,651,553	$ 99,992	$ 2,351,497
	Percentage	25.5136%	70.2341%	4.2523%	100.0000%
FY2025 Personal Property Replacement Tax					
	04/03/2024 03-2024	$ 7,684	$ 21,153	$ 1,281	$ 30,118
	05/07/2024 04-2024	$ 18,577	$ 51,140	$ 3,096	$ 72,814
	TOTAL	$ 26,262	$ 72,293	$ 4,377	$ 102,932
FY2025 Tax Levy Extension for Tax Year 2023					
	05/30/2024 01-2024	$ 102,583	$ 282,391	$ 17,097	$ 402,071
	06/07/2024 02-2024	$ 118,066	$ 325,013	$ 19,678	$ 462,756
	06/14/2024 03-2024	$ 83,925	$ 231,029	$ 13,988	$ 328,941
	TOTAL	$ 304,573	$ 838,432	$ 50,763	$ 1,193,768

REGULAR AGENDA ITEM NO. 5.C.

FOR CITY OF BLOOMINGTON TOWNSHIP: July 22, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Action to Approve the July 22, 2024 General Town Fund Request for Payment

RECOMMENDED MOTION: The July 22, 2024 Request for Payment be approved

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: Pursuant to Township Code 60 ILCS 1/80-10, the Township Board must examine and audit the accounts before any bills are paid (excluding general assistance and wages and taxes) and may approve bills in a summary statement. Township is presenting this request for payment for Board approval.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: N/A

FINANCIAL IMPACT: The amount approved for payment by the Cemetery Board of Trustees from the Cemetery Fund is $5,850.00.

The amount requested for approval by the Board of Trustees from the General Town Administration Fund is $22,654.64.

Respectfully submitted for consideration.

Prepared by: Debbie Stilwell,

ATTACHMENTS:
5C 20240722 Payment Request.pdf

CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

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

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND ACCOUNTS

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

Misty Porter, Cemetery Manager

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Cemetery Board of Trustees. These amounts include billings that have been received from **June 11, 2024** **through** **July 8, 2024.**

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

Subscribed and sworn to before me this **8th day of July 2024.**

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

Notary Public

This **8th day of July 2024**.

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

Cemetery Board President:
Joseph B Gibson

Secretary/Treasurer 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

CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: July 8, 2024 Meeting

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
57602	Dave Capodice Excavating/Others/VISA	Grounds Maintenance/Repair (estimated)	07/31/24	$2,000.00
57602	Farmtown/Others/VISA	Grounds Maintenance/Repair (estimated)	07/31/24	$300.00
56600	Lowe's/Others/VISA	Supplies & Maitenance (estimated)	07/31/24	$1,950.00
56600	Lowe's/Others/VISA	Mausoleum Keys (estimated)	07/31/24	$100.00
56500	Morris Avenue Garage/VISA	Inspections & Repairs (estimated)	07/31/24	$1,500.00
		Subtotal: VENDOR Payments		**$5,850.00**
		TOTAL: Requests for Payments		**$5,850.00**

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 **June 25, 2024 to July 22, 2024.**

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

Subscribed and sworn to before me this **22nd day of July 2024**.

.

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

Notary Public

This **22nd day of July 2024**.

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

WARD 1: Jenna L Kearns

WARD 6: Cody Hendricks

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

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

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

Town Clerk

GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **July 22, 2024** Meeting

Compensation (Salaries)			Due	Amount
7011	TWP Supervisor	D Skillrud	07/31/24	$ 3,916.67
7011	TWP Supervisor	D Skillrud	08/15/24	$ 3,916.67
7021	TWP Assessor	S Scudder	07/31/24	$ 4,000.00
7021	TWP Assessor	S Scudder	08/15/24	$ 4,000.00
7041	TWP Trustee **06/24/2024**	Ward 1: J Kearns	07/31/24	$ 20.00
7041	TWP Trustee **06/24/2024**	Ward 2: D Boelen	07/31/24	$ 20.00
7041	TWP Trustee **06/24/2024**	Ward 3: S Montney	07/31/24	$ 20.00
7041	TWP Trustee **06/24/2024**	Ward 5: N Becker	07/31/24	$ 20.00
7041	TWP Trustee **06/24/2024**	Ward 7: M Ward	07/31/24	$ 20.00
7041	TWP Trustee **06/24/2024**	Ward 9: T Crumpler	07/31/24	$ 20.00
7041	TWP Trustee **06/24/2024**	Trustee M Mwilambwe	07/31/24	$ 20.00
			Compensation (Salaries) TOTAL	**$ 15,973.34**
Assessor's Claims				
9151	Auto Expense	VISA/COB/WEX/Parkway/Waldon/Zook/Others (Estimated)	07/31/24	$ 100.00
9201	Office Supplies	Visa/Quill/Others (Estimated)	07/31/24	$ 500.00
9251	Education/Meetings/Conferences	Visa/IPAI/IAAO/Others	07/31/24	$ 1,000.00
9301	Computer Services	BMCU Visa/Craftsman/CoreLogic/Others (Estimated)	07/31/24	$ 300.00
9301	Computer Services	BMCU Visa/COB/GoToMyPC/Others	07/31/24	$ 1,281.30
9312	Membership Dues	BMCU Visa/IAAO Assoc/Scudder/Others (Estimated)	07/31/24	$ 500.00
			Assessor's Claims TOTAL	**$ 3,681.30**
Supervisor's Claims				
8161	Education/Conference/Meetings	BMCU Visa/Township Supervisors of Illinois/Other (Estimated)	07/31/24	$ 500.00
8171	Equipment	BMCU Visa/Quill/Dell/City of Bloomington/Others (Estimated)	07/31/24	$ 2,500.00
			Supervisor's Claims TOTAL	**$ 3,000.00**
			TOTAL Request for Payment	**$ 22,654.64**

NOTE: "FY 2025" as due date of payment reflects known recurring monthly/quarterly/semi-annual/annual charges for the fiscal year.

REGULAR AGENDA ITEM NO. 6.A.

FOR CITY OF BLOOMINGTON TOWNSHIP: July 22, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Presentation and Acceptance of the Fiscal Year 2024 Annual Financial Report (aka Annual Audit)

RECOMMENDED MOTION: The Fiscal Year 2024 Annual Financial Report, as presented by Phillips & Associates, CPAs, P.C., be accepted and placed on file with the County Clerk

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: Illinois Statute 60 ILCS 1/80-20 stipulates that in townships that receive revenues of $850,000 or more during any fiscal year, the township board shall have the accounts and all records of the township thoroughly audited by a certified public accountant within six months after the close of each fiscal year. Township has contracted with Phillips & Associates, CPAs, P.C. to perform the annual audit. A copy of the accountant's report and recommendations shall be filed with the county clerk for public inspection.

A representative from Phillips & Associates, CPAs, P.C. will present the findings of the audit. Discussion, questions, and comments from the Board are welcome.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: The Annual Financial Report will be placed on file with the McLean County Clerk and the public notified of its filing and availability via publication in *The Pantagraph*.

FINANCIAL IMPACT: N/A

Respectfully submitted for consideration.

Prepared by: Debbie Stilwell,

ATTACHMENTS:
6A 20240717 COBT Audit ~ FINAL.pdf

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2024

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

TABLE OF CONTENTS
March 31, 2024

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Town of the City of Bloomington, Illinois

Opinions

We have audited the accompanying modified cash basis financial statements of the government activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of and for the year ended March 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of the City of Bloomington, Illinois, as of March 31, 2024, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of the City of Bloomington, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of the City of Bloomington, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of the City of Bloomington, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of the City of Bloomington, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charges with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of the City of Bloomington, Illinois' basic financial statements. The Budgetary Comparison Schedules are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Budgetary Comparison Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of the summary of local tax data, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Phillips & Associates, CPAs, P.C.

Normal, Illinois
July 2, 2024

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENT-WIDE STATEMENT OF NET POSITION
MODIFIED CASH BASIS

March 31, 2024

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	$ 505,710	$ 117,731
Cash restricted	-	274,145
Investments	3,325,691	834,345
Right -To-Use Asset	25,976	-
Capital Assets (net of Accumulated Depreciation)	1,661,453	1,061,493
Total Assets	$ 5,518,830	$ 2,287,714
Liabilities		
Current Portion of Lease Liabilities	$ 10,071	-
Lease Liabilities (Noncurrent)	15,905	-
Total Liabilities	25,976	-
Net Position		
Invested in Capital Assets (net of Related Debt)	1,661,453	1,061,493
Restricted for General Assistance	528,898	-
Restricted for Cemetery Operations	-	1,226,221
Unrestricted	3,302,503	-
Total Net Position	$ 5,492,854	$ 2,287,714

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENT WIDE - STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

March 31, 2024

		Program Revenues			Net (Expense) / Revenue and Changes in Net Position		
Functions/Programs	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Total	Discrete Component Unit
Governmental Activities:							
General Government	$ 1,290,297	$ 14,585	$ -	$ -	$ (1,275,712)	$ (1,275,712)	$ -
Public Assistance	606,272	-	-	-	(606,272)	(606,272)	-
Total Governmental Activities	1,896,569	14,585	-	-	(1,881,984)	(1,881,984)	-
Component Unit:							
General Government	85,025	-	-	-	-	-	(85,025)
Cemetery Operations	617,732	210,677	-	-	-	-	(407,055)
Total Component Unit	$ 702,757	$ 210,677	$ -	$ -	-	-	(492,080)
		General Revenues:					
		Taxes			1,840,250	1,840,250	505,359
		Intergovernmental					
		Replacement Taxes			406,801	406,801	111,713
		Refunds and Recoveries			22,999	22,999	-
		Interest			207,886	207,886	21,953
		Miscellaneous			38,317	38,317	17,669
		Transfers - Internal activity			-	-	-
		Total General Revenues and Transfers			2,516,253	2,516,253	656,694
		Changes in Net Position			634,269	634,269	164,614
		Net Position - Beginning			4,858,585	4,858,585	2,123,100
		Net Position - Ending			$ 5,492,854	$ 5,492,854	$ 2,287,714

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
MODIFIED CASH BASIS
March 31, 2024

	Major Governmental Funds		
	General Town Fund	General Assistance Fund	Total Governmental Funds
Assets			
Cash	$ 400,361	$ 105,349	$ 505,710
Investments	2,902,142	423,549	3,325,691
Total Assets	$ 3,302,503	$ 528,898	$ 3,831,401
Liabilities			
Due to other funds	$ -	$ -	$ -
Due to governmental entities	-	-	-
Total Liabilities	-	-	-
Fund Balances			
Restricted for General Assistance	-	528,898	528,898
Assigned	520,986	-	520,986
Unassigned	2,781,517	-	2,781,517
Total Fund Balances	3,302,503	528,898	3,831,401
Total Liabilities and Fund Balances	$ 3,302,503	$ 528,898	$ 3,831,401

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES

March 31, 2024

	Major Governmental Funds		
	Town Fund	General Assistance Fund	Total Governmental Funds
Revenues:			
Taxes	$ 1,640,681	$ 199,569	$ 1,840,250
Intergovernmental Revenue			
Personal Property Replacement Tax	362,684	44,117	406,801
Local Revenue	-	22,999	22,999
Miscellaneous	52,881	21	52,902
Interest	185,546	22,340	207,886
TOTAL REVENUES	2,241,792	289,046	2,530,838
Expenditures:			
General Government	1,841,409	-	1,841,409
Public Assistance	614,610	307,052	921,662
TOTAL EXPENDITURES	2,456,019	307,052	2,763,071
Excess (deficiency) of Revenues Over Expenditures	(214,227)	(18,006)	(232,233)
Other Financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(214,227)	(18,006)	(232,233)
Fund Balance - Beginning of Year	3,516,730	546,904	4,063,634
Fund Balance - End of Year	$ 3,302,503	$ 528,898	$ 3,831,401

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS
TO GOVERNMENTAL FUND STATEMENTS

March 31, 2024

Total Fund Balance - Total Governmental Funds	$	3,831,401
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital Assets Used in Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet.		1,661,453
Net Position of Governmental Activities	$	5,492,854
Net change in fund balances - total governmental funds	$	(232,233)
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.		(87,919)
Current year capital additions recorded as capital outlay in the governmental funds		954,421
Change in Net Position of Governmental Activities	$	634,269

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
MODIFIED CASH BASIS

March 31, 2024

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	$ 117,731	$ 117,731
Cash reserved	274,145	274,145
Investments	834,345	834,345
Capital Assets (net of Accumulated Depreciation)	1,061,493	1,061,493
Total Assets	$ 2,287,714	$ 2,287,714
Liabilities		
Current Portion of Debt Certificates Payable		$ -
General Obligation Debt Certificates	-	-
Total Liabilities	-	-
Net Position		
Invested in capital assets - Net of related debt	1,061,493	1,061,493
Unrestricted	1,226,221	1,226,221
Total Net Position	$ 2,287,714	$ 2,287,714

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS

March 31, 2024

		Program Revenues			Net (Expense) / Revenue and Changes in Net Position	
Functions/Programs	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Total
Governmental Activities:						
General Government	$ 85,025	$ -	$ -	$ -	$ (85,025)	$ (85,025)
Cemetery Operations	617,732	210,677	-	-	(407,055)	(407,055)
Total Governmental Activities	$ 702,757	$ 210,677	$ -	$ -	$ (492,080)	(492,080)
		General Revenues:				
		Taxes			505,359	505,359
		Intergovernmental			111,713	111,713
		Interest			21,953	21,953
		Miscellaneous			17,669	17,669
		Transfers - Internal activity			-	-
		Total General Revenues and Transfers			656,694	656,694
		Changes in Net Position			164,614	164,614
		Net Position - Beginning			2,123,100	2,123,100
		Net Position - Ending			$ 2,287,714	$ 2,287,714

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT - GOVERNMENTAL FUNDS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
MODIFIED CASH BASIS

March 31, 2024

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	$ 117,731	$ 117,731
Cash restricted	274,145	274,145
Investments	834,345	834,345
Total Assets	$ 1,226,221	$ 1,226,221
Liabilities		
Total Liabilities	$ -	$ -
Fund Balances		
Restricted	1,226,221	1,226,221
Unassigned	-	-
Total Fund Balance	1,226,221	1,226,221
Total Liabilities and Fund Balance	$ 1,226,221	$ 1,226,221

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT - GOVERNMENTAL FUNDS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES

March 31, 2024

	Governmental Funds	Totals
Revenues:		
Taxes	$ 505,359	$ 505,359
Intergovernmental Revenue	111,713	111,713
Local Revenue	210,677	210,677
Miscellaneous	17,669	17,669
Interest	21,953	21,953
TOTAL REVENUES	867,371	867,371
Expenditures:		
General Government	85,025	85,025
Cemetery Operations	464,696	464,696
Capital Outlay	261,340	261,340
Debt Service - Principal	-	-
Debt Service - Interest	-	-
TOTAL EXPENDITURES	811,061	811,061
Excess (Deficiency) of Revenues Over Expenditures	56,310	56,310
Fund Balance - Beginning of Year	1,169,911	1,169,911
Fund Balance - End of Year	$ 1,226,221	$ 1,226,221

The Accompanying Notes Are an Integral Part of This Statement.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT
RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS
TO GOVERNMENTAL FUND STATEMENTS

March 31, 2024

Change in net position per Statement of Activities Modified Cash Basis	$ 164,614
Current year capital additions recorded as capital outlay in the governmental funds	(199,650)
(Gain)/Loss on trade in of equipment not recorded on the governmental fund statements	-
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	91,346
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also Governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items	
Repayment of Long-Term Obligations	-
Change in fund balance per the Statement of Revenues Received, Expenditures Disbursed , and Changes in Fund Balances	$ 56,310

Net Position per Statement of Net Position Modified Cash Basis	$ 2,287,714
Beginning of year governmental fixed assets included on only the Statement of Net Position Modified Cash Basis; net of accumulated depreciation totaling $1,723,226	(953,189)
Additions to governmental fixed assets included on only the Statement of Net Position - Modified Cash Basis	(199,650)
(Gain)/Loss on trade in of equipment not recorded on the governmental fund statements	-
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	91,346
Beginning of year debt included only on the Statement of Net Position	-
Repayment of long-term debt	-
Fund balances per the Statement of Assets, Liabilities,and Fund Balances - Modified Cash Basis	$ 1,226,221

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT - FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
MODIFED CASH BASIS

March 31, 2024

	Private-Purpose Trusts
Assets	
Cash and cash equivalents	$ 30,058
Investments	267,948
Total Assets	$ 298,006
Liabilities	$ -
Net Position Held in Trust	
Restricted	298,006
Total Net Position	$ 298,006

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

DISCRETE COMPONENT UNIT - FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
MODIFIED CASH BASIS

March 31, 2024

	Private-Purpose Trusts
Additions	
Investment Income	$ 5,400
Gain (loss) on investments	30,196
Total Revenue	35,596
Deductions	
Cemetery Operations	-
Total Expenditures	-
Change in Net Position	35,596
Net Position - Beginning of Year	262,410
Net Position - End of Year	$ 298,006

The Accompanying Notes are an Integral Part of these Financial Statements

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The Town of the City of Bloomington, Illinois, operates under a trustee form of government. The Town has coterminous boundaries with the City of Bloomington, Illinois. Therefore, in accordance with the Illinois Compiled Statutes, the City Council members automatically serve as trustees for the Town. The Township Supervisor is the elected chief executive officer for the Township. These financial statements present the Town of the City of Bloomington as a primary government. The Township provides the following services as authorized by state statutes: general assistance, general administrative services, and property assessment services.

Evergreen Memorial Cemetery is included in these financial statements as a discretely presented component unit. A separate Board of Trustees appointed by the Township Board governs the operations of the Cemetery. However, the Cemetery is financially dependent on the Township and has no independent power to contract bonded indebtedness or to levy taxes. A complete set of financial statements for the Cemetery may be obtained from the Township office, 607 S. Gridley Street, Bloomington, Illinois 61701. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the Township. The discretely presented component unit has a March year-end. The discretely presented component unit operates a cemetery.

The criteria of oversight responsibility, special financing relationships, and scope of public service was used in determining the agencies or entities that comprise the Township for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing operations, and accountability for fiscal matters. The accounting policies of the Town of the City of Bloomington, Illinois, conform to generally accepted accounting principles as applicable to governments except that all funds are accounted for on the modified cash basis of accounting instead of reporting on the modified accrual basis or accrual basis of accounting.

BASIS OF PRESENTATION

A. Basic Financial Statements

The Township's basic financial statements include both government-wide (reporting the township as a whole) and fund financial statements (reporting the Township's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental activities.

Government-Wide Statements

In the government-wide financial statements, the governmental activities columns (a) are presented on a consolidated basis by column, (b) and are reported on the modified cash, economic resource basis, which recognizes all long-term assets as well as long-term debt. The Township's net position is reported in three parts—invested in capital assets net of related debt; restricted net assets; and unrestricted net assets. The Township first uses restricted resources to finance qualifying activities.

The Statement of Net Assets - Modified Cash Basis and the Statement of Activities - Modified Cash Basis present financial information about the reporting government as a whole. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting on internal transactions. Governmental activities generally are financed through taxes and intergovernmental revenues.

The Statement of Activities - Modified Cash Basis reports both the gross and net cost of each of the Town's functions. Gross program expenses (including depreciation) are offset by direct program revenues that are directly associated with the function (general government, highways and streets, public assistance, cemetery, etc.). The net costs (by function) are normally covered by general revenue (property or utility taxes, intergovernmental revenue, interest income, etc.).

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-Wide Statements - continued

This government-wide focus is more on the sustainability of the Township as an entity and the change in the Township's net assets resulting from the current year's activities.

Fund Accounting

The financial transactions of the Township are reported in individual funds, which are all major funds in the fund financial statements. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are reported by generic classification within the financial statements. The following are the Township's governmental fund types:

Governmental Funds

The focus of the governmental funds' measurement (in the funds statements) is upon determination of financial position and changes in financial position rather than upon net income. The following is a description of the governmental funds of the Township:

Town Fund – is the general operating fund of the Township. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds to specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes. The General Assistance fund accounts for tax levies restricted for assistance to individuals and families in need.

The emphasis in fund financial statements is on the major funds in the governmental activities category. Non-major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category of the governmental activities) for the determination of major funds. The Township has no non-major funds.

Fiduciary Funds

Trust Funds – are used to account for the proceeds from private sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes.

B. Significant Accounting Policies

Basis of Accounting

Revenue and expenditures of governmental fund types are recognized on the modified cash basis of accounting.

Revenue is recognized in the accounting period when it is received.

Expenditures are generally recognized in the accounting period when obligations are paid, with the exception of capital purchases. Capital purchases are recognized in the government-wide statement at full cost including payments made during the fiscal year plus any financing used to complete their purchase.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

B. Significant Accounting Policies - continued

Fair Value Measurements of Financial Instruments

The Cemetery follows accounting standards on fair value measurements which define fair value and establish a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices that are observable, either directly or indirectly with fair value being determined through the use of models or other valuation methodologies. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

Investments

Investments are stated at their fair value, (quoted market price or the best available estimate). Purchases and sales are recorded on a trade-date basis. Interest and dividends are recorded when deposited into the investment trust accounts. Realized and unrealized gains and losses are included in the determination of the change in net assets.

Property and Equipment

Equipment purchased or acquired with an original cost of $5,000 or more, and buildings costing in excess of $10,000 are capitalized at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays, where cost meets the Township's capitalization policies and significantly extend the useful life of an asset, are also capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Infrastructure	40 years
Land Improvements	15 years
Cemetery Infrastructure	10 years
Cemetery Buildings & Improvements	10 years
Machinery and Equipment	7 years
Technology	3 years

GASB No. 34 requires the Township to report and depreciate new infrastructure assets prospectively. Infrastructure assets include roads, bridges, underground pipe (other than those related to utilities), traffic signals, etc. It is unlikely that the Township will ever have any infrastructure assets since the Township is coterminous with the City of Bloomington, Illinois', which is responsible for the infrastructure.

Resource Utilization

The Township first applies restricted resources to expenses when both restricted and unrestricted net position is available. Similarly, the most limiting classification of committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for which any of those could be used.

Property and Other Taxes

The Township's property tax is levied each year on all taxable real property located within the Township boundaries on or before the last Tuesday in December. The Board of Trustees passed the 2022 Levy on November 28, 2022 in amounts deemed necessary to defray expenses and liabilities for the fiscal year ended March 31, 2023. Property taxes attached as an enforceable lien on property as of January 1, 2022 and are payable in two installments in the following year in June and September. Taxes from the 2022 Levy were collected and reported as revenue during the fiscal year ended March 31, 2024.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Program Revenues

The Township receives program revenue from providing services to the discrete component unit and other townships by intergovernmental agreement as follows:

Administrative Services

Discretely Presented Component Unit

Evergreen Memorial Cemetery (Cemeteries of the Town of the City of Bloomington, Illinois), maintains a general operating fund and two fiduciary funds for private trusts. The fiduciary funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes. The Cemetery reimburses the Town Fund for personnel expenses related to services provided by the fiscal office.

Government Fund Balance Reporting

Government Accounting Standards require government fund balances to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Fund balances in the governmental fund statements have been restated as of the beginning of the fiscal year to reflect changes in presentation. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the township all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The township has several revenue sources received within different funds that also fall into these categories such as property taxes, state grants, interest, charges for services, and/or insurance reimbursement. The General Assistance funds and Cemetery funds are restricted by the enabling legislation for property tax levies.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (the Board of Trustees). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The Board of Trustees commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. There were no committed fund balances.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government Fund Balance Reporting – continued

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the Board of Trustees or (b) the budget or finance committee or (c) an official to which the Board has delegated the authority to assign amounts to be used for specific purposes. As of March 31, 2024, there was an assigned fund balance of $520,986, for the purpose of recommended repairs and improvements.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amount in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds.

F. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING

The budget appropriation ordinance is adopted on a cash basis. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on February 27, 2023, covered appropriations for the general and special revenue funds as well as Evergreen Memorial Cemetery, a discretely presented component unit of the Town of the City of Bloomington, Illinois. An amendment to the budget appropriation ordinance was passed on August 28, 2023.

The Township follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

(a) Prior to the beginning of a fiscal year, the Township Supervisor submits to the Board of Trustees a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and the means of financing them. It is prepared on a cash basis.

(b) Public hearings are held to obtain taxpayer comments.

(c) The budget is legally enacted through passage of an ordinance no later than during the first three months of the fiscal year.

(d) Any budget amendments are approved by the Town Board of Trustees. Transfers of more than 10% of fund appropriations require a repetition of the entire budget process.

(e) Appropriations lapse at the end of the fiscal year. The level of control for each budget is the fund total rather than individual line items.

(f) Management makes estimates and assumptions during the preparation of financial statements. Accordingly, actual results could differ from those estimates.

NOTE 3 – CASH AND CASH INVESTMENTS

Permitted Deposits and Investments - Illinois statutes and the Township's investment policy authorizes the Township to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, interest-bearing bonds of the State of Illinois or any county, township, or municipal corporation of the State of Illinois, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds (a money market fund created by the State of Illinois under the State Treasurer that maintains a $1 per share value).

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

The Township has formally adopted deposit and investment policies that limit its allowable deposits or investments and address the specific types of risks to which the Township is exposed. State statutes authorize the Township to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of governmental securities, and Illinois Funds Money Market Fund.

The Township's cash and investments are maintained in accounts fully covered by the Federal Deposit Insurance Corporation or pledged collateral security held by the depository and in The Illinois Public Treasurers' Investment Pool.

The Township holds the following investments at March 31, 2024:

Illinois Funds	$ 3,325,691

Cemetery private trust funds are allowed by statute to be invested in every kind of investment, including specifically bonds, debentures and other corporate obligations, preferred or common stocks and real estate mortgages.

Cash reserved represents cash on deposit for future cemetery burial services.

The Cemetery holds the following investments which are recorded using fair market values at March 31, 2024:

General Funds	
Super Money Market	$ 416,101
Super Money Market	65,023
Illinois Funds	209,122
Illinois Funds	418,244
	$ 1,108,490
Fiduciary Funds	
Private Lot Trust Fund - Super Money Market	$ 30,058

NOTE 3 – CASH AND CASH INVESTMENTS -- continued

Investments in Private Irrevocable Trust	
Money Market Funds	$ 1,604
Mutual and Exchange Traded Funds	
Fixed Income	
Baird Aggregate Bond Institutional	9,353
Fidelity Advisor Investment Grade Bond Z	12,436
Vanguard Core Bond Fund Admiral Shares	9,215
Vanguard Total Bond Market Index	14,341
IShares iBoxx Investment Grade Corporate Bond	16,665
Equities	
SPDR Dow Jones Industrial Average	41,367
SPDR S&P 500	80,553
SPDR S&P Midcap 400	54,527
IShares Russell 2000	17,665
IShares MSCI EAFE	10,222
	$ 267,948

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. One of the ways the cemetery addresses risk is the use a professional investment advisor.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer on an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The cemetery's deposits with financial institutions are not subject to credit risk rating.

All investments held in the private trusts are Level 1 (quoted prices in active markets) in the fair value hierarchy.

NOTE 4 – CHANGES IN FIXED ASSETS

Capital expenditures included in the governmental funds statements as part of the General Government Expenditures are presumed to benefit both current and non-current financial reporting periods and are included as capitalized additions and depreciated in the government-wide statements.

A summary of changes in general fixed assets for the year ended March 31, 2024, was as follows:

Governmental Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets not being depreciated				
Construction In Process	$ 72,563	$ -	$ (72,563)	$ -
Capital assets being depreciated				
Building	$ 916,903	$ 914,862	$ -	$ 1,831,765
Equipment	45,314	84,959	-	130,273
Land Improvements	273,867	-	-	273,867
Technology	-	27,163	-	27,163
Total Capital assets being depreciated	1,236,084	1,026,984	-	2,263,068

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
March 31, 2024

NOTE 4 – CHANGES IN FIXED ASSETS - continued

Less accumulated depreciation for:				
Building	(458,453)	-	(45,794)	(504,247)
Equipment	(29,255)	-	(14,813)	(44,068)
Land Improvements	(25,988)	-	(18,258)	(44,246)
Technology	-	-	(9,054)	(9,054)
Total accumulated depreciation	(513,696)	-	(87,919)	(601,615)
Total capital assets being depreciated, net	722,388	1,026,984	(87,919)	1,661,453
Governmental activities capital assets, net	$ 794,951	$ 1,026,984	$ (160,482)	$ 1,661,453

Depreciation expense was charged to government-wide programs of the primary government as follows:

Governmental Activities – General Fund:	
Building	$ 45,794
Equipment	14,813
Land Improvements	18,258
Technology	9,054
Total Depreciation Expense - Governmental Activities	$ 87,919

A summary of component unit fixed assets for the year ended March 31, 2024, was as follows:

Component Unit Activities:	Balance April 1	Additions	Deletions	Balance March 31
Capital assets not being depreciated				
Land	$ 93,245	$ -	$ -	$ 93,245
Capital assets being depreciated				
Buildings & Improvements	284,124	-	-	284,124
Equipment	722,834	-	-	722,834
Land Improvements	25,984	-	-	25,984
Infrastructure	403,978	-	-	403,978
Veteran's Area	68,100	-	-	68,100
Mausoleum	986,804	199,650	-	1,186,454
Total capital assets being depreciated	2,491,824	199,650	-	2,691,474
Less accumulated depreciation for:				
Buildings & Improvements	(281,113)	-	(1,004)	(282,117)
Equipment	(580,435)	-	(36,494)	(616,929)
Land Improvements	(15,590)	-	(1,732)	(17,322)
Infrastructure	(298,697)	-	(17,161)	(315,858)
Veteran's Area	(28,688)	-	(6,068)	(34,756)
Mausoleum	(427,357)	-	(28,887)	(456,244)
Total accumulated depreciation	(1,631,880)	-	(91,346)	(1,723,226)
Total capital assets being depreciated, net	859,944	199,650	(91,346)	968,248
Business-type activities capital assets, net	$ 953,189	$ 199,650	$ (91,346)	$ 1,061,493

Depreciation expense was charged to programs of the component unit as follows:

Component Unit Activities – Cemetery Fund:	
Buildings & Improvements	$ 1,004
Equipment	36,494
Land Improvements	1,732
Infrastructure	17,161
Veteran's Area	6,068
Mausoleum	28,887
Total depreciation expense – Component Unit Activities:	$ 91,346

NOTE 5 – CHANGES IN LONG-TERM DEBT AND LEASES

Bonds and Notes Payable
The Township had no long-term bond or note debt at year-end

Lease Obligations
The Township has an operating lease for warehouse space used as part of the POTS program.

The Township expended $12,000 under operating leases during Fiscal Year 2024. The lease payments were recorded as $9,207 in principal and $2,793 interest expense.

The following is a summary of the Township's minimum lease obligations.

Year Ending June 30	Total Principal	Total Interest	Minimum Lease Obligation
2025	10,071	1,929	12,000
2026	11,016	984	12,000
2027	4,889	111	5,000
	$ 25,976	$ 3,024	$ 29,000

Legal Debt Margin
The legal debt margin of the Township, as of March 31, 2024 is computed as follows:

Assessed Valuation (Property Tax Year 2023)	$ 2,247,011,083
Debt Limit – 2.875% of assessed value	$ 64,601,569
Less: Debt subject to General Obligation Bond	-
Less: Lease Obligations – March 31, 2024	(25,976)
Legal Debt Margin	$ 64,575,593

NOTE 6 – RETIREMENT PLANS

ILLINOIS MUNICIPAL RETIREMENT PLAN

IMRF Plan Description
The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided
IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (REG). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

NOTE 6 – RETIREMENT PLANS - continued

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

3% of the original pension amount, or
1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms
At December 31, 2023, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	33
Inactive, non-retired members	21
Active members	20
Total	74

Contributions
As set by statute, Township regular plan members are required to contribute 4.5% of their annual covered salary. The statutes require the Township to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual required contribution rate for the calendar year 2023 was 5.43%. The Township also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

The Township's pension contributions included in these financial statements as expense for the current fiscal year on a modified cash basis is $54,797. This includes $19,146 contributed by the discrete component unit Evergreen Cemetery. Pension expense (income) determined for calendar year 2023 reported on an accrual basis was $(30,257).

Net Pension Liability
The Township's net pension liability(asset), $397,309, was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

NOTE 6 – RETIREMENT PLANS - continued

Actuarial Assumptions
The following are the methods and assumptions used to determine the 2023 Contribution Rates:

- Actuarial Cost Method: Aggregate Entry Age Normal
- Amortization Method: Level Percentage of Payroll, Closed
- Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 20-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 15 years for most employers (five employers were financed over 16 years; one employer was financed over 17 years; two employers were financed over 18 years; one employer was financed over 21 years; three employers were financed over 24 years; four employers were financed over 25 years and one employer was financed over 26 years).
- Asset Valuation Method: 5-Year smoothed market; 20% corridor
- Wage growth: 2.75%
- Price Inflation: 2.25%
- Salary Increases: 2.75% to 13.75% including inflation
- Investment Rate of Return: 7.25%
- Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.
- Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disable Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

There were no benefit changes during the year.

Single Discount Rate
A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and

2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.77%, and the resulting single discount rate is 7.25%.

NOTE 6 – RETIREMENT PLANS – continued

Changes in Net Pension Liability

The Township's changes in net position liability / (asset) for the calendar year ended December 31, 2023 was as follows:

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Service Cost	$ 90,746	$ -	$ 90,746
Interest on the Total Pension Liability	585,086	-	585,086
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the Total Pension Liability	(66,489)	-	(66,489)
Change of assumptions	(12,150)	-	(12,150)
Benefit payments, including refunds of employee contributions	(623,453)	(623,453)	-
Contributions-Employer	-	57,124	(57,124)
Contributions-Employee	-	47,340	(47,340)
Net investment income	-	840,510	(840,510)
Other (Net Transfer)	-	138,220	(138,220)
Net Change in total pension liability	(26,260)	459,741	(486,001)
Balances at December 31, 2022	8,336,504	7,453,194	883,310
Balances at December 31, 2023	$ 8,310,224	$ 7,912,935	$ 397,309

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability/(Asset)	$ 1,156,290	$ 397,309	$ (236,514)

NOTE 7 – OTHER INDIVIDUAL FUND DISCLOSURES

A. The Cemetery (discrete component unit) employees participate in the IMRF pension plan and reimburse the Town for their share of employer costs incurred. In addition, the Cemetery reimburses the Town for services provided by the fiscal office. There were no individual fund inter-fund receivable and payable balances at March 31, 2024 between the Town fund and the Cemetery Fund component unit.

B. There were no deficit fund balances of individual funds at March 31, 2024.

NOTE 8 - VACATION AND SICK LEAVE

The Township changed their policy for vacation and sick leave as of January 1, 2024 to comply with a new state law. The Township now provides all employees with vacation and sick leave in varying amounts. Vacation and sick pay expenses are charged to operations when taken by the employee. The Township has not recorded the liability for vacation, which totals $62,256 on March 31, 2024.

NOTE 9 - CONTINGENCIES AND COMMITMENTS

Debit Cards and Disbursing Orders

The Township provides assistance to income-qualified recipients in the form of debit cards, disbursing orders and referrals. At year-end, the Township was liable for $5,269 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled $344 and the total amount of unpaid general assistance disbursing orders was $401 at March 31, 2024.

NOTE 10 – ACTIVITIES BETWEEN PRIMARY GOVERNMENT AND COMPONENT UNIT

The Township and its component unit, Evergreen Memorial Cemetery, file and make pension contributions together. The Cemetery reimburses the General Fund for its share of the obligation on a monthly basis. Any amounts in due to/from accounts are for IMRF withholdings from Evergreen Memorial Cemetery employees that have not been transferred to the Township general fund for remittance. The Cemetery is purchasing employee benefits through the Township; these include health, dental and vision insurance for full-time, permanent employees, Section 125 Cafeteria plan for pre-tax insurance benefits, Flexible Spending Accounts and LifeLock Benefit Essential.

The Township also charges the Cemetery for financial administrative services which totaled $12,200 during the fiscal year.

NOTE 12 – SUBSEQUENT EVENTS

Management evaluated subsequent events occurring through July 2, 2024, which represents the date the financial statements were available to be issued.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

General Town Fund
March 31, 2024

	2024			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Tax Revenues:				
Property Taxes	$ 1,645,000	$ 1,645,000	$ 1,640,681	$ (4,319)
Intergovernmental Revenue:				
Personal Property Replacement Tax	300,000	400,000	362,684	(37,316)
Work Fare Administration	-	-	1,215	1,215
Cemetery Financial Administration	-	-	12,200	12,200
Other Local Sources:				
Interest	35,000	100,000	185,546	85,546
Retiree Insurance Reimbursements	-	-	26,218	26,218
Cemetery Benefits Reimbursements	-	-	5,645	5,645
Litigation Income	25	25	-	(25)
Other Income	39,000	47,000	7,603	(39,397)
Total Revenues	2,019,025	2,192,025	2,241,792	49,767
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	11,544	11,544	-	(11,544)
Auto Expense	5,000	5,000	1,455	(3,545)
Telephone	3,000	3,000	2,609	(391)
Utilities	5,800	5,800	5,535	(265)
Postage	300	300	-	(300)
Office Supplies	2,000	2,000	1,603	(397)
Publications and Printing	500	500	-	(500)
Equipment	6,000	6,000	30,758	24,758
Equipment Repair/Rental	1,500	1,500	-	(1,500)
Education/Conference/Meetings	17,000	17,000	11,656	(5,344)
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	34,000	34,000	8,105	(25,895)
Janitorial	2,000	2,000	2,275	275
Computer Services	20,000	20,000	23,146	3,146
Mapping/GIS Services	30,000	30,000	4,680	(25,320)
Membership Dues/Assessor's Staff	2,500	2,500	2,336	(164)
Total Assessor's Office Expenditures	150,144	150,144	94,158	(55,986)
Total Expenditures (current page)	$ 150,144	$ 150,144	$ 94,158	$ (55,986)

(continued)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

General Town Fund
March 31, 2024

	2024			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 150,144	$ 150,144	$ 94,158	$ (55,986)
Community Agency Funding				
HERE - Housing Eviction Relief Effort	150,000	150,000	149,999	(1)
Community Medical	25,000	25,000	15,000	(10,000)
GA Client Service Funding	50,000	50,000	26,545	(23,455)
Youth Services	35,000	35,000	35,000	-
Senior Services	80,000	80,000	70,000	(10,000)
	340,000	340,000	296,544	(43,456)
Compensation and Benefits				
Supervisor	94,000	94,000	92,433	(1,567)
Assessor	96,000	96,000	95,120	(880)
Town Clerk	2,500	2,500	2,400	(100)
Town Trustees	2,800	2,800	2,200	(600)
General Assistance Staff	400,000	400,000	318,066	(81,934)
Deputy Assessors	404,000	404,000	321,769	(82,231)
IMRF/Employer	64,955	80,000	35,651	(44,349)
FICA (SS/MC)/Employer	76,446	76,446	61,143	(15,303)
Group Medical Insurance/Employer	130,000	130,000	121,106	(8,894)
Unemployment Insurance/Employer	2,500	2,500	1,767	(733)
Total Compensation and Benefit Expenditures	1,273,201	1,288,246	1,051,655	(236,591)
Services and Expenses				
Membership Dues	2,000	2,000	2,016	16
Auditing Expenses	7,500	7,500	7,150	(350)
Legal Expenses	12,000	12,000	8,493	(3,507)
Insurance	13,000	13,000	11,980	(1,020)
Publishing	2,500	2,500	490	(2,010)
Other Expenses	7,500	7,500	4,040	(3,460)
Debt Service-Princ. Int.	1,000	1,000	-	(1,000)
Building Maintenance	20,000	20,000	8,084	(11,916)
Janitorial Services and Supplies	6,000	6,000	5,725	(275)
Building Security	2,500	2,500	-	(2,500)
Building Reparis	181,791	181,791	-	(181,791)
Special Projects	190,000	190,000	76,815	(113,185)
Total Services and Expenses	445,791	445,791	124,793	(320,998)
Total Expenditures (current page)	$ 2,209,136	$ 2,224,181	$ 1,567,150	$ (657,031)

(continued)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

General Town Fund
March 31, 2024

	2024			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$2,209,136	$ 2,224,181	$ 1,567,150	$ (657,031)
Supervisor's Office Expenditures:				
Postage	3,000	3,000	1,020	(1,980)
Rent/Debt Service	20,000	20,000	-	(20,000)
Janitorial	3,500	3,500	2,844	(656)
Utilities	10,000	10,000	8,302	(1,698)
Telephones	5,000	5,000	4,534	(466)
Car Expense	3,500	3,500	-	(3,500)
Education/Conference/Meetings	4,000	4,000	2,252	(1,748)
Equipment	5,000	57,000	52,963	(4,037)
Equipment Repair/Rental	6,000	6,000	3,454	(2,546)
Office Supplies	6,000	6,000	4,655	(1,345)
Printing Expenses	3,000	3,000	-	(3,000)
Publications	1,000	1,000	100	(900)
Computer Services/Contracts	25,000	25,000	11,695	(13,305)
Membership Dues	450	450	127	(323)
Total Supervisor's Office Expenditures	95,450	147,450	91,946	(55,504)
Capital Fund Reserve				
Building Improvements	1,317,909	1,317,909	796,923	(520,986)
Total Capital Fund Reserve	1,317,909	1,317,909	796,923	(520,986)
Total Expenditures	3,622,495	3,689,540	2,456,019	(1,233,521)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(1,603,470)	(1,497,515)	(214,227)	1,283,288
Other Financing Sources (Used)				
Operating Transfers - In	-	-	-	-
Operating Transfers - out	(200,000)	(200,000)	-	200,000
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	(1,803,470)	(1,697,515)	(214,227)	$ 1,483,288
Fund Balance - Beginning of Year			3,516,730	
Fund Balance - End of Year			$ 3,302,503	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

General Assistance Welfare Fund
March 31, 2024

	2024			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Revenues:				
Taxes:				
Property Tax	$ 200,000	$ 200,000	$ 199,569	$ (431)
Intergovernmental Revenue:				
Personal Property Replacement Tax	30,000	45,000	44,117	(883)
Other Local Revenues				
Refunds and Recoveries	10,000	20,000	22,999	2,999
Other				-
Interest	1,000	21,000	22,340	1,340
Other	10	10	21	11
Total Revenues	241,010	286,010	289,046	3,036
Expenditures:				
Public Assistance				
Groceries/Personal Essentials	78,000	78,000	57,016	(20,984)
Rent	200,000	200,000	67,770	(132,230)
Utilities	50,000	50,000	11,569	(38,431)
Medical	20,000	20,000	-	(20,000)
Emergency Assistance	200,000	200,000	166,513	(33,487)
Hospital	10,000	10,000	-	(10,000)
Burial	6,168	6,168	2,056	(4,112)
Transportation	40,000	5,000	476	(4,524)
Allowances	10,000	10,000	1,652	(8,348)
Total Expenditures	614,168	579,168	307,052	(272,116)
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(373,158)	(293,158)	(18,006)	275,152
Other Financing Sources (Used)				
Operating Transfers - In	200,000	200,000	-	(200,000)
Operating Transfers - out	-	-	-	-
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	$ (173,158)	$ (93,158)	(18,006)	$ 75,152
Fund Balance - Beginning of Year			546,904	
Fund Balance - End of Year			$ 528,898	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

Component Unit - General Governmental Fund
March 31, 2024

	2024			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
REVENUES:				
Local Taxes:				
Property and Related Taxes	$ 506,600	$ 506,600	$ 505,359	$ (1,241)
Intergovernmental Revenue:				
Replacement Tax	80,000	80,000	111,713	31,713
Other Local Sources:				
Opening/Closing	90,000	90,000	89,645	(355)
Marker Commission	9,000	9,000	13,046	4,046
Sale of Spaces	131,700	131,700	104,911	(26,789)
Interest from savings/Checking	600	600	21,953	21,353
Income from Trusts	4,000	4,000	13,042	9,042
Other Income	10,000	10,000	4,627	(5,373)
Inspection Fees	4,000	4,000	3,075	(925)
Total Revenues	835,900	835,900	867,371	31,471
EXPENDITURES:				
Administrative Expenditures:				
Wages	369,100	369,100	320,428	(48,672)
Payroll Taxes & IMRF	63,000	63,000	42,198	(20,802)
IDES - Unemployment	15,000	15,000	9,047	(5,953)
Employee Insurance	60,000	60,000	49,709	(10,291)
Payroll Fees	500	500	313	(187)
Casualty Insurance	24,000	24,000	21,297	(2,703)
Contractual Services	14,000	14,000	9,753	(4,247)
Office Supplies	4,000	4,000	2,961	(1,039)
Utilities	18,500	18,500	16,449	(2,051)
Advertising	4,000	4,000	2,223	(1,777)
Dues and Seminars	600	600	350	(250)
Legal Expense	600	600	-	(600)
Audit Expense	7,500	7,500	7,150	(350)
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	9,000	9,000	5,797	(3,203)
Office Equipment	1,000	1,000	-	(1,000)
Other Admin Expense	5,000	5,000	6,845	1,845
Total Administrative Expenditures	608,000	608,000	506,720	(101,280)
Total Expenditures (current page)	$ 608,000	$ 608,000	$ 506,720	$ (101,280)

(continued)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
CEMETERIES OF THE TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL - MODIFIED CASH BASIS

Component Unit - General Governmental Fund
March 31, 2024

	2024			
	Budgeted Amounts			Actual Over (Under)
	Original	Final	Actual	Budget
Total Expenditures (previous page)	$ 608,000	$ 608,000	$ 506,720	$ (101,280)
Cemetery Operations:				
Fuel, Oil and Equipment	15,000	15,000	8,813	(6,187)
Tree Removal and Monument Repairs	19,000	19,000	10,350	(8,650)
Equipment Repairs	12,000	12,000	6,601	(5,399)
Cemetery Supplies & Maintenance	15,000	15,000	12,288	(2,712)
Equipment Rental and Leasing	12,000	12,000	1,536	(10,464)
Equipment Building	1,500	1,500	7,099	5,599
Leaves and Branches	4,000	4,000	3,360	(640)
Office Repairs and Maintenance	2,000	2,000	-	(2,000)
Other Expenses	1,000	1,000	53	(947)
Total Cemetery Operation Expenditures	81,500	81,500	50,100	(31,400)
Capital Outlays:				
Operating Equipment	8,000	8,000	7,162	(838)
Flags & Poles	15,000	15,000	9,842	(5,158)
Grounds Maintenance & Repairs	25,000	25,000	20,594	(4,406)
Road, Fence, Lots, Drains, Flags & Flag Poles	20,000	20,000	2,563	(17,437)
Columbariums	200,000	200,000	199,650	(350)
Mausoleum (including debt service)	-	-	2,549	2,549
Grave Markers	15,000	15,000	11,881	(3,119)
Scattering Grounds	2,000	2,000	-	(2,000)
Veteran's Memorial	10,000	10,000	-	(10,000)
Total Capital Outlay Expenditures	295,000	295,000	254,241	(40,759)
Total Expenditures	984,500	984,500	811,061	(173,439)
Excess (deficiency) of Revenue over Expenditures	(148,600)	(148,600)	56,310	204,910
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	$ (148,600)	$ (148,600)	56,310	$ 204,910
Fund Balance - Beginning of Year			1,169,911	
Fund Balance - End of Year			$ 1,226,221	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO SUPPLEMENTARY INFORMATION
March 31, 2024

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

The budget or appropriation ordinance is adopted on a modified cash basis, which is the basis of accounting followed by the Township when preparing its financial statements. The appropriation ordinance for the Town of the City of Bloomington, Illinois, which was adopted on February 27, 2023, covered appropriations for the general and special revenue funds as well as Evergreen Memorial Cemetery, a discretely presented component unit of the Town of the City of Bloomington, Illinois. In addition, an appropriation ordinance amendment was passed on August 28, 2023.

The Township follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

(a) Prior to the beginning of a fiscal year, the Township Supervisor submits to the Board of Trustees a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and the means of financing them. It is prepared on a cash basis.

(b) Public hearings are held to obtain taxpayer comments.

(c) The budget is legally enacted through passage of an ordinance no later than during the first three months of the fiscal year.

(d) Any budget amendments are approved by the Town Board of Trustees. Transfers of more than 10% of fund appropriations require a repetition of the entire budget process.

(e) Appropriations lapse at the end of the fiscal year. The level of control for each budget is the fund total rather than individual line items.

(f) Management makes estimates and assumptions during the preparation of financial statements. Accordingly, actual results could differ from those estimates.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

SUMMARY OF LOCAL TAX DATA
FOR THE LEVY YEAR:

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Assessed Valuation	$ 2,247,011,083	$ 2,047,940,809	$ 1,925,639,057	$ 1,886,863,676	$ 1,880,796,385	$ 1,871,606,642	$ 1,857,445,338	$ 1,850,628,917	$ 1,810,956,798	$ 1,795,475,453
Tax Rates:										
General Corporate	0.0735	0.0803	0.0854	0.0872	0.0875	0.0881	0.0832	0.0808	0.0881	0.0777
Cemetery	0.0267	0.0247	0.0263	0.0268	0.0269	0.0271	0.0273	0.0274	0.0280	0.0282
General Assistance	0.0045	0.0098	0.0104	0.0106	0.0106	0.0107	0.0162	0.0135	0.0083	0.0195
Total Tax Rates	0.1047	0.1148	0.1221	0.1246	0.1250	0.1259	0.1266	0.1217	0.1244	0.1254
Tax Extensions:										
General Corporate	$ 1,651,553	$ 1,644,906	$ 1,645,073	$ 1,644,968	$ 1,644,945	$ 1,645,005	$ 1,545,023	$ 1,494,938	$ 1,595,091	$ 1,395,084
Cemetery	599,952	506,661	506,636	506,623	506,686	506,572	506,525	506,517	506,525	506,683
General Assistance	99,992	200,084	200,074	200,008	199,929	199,977	299,977	250,020	149,947	349,938
Total Tax Extensions	$ 2,351,497	$ 2,351,650	$ 2,351,783	$ 2,351,599	$ 2,351,560	$ 2,351,554	$ 2,351,525	$ 2,251,475	$ 2,251,563	$ 2,251,706
Collections *	$ -	$ 2,345,609	$ 2,351,570	$ 2,351,031	$ 2,349,835	$ 2,348,256	$ 2,350,579	$ 2,249,780	$ 2,246,606	$ 2,248,624

* Collections include railroad, mobile home, and prior year collections, adjustments, and abatements.

COBT
City of Bloomington Township

REGULAR AGENDA ITEM NO. 6.B.

FOR CITY OF BLOOMINGTON TOWNSHIP: July 22, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Presentation and Acceptance of the Fiscal Year 2024 Annual Treasurer's Report

RECOMMENDED MOTION: The Fiscal Year 2024 Annual Treasurer's Report, as certified by the Township Supervisor, be accepted and placed on file with the County Clerk

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: Illinois Public Funds Statement Publication Act (30 ILCS 15/1-6) requires the supervisor of every township that has received and dispersed public funds to prepare an Annual Statement of Receipts and Disbursements, commonly known as the Annual Treasurer's Report. The report shall be subscribed and sworn to by the supervisor and, following board acceptance, filed with the office of the county clerk.

While no format is specified by the statute, the statement must include the following:

1. All monies received and from what sources;
2. All monies paid as compensation listed by name and grouped by compensation range;
3. All monies paid to vendors, listed by name, where the total amount paid during the fiscal year exceeds $2,500;
4. All monies to vendors receiving less than $2,500 yearly reported in aggregate as "All Other Disbursements Less than $2,500"; and
5. A summary statement of operations for all funds and account groups.

The adopted format for the Township is presented in the following summaries:

- Revenue Summary
- Compensation Summary
- Other Disbursements Summary
- Summary Statement of Condition of Funds

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: The Annual Treasurer's Report and accompanying Certificate will be placed on file with the McLean County Clerk and the public notified of its filing and availability via publication in *The Pantagraph*.

FINANCIAL IMPACT: N/A

Respectfully submitted for consideration.

Prepared by: Debbie Stilwell,

ATTACHMENTS:
6Ba FY2024 Short Certificate Annual Treasurer's Report.pdf
6Bb FY2024 Annual Treasurers Report SIGNED.pdf

STATE OF ILLINOIS)

COUNTY OF McLEAN) ss:

TOWN OF THE CITY OF BLOOMINGTON)

I, DEBORAH L. SKILLRUD, duly elected Supervisor of the Town of the City of Bloomington, Illinois do hereby certify that the foregoing is a perfect and complete copy of Annual Treasurer's Report for the Town of the City of Bloomington Fiscal Year 2024 Commencing 04/01/2023 and Ending 03/31/2024 which was presented and accepted at the regular meeting of said Township Trustees held on the 22th day of July, 2024, by an affirmative vote of the majority of all members then holding office, the vote having been taken by yeas and nays and entered into the record of the minutes of said Board.

Witness my hand and the seal of said

Township this 22th day of July, 2024,

____

Deborah L. Skillrud
Supervisor

ANNUAL TREASURER'S REPORT
TOWN OF THE CITY OF BLOOMINGTON
Fiscal Year 2024 Commencing 04/01/2023 and Ending 03/31/2024
COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

REVENUE SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL PUBLIC FUNDS
Property Tax Levy Extension	$1,640,681	$199,569	$505,359	$2,345,609
Personal Property Replacement Tax	$362,684	$44,116	$111,713	$518,514
Interest Income	$185,545	$22,340	$21,953	$229,838
Income from Trusts			$13,042	$13,042
Refunds & Recoveries		$22,999		$22,999
Opening/Closing Fees			$89,645	$89,645
Sales			$104,911	$104,911
Marker Commissions			$13,046	$13,046
Inspection Fee			$3,075	$3,075
Retiree Insurance Reimbursements	$26,218			$26,218
Workfare Administration (POTS)	$1,215			$1,215
Cemetery Financial Administration	$12,200			$12,200
Other Income	$13,249	$21	$4,628	$17,897
TOTAL REVENUE	$2,241,792	$289,045	$867,372	$3,398,209

COMPENSATION SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL PUBLIC FUNDS
Under $25,000:	N Becker D Boelen J Crabill T Crumpler J Danenberger J Emig D Gosnell G Heinz C Hendricks C James J Kearns K Lee S Montney M Mwilambwe R Scudder M Sterrenberg D Urban G Walch M Ward L Yocum	N/A	N Armstrong W Novy N Weaver	
$25,000-$49,999:	K Canales J Gochanour M Ireland D Stilwell K Strong T Turner	N/A	A Anderson A Madison	
$50,000-$74,999:	J Curtiss B Ireland S Uzueta K Walter	N/A	C Anderson K Durflinger M Porter	
$75,000-99,999:	C Davis S Scudder D Skillrud	N/A	N/A	
TOTAL COMPENSATION	$820,292	$0	$320,428	$1,140,721

ANNUAL TREASURER'S REPORT
TOWN OF THE CITY OF BLOOMINGTON
Fiscal Year 2024 Commencing 04/01/2023 and Ending 03/31/2024

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL PUBLIC FUNDS
ACE Industrial Properties Inc	$12,000			$12,000
ADT Security Services			$2,661	$2,661
All Seasons Properties	$751	$1,832		$2,583
AmerenIP dba Ameren Illinois	$26,639	$32,321	$4,427	$63,387
ARC Activity & Recreation Center/Normal Township	$40,000			$40,000
Baby Fold, The	$10,000			$10,000
Bloomington Housing Authority (BHA)	$9,481	$17,756		$27,237
BLOOMNORM LLC	$2,568	$1,152		$3,720
Bowman, Danny	$8,105			$8,105
Brady, Edward P		$3,125		$3,125
Chestnut Health Systems	$8,000			$8,000
City of Bloomington	$192,888	$16,063	$55,100	$264,051
City of Bloomington Township			$13,405	$13,405
Class Act Realty LLC	$2,505	$345		$2,850
CloudPoint Geospatial	$4,680			$4,680
Cold Spring Memorial Group			$8,687	$8,687
Comcast Business			$3,181	$3,181
CRE Elm Point Apartments LLC	$3,329	$1,842		$5,171
Custom Outdoor LLC	$1,784	$916		$2,700
D H Pace Company Inc			$6,315	$6,315
Dave Capodice Excavating Inc			$15,853	$15,853
Doogan, Jonathan R	$610	$2,115		$2,725
Dotson, Bernard & Rearn M	$1,780	$1,035		$2,815
Embark Tree Removal			$10,350	$10,350
Evergreen FS Inc			$10,230	$10,230
Faith in Action of Bloomington-Normal	$15,000			$15,000
Farnsworth Group Inc	$34,554		$1,949	$36,503
Fastenal Company			$3,162	$3,162
Highland B LLC		$4,359		$4,359
Hilltop Mobile Home Sales	$3,000	$2,187		$5,187
Illinois Department of Employment Security (IDES)	$1,767		$9,046	$10,813
Illinois Municipal Retirement Fund (IMRF)	$47,344		$19,146	$66,490
Illinois Property Assessment Institute (IPAI)	$3,045			$3,045
Internal Revenue Service (IRS)	$61,148		$23,052	$84,200
J Spencer Construction LLC	$796,923			$796,923
Jessen, Chad & Micha dba Red Rock Properties	$1,100	$5,335		$6,435
Joshi, Rajendra & Sunita	$1,628	$1,152		$2,780
Kroger via Valutec		$57,016		$57,016
Kurt LLC	$2,627	$690		$3,317
Lakewood B LLC dba Lakewood Terrace Apts	$1,375	$5,678		$7,053
LC Boston Holdings LLC	$2,625			$2,625
Lewis, Yockey & Brown Inc	2,618			$2,618
M&M Real Estate Partnership LLC	1,118	$7,022		$8,140
McLean County Land Trust FSB1200	$3,000	$1,388		$4,388
McLean County Land Trust H-187	2,088	$2,098		$4,186
McLean County Museum of History			$5,000	$5,000
Mescher, Rinehart & Redlingshafer PC	$8,493			$8,493
Milestones Learning Center & Preschool	$25,000			$25,000
Miller Trust, Annetta O dba Miller Properties	$890	$2,388		$3,278
MIMG LII Arbors at Eastland LLC	1,575	$1,120		$2,695
Moore Enterprises dba Grandview Estates		$4,406		$4,406
Moore Enterprises, Alexander Estates Mobile Home Park		$4,760		$4,760

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2024 Commencing 04/01/2023 and Ending 03/31/2024

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY (cont.)	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL PUBLIC FUNDS
Moore J A dba Maple Grove Estates	7,803			$7,803
NICOR Gas	9,355	$7,666	$2,579	$19,600
Ninness, Roger L	2,498	$916		$3,414
NJS Enterprises Inc	$3,825			$3,825
Nord Outdoor Power			$7,059	$7,059
Ostling, Bonnie Jo dba Loft Invest	$898	$1,961		$2,859
PBH Oak Creek LLC dba Oak Creek Crossing	$3,000	$597		$3,597
Peace Meal Senior Nutrition Program (OSF Healthcare System)	$20,000			$20,000
Pedcor Investments-2002 dba Danbury Ct	$1,958	$3,216		$5,174
Peoria Flag & Decorating Company			$6,438	$6,438
Phillips & Associates CPAs PC	$7,670		$7,180	$14,850
PNC Bank	$3,000	$690		$3,690
Pontiac Granite Co Inc			$207,185	$207,185
Post Up Fencing			$2,560	$2,560
Prairie State Legal Services Inc	$10,000			$10,000
Quill Corporation	$5,754			$5,754
Regions Property Management/Treadlightly LLC	696	$2,495		$3,191
Ruiz, Francisco	$218	$2,332		$2,550
Rustom, Ragmed (Mike) dba Fox Hills Inv	$3,000	$690		$3,690
Salvation Army, The		$4,000		$4,000
Sayeed, Yousuf dba Sun Down Express LLC	$2,607	$1,388		$3,995
Soaring Eagle Cleaning Services LLC	$9,100			$9,100
SRIM LLC	$2,990	$1,035		$4,025
Steffen Family Partnership LLC	2,315	$916		$3,231
TOIRMA	$11,980		$21,297	$33,277
Tornquist Rev Living Trust	$2,067	$690		$2,757
Torrington LLC	918	$2,068		$2,986
Traditions Essential Housing Impact Partners	9,723	$14,048		$23,771
Traditions Harmony Housing LLC	$1,809	$3,466		$5,275
VISA	$27,503	$240	$26,029	$53,772
Widmer Interiors Inc	84,959			$84,959
Wills, Shirley J & Donald		$3,345		$3,345
Wm Masters Inc	$8,205			$8,205
Wollenschlager, Dale W Masonry			$4,230	$4,230
Young America Realty	8,877	$4,935		$13,812
Total disbursements greater than $2,500	$1,594,766	$234,795	$476,121	$2,305,682
All other disbursements less than $2,500	$40,959	$72,258	$14,512	$127,729
TOTAL OTHER DISBURSEMENTS	$1,635,725	$307,053	$490,633	$2,433,410

ANNUAL TREASURER'S REPORT

TOWN OF THE CITY OF BLOOMINGTON

Fiscal Year 2024 Commencing 04/01/2023 and Ending 03/31/2024

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

SUMMARY STATEMENT OF CONDITION OF FUNDS	General Town Fund	General Assistance Fund	Evergreen Memorial Cemetery Fund	TOTAL OF ALL PUBLIC FUNDS
Revenues	$2,241,792	$289,045	$867,372	$3,398,209
Disbursements: Compensation	$820,292	$0	$320,428	$1,140,721
Disbursements: All other	$1,635,725	$307,053	$490,633	$2,433,410
Excess Revenue Over (Under) Expenditures	($214,225)	($18,007)	$56,311	($175,922)
Public Fund Balance, Beginning	$3,516,729	$546,905	$1,169,911	$5,233,545
Public Fund Balance, Ending	$3,302,504	$528,897	$1,226,222	$5,057,623

Subscribed and sworn to this 22nd day of July 2024.

Deborah L Skillrud

Deborah L Skillrud - Treasurer

REGULAR AGENDA ITEM NO. 6.C.

FOR CITY OF BLOOMINGTON TOWNSHIP: July 22, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Report on TOIRMA Claim Filed on Storm Damage at Evergreen Cemetery

RECOMMENDED MOTION: None; for communication purposes only

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: Evergreen Cemetery has filed a claim with TOIRMA, the Township's insurance provider, as a result of damage sustained the severe thunderstorms that occurred the evening of July 15, 2024. Damage included downed trees and large tree limbs, headstones that had been knocked off their bases, and a broken sign.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: TOIRMA, Township Supervisor, Cemetery Management and staff

FINANCIAL IMPACT: To be determined

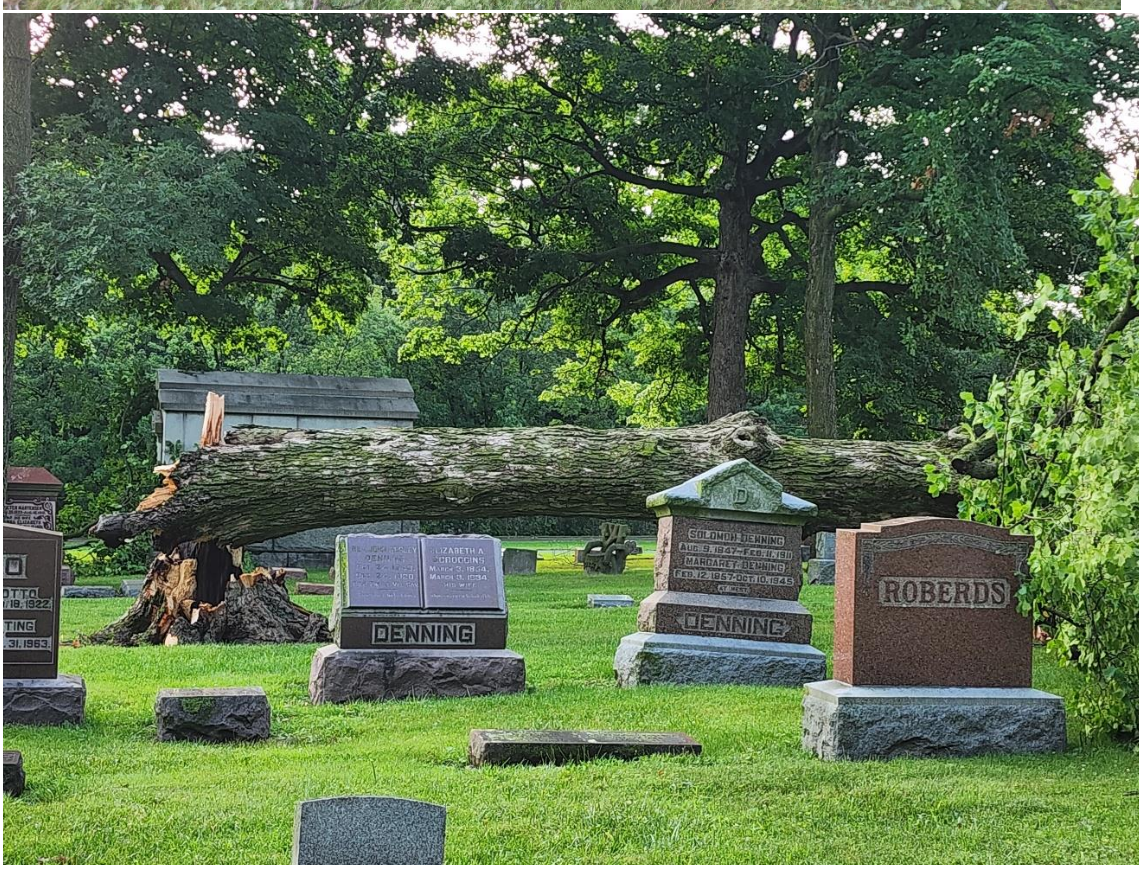
Respectfully submitted for consideration.

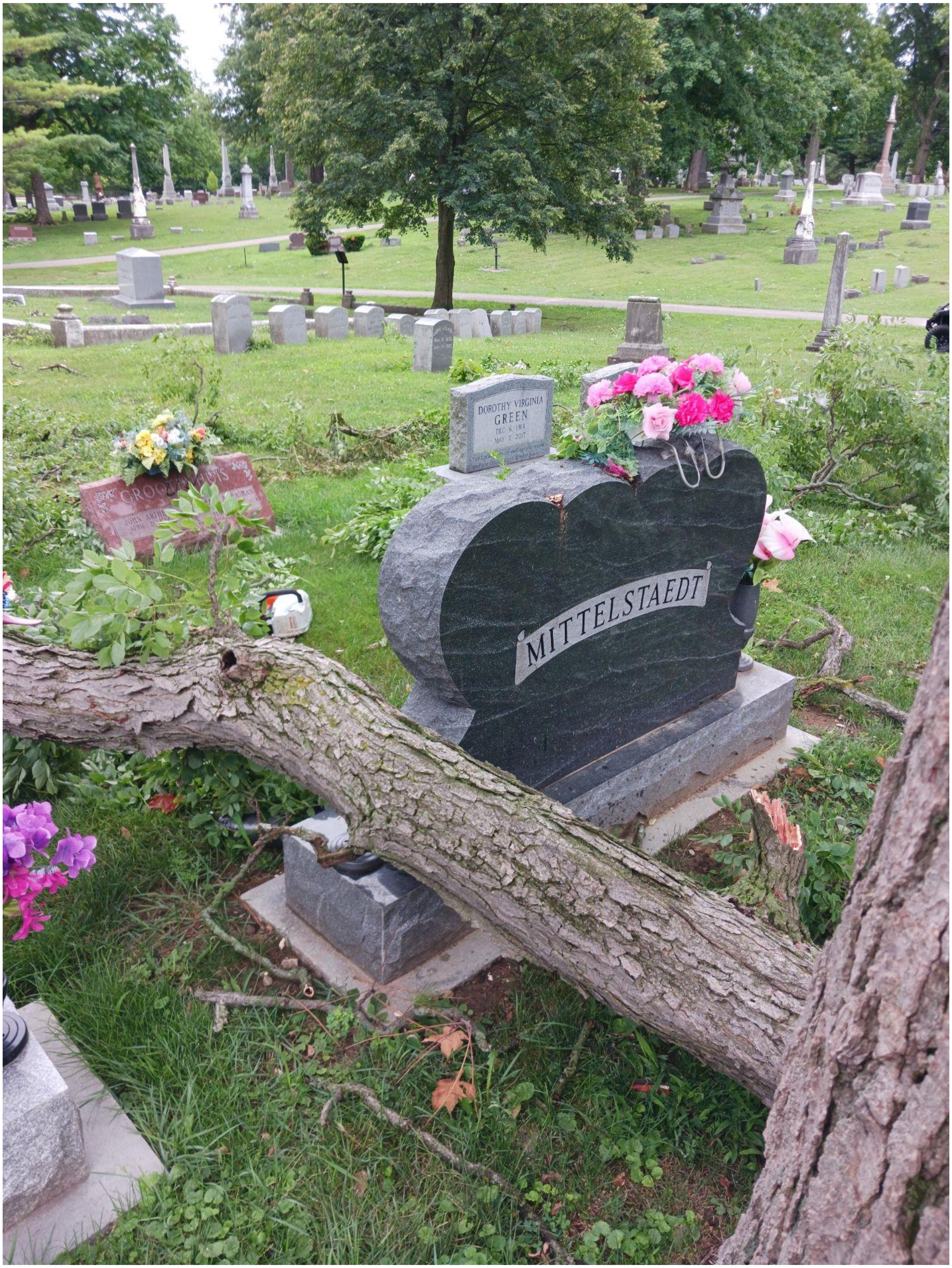
Prepared by: Debbie Stilwell,

ATTACHMENTS:
6C Storm Damage.pdf

Pictures of some of the fallen trees and broken headstones sustained during the severe thunderstorms the eve of July 15, 2024.


MATHER
DIANE L.
SEPT. 24, 1946
MERLIN R.
JUNE 23, 1940
MARRIED DEC. 28, 1966


DENNING
SOLOMON DENNING
MARGARET DENNING
DENNING
ROBERDS


DOROTHY VIRGINIA
GREEN
MITTELSTAEDT

COBT
City of Bloomington Township

REGULAR AGENDA ITEM NO. 6.D.

FOR CITY OF BLOOMINGTON TOWNSHIP: July 22, 2024

WARD IMPACTED: Town of the City of Bloomington

SUBJECT: Consideration and Discussion of Compensation for the Township's Elected Officials, including the Township Board of Trustees

RECOMMENDED MOTION: None; for discussion purposes only

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

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

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

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

To meet the 180-day requirement, compensation must be determined no later than November 2, 2024. The Township Board is encouraged to begin discussions now so that a draft decision is reached by the September 23, 2024 board meeting and a final decision and Ordinance set by the October 28, 2024 meeting.

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

FINANCIAL IMPACT: TBD

Respectfully submitted for consideration.

Prepared by: Debbie Stilwell,

COBT
City of Bloomington Township

REGULAR AGENDA ITEM NO. 7.A.

FOR CITY OF BLOOMINGTON TOWNSHIP: July 22, 2024

WARD IMPACTED: Town of the City of Bloomington

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

RECOMMENDED MOTION: None; presentation only

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: A report from the Township Supervisor will be provided. Questions, comments, and discussion from the Board are welcome.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: N/A

FINANCIAL IMPACT: N/A

Respectfully submitted for consideration.

Prepared by: Debbie Stilwell,

ATTACHMENTS:
7A 20240722 Supervisor's Report.pdf

CITY OF BLOOMINGTON TOWNSHIP

TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: July 22, 2024
RE: Township Supervisor's Report

Concrete Repairs: Township has entered into an agreement with J.G. Stewart Contractors, Inc. to complete concrete repairs in the parking lot of the Township building, at a cost of $3,530.00. A copy of the signed contract has been included.

General Assistance: Eight-five applicants sought Township services in the month of June. Of those, fifty-four (54) were *potentially eligible* for General Assistance and thirty-one (31) were *potentially eligible* for Emergency Assistance.

The attached Systems Activity report shows the actual number of clients who *received* General Assistance and Emergency Assistance.

No rural clients were served in the month of June.

During the month of June, Township did not receive any Supplemental Security Income reimbursements.

Workfare: Twelve (12) General Assistance clients are actively engaged in workfare at six (6) Bloomington sponsor sites. In addition, Township is a work-site sponsor for four (4) NAPCA participants.

POTS Recycling: Collection of the POTS bins continues weekly. In May, twenty-six pallets (26) of recycled pots and trays were delivered to East Jordan Plastics, the Township's POTS recycling vendor. Township will be requesting *another* full semi pick-up at the end of July from East Jordan Plastics.

Evergreen Memorial Cemetery: There has been much discussion at the Cemetery regarding the homeless encampment along the Constitution Trail bordering the Cemetery property. There is a concern about the safety of staff and patrons visiting the gravesite.

During the month of June, the Cemetery had ten (10) burials, bringing the total to thirty-seven (37) to date in 2024.

System Activity Report

[6/1/2024 - 6/30/2024] Report Date: 7/8/2024

General Assistance

Grants (New Clients) :	**6**	$2,550.00
Grants (Previous Clients) :	**21**	$8,871.00
In-Process :	**29**	
Denials :	**42**	
Sanctions :	**6**	
Terminations :	**9**	
	113	**$11,421.00**

General Assistance - Medical

Referrals :	**1**	
Disbursements :	**0**	
	1	**$0.00**

General Assistance - Work Program Assignments

Job Training :	**12**	
Workfare :	**6**	
	18	

General Assistance - Work Program Expenses

WF 30 Day :	**6**	$192.00
WF 7 Day Bus :	**2**	$20.00
WF Gasoline :	**2**	$64.00
	10	**$276.00**

Emergency Assistance

Grants :	**19**	$17,383.86
In-Process :	**0**	
Denials :	**1**	
	20	**$17,383.86**

Additional Assistance

GA - Transient :	**1**	$92.19
	1	**$92.19**

Additional Activity

A Call (phone/fax/email) :	**172**	
A Face-to-Face :	**98**	
General - Intake :	**88**	
General - Orientation :	**73**	
General - Other :	**1**	
WF - Appointment :	**3**	
WF - Sanction :	**4**	
	439	
Grand Totals:	**602**	**$29,173.05**

Proposal

J.G. STEWART CONTRACTORS, INC.

2201 W. Oakland Avenue
Bloomington, Illinois 61704
(309) 829-2964
FAX (309) 829-4252

Proposal Submitted To:		Phone:	Date:
City of Bloomington Township		**309/434-2726**	**5/21/2024**
Street:		Job Name:	
		COBT Concrete Repairs	
City, State, Zip:		Job Location:	
		607 S. Gridley	
Attn:	Date of Plans:	Email:	
Deb Skillrud	**N/A**	**dskillrud@cityblm.org**	

Base Bid --- $3,530.00

Scope of work:

- See attached marked up pictures for work areas.
- Traffic control for our work.
- Sawcut and remove mono curb section (5 LF approx).
- Sawcut and remove OH door apron slab edge (15 LF approx).
- Haul spoils offsite.
- Prep and pour back mono curb and OH door apron slab edge.
- Tie new concrete to existing with #4 x 12" tie bars at 30"oc max.
- Expansion joint where slab meets pavement.

Clarifications:

- This proposal, including terms and conditions, if accepted will become part of any contract document.
- Cost escalation will apply to any work performed outside of normal business hours or after 2024 construction season.
- All work related to utility conflicts will be handled on a time and material basis.

Exclusions:

- Testing, permits, fees, bond, engineering.
- Removal, replacement, or remediation of unsuitable soils.
- Responsibility for marking or damages to un-marked private utility lines.
- Winter provisions of any kind.
- Lawn or landscaping restoration.
- Concrete sealant over & above initial curing compound.
- Joint sealants.

Payment to be made as follows:

Net 30 days

An additional $50.00 per day will be charged as a penalty for each and every day that the payment is past due according to contract.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Worker's Compensation Insurance.

NOTE: This proposal may be withdrawn by us if not accepted with in 14 days.

Authorized Signature: Deborah L Skillrud

Acceptance of Proposal — The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature Matt Walk – 309/319-1078 – matt@jgstewart.com

Date of Acceptance: 6/24/2024

Signature

REGULAR AGENDA ITEM NO. 7.B.

FOR CITY OF BLOOMINGTON TOWNSHIP: July 22, 2024

WARD IMPACTED: Town of the City of Bloomington

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

RECOMMENDED MOTION: None; presentation only

STRATEGIC PLAN LINK:

STRATEGIC PLAN SIGNIFICANCE:

BACKGROUND: A report from the Assessor's office will be provided. Questions, comments, and discussion from the Board are welcome.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: N/A

FINANCIAL IMPACT: N/A

Respectfully submitted for consideration.

Prepared by: Debbie Stilwell,

ATTACHMENTS:
7B 20240722 Assessor's Report.pdf

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

To: Town Trustees
From: Steve Scudder
Date: July 19, 2024
Subject: Assessor Report

Property Tax Relief- Homestead and Non-Homestead Exemptions:

There are several exemptions available for property owners. In Mclean County, the County Supervisor of Assessments office is the administrator of the exemptions. As the Assessor for the city I want to make sure that the township Trustees are aware of property tax exemptions that are available to our property owners.

The telephone number of the county office is 309-888-5130. That is where my office would refer someone who does not have their exemption listed on their record in our system. All this information is available on the county website for exemptions. The county direct link for exemptions http://www.mcleancountyil.gov/index.aspx?NID=554.

Property owners are entitled for exemptions under these guidelines. We need to remember as more exemptions are claimed the tax burden is shifted to other property owners who would not qualify for an exemption.

HOMESTEAD EXEMPTIONS

General Homestead Exemption (General or Homestead Exemption)

This annual exemption is available for residential property that is occupied as the principal dwelling place by the owner or a lessee with an equitable interest in the property and an obligation to pay the property taxes on the leased property. The amount of exemption is the increase in the current year's equalized assessed value (EAV), above the 1977 EAV, up to a maximum of $6,000. The General Homestead Exemption is granted automatically in most cases. It is labeled "homestead exempt" in the computation ladder on the right hand side on your property tax bill.

You may contact the chief County assessment officer at (309) 888-5130 to confirm your eligibility or if you have any questions about this exemption.

- Property Tax Relief - Homestead (PDF)
- Request to Remove Homestead Exemption

Homestead Improvement Exemption (HIE)

This exemption is limited to the fair cash value that was added to the homestead property by any new improvement, up to an annual maximum of $75,000 market value or $25,000 assessed value. The exemption continues for four years from the date the improvement is completed and occupied. The Homestead Improvement Exemption is granted automatically in McLean County.

You can contact the chief County assessment officer at (309) 888-5130 or your township assessor to confirm your eligibility or if you have any questions about this exemption

Returning Veterans' Homestead Exemption

The Returning Veterans' Homestead Exemption provides a two-year $5,000 reduction in a property's equalized assessed value (EAV) to qualifying veterans who return from active duty in an armed conflict involving the armed forces of the United States. To receive this exemption, the veteran must file an application upon their return home.

- Complete Application Online (PTAX-341)

Disabled Veterans' Standard Homestead Exemption

The Disabled Veterans' Standard Homestead Exemption provides a reduction in a property's EAV to a qualifying property owned by a veteran with a service-connected disability certified by the U.S. Department of Veterans Affairs. A $2,500 homestead exemption is available to a veteran with a service-connected disability of at least 30% but less than 50%, or a $5,000 homestead exemption is available to a veteran with a service-connected disability of at least 50% but less than 70%. A disabled veteran with a 70% or more service-connected disability is exempt from property taxes. An annual application must be filed by the county's due date of December 31 of the tax year to continue to receive this exemption. ***A current benefits letter from the VA must be submitted with the Annual Renewal application.***

- Complete Application Online (PTAX-342)
- Annual Verification (PTAX-342-R)

Specially-Adapted Housing Exemption for Veterans with Disabilities

The current Disabled Veterans' Homestead Exemption that provides up to a $100,000 reduction in assessed value for federally-approved specially adapted housing will continue to be available through the local Veterans' Affairs Office.

A Note on Claiming Exemptions

You can claim only one of the following disabled homestead exemptions on your property for a single assessment year. The Disabled Veterans' Homestead Exemption is up to a $100,000 reduction in assessed value for federally-approved specially adapted housing (35 ILCS 200 / 15-165). The Disabled Persons' Homestead Exemption is an annual $2,000 reduction in property's EAV (35 ILCS 200 / 15-168). The Disabled Veterans' Standard Homestead Exemption is an annual reduction of $2,500 or $5,000 or total exemption of property's EAV (35 ILCS 200 / 15-169).

Disabled Persons' Homestead Exemption

The Disabled Persons' Homestead Exemption provides a $2,000 reduction in a property's EAV to a qualifying property owned by a disabled person. A disabled person must file an annual application by the county's due date of December 31 of the tax year to continue to receive this exemption. ***Proof of disability must be submitted with the application and yearly renewal.***

- Complete Application Online (PTAX-343)
- Annual Verification (PTAX-343-R)

Physician's Statement for Disabled Person's Homestead Exemption

- Download Form (PTAX-343-A) (PDF)

Senior Citizens Homestead Exemption

This exemption is available for residential property that is occupied as a principal residence by a person who is 65 years of age or older during the assessment year. The person must own or have a legal or equitable interest in the property during the assessment year and be liable for the payment of the property tax. The amount of the exemption is a $5,000 ($4,000 in 2012) reduction in the equalized assessed value (EAV) of the property. McLean County requires an initial application, Form PTAX-324, to be filed with the Chief County Assessment Officer. ***Proof of age must be submitted with the application.***

- Complete Application Online (PTAX-324)

Low-Income Senior Citizens Assessment Freeze Homestead Exemption

This exemption allows senior citizens who have a total household income of less than $65,000 ($55,000 for 2017) and meet certain other qualifications to elect to maintain the equalized assessed value (EAV) of their homes at the base year EAV and prevent any increase in that value due to inflation. The amount of the exemption benefit is determined each year based on the following:

- The property's current EAV minus the frozen base year value (the property's prior year's EAV for which the applicant first qualifies for the exemption)
- The applicants′ total household income or enrollment in one of the following alternative income valuation programs:
- Aid to the Aged, Blind, or Disabled (AABD)
- The Benefit Access program
- Low Income Home Energy Assistance Program (LIHEAP)
- Supplemental Nutrition Assistance Program (SNAP)
- Senior Citizens Real Estate Deferral

Each year applicants must complete and file Form PTAX-340 with the Chief County Assessment Officer. McLean County mails a PTAX-340 each year to any person currently receiving the Senior Citizens Homestead Exemption. The mailing is usually around the first of February. Effective 5/27/2020, notarization of the application is no longer required. ***Proof of income (prior year's Federal 1040) or a benefit letter from one of the alternative income programs must be submitted with application each year.***

- Complete 2023 Application Online (PTAX-340 2023)

- Complete 2022 Application Online (PTAX-340 2022)

Senior Citizens Real Estate Tax Deferral Program

This program allows persons 65 years of age and older to defer all or part of the real estate taxes and special assessments on their principal residences. The program has income limits and other qualification requirements. Contact your County Treasurer's office at (309) 888-5180 to receive the necessary forms, or further information on the program.

Model Home Assessment and Model Home Cancellation Notice

The model home assessment provision under Section 10-25 states that the assessed value on the property on which the model home is built must be the same as it was before the model home was constructed and before any zoning classification changes were made. If the model home is occupied or is sold, it no longer qualifies for the Model Home Assessment, and the land no longer qualifies for the developer's exemption. Both the land and the improvements will be assessed at 100% of the fair market value.

- Online Form for Printing and Notarizing (PTAX-762)
- Online Cancellation Notice for Printing and Notarizing (PTAX-762C)

Developer’s Assessment

Section 10-30 of the Illinois Property Tax Code gives a preferential property assessment for acreage that is in transition from vacant land to a residential, commercial, or industrial use. The purpose of the preferential assessment is to encourage real estate development by providing a tax incentive that protects a developer from paying increased taxes until a return on the investment can be made. As a result, the preferential assessment is often called the developer’s exemption or developer’s rate.

- Publication 134-Developer's Preferential Assessment for Subdivisions

Questions or comments?