



**Board of Trustees for the Town of the City of Bloomington - Agenda
Government Center Boardroom, 4th Floor, Room #400
115 E. Washington St., Bloomington, IL 61701
Monday, August 25, 2025 - 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 are listed and voted on separately.

A. Consideration and Action to Approve the Minutes of the June 23, 2025, Regular Session of the City of Bloomington Township Board Meeting.

(Recommended Motion: The proposed Minutes be approved.)

B. Consideration and Action to Approve the Minutes of the July 28, 2025, Regular Session of the City of Bloomington Township Board Meeting.

(Recommended Motion: The proposed Minutes be approved.)

C. Consideration and Action to Certify the July 31, 2025 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund.

(Recommended Motion: The July 2025 Statement of Funds be certified.)

D. Consideration and Action to Approve the August 25, 2025 General Town Fund Request for Payment.

(Recommended Motion: The August 25, 2025 Request for Payment be approved.)

6. Regular Agenda

- A. **Presentation and Acceptance of the Fiscal Year 2025 Annual Financial Report (aka Annual Audit).**
(Recommended Motion: The Fiscal Year 2025 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 2025 Annual Treasurer's Report.**
(Recommended Motion: The Fiscal Year 2025 Annual Treasurer's Report, as certified by the Township Supervisor, be accepted and placed on file with the County Clerk.)

7. Reports by Elected Officials

- A. **Presentation and Discussion of the Township Supervisor's Report.**
(Recommended Motion: None; Presentation Only.)
- B. **Presentation and Discussion of the Township Assessor's Report.**
(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 mhurt@cityblm.org.



Consent Agenda Item No. 5.A.

For Board of Trustees for the Town of the City of Bloomington: August 25, 2025

Ward Impacted: City of Bloomington Township

Subject: Consideration and Action to Approve the Minutes of the June 23, 2025, Regular Session of the City of Bloomington Township Board Meeting.

Recommended Motion: The proposed Minutes be approved.

Strategic Plan:

N/A

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 Deputy Township Clerk and will be 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

Attachments:

1. DRAFT_06232025_Township_Regular_Session_Minutes



**MINUTES
TOWNSHIP - REGULAR SESSION
MONDAY, JUNE 23, 2025, 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 PM, Monday, June 23, 2025. The meeting was called to order by Trustee Brady who led the Pledge of Allegiance.

Roll Call

Attendee Name	Title	Status
Dan Brady	Trustee, Chair	Present
Jenna Kearns	Trustee	Present
Micheal Mosley	Trustee	Present
Sheila Montney	Trustee	Present
John Danenberger	Trustee	Absent
Michael Straza	Trustee	Present
Cody Hendricks	Trustee	Present
Mollie Ward	Trustee	Present
Kent Lee	Trustee	Present
Abby Scott	Trustee	Present

Elected Officials/Staff Present: Deborah L. Skillrud, Township Supervisor; Steve Scudder, Township Assessor; and Amanda Stutsman, Deputy 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 Hendricks made a motion, seconded by Trustee Straza, to approve the Consent Agenda, with the exception of Item 5.B.

Item 5.A. Consideration and Action to Approve the Minutes of April 28, 2025, 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. was pulled from the Consent Agenda by Trustee Ward.

Item 5.C. Consideration and Action to Certify the May 2025 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 2025 Statement of Funds be certified.)

Item 5.D. Consideration and Action to Approve June 23, 2025, General Town Fund Request for Payment, as requested by the Township Supervisor. (Recommended Motion: June 23, 2025, Request for Payment be approved.)

Trustee Brady directed the clerk to call roll:

AYES: Kearns; Mosley; Montney; Straza; Hendricks; Ward; Lee; Scott; Brady

Motion carried.

Items Pulled from the Consent Agenda

The following Item was pulled from the Consent Agenda by Trustee Ward.

Item 5.B. Consideration and Action to Approve the Minutes of May 27, 2025, Regular Session of the City of Bloomington Township Board Meeting, as requested by the Township Clerk.

Trustee Ward noted a scrivener's error regarding the former Board Chair's name needing to be updated to the current Board Chair's name.

Trustee Ward made a motion, seconded by Trustee Hendricks, to approve the Item with the scrivener's errors corrected.

Trustee Brady directed the clerk to call roll:

AYES: Kearns; Mosley; Montney; Straza; Hendricks; Ward; Lee; Scott; Brady

Motion carried.

Regular Agenda

No Items were presented.

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.

Deb Skillrud, the Township Supervisor, addressed recent client feedback regarding the Township's Workfare guidelines. She explained that a client felt the guidelines were inflexible and their concerns were not fully considered. Supervisor Skillrud noted that Township maintained established worksites for restrictive health issues and requires a signed medical consent form to determine Workfare program eligibility. She explained she reviewed the case with staff and determined no changes were needed to the current guidelines; however, she committed to evaluating how they communicate Workfare requirements and support clients in understanding the process. She mentioned the client filed an appeal with the Public Aid Commission, and the Township will await the Commission's findings and proceed accordingly. She advised the Board that they might hear from a disgruntled client but assured them that the staff is qualified and follows the law.

Trustees Brady and Ward and Supervisor Skillrud discussed how she reported it for awareness but that it was not specifically listed in the Supervisor's Report and due to the confidentiality, Supervisor Skillrud could not provide additional information.

Supervisor Skillrud discussed the employee handbook for the Township, noting they created a unified handbook for the Township, Cemetery, and Assessor's office. She explained

they consolidated the handbook to more efficiently implement state and federal policy changes. Specifically, she mentioned that the Cemetery needed a slight modification to their procedures, which was incorporated into the unified handbook. She clarified that no formal approval was necessary but wanted to inform the board about this administrative update.

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

Township Assessor Steve Scudder reported that no changes in property tax relief exemptions were available to taxpayers. He noted discussions about the senior freeze exemption, which has been at \$65,000 income level for several years, with potential consideration of increasing the maximum income threshold. Assessor Scudder recommended that everyone review their tax bill to ensure they have all the exemptions they qualify for, and advised contacting the Supervisor of Assessments' Office with questions on rebates.

Adjournment

Trustee Straza made a motion, seconded by Trustee Montney, to adjourn the meeting.

Trustee Brady directed the clerk to call roll:

AYES: Kearns; Mosley; Montney; Straza; Hendricks; Ward; Lee; Scott; Brady

Motion carried (viva voce).

The Meeting Adjourned at 5:41 PM.

CITY OF BLOOMINGTON

Board Chair Dan Brady

Amanda Stutsman, Deputy Township Clerk



Consent Agenda Item No. 5.B.

For Board of Trustees for the Town of the City of Bloomington: August 25, 2025

Ward Impacted: City of Bloomington Township

Subject: Consideration and Action to Approve the Minutes of the July 28, 2025, Regular Session of the City of Bloomington Township Board Meeting.

Recommended Motion: The proposed Minutes be approved.

Strategic Plan:

N/A

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 Deputy Township Clerk and will be 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

Attachments:

1. DRAFT 07-28-2025 Minutes



**MINUTES
TOWNSHIP - REGULAR SESSION
MONDAY, JULY 28, 2025, 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 PM, Monday, July 28, 2025. The meeting was called to order by Trustee Brady who led the Pledge of Allegiance.

Roll Call

Attendee Name	Title	Status
Dan Brady	Trustee, Chair	Present
Jenna Kearns	Trustee	Present
Micheal Mosley	Trustee	Present
Sheila Montney	Trustee	Present
John Danenberger	Trustee	Absent
Michael Straza	Trustee	Present
Cody Hendricks	Trustee	Present
Mollie Ward	Trustee	Present
Kent Lee	Trustee	Absent
Abby Scott	Trustee	Present

Elected Officials/Staff Present: Deborah L. Skillrud, Township Supervisor; Steve Scudder, Township Assessor; and Leslie Smith-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 Hendricks made a motion, seconded by Trustee Straza, to approve the Consent Agenda.

Item 5.A. Consideration and Action to Certify the June 2025 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 2025 Statement of Funds be certified.)

Item 5.B. Consideration and Action to Approve the July 28, 2025, General Town Fund Request for Payment, as requested by the Township Supervisor. (Recommended Motion: July 28, 2025 Request for Payment be approved.)

Trustee Brady directed the clerk to call roll:

AYES: Kearns; Mosley; Montney; Straza; Hendricks; Ward; Scott; Brady

Motion carried.

Regular Agenda

No Items were presented for consideration.

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 Skillrud reported an increase in emergency assistance requests due to the exhaustion of Low-Income Home Energy Assistance Program ("LIHEAP") funds, which was a typical annual occurrence. She described a new partnership with Normal Township to train their new staff and align practices between the two townships. She also highlighted a memo in the agenda packet regarding a \$110,000 funding request for the Bridge Program.

Trustee Kearns asked Supervisor Skillrud why no rental assistance was provided for June, questioning whether this was normal practice or a processing issue. Supervisor Skillrud explained that it was normal for the numbers to fluctuate, and in this case, there were simply no qualifying requests for rental assistance that month, while utility assistance increased due to LIHEAP funds running out.

Trustee Lee arrived at 5:37 P.M.

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

Assessor Scudder reported that property assessments continued to rise because recent home sale prices were higher than previous assessments. He expressed concern about whether the adjustments made were sufficient, noting that McLean County might add a multiplier to increase assessed values further if needed.

Trustee Lee asked how much of a multiplier would be assessed. Supervisor Scudder stated the assessment increase would vary by location, with some areas experiencing up to a 10% rise, and the county predicting a 10% overall increase.

Trustee Montney asked Assessor Scudder about the effect of investor purchases, such as Airbnb's and rentals, on property values in traditional owner-occupied neighborhoods. Assessor Scudder explained that assessments were based on sale prices regardless of property use, that the Assessor's Office has limited visibility into whether properties are used as Airbnb's, and that investor activity could influence values, but exemptions and market trends determine tax impacts, with no current evidence of value decreases due to such investments.

Adjournment

Trustee Hendricks made a motion, seconded by Trustee Mosley, to adjourn the meeting.

Trustee Brady directed the clerk to call roll:

AYES: Kearns; Mosley; Montney; Straza; Hendricks; Ward; Lee; Scott; Brady

Motion carried (viva voce).

The Meeting Adjourned at 5:42 PM.

CITY OF BLOOMINGTON

Board Chair Dan Brady

Amanda Stutsman, Deputy Township Clerk

DRAFT



Consent Agenda Item No. 5.C.

For Board of Trustees for the Town of the City of Bloomington: August 25, 2025

Ward Impacted: City of Bloomington Township

Subject: Consideration and Action to Certify the July 31, 2025 Statement of Funds for the General Town Administration Fund, General Assistance Fund, and Cemetery Fund.

Recommended Motion: The July 2025 Statement of Funds be certified.

Strategic Plan:

N/A

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

Attachments:

1. 202507 Board Financial

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS

Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--GENERAL TOWN ADMINISTRATION FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2025**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **25th day of August 2025**.

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

Notary Public

This the **25th day of August 2025**.

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 **\$3,391,108.63** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **\$122,661.43** in PRAIRIE STATE BANK & TRUST (30) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of **\$598,480.41** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$24.48** 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 6: Cody Hendricks

WARD 2: Micheal Mosley

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Abby Scott

WARD 5: Michael Straza

Trustee Dan Brady

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

Statement of Funds: Month of

July

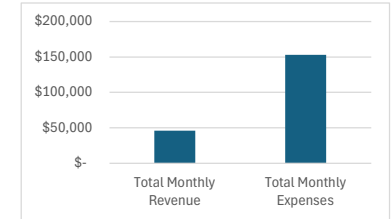
2024 Tax Levy (Extension):

599,928

SUMMARY	
Beginning Public Fund Balance	\$ 4,219,486
Total Monthly Revenue	\$ 45,831
Total Monthly Expenses	\$ 153,042
Changes in Payroll Liabilities	\$ 0
Ending Balance	\$ 4,112,275

Public Funds at Commencement	
Cash: Prairie State Bank (9530)	\$ 137,162
Cash: BMCU (48,20) Combined	\$ 24
Reserve: Prairie State Bank (3664)	\$ 748,390
Reserve: Illinois Funds (1085)	\$ 3,333,910
Public Commencement Balance	\$ 4,219,486

Public Funds at Month End	
Cash: Prairie State Bank (9530)	\$ 122,661
Cash: BMCU (48,20) Combined	\$ 24
Reserve: Prairie State Bank (3664)	\$ 598,480
Reserve: Illinois Funds (1085)	\$ 3,391,109
Public Ending Balance	\$ 4,112,275

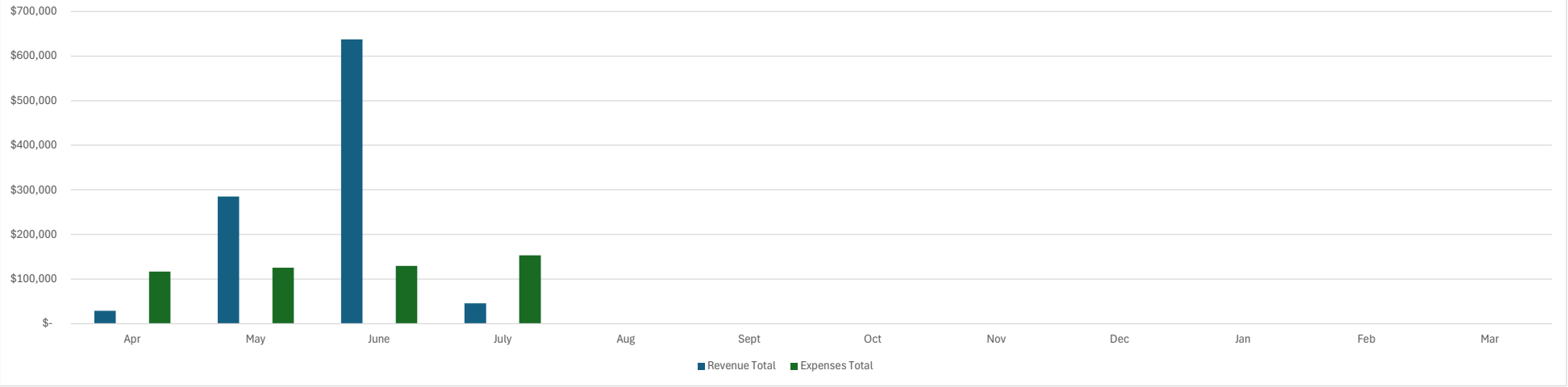


REVENUE	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
7000-Interest	\$ 12,534	\$ 12,401	\$ 12,181	\$ 12,826									\$ 49,942	\$ 75,000	66.6%
7400-Other Income	\$ 4,790	\$ 1,755	\$ 1,822	\$ 1,762									\$ 10,129	\$ 41,450	24.4%
7450-Township Litigation Income	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 25	0.0%
7600-Personal Property Replacement Tax	\$ 11,331	\$ 43,338	\$ -	\$ 31,243									\$ 85,912	\$ 190,000	45.2%
7800-Tax Levy	\$ -	\$ 227,821	\$ 623,221	\$ -									\$ 851,042	\$ 1,651,600	51.5%
7900-Proceeds from Loan/Bond	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 100,000	0.0%
Revenue Total	\$ 28,654	\$ 285,315	\$ 637,224	\$ 45,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 997,024	\$ 2,058,075	48.4%

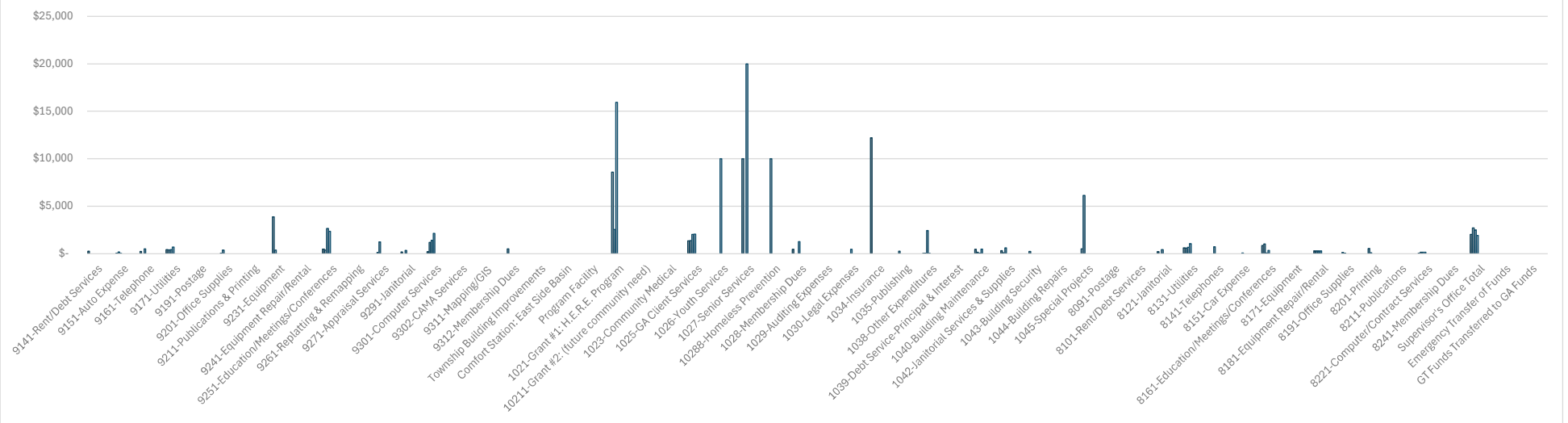
EXPENSES	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
Assessor's Office Expenses															
9141-Rent/Debt Services	\$ 266	\$ -	\$ -	\$ -									\$ 266	\$ 21,544	1.2%
9151-Auto Expense	\$ -	\$ 43	\$ 168	\$ 16									\$ 228	\$ 7,000	3.3%
9161-Telephone	\$ 240	\$ -	\$ 516	\$ -									\$ 755	\$ 3,000	25.2%
9171-Utilities	\$ 416	\$ 388	\$ 440	\$ 706									\$ 1,950	\$ 7,500	26.0%
9191-Postage	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 300	0.0%
9201-Office Supplies	\$ -	\$ 50	\$ 370	\$ -									\$ 419	\$ 2,000	21.0%
9211-Publications & Printing	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 500	0.0%
9231-Equipment	\$ -	\$ 3,893	\$ 379	\$ -									\$ 4,272	\$ 50,000	8.5%
9241-Equipment Repair/Rental	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 1,500	0.0%
9251-Education/Meetings/Conferences	\$ 482	\$ 378	\$ 2,650	\$ 2,355									\$ 5,865	\$ 30,000	19.5%
9261-Replating & Remapping	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 9,000	0.0%
9271-Appraisal Services	\$ -	\$ 130	\$ 1,235	\$ -									\$ 1,365	\$ 50,000	2.7%
9291-Janitorial	\$ 175	\$ -	\$ 350	\$ -									\$ 525	\$ 2,500	21.0%
9301-Computer Services	\$ 200	\$ 1,200	\$ 1,418	\$ 2,146									\$ 4,965	\$ 25,000	19.9%
9302-CAMA Services	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 50,000	0.0%
9311-Mapping/GIS	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 100,000	0.0%
9312-Membership Dues	\$ -	\$ 505	\$ -	\$ -									\$ 505	\$ 5,000	10.1%
Assessor's Office Total	\$ 1,779	\$ 6,587	\$ 7,526	\$ 5,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,115	\$ 364,844	5.8%
Capital Fund Reserve															
Township Building Improvements	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 525,163	0.0%
Comfort Station: East Side Basin	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 1	0.0%
Program Facility	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 1	0.0%
Capital Fund Reserve Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,165	0.0%
Community Agency Funding															
1021-Grant #1: H.E.R.E. Program	\$ -	\$ 8,582	\$ 2,553	\$ 15,939									\$ 27,074	\$ 150,000	18.0%
10211-Grant #2: (future community need)	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 150,000	0.0%
1023-Community Medical	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 25,000	0.0%
1025-GA Client Services	\$ 1,358	\$ 1,388	\$ 2,041	\$ 2,055									\$ 6,841	\$ 52,000	13.2%
1026-Youth Services	\$ -	\$ -	\$ -	\$ 10,000									\$ 10,000	\$ 35,000	28.6%
1027-Senior Services	\$ -	\$ 10,000	\$ -	\$ 20,000									\$ 30,000	\$ 80,000	37.5%
10288-Homeless Prevention	\$ -	\$ -	\$ 10,000	\$ -									\$ 10,000	\$ 150,000	6.7%
Community Agency Funding Total	\$ 1,358	\$ 19,969	\$ 14,594	\$ 47,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,915	\$ 642,000	13.1%

Compensation & Benefits																
7011-Township Supervisor	\$ 7,833	\$ 7,833	\$ 7,833	\$ 7,833							\$ 31,333	\$ 94,000	33.3%			
7021-Township Assessor	\$ 11,000	\$ 8,000	\$ 8,000	\$ 8,000							\$ 35,000	\$ 96,000	36.5%			
7031-Town Clerk	\$ 200	\$ 200	\$ 200	\$ 200							\$ 800	\$ 2,800	28.6%			
7041-Town Trustees	\$ -	\$ -	\$ 500	\$ -							\$ 500	\$ 2,500	20.0%			
7051-General Assistance Staff	\$ 15,072	\$ 15,072	\$ 15,072	\$ 16,205							\$ 61,420	\$ 225,000	27.3%			
7052-General Town Staff	\$ 8,025	\$ 8,025	\$ 8,025	\$ 8,025							\$ 32,100	\$ 125,000	25.7%			
7061-Deputy Assessors	\$ 33,741	\$ 34,019	\$ 33,464	\$ 33,464							\$ 134,688	\$ 475,000	28.4%			
7081-IMRF/Employer (2025=7.13%)	\$ 5,252	\$ 5,038	\$ 5,038	\$ 5,038							\$ 20,368	\$ 128,800	15.8%			
7091-FICA (SS/MC)/Employer	\$ 5,378	\$ 5,170	\$ 5,165	\$ 5,214							\$ 20,926	\$ 79,325	26.4%			
7101-Group Medical/Employer	\$ 11,626	\$ 11,626	\$ 11,626	\$ 11,626							\$ 46,504	\$ 228,800	20.3%			
7102-LifeLock	\$ 48	\$ 48	\$ 48	\$ 48							\$ 192	\$ 1,200	16.0%			
7111-State Unemployment/Employer	\$ -	\$ -	\$ 385	\$ -							\$ 385	\$ 14,000	2.7%			
Compensation & Benefits Total	\$ 98,175	\$ 95,030	\$ 95,357	\$ 95,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,216	\$ 1,472,425	26.1%
Services & Expenses																
1028-Membership Dues	\$ 445	\$ -	\$ -	\$ 1,278							\$ 1,723	\$ 2,500	68.9%			
1029-Auditing Expenses	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 8,000	0.0%			
1030-Legal Expenses	\$ -	\$ -	\$ -	\$ 460							\$ 460	\$ 18,000	2.6%			
1034-Insurance	\$ 12,219	\$ -	\$ -	\$ -							\$ 12,219	\$ 13,000	94.0%			
1035-Publishing	\$ -	\$ 253	\$ -	\$ -							\$ 253	\$ 30,000	0.8%			
1038-Other Expenditures	\$ 30	\$ 54	\$ 2,433	\$ 30							\$ 2,548	\$ 6,300	40.4%			
1039-Debt Service-Principal & Interest	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 1,000	0.0%			
1040-Building Maintenance	\$ 457	\$ 153	\$ 42	\$ 481							\$ 1,133	\$ 60,000	1.9%			
1042-Janitorial Services & Supplies	\$ 306	\$ 96	\$ 613	\$ -							\$ 1,015	\$ 5,000	20.3%			
1043-Building Security	\$ -	\$ 233	\$ -	\$ -							\$ 233	\$ 1,000	23.3%			
1044-Building Repairs	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 250,000	0.0%			
1045-Special Projects	\$ -	\$ 498	\$ 6,150	\$ -							\$ 6,648	\$ 160,000	4.2%			
Services & Expenses Total	\$ 13,457	\$ 1,288	\$ 9,238	\$ 2,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,231	\$ 554,800	4.7%
Supervisor's Office																
8091-Postage	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 3,000	0.0%			
8101-Rent/Debt Services	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 20,000	0.0%			
8121-Janitorial	\$ 219	\$ -	\$ 438	\$ -							\$ 656	\$ 3,500	18.8%			
8131-Utilities	\$ 624	\$ 582	\$ 660	\$ 1,059							\$ 2,925	\$ 12,000	24.4%			
8141-Telephones	\$ -	\$ -	\$ 727	\$ -							\$ 727	\$ 5,000	14.5%			
8151-Car Expense	\$ -	\$ -	\$ -	\$ 68							\$ 68	\$ 3,500	2.0%			
8161-Education/Meetings/Conferences	\$ 870	\$ 1,027	\$ 70	\$ 357							\$ 2,324	\$ 7,000	33.2%			
8171-Equipment	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 5,000	0.0%			
8181-Equipment Repair/Rental	\$ 279	\$ 279	\$ 279	\$ 279							\$ 1,118	\$ 8,000	14.0%			
8191-Office Supplies	\$ -	\$ 134	\$ 50	\$ -							\$ 184	\$ 6,000	3.1%			
8201-Printing	\$ -	\$ 533	\$ 108	\$ -							\$ 640	\$ 3,000	21.3%			
8211-Publications	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 1,000	0.0%			
8221-Computer/Contract Services	\$ 53	\$ 153	\$ 158	\$ 159							\$ 523	\$ 20,000	2.6%			
8241-Membership Dues	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 1,300	0.0%			
Supervisor's Office Total	\$ 2,045	\$ 2,708	\$ 2,489	\$ 1,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,165	\$ 98,300	9.3%
Emergency Transfer of Funds																
GT Funds Transferred to GA Funds	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 200,000	0.0%			
Emergency Transfer of Funds Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	0.0%
Expenses Total	\$ 116,814	\$ 125,582	\$ 129,204	\$ 153,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 524,643	\$ 3,857,534	13.6%
Net Income	\$ (88,160)	\$ 159,732	\$ 508,020	\$ (107,211)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472,381	\$ (1,799,459)	-26.3%

Income and expenses by month



Expenses for Fiscal Year



TOWN OF THE CITY OF BLOOMINGTON: GENERAL TOWN ADMINISTRATION FUND

**Checking Account Activity: Prairie State Bank (9530)
Reconciliation Summary**

	7/31/2025
Beginning Balance	<u>191,533.10</u>
Cleared Transactions	
Checks and Payments - 53 items	-163,930.60
Deposits and Credits - 6 items	161,614.92
Total Cleared Transactions	<u>-2,315.68</u>
Cleared Balance	<u>189,217.42</u>
Uncleared Transactions	
Checks and Payments - 18 items	-68,240.63
Deposits and Credits - 1 item	1,684.64
Total Uncleared Transactions	<u>-66,555.99</u>
Register Balance as of 06/30/2025	<u>122,661.43</u>
New Transactions	
Checks and Payments - 3 items	-1,211.77
Total New Transactions	<u>-1,211.77</u>
Ending Balance	<u>121,449.66</u>

TOWN OF THE CITY OF BLOOMINGTON: GENERAL TOWN ADMINISTRATION FUND

Reconciliation Report

Date	Num	Name	Clr	Amount	Balance
18009530					139,525.95
07/01/2025	10851	Minor, Carl	√	-2,094.00	137,431.95
07/01/2025	10852	Ameren Illinois	√	-741.60	136,690.35
07/01/2025	10853	City of Bloomington Water Dept	√	-283.40	136,406.95
07/01/2025	10854	Skillrud, D L	√	-403.90	136,003.05
07/01/2025	10855	Tri-County Irrigation/TCI Companies Inc	√	-23.79	135,979.26
07/01/2025	10856	Creative Technical Services, Inc (C-Tech)	√	-150.00	135,829.26
07/01/2025	10857	Coughlin, Shane	√	-2,881.00	132,948.26
07/01/2025	Deposit	Town of the City of Bloomington - CEM	√	7.36	132,955.62
07/05/2025	ACH	Merchant Services - Valutec	√	-36.32	132,919.30
07/05/2025	ACH	Merchant Services - Valutec	√	-22.80	132,896.50
07/07/2025	Transfer	Prairie State Bank & Trust	√	150,000.00	282,896.50
07/08/2025	10858	U-Haul	√	-215.87	282,680.63
07/08/2025	10859	AR Real Estate LLC	√	-2,991.25	279,689.38
07/08/2025	10860	Town of the City of Bloomington - CEM	√	-11,348.04	268,341.34
07/08/2025	10861	Town of the City of Bloomington - GA	√	-1,890.56	266,450.78
07/09/2025	ACH	NICOR Gas	√	-142.88	266,307.90
07/11/2025	20250715	Intuit Payroll S QuickBooks	√	-24,255.21	242,052.69
07/14/2025	ACH	Prairie State Bank & Trust	√	-918.75	241,133.94
07/14/2025	80546573	IRS USATaxPymt	√	-8,159.62	232,974.32
07/14/2025	0-889-922-6	IL Dept of Revenue EDI Pymnts	√	-1,532.86	231,441.46
07/14/2025	ACH	TASC Funding	√	-233.32	231,208.14
07/14/2025	Deposit	Bloomington TWP	√	70.00	231,278.14
07/15/2025	10862	Ace Industrial Properties Inc dba 1900E C		-1,000.00	230,278.14
07/15/2025	10863	Hermes Service & Sales Inc	√	-415.00	229,863.14
07/15/2025	10864	City of Bloomington Finance Dept	√	-16.29	229,846.85
07/15/2025	10865	Mescher Rinehart & Redlingshafer PC	√	-460.00	229,386.85
07/15/2025	10866	NICOR Gas	√	-89.27	229,297.58
07/15/2025	10867	Steffen Family Partnership LLC %Young Am	√	-1,167.25	228,130.33
07/15/2025	10868	City of Bloomington Water Dept	√	-283.83	227,846.50
07/15/2025	10869	Lincoln Lofts II LLC	√	-2,407.00	225,439.50
07/15/2025	10870	Brog, Ivy	√	-89.74	225,349.76
07/15/2025	10871	VISA (DLS)	√	-499.97	224,849.79
07/15/2025	10872	Star Cleaners	√	-73.90	224,775.89
07/17/2025	10873	Huck's/WEX Bank	√	-49.44	224,726.45
07/17/2025	10874	VISA (SRS)	√	-4,350.94	220,375.51
07/17/2025	10875	HH Greenwood Terrace MHP Bloomington, IL	√	-2,701.92	217,673.59
07/17/2025	10876	Ameren Illinois	√	-298.08	217,375.51
07/21/2025	EFT	City of Bloomington Water Dept	√	-524.87	216,850.64
07/29/2025	10877	U-Haul		-225.77	216,624.87
07/29/2025	10878	NCPERS Group Life Ins		-64.00	216,560.87
07/29/2025	10879	Baby Fold, The		-10,000.00	206,560.87
07/29/2025	10880	Dodson, M		-21.56	206,539.31
07/29/2025	10881	Watts Copy Systems		-279.45	206,259.86
07/29/2025	10882	American Pest Control Inc		-42.00	206,217.86
07/29/2025	20250731	Intuit Payroll S QuickBooks	√	-24,800.35	181,417.51
07/29/2025	10883	City of Bloomington LifeLock		-67.83	181,349.68
07/29/2025	10884	City of Bloomington Health Insurance		-20,939.72	160,409.96
07/29/2025	10886	TOI; Township Officials of IL		-1,277.54	159,132.42
07/29/2025	10885	Peace Meal ~ OSF Healthcare System		-20,000.00	139,132.42
07/29/2025	EFT	Ameren Illinois	√	-1,097.99	138,034.43
07/29/2025	Deposit	Town of the City of Bloomington - CEM	√	9,834.04	147,868.47
07/30/2025	Debit	Prairie State Bank & Trust	√	-30.00	147,838.47
07/30/2025	ACH	Prairie State Bank & Trust	√	-918.75	146,919.72
07/31/2025	Deposit	IMRF - Illinois Municipal Retirement Fund		1,684.64	148,604.36
07/31/2025	ACH	TASC Funding		-233.32	148,371.04
07/31/2025	70833860	IRS USATaxPymt	√	-8,272.04	140,099.00
07/31/2025	1-630-792-8	IL Dept of Revenue EDI Pymnts	√	-1,554.18	138,544.82
07/31/2025	ACH	IMRF Cash Conc		-13,537.84	125,006.98
07/31/2025	Credit	Interest	√	18.88	125,025.86
				-14,500.09	125,025.86
				-14,500.09	125,025.86

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS

Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--GENERAL ASSISTANCE FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2025**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this 25th day of August 2025.

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

Notary Public

This the 25th day of August 2025.

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 \$220,239.51 in ILLINOIS FUNDS (0879) in SPRINGFIELD, ILLINOIS, \$53,021.74 in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of \$23,211.89 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: Micheal Mosley

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Abby Scott

WARD 5: Michael Straza

Trustee Dan Brady

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

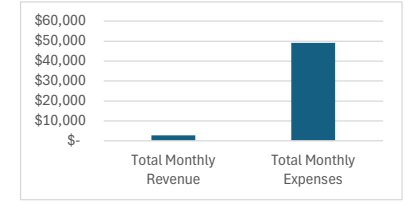
Statement of Funds: Month of July

2024 Tax Levy (Extension): 99,947

SUMMARY	
Beginning Public Fund Balance	\$ 342,859
Total Monthly Revenue	\$ 2,734
Total Monthly Expenses	\$ 49,120
Ending Balance	\$ 296,473

Public Funds at Commencement	
Cash: Prairie State Bank (3400)	\$ 25,244
Reserve: Prairie State Bank (3419)	\$ 98,204
Reserve: Illinois Funds (0879)	\$ 219,412
Balance	\$ 342,859

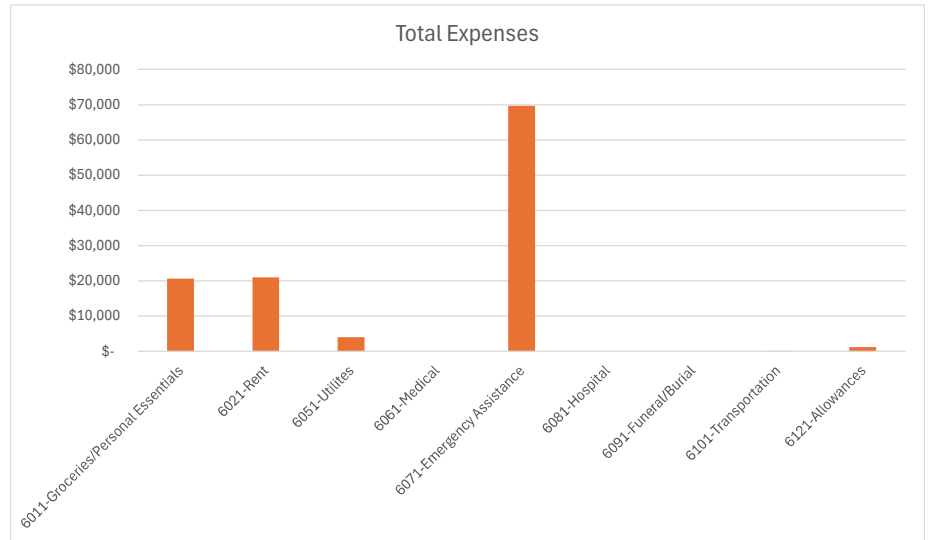
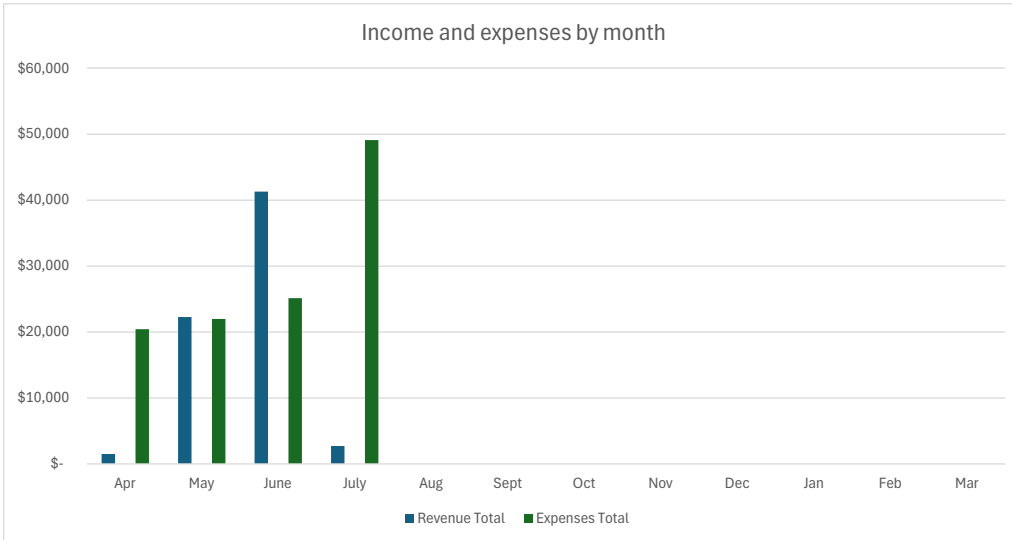
Public Funds at Month End	
Cash: Prairie State Bank (3400)	\$ 53,022
Reserve: Prairie State Bank (3419)	\$ 23,212
Reserve: Illinois Funds (0879)	\$ 220,240
Balance	\$ 296,473



REVENUE	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
7000 - Interest	\$ 809	\$ 832	\$ 814	\$ 843									\$ 3,297	\$ 10,000	33.0%
7400 - Other Income	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 10	0.0%
7600 - PPRT	\$ 686	\$ 2,622	\$ -	\$ 1,891									\$ 5,199	\$ 10,000	52.0%
7700 - Refunds & Recoveries	\$ -	\$ 5,052	\$ 2,760	\$ -									\$ 7,812	\$ 2,000	390.6%
7800 - Tax Levy	\$ -	\$ 13,786	\$ 37,712	\$ -									\$ 51,498	\$ 100,000	51.5%
7900 - GTF Transfer to GAF	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 200,000	0.0%
Revenue Total	\$ 1,494	\$ 22,292	\$ 41,285	\$ 2,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,805	\$ 322,010	21.1%

EXPENSES	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
6011-Groceries/Personal Essentials	\$ 4,365	\$ 4,695	\$ 6,102	\$ 5,479									\$ 20,640	\$ 85,000	24.3%
6021-Rent	\$ 5,548	\$ 4,599	\$ 4,010	\$ 6,822									\$ 20,979	\$ 200,000	10.5%
6051-Utilities	\$ 655	\$ 303	\$ 607	\$ 2,438									\$ 4,003	\$ 50,000	8.0%
6061-Medical	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 10,000	0.0%
6071-Emergency Assistance	\$ 9,272	\$ 12,088	\$ 14,261	\$ 34,050									\$ 69,671	\$ 250,000	27.9%
6081-Hospital	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 10,000	0.0%
6091-Funeral/Burial	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 5,000	0.0%
6101-Transportation	\$ 56	\$ 56	\$ -	\$ 56									\$ 168	\$ 5,000	3.4%
6121-Allowances	\$ 526	\$ 208	\$ 165	\$ 276									\$ 1,174	\$ 10,000	11.7%
6150-Bank Fee	\$ -	\$ 26	\$ (26)	\$ -									\$ -	\$ -	#DIV/0!
Expenses Total	\$ 20,422	\$ 21,975	\$ 25,119	\$ 49,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,635	\$ 625,000	18.7%

Net Income	\$ (18,928)	\$ 317	\$ 16,167	\$ (46,386)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (48,830)	\$ (302,990)	16.1%
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TOWN OF THE CITY OF BLOOMINGTON: GENERAL ASSISTANCE FUND

**Checking Account Activity: Prairie State Bank (3400)
Reconciliation Summary**

	7/31/2025
Beginning Balance	29,623.88
Cleared Transactions	
Checks and Payments - 53 items	-43,101.40
Deposits and Credits - 5 items	79,658.29
Total Cleared Transactions	36,556.89
Cleared Balance	66,180.77
Uncleared Transactions	
Checks and Payments - 20 items	-13,159.03
Total Uncleared Transactions	-13,159.03
Register Balance as of 06/30/2025	53,021.74
New Transactions	
Checks and Payments - 4 items	-2,587.32
Total New Transactions	-2,587.32
Ending Balance	50,434.42

TOWN OF THE CITY OF BLOOMINGTON: GENERAL ASSISTANCE FUND

Reconciliation Report

Date	Num	Name	Clr	Amount	Balance
18003400					25,243.55
07/01/2025	38521	Star Cleaners	√	-100.50	25,143.05
07/01/2025	38522	BHA; Blmgtm Housing Authority (rent)	√	-198.00	24,945.05
07/01/2025	38523	Home Sweet Home Ministries, Inc	√	-200.00	24,745.05
07/01/2025	38524	MK2 Properties LLC		-1,388.00	23,357.05
07/01/2025	38525	BHA; Blmgtm Housing Authority (laundry)	√	-100.00	23,257.05
07/01/2025	38526	Lakewood B LLC dba Lakewood Terrace Apts	√	-916.00	22,341.05
07/01/2025	38527	City of Bloomington Water Department	√	-1,388.00	20,953.05
07/01/2025	38528	BayOak HC5 LLC %Haley Communities Ltd #5	√	-916.00	20,037.05
07/01/2025	38529	Miller Trust, Annetta O dba Miller Prop	√	-439.00	19,598.05
07/01/2025	38530	Minor, Carl	√	-916.00	18,682.05
07/01/2025	38531	Hulva, Michael %AB Rentals, Inc	√	-690.00	17,992.05
07/01/2025	38532	Ameren Illinois	√	-104.68	17,887.37
07/01/2025	38533	Wills, Shirley J & Donald	√	-439.00	17,448.37
07/01/2025	38534	Covert, John Michael & Joseph W Vilmos	√	-400.00	17,048.37
07/01/2025	38535	Phoenix Towers Preservation LP	√	-70.00	16,978.37
07/01/2025	38536	Tornquist, Randall S dba RST Rentals	√	-878.00	16,100.37
07/01/2025	38537	Hafner, Fred & Paula dba Hafner Rev Trust	√	-280.00	15,820.37
07/01/2025	38538	Jessen, Chad & Micha dba Red Rock Prop	√	-373.00	15,447.37
07/01/2025	38539	Coughlin, Shane	√	-916.00	14,531.37
07/07/2025	Transfer	Transfer Funds	√	25,000.00	39,531.37
07/08/2025	38540	BLOOMNORM LLC	√	-885.00	38,646.37
07/08/2025	38541	Ameren Illinois	√	-1,135.28	37,511.09
07/08/2025	38542	NICOR Gas	√	-552.70	36,958.39
07/08/2025	38543	AR Real Estate LLC	√	-690.00	36,268.39
07/08/2025	38544	City of Bloomington Water Department	√	-596.82	35,671.57
07/08/2025	38545	M&T Bank	√	-845.57	34,826.00
07/08/2025	38546	AmeriNational Community Services LLC	√	-1,624.00	33,202.00
07/08/2025	38547	Craig, Shirley	√	-173.00	33,029.00
07/08/2025	38548	Alexander Estates MH LLC	√	-602.63	32,426.37
07/08/2025	Deposit	EFT-Personal Property Replacement Tax	√	1,890.56	34,316.93
07/10/2025	EFT	EFT-Kroger via Valutec	√	-5,478.70	28,838.23
07/15/2025	38549	LTB DTB Canopy, LLC dba Lincoln Towers		-30.00	28,808.23
07/15/2025	38550	M&M Real Estate Partnership LLC %Class Ac	√	-439.00	28,369.23
07/15/2025	38551	Traditions Essential Housing Impact Ptnrs	√	-916.00	27,453.23
07/15/2025	38552	LTB DTB Canopy, LLC dba The Downtowner		-50.00	27,403.23
07/15/2025	38553	Ameren Illinois	√	-2,581.87	24,821.36
07/15/2025	38554	NICOR Gas	√	-1,388.00	23,433.36
07/15/2025	38555	RILEY RE LLC	√	-1,152.00	22,281.36
07/15/2025	38556	Traditions Essential Housing Impact Ptnrs	√	-663.00	21,618.36
07/15/2025	38557	Modine Inc	√	-439.00	21,179.36
07/15/2025	38558	Pedcor Investments-2002 dba Danbury Ct	√	-382.00	20,797.36
07/15/2025	38559	Craig, Shirley	√	-173.00	20,624.36
07/17/2025	38560	Ameren Illinois	√	-1,058.00	19,566.36
07/17/2025	38561	Green Trail Rentals LLC %Class Act Realty	√	-1,350.00	18,216.36
07/17/2025	38562	Huck's/WEX Bank	√	-56.32	18,160.04
07/17/2025	38563	All Seasons Properties	√	-2,464.00	15,696.04
07/17/2025	38564	Butzirus, Brad L dba Butzirus Rental Prop	√	-439.00	15,257.04
07/17/2025	38565	HH Greenwood Terrace MHP Bloomington, IL	√	-690.00	14,567.04
07/17/2025	Transfer	Transfer Funds	√	50,000.00	64,567.04
07/29/2025	38566	Ameren Illinois		-2,188.39	62,378.65
07/29/2025	38567	BHA; Blmgtm Housing Authority (rent)		-501.00	61,877.65
07/29/2025	38568	LTB DTB Canopy, LLC dba Lincoln Towers		-30.00	61,847.65
07/29/2025	38569	City of Bloomington Water Department		-139.85	61,707.80
07/29/2025	38570	NICOR Gas		-915.97	60,791.83
07/29/2025	38571	Manna, Michael %Redbird Property Mgmt		-392.82	60,399.01
07/29/2025	38572	Highland B LLC		-1,129.00	59,270.01
07/29/2025	38573	Lincoln Lofts II LLC		-1,152.00	58,118.01
07/29/2025	38574	Core 3 Residential Real Estate LLC		-690.00	57,428.01
07/29/2025	38575	Barak Holdings LLC		-916.00	56,512.01
07/29/2025	38576	MIMG LII Arbors at Eastland LLC		-1,152.00	55,360.01
07/29/2025	38577	Young America Realty		-916.00	54,444.01
07/29/2025	38578	Mulunda, Jean Pierre N & Madeleine N		-916.00	53,528.01
07/29/2025	38579	Wills, Shirley J & Donald		-439.00	53,089.01
07/29/2025	38580	BHA; Blmgtm Housing Authority (laundry)		-75.00	53,014.01
07/31/2025	Credit	Interest	√	7.73	53,021.74
				27,778.19	53,021.74
				27,778.19	53,021.74

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS

Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--CEMETERY FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of July 2025**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **11th day of August 2025**.

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

Notary Public

This **11th day of August 2025**.

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 \$346,619.37 in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, \$147,905.45 at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of \$531,612.60 at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer of Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

This **25th day of August 2025**.

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 6: Cody Hendricks

WARD 2: Micheal Mosley

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Abby Scott

WARD 5: Michael Straza

Trustee Dan Brady

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: CEMETERY FUND

Statement of Funds: Month of

July

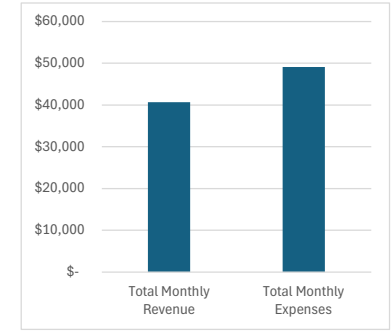
2024 Tax Levy (Extension):

599,928

SUMMARY	
Beginning Public Fund Balance	\$ 1,042,127
Beginning Trust Fund Balance	\$ 643,167
Combined Beginning Balance	\$ 1,685,294
Total Monthly Revenue	\$ 40,713
Total Monthly Expenses	\$ 49,070
Heartland Bank Trust 3189 Activity	\$ 16,942
Changes in Payroll Liabilities	\$ (7)
Ending Balance	\$ 1,693,871

Public Funds at Commencement	
Cash: Heartland Bank (7774)	\$ 166,549
Reserve: Heartland Bank (7782)	\$ 530,262
Reserve: Illinois Funds (0905)	\$ 345,316
Public Commencement Balance	\$ 1,042,127
Trust Funds at Commencement	
Heartland Bank (7114-Trust O/C)	\$ 149,653
Illinois Funds (0904-Trust O/C)	\$ 222,295
Heartland Bank Irrev Trust (3189)	\$ 271,220
Trust Commencement Balance	\$ 643,167
Combined Commencement Balance	\$ 1,685,294

Public Funds at Month End	
Cash: Heartland Bank (7774)	\$ 147,905
Reserve: Heartland Bank (7782)	\$ 531,613
Reserve: Illinois Funds (0905)	\$ 346,619
Public Ending Balance	\$ 1,026,137
Trust Funds at Month End	
Heartland Bank (7114-Trust O/C)	\$ 156,438
Illinois Funds (0904-Trust O/C)	\$ 223,134
Heartland Bank Irrev Trust (3189)	\$ 288,162
Trust Ending Balance	\$ 667,734
Combined Ending Balance	\$ 1,693,871



REVENUE	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
40100-Real Estate Tax Levy	\$ -	\$ 82,748	\$ 226,363	\$ -									\$ 309,112	\$ 600,000	51.5%
41000-Personal Property Replacement Tax	\$ 4,115	\$ 15,741	\$ -	\$ 11,348									\$ 31,205	\$ 70,000	44.6%
42000-Opening/Closing Fee	\$ 6,010	\$ 13,955	\$ 9,430	\$ 13,850									\$ 43,245	\$ 90,000	48.1%
42100-Marker Commission	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 9,000	0.0%
42500-Sale of Lots	\$ 8,175	\$ 6,325	\$ 14,190	\$ 8,605									\$ 37,295	\$ 65,000	57.4%
43000-Sale of Crypts	\$ 30	\$ 2,470	\$ 2,725	\$ 55									\$ 5,280	\$ 11,000	48.0%
43100-Sale of Niches	\$ 1,575	\$ 4,100	\$ 1,595	\$ 470									\$ 7,740	\$ 40,000	19.4%
44700-Sale of Burial Supplies	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 500	0.0%
44850-Sale of Pet Cemeteries	\$ 300	\$ -	\$ 300	\$ 300									\$ 900	\$ 700	128.6%
44900-Sales-Others	\$ -	\$ 140	\$ 60	\$ 40									\$ 240	\$ 1,500	16.0%
43500-Interest	\$ 2,345	\$ 1,285	\$ 3,403	\$ 2,783									\$ 9,815	\$ 18,000	54.5%
49000-Income from Trusts	\$ 949	\$ 991	\$ 948	\$ 2,462									\$ 5,350	\$ 6,000	89.2%
49020-Other Income & Special Events	\$ 350	\$ 725	\$ 300	\$ 500									\$ 1,875	\$ 6,000	31.3%
49021-Inspection Fees	\$ 150	\$ 375	\$ 450	\$ 300									\$ 1,275	\$ 4,000	31.9%
Revenue Total	\$ 23,999	\$ 128,856	\$ 259,764	\$ 40,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453,331	\$ 921,700	49.2%

EXPENSES	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budget	% of Budget
Administrative Expenses															
51100-Casualty Insurance	\$ 21,724	\$ -	\$ -	\$ -									\$ 21,724	\$ 22,000	98.7%
51500-Contractual Services	\$ 1,859	\$ -	\$ 1,786	\$ -									\$ 3,645	\$ 14,000	26.0%
52000-Office Supplies	\$ -	\$ 339	\$ -	\$ 48									\$ 387	\$ 4,000	9.7%
52500-Utilities	\$ 1,074	\$ 920	\$ 1,268	\$ 1,514									\$ 4,777	\$ 18,500	25.8%
54000-Advertising	\$ -	\$ 1,558	\$ -	\$ 85									\$ 1,643	\$ 5,000	32.9%
54500-Dues/Seminars	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 600	0.0%
55500-Legal Expenses	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 600	0.0%
55100-Audit Expenses	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 7,500	0.0%
55200-Financial Administration	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 12,200	0.0%
55400-Special Event Expenses	\$ -	\$ -	\$ 154	\$ -									\$ 154	\$ 5,000	3.1%
55450-Other Admin Expenses	\$ 76	\$ 1,741	\$ 1,715	\$ 511									\$ 4,043	\$ 7,000	57.8%
57900-Office Expenses	\$ -	\$ -	\$ 2,456	\$ 391									\$ 2,847	\$ 5,000	56.9%
Administrative Total	\$ 24,733	\$ 4,559	\$ 7,378	\$ 2,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,220	\$ 101,400	38.7%
Cemetery Improvements, Maintenance, & Repairs															
57601-Flags & Poles	\$ 88	\$ -	\$ 1,653	\$ -									\$ 1,741	\$ 6,000	29.0%
57800-Operating Equipment	\$ 21,591	\$ 60,944	\$ -	\$ -									\$ 82,536	\$ 100,000	82.5%
58000-Mausoleum	\$ -	\$ -	\$ -	\$ -									\$ -	\$ -	#DIV/0!
58260-Columbariums	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 5,000	0.0%
58300-Veterans Memorial	\$ -	\$ -	\$ -	\$ -									\$ -	\$ -	#DIV/0!
58400-Scattering Grounds/Ossuary	\$ -	\$ -	\$ -	\$ -									\$ -	\$ 1,000	0.0%
Cemetery Improvements Total	\$ 21,679	\$ 60,944	\$ 1,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,277	\$ 112,000	75.2%

Cemetery Operations																
55500-Fuel, Oil, and Equipment	\$ -	\$ 1,287	\$ 652	\$ 1,612							\$ 3,550	\$ 12,000	29.6%			
56000-Tree Removal/Monument Repair	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 19,000	0.0%			
56500-Equipment Repairs	\$ -	\$ 802	\$ 784	\$ 345							\$ 1,931	\$ 12,000	16.1%			
56600-Cemetery Supplies/Maintenance	\$ -	\$ 411	\$ 400	\$ 454							\$ 1,265	\$ 15,000	8.4%			
56700-Rental Equipment	\$ -	\$ -	\$ -	\$ 194							\$ 194	\$ 12,000	1.6%			
56800-Disposal of Leaves/Branches	\$ 220	\$ 360	\$ 330	\$ 280							\$ 1,190	\$ 5,000	23.8%			
57000-Office Building Maintenance/Repair	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 20,000	0.0%			
57602-Grounds Maintenance/Repair	\$ 931	\$ 4,501	\$ 59	\$ 672							\$ 6,162	\$ 34,000	18.1%			
57603-Road, Fence, Lot, Drains	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 100,000	0.0%			
57700-Equipment Building/Workshop	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 1,500	0.0%			
58100-Grave Markers	\$ 620	\$ 645	\$ 753	\$ 1,658							\$ 3,677	\$ 15,000	24.5%			
59900-Other Cemetery Expenses	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 1,000	0.0%			
Cemetery Operations Total	\$ 1,771	\$ 8,007	\$ 2,978	\$ 5,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,970	\$ 246,500	7.3%
Compensation & Benefits																
50101-Wages:Administrative Staff	\$ 5,716	\$ 5,554	\$ 5,601	\$ 5,485							\$ 22,357	\$ 76,000	29.4%			
50102-Wages:Cemetery Staff	\$ 27,672	\$ 28,756	\$ 26,196	\$ 26,925							\$ 109,548	\$ 318,000	34.4%			
50201-Payroll Taxes	\$ 2,415	\$ 2,485	\$ 2,293	\$ 2,340							\$ 9,534	\$ 24,000	39.7%			
50202-IMRF / Employer	\$ 2,381	\$ 2,446	\$ 2,267	\$ 2,311							\$ 9,405	\$ 41,000	22.9%			
50203-IDES: Unemployment Insurance	\$ -	\$ -	\$ 2,467	\$ -							\$ 2,467	\$ 13,500	18.3%			
50204-Employee Health Insurance	\$ 4,225	\$ 4,225	\$ 4,225	\$ 4,225							\$ 16,899	\$ 55,000	30.7%			
50205,6,7-Other Payroll Expenses	\$ 20	\$ 22	\$ 20	\$ 20							\$ 82	\$ 500	16.5%			
Cemetery Operations Total	\$ 42,428	\$ 43,489	\$ 43,068	\$ 41,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,291	\$ 528,000	32.3%
Expenses Total	\$ 90,611	\$ 116,998	\$ 55,077	\$ 49,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311,757	\$ 987,900	31.6%
Net Income	\$ (66,613)	\$ 11,857	\$ 204,687	\$ (8,358)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,574	\$ (66,200)	-213.9%

TOWN OF THE CITY OF BLOOMINGTON: CEMETERY FUND

**Checking Account Activity: Heartland Bank (7774)
Reconciliation Summary**

	7/31/2025
Beginning Balance	226,748.79
Cleared Transactions	
Checks and Payments - 37 items	-93,566.59
Deposits and Credits - 20 items	36,366.71
Total Cleared Transactions	-57,199.88
Cleared Balance	169,548.91
Uncleared Transactions	
Checks and Payments - 9 items	-22,665.56
Deposits and Credits - 2 item	1,022.10
Total Uncleared Transactions	-21,643.46
Register Balance as of 07/31/2025	147,905.45
New Transactions	
Checks and Payments - 7 items	-3,873.24
Total New Transactions	-3,873.24
Ending Balance	144,032.21

TOWN OF THE CITY OF BLOOMINGTON: CEMETERY FUND

Reconciliation Report

Date	Num	Name	Clr	Amount	Balance
10500 Heartland 7774 Checking					166,549.06
07/01/2025	42900	City of Bloomington TWP - Reimburse	√	-7.36	166,541.70
07/01/2025	42901	German-Bliss Equipment	√	-268.56	166,273.14
07/01/2025	42902	Pontiac Granite Co Inc	√	-340.00	165,933.14
07/01/2025	42903	Evergreen FS Inc	√	-657.83	165,275.31
07/01/2025	Deposit	HBT - Heartland Bank & Trust	√	4,382.85	169,658.16
07/02/2025	Deposit	HBT - Heartland Bank & Trust	√	96.80	169,754.96
07/03/2025	Deposit	HBT - Heartland Bank & Trust	√	798.38	170,553.34
07/03/2025	Deposit	HBT - Heartland Bank & Trust	√	5,030.00	175,583.34
07/03/2025	Deposit	HBT - Heartland Bank & Trust	√	96.80	175,680.14
07/05/2025	Deposit	HBT - Heartland Bank & Trust	√	23.97	175,704.11
07/07/2025	Deposit	HBT - Heartland Bank & Trust	√	48.25	175,752.36
07/08/2025	Deposit	HBT - Heartland Bank & Trust	√	97.25	175,849.61
07/10/2025	Debit	Heartland Bank & Trust	√	-30.00	175,819.61
07/11/2025	20250715	Payroll Direct Deposit	√	-11,099.49	164,720.12
07/11/2025	Deposit	HBT - Heartland Bank & Trust	√	9.41	164,729.53
07/11/2025	Deposit	HBT - Heartland Bank & Trust	√	18,625.38	183,354.91
07/14/2025	Deposit	HBT - Heartland Bank & Trust	√	48.55	183,403.46
07/15/2025	42904	ColdSpring Memorial Group	√	-658.80	182,744.66
07/15/2025	42905	VISA BMCU...1484	√	-1,519.39	181,225.27
07/15/2025	90812538	EFTPS - IRS	√	-3,146.46	178,078.81
07/15/2025	0-436-872-3	IL Dept of Revenue	√	-679.12	177,399.69
07/15/2025	ACH	IL State Disbursement Unit	√	-260.01	177,139.68
07/15/2025	42906	Dave Capodice Excavating Inc	√	-916.00	176,223.68
07/16/2025	Transfer	Thorpe, Juli & James	√	-1,430.00	174,793.68
07/16/2025	Transfer	Johnson, Mark & Donna	√	-2,600.00	172,193.68
07/16/2025	Transfer	Hafermann, John & Gay Lea	√	-2,600.00	169,593.68
07/16/2025	Transfer	Jackson, Billie & Milan	√	-600.00	168,993.68
07/16/2025	Transfer	Olson, Neva	√	600.00	169,593.68
07/16/2025	Deposit	HBT - Heartland Bank & Trust	√	72.07	169,665.75
07/16/2025	Deposit	HBT - Heartland Bank & Trust	√	1,050.00	170,715.75
07/17/2025	42907	ColdSpring Memorial Group	√	-658.80	170,056.95
07/17/2025	42908	Evergreen FS Inc	√	-953.93	169,103.02
07/17/2025	42909	Midwest Construction Rentals #1	√	-194.25	168,908.77
07/18/2025	ACH	City of Bloomington Water Dept	√	-4.73	168,904.04
07/22/2025	Deposit NSF	Howell, Lillian	√	-50.00	168,854.04
07/24/2025	Deposit	HBT - Heartland Bank & Trust	√	19.15	168,873.19
07/25/2025	Deposit	HBT - Heartland Bank & Trust	√	106.21	168,979.40
07/25/2025	Deposit	HBT - Heartland Bank & Trust	√	2,434.85	171,414.25
07/29/2025	20250731	Payroll Direct Deposit	√	-11,894.27	159,519.98
07/29/2025	42910	City of Bloomington TWP - Reimburse	√	-9,834.04	149,685.94
07/29/2025	Deposit	HBT - Heartland Bank & Trust	√	2,308.23	151,994.17
07/30/2025	ACH	City of Bloomington Water Dept	√	-522.47	151,471.70
07/30/2025	ACH	NICOR Gas	√	-56.31	151,415.39
07/30/2025	ACH	NICOR Gas	√	-56.05	151,359.34
07/30/2025	EFT	Ameren Illinois	√	-50.76	151,308.58
07/30/2025	EFT	Ameren Illinois	√	-258.80	151,049.78
07/30/2025	EFT	Ameren Illinois	√	-292.52	150,757.26
07/31/2025	ACH	IL State Disbursement Unit	√	-260.01	150,497.25
07/31/2025	60779152	EFTPS - IRS	√	-3,402.84	147,094.41
07/31/2025	1-210-522-7	IL Dept of Revenue	√	-729.62	146,364.79
07/31/2025	Deposit	HBT - Heartland Bank & Trust	√	973.85	147,338.64
07/31/2025	Deposit	HBT - Heartland Bank & Trust	√	390.00	147,728.64
07/31/2025	Deposit	HBT - Heartland Bank & Trust	√	48.25	147,776.89
07/31/2025	Credit	Interest	√	128.56	147,905.45
				-18,643.61	147,905.45
				-18,643.61	147,905.45
				-18,643.61	147,905.45

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: July

		Cemetery Public Fund	General Town Fund	General Assistance	COMBINED FUNDS
Public Fund Balances at Beginning of Month		\$ 1,042,127	\$ 4,219,486	\$ 342,859	\$ 5,604,472
Revenues	Interest	\$ 2,783	\$ 12,826	\$ 843	\$ 16,452
	Other Income & Special Events	\$ 500	\$ 1,762	\$ -	\$ 2,262
	Personal Property Replacement Tax	\$ 11,348	\$ 31,243	\$ 1,891	\$ 44,482
	Opening/Closing Fees	\$ 13,850			\$ 13,850
	Sales	\$ 9,470			\$ 9,470
	Inspection Fees	\$ 300			\$ 300
	Prepaid O/C Deposits transferred to/from Acct 7114	\$ (6,630)			\$ (6,630)
	Trust Activity	\$ 1,467			\$ 1,467
Total Revenues		\$ 33,088	\$ 45,831	\$ 2,734	\$ 81,653
Expenditures	Administrative Expenses	\$ 2,550			\$ 2,550
	Assessor's Office		\$ 5,224		\$ 5,224
	Casework/General Assistance			\$ 49,120	\$ 49,120
	Cemetery Operations	\$ 5,214			\$ 5,214
	Community Agency Funding		\$ 47,993		\$ 47,993
	Compensation & Benefits	\$ 41,306	\$ 95,654		\$ 136,960
	less payroll liability	\$ 7	\$ 0		\$ 7
	Services & Expenses		\$ 2,248		\$ 2,248
	Supervisor's Office		\$ 1,923		\$ 1,923
Total Expenditures		\$ 49,078	\$ 153,042	\$ 49,120	\$ 251,240
Public Fund Balances at Month End		\$ 1,026,137	\$ 4,112,275	\$ 296,473	\$ 5,434,885

Revenue Distribution Report

Fiscal Year To Date ~ **FY2026**

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	FY2026 Tax Levy Extension for Tax Year 2024	\$ 599,928	\$ 1,651,714	\$ 99,947	\$ 2,351,589
	Percentage	25.5116%	70.2382%	4.2502%	100.0000%
FY2025 Personal Property Replacement Tax					
	04/03/2025 03-2025	\$ 4,115	\$ 11,331	\$ 686	\$ 16,132
	05/07/2025 04-2025	\$ 15,741	\$ 43,338	\$ 2,622	\$ 61,702
	07/08/2025 05-2025	\$ 11,348	\$ 31,243	\$ 1,891	\$ 44,482
	TOTAL	\$ 31,205	\$ 85,912	\$ 5,199	\$ 122,315
FY2026 Tax Levy Extension for Tax Year 2024					
	05/30/2025 01-2025	\$ 82,748	\$ 227,821	\$ 13,786	\$ 324,355
	06/10/2025 02-2025	\$ 119,318	\$ 328,505	\$ 19,878	\$ 467,701
	06/20/2025 03-2025	\$ 107,045	\$ 294,716	\$ 17,834	\$ 419,595
	TOTAL	\$ 309,112	\$ 851,042	\$ 51,498	\$ 1,211,651



Consent Agenda Item No. 5.D.

For Board of Trustees for the Town of the City of Bloomington: August 25, 2025

Ward Impacted: City of Bloomington Township

Subject: Consideration and Action to Approve the August 25, 2025 General Town Fund Request for Payment.

Recommended Motion: The August 25, 2025 Request for Payment be approved.

Strategic Plan:

N/A

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 \$5,250.00.

The amount requested for approval by the Board of Trustees from the General Town Administration Fund is \$64,312.34.

Attachments:

1. 20250825 Payment Request

CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS

Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--CEMETERY FUND

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 July 15, 2025 through August 11, 2025.

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

Subscribed and sworn to before me this **11th day of August 2025**.

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

Notary Public

This **11th day of August 2025**.

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 of Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT

August 11, 2025 Meeting

ACCT	VENDORS	DESCRIPTION	DUE DATE	AMOUNT
56500	VISA/Heritage Machine & Welding/Others	Equipment Repairs & Maintenance (estimated)	8/31/2025	\$ 5,000.00
57000	VISA/SBC Heating & Cooling/Others	Office Repairs & Maitenance (estimated)	8/31/2025	\$ 250.00
TOTAL: VENDOR PAYMENTS				\$ 5,250.00
TOTAL: REQUEST FOR PAYMENTS				\$ 5,250.00

CERTIFICATE FOR PAYMENT OF ACCOUNTS - SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS

Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP 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 Cemetery Board of Trustees. These amounts include billings that have been received from July 29, 2025 through August 25, 2025.

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 **25th day of August 2025**.

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

Notary Public

This **25th day of August 2025**.

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: Micheal Mosley

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Abby Scott

WARD 5: Michael Straza

Trustee Dan Brady

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 - August 25, 2025 Meeting

ACCT	COMPENSATION (SALARIES)	DESCRIPTION	DUE DATE	AMOUNT
7011	Township Supervisor	D Skillrud	8/31/2025	\$ 3,916.67
7011	Township Supervisor	D Skillrud	8/31/2025	\$ 3,916.67
7021	Township Assessor	S Scudder	8/31/2025	\$ 4,000.00
7021	Township Assessor	S Scudder	8/31/2025	\$ 4,000.00
7041	Township Trustee 07/28/2025	Ward 1: J Kearns	8/31/2025	\$ 20.00
7041	Township Trustee 07/28/2025	Ward 2: M Mosley	8/31/2025	\$ 20.00
7041	Township Trustee 07/28/2025	Ward 3: S Montney	8/31/2025	\$ 20.00
7041	Township Trustee 07/28/2025	Ward 5: M Straza	8/31/2025	\$ 20.00
7041	Township Trustee 07/28/2025	Ward 6: C Hendricks	8/31/2025	\$ 20.00
7041	Township Trustee 07/28/2025	Ward 7: M Ward	8/31/2025	\$ 20.00
7041	Township Trustee 07/28/2025	Ward 8: K Lee	8/31/2025	\$ 20.00
7041	Township Trustee 07/28/2025	Ward 9: A Scott	8/31/2025	\$ 20.00
7041	Township Trustee 07/28/2025	Trustee D Brady	8/31/2025	\$ 20.00
TOTAL: COMPENSATION & BENEFITS				\$ 16,013.34

ASSESSOR'S CLAIMS

ACCOUNT	DESCRIPTION	DUE DATE	AMOUNT
9151 Auto Expense	VISA/COB/WEX/Weldon/Others	8/31/2025	\$ 100.00
9201 Office Supplies	VISA/Quill/Others	8/31/2025	\$ 200.00
9231 Equipment	VISA/Sam Leman/Others	8/31/2025	\$ 29,999.00
9231 Equipment	VISA/Widmer/Others	8/31/2025	\$ 5,000.00
TOTAL: ASSESSOR CLAIMS			\$ 35,299.00

SERVICES & EXPENSES

ACCOUNT	DESCRIPTION	DUE DATE	AMOUNT
1040 Building Maintenance	VISA/Childer's Door Service of Central IL/Others	8/31/2025	\$ 5,000.00
1045 Special Projects	VISA/Bright Bombers Holiday Lights/Others	8/31/2025	\$ 7,000.00
TOTAL: SERVICES & EXPENSES			\$ 12,000.00

SUPERVISOR'S CLAIMS

ACCOUNT	DESCRIPTION	DUE DATE	AMOUNT
8161 Education/Meeting/Conferences	VISA/D Skillrud/Others	8/31/2025	\$ 1,000.00
TOTAL: SUPERVISOR'S CLAIMS			\$ 1,000.00
TOTAL: REQUEST FOR PAYMENT			\$ 64,312.34



Regular Agenda Item No. 6.A.

For Board of Trustees for the Town of the City of Bloomington: August 25, 2025

Ward Impacted: City of Bloomington Township

Subject: Presentation and Acceptance of the Fiscal Year 2025 Annual Financial Report (aka Annual Audit).

Recommended Motion: The Fiscal Year 2025 Annual Financial Report, as presented by Phillips & Associates, CPAs, P.C., be accepted and placed on file with the County Clerk.

Strategic Plan:
N/A

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

Attachments:

1. FY2025 COBT Audit

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

ANNUAL FINANCIAL REPORT

As of and for the Year Ended

March 31, 2025

Phillips & Associates, CPAs, P.C.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

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Phillips & Associates, CPAs, P.C.

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, 2025, 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, 2025, 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.



Normal, Illinois
July 16, 2025

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

**GOVERNMENT-WIDE STATEMENT OF NET POSITION
MODIFIED CASH BASIS**

March 31, 2025

	Governmental Activities	Discrete Component Unit
Assets		
Cash & Cash Equivalents	\$ 299,089	\$ 245,865
Cash restricted	-	327,189
Investments	3,686,106	660,781
Right -To-Use Asset	15,905	-
Capital Assets (net of Accumulated Depreciation)	1,599,306	1,355,411
Total Assets	\$ 5,600,406	\$ 2,589,246
Liabilities		
Current Portion of Lease Liabilities	\$ 11,016	-
Lease Liabilities (Noncurrent)	4,889	-
Total Liabilities	15,905	-
Net Position		
Invested in Capital Assets (net of Related Debt)	1,599,306	1,355,411
Restricted for General Assistance	345,303	-
Restricted for Cemetery Operations	-	1,233,835
Unrestricted	3,639,892	-
Total Net Position	\$ 5,584,501	\$ 2,589,246

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, 2025

Functions/Programs	Program Revenues				Net (Expense) / Revenue and Changes in Net Position		
	Expenses	Fines, Fees, & Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Total Governmental Activities	Total	Discrete Component Unit
Governmental Activities:							
General Government	\$ 1,561,523	\$ 14,251	-	\$ -	\$ (1,547,272)	\$ -	-
Public Assistance	575,971	-	-	-	(575,971)	-	-
Total Governmental Activities	2,137,494	14,251	-	-	(2,123,243)	-	-
Component Unit:							
General Government	86,909	-	-	-	-	(86,909)	
Cemetery Operations	642,119	295,382	-	-	-	(346,737)	
Total Component Unit	\$ 729,028	\$ 295,382	\$ -	\$ -	-	(433,646)	
General Revenues:							
Taxes					1,748,669	1,748,669	598,966
Intergovernmental							
Replacement Taxes					226,230	226,230	77,490
Refunds and Recoveries					33,700	33,700	-
Interest					182,933	182,933	29,750
Miscellaneous					23,358	23,358	28,972
Transfers - Internal activity					-	-	-
Total General Revenues and Transfers					2,214,890	2,214,890	735,178
Changes in Net Position					91,647	91,647	301,532
Net Position - Beginning					5,492,854	5,492,854	2,287,714
Net Position - Ending					\$ 5,584,501	\$ 5,584,501	\$ 2,589,246

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, 2025

	<u>Major Governmental Funds</u>		Total Governmental Funds
	<u>General Town Fund</u>	<u>General Assistance Fund</u>	
Assets			
Cash	\$ 170,794	\$ 128,295	\$ 299,089
Investments	3,469,098	217,008	3,686,106
Total Assets	<u>\$ 3,639,892</u>	<u>\$ 345,303</u>	<u>\$ 3,985,195</u>
Liabilities			
Due to other funds	\$ -	\$ -	\$ -
Due to governmental entities	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted for General Assistance	-	345,303	345,303
Assigned	520,986	-	520,986
Unassigned	3,118,906	-	3,118,906
Total Fund Balances	<u>3,639,892</u>	<u>345,303</u>	<u>3,985,195</u>
Total Liabilities and Fund Balances	<u>\$ 3,639,892</u>	<u>\$ 345,303</u>	<u>\$ 3,985,195</u>

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, 2025

	Major Governmental Funds		
	Town Fund	General Assistance Fund	Total Governmental Funds
Revenues:			
Taxes	\$ 1,648,840	\$ 99,829	\$ 1,748,669
Intergovernmental Revenue			
Personal Property Replacement Tax	213,315	12,915	226,230
Local Revenue	-	33,700	33,700
Miscellaneous	31,973	81	32,054
Interest	164,289	18,644	182,933
	<u>2,058,417</u>	<u>165,169</u>	<u>2,223,586</u>
TOTAL REVENUES			
Expenditures:			
General Government	1,176,456	-	1,176,456
Public Assistance	544,573	348,763	893,336
	<u>1,721,029</u>	<u>348,763</u>	<u>2,069,792</u>
TOTAL EXPENDITURES			
Excess (deficiency) of Revenues Over Expenditures	337,388	(183,594)	153,794
Other Financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing			
Excess (deficiency) of revenues and other sources over expenditures and other uses	337,388	(183,594)	153,794
Fund Balance - Beginning of Year	3,302,504	528,897	3,831,401
	<u>3,302,504</u>	<u>528,897</u>	<u>3,831,401</u>
Fund Balance - End of Year	<u>\$ 3,639,892</u>	<u>\$ 345,303</u>	<u>\$ 3,985,195</u>

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, 2025

Total Fund Balance - Total Governmental Funds	\$ 3,985,195
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.	<u>1,599,306</u>
Net Position of Governmental Activities	<u>\$ 5,584,501</u>
Net change in fund balances - total governmental funds	\$ 153,794
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.	(91,807)
Current year capital additions recorded as capital outlay in the governmental funds	<u>29,660</u>
Change in Net Position of Governmental Activities	<u>\$ 91,647</u>

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, 2025

	Governmental Activities	Totals
Assets		
Cash and cash equivalents	\$ 245,865	\$ 245,865
Cash reserved	327,189	327,189
Investments	660,781	660,781
Capital Assets (net of Accumulated Depreciation)	1,355,411	1,355,411
Total Assets	\$ 2,589,246	\$ 2,589,246
Liabilities		
Current Portion of Debt Certificates Payable		\$ -
General Obligation Debt Certificates	-	-
Total Liabilities	-	-
Net Position		
Invested in capital assets - Net of related debt	1,355,411	1,355,411
Unrestricted	1,233,835	1,233,835
Total Net Position	\$ 2,589,246	\$ 2,589,246

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, 2025

	Governmental Funds	Totals
Assets		
Cash and cash equivalents	\$ 245,865	\$ 245,865
Cash restricted	327,189	327,189
Investments	660,781	660,781
Total Assets	\$ 1,233,835	\$ 1,233,835
Liabilities		
Total Liabilities	\$ -	\$ -
Fund Balances		
Restricted	1,233,835	1,233,835
Unassigned	-	-
Total Fund Balance	1,233,835	1,233,835
Total Liabilities and Fund Balance	\$ 1,233,835	\$ 1,233,835

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, 2025

	Governmental Funds	Totals
Revenues:		
Taxes	\$ 598,966	\$ 598,966
Intergovernmental Revenue	77,490	77,490
Local Revenue	295,382	295,382
Miscellaneous	28,972	28,972
Interest	29,750	29,750
TOTAL REVENUES	1,030,560	1,030,560
Expenditures:		
General Government	86,909	86,909
Cemetery Operations	491,977	491,977
Capital Outlay	444,060	444,060
Debt Service - Principal	-	-
Debt Service - Interest	-	-
TOTAL EXPENDITURES	1,022,946	1,022,946
Excess (Deficiency) of Revenues Over Expenditures	7,614	7,614
Fund Balance - Beginning of Year	1,226,221	1,226,221
Fund Balance - End of Year	\$ 1,233,835	\$ 1,233,835

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, 2025

Change in net position per Statement of Activities Modified Cash Basis	\$ 301,532
Current year capital additions recorded as capital outlay in the governmental funds	(398,218)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	<u>104,300</u>
Change in fund balance per the Statement of Revenues Received, Expenditures Disbursed , and Changes in Fund Balances	<u>\$ 7,614</u>
Net Position per Statement of Net Position Modified Cash Basis	\$ 2,589,246
Beginning of year governmental fixed assets included on only the Statement of Net Position Modified Cash Basis; net of accumulated depreciation totaling \$1,827,526	(1,061,493)
Additions to governmental fixed assets included on only the Statement of Net Position - Modified Cash Basis	(398,218)
Depreciation recorded on government-wide Statement of Activities not recorded on the governmental fund statements	<u>104,300</u>
Fund balances per the Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis	<u>\$ 1,233,835</u>

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
MODIFIED CASH BASIS

March 31, 2025

	Private- Purpose Trusts
Assets	
Cash and cash equivalents	\$ 30,300
Investments	271,220
Total Assets	\$ 301,520
Liabilities	\$ -
Net Position Held in Trust	
Restricted	301,520
Total Net Position	\$ 301,520

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, 2025

	Private- Purpose Trusts
Additions	
Investment Income	\$ 5,847
Gain (loss) on investments	5,322
Total Revenue	11,169
Deductions	
Cemetery Operations	7,655
Total Expenditures	7,655
Change in Net Position	3,514
Net Position - Beginning of Year	298,006
Net Position - End of Year	\$ 301,520

The Accompanying Notes are an Integral Part of these Financial Statements

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS March 31, 2025

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.).

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2025

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2025

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 2024 Levy on November 27, 2023 in amounts deemed necessary to defray expenses and liabilities for the fiscal year ended March 31, 2025. Property taxes attached as an enforceable lien on property as of January 1, 2024 and are payable in two installments in the following year in June and September. Taxes from the 2024 Levy were collected and reported as revenue during the fiscal year ended March 31, 2025.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2025

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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - CONTINUED
March 31, 2025

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, 2025, 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 26, 2024, 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.

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2025

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, 2025:

Illinois Funds	<u>\$ 3,686,106</u>
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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, 2025:

General Funds	
Super Money Market	\$ 119,756
Super Money Market	107,330
Illinois Funds	219,859
Illinois Funds	<u>541,025</u>
	<u>\$ 987,970</u>
Fiduciary Funds	
Private Lot Trust Fund - Super Money Market	<u>\$ 30,300</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2025

NOTE 3 – CASH AND CASH INVESTMENTS -- continued

Investments in Private Irrevocable Trust		
Money Market Funds	\$	2,554
Mutual and Exchange Traded Funds		
Fixed Income		
Baird Aggregate Bond Institutional		9,450
Fidelity Advisor Investment Grade Bond Z		12,557
Vanguard Core Bond Fund Admiral Shares		9,282
Vanguard Total Bond Market Index		11,434
iShares iBoxx Investment Grade Corporate Bond		16,630
Equities		
SPDR Dow Jones Industrial Average		43,668
SPDR S&P 500		86,146
SPDR S&P Midcap 400		52,281
iShares Russell 2000		16,757
iShares MSCI EAFE		10,461
		<u>271,220</u>
	\$	<u>271,220</u>

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 – RIGHT TO USE ASSETS

Lease Obligations

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

A summary of changes in right to use assets for the year ended March 31, 2025, was as follows:

	Balance April 1	Additions	Deletions	Balance March 31
Governmental Activities:				
Lease Obligations	<u>\$ 25,976</u>	<u>\$ -</u>	<u>\$ 10,071</u>	<u>\$ 15,905</u>

The Township expended \$12,000 under operating leases during Fiscal Year 2025. The lease payments were recorded as \$10,071 in principal and \$1,929 interest expense.

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

Year Ending March 31	Total Principal	Total Interest	Minimum Lease Obligation
2026	11,016	984	12,000
2027	4,889	111	5,000
	<u>\$ 15,905</u>	<u>\$ 1,095</u>	<u>\$ 17,000</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2025

NOTE 5 – CHANGES IN CAPITAL 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.

	<u>Balance</u> <u>April 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>March 31</u>
Governmental Activities:				
Capital assets being depreciated				
Building	\$ 1,831,765	\$ 2,961	\$ -	\$ 1,834,726
Equipment	130,273	26,699	-	156,972
Land Improvements	273,867	-	-	273,867
Technology	<u>27,163</u>	<u>-</u>	<u>-</u>	<u>27,163</u>
Total Capital assets being depreciated	<u>2,263,068</u>	<u>29,660</u>	<u>-</u>	<u>2,292,728</u>
Less accumulated depreciation for:				
Building	(504,247)	-	(45,868)	(550,115)
Equipment	(44,068)	-	(18,627)	(62,695)
Land Improvements	(44,246)	-	(18,258)	(62,504)
Technology	<u>(9,054)</u>	<u>-</u>	<u>(9,054)</u>	<u>(18,108)</u>
Total accumulated depreciation	<u>(601,615)</u>	<u>-</u>	<u>(91,807)</u>	<u>(693,422)</u>
Total capital assets being depreciated, net	<u>1,661,453</u>	<u>29,660</u>	<u>(91,807)</u>	<u>1,599,306</u>
Governmental activities capital assets, net	<u>\$ 1,661,453</u>	<u>\$ 29,660</u>	<u>\$ (91,807)</u>	<u>\$ 1,599,306</u>

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

Governmental Activities – General Fund:	
Building	\$ 45,868
Equipment	18,627
Land Improvements	18,258
Technology	<u>9,054</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 91,807</u>

continued

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2025

NOTE 5 – CHANGES IN CAPITAL ASSETS - continued

A summary of component unit fixed assets for the year ended March 31, 2025, was as follows:

	Balance April 1	Additions	Deletions	Balance March 31
Component Unit Activities:				
Capital assets not being depreciated				
Land	\$ 93,245	\$ -	\$ -	\$ 93,245
Capital assets being depreciated				
Buildings & Improvements	284,124	-	-	284,124
Equipment	722,834	17,106	-	739,940
Land Improvements	25,984	-	-	25,984
Infrastructure	403,978	69,973	-	473,951
Veteran's Area	68,100	10,094	-	78,194
Mausoleum	<u>1,186,454</u>	<u>301,045</u>	-	<u>1,487,499</u>
Total capital assets being depreciated	<u>2,691,474</u>	<u>398,218</u>	-	<u>3,089,692</u>
Less accumulated depreciation for:				
Buildings & Improvements	(282,117)	-	(1,004)	(283,121)
Equipment	(616,929)	-	(37,824)	(654,753)
Land Improvements	(17,322)	-	(1,732)	(19,054)
Infrastructure	(315,858)	-	(20,250)	(336,108)
Veteran's Area	(34,756)	-	(7,077)	(41,833)
Mausoleum	<u>(456,244)</u>	-	<u>(36,413)</u>	<u>(492,657)</u>
Total accumulated depreciation	<u>(1,723,226)</u>	-	<u>(104,300)</u>	<u>(1,827,526)</u>
Total capital assets being depreciated, net	<u>968,248</u>	<u>398,218</u>	<u>(104,300)</u>	<u>1,262,166</u>
Business-type activities capital assets, net	<u>\$ 1,061,493</u>	<u>\$ 398,218</u>	<u>\$ (104,300)</u>	<u>\$ 1,355,411</u>

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

Component Unit Activities – Cemetery Fund:	
Buildings & Improvements	\$ 1,004
Equipment	37,824
Land Improvements	1,732
Infrastructure	20,250
Veteran's Area	7,077
Mausoleum	<u>36,413</u>
Total depreciation expense – Component Unit Activities:	<u>\$ 104,300</u>

NOTE 6 – CHANGES IN LONG-TERM DEBT AND LEASES

Bonds and Notes Payable

The Township had no long-term bond or note debt at year-end

Legal Debt Margin

The legal debt margin of the Township, as of March 31, 2025 is computed as follows:

Assessed Valuation (Property Tax Year 2024)	<u>\$ 2,467,823,676</u>
Debt Limit – 2.875% of assessed value	\$ 70,949,931
Less: Debt subject to General Obligation Bond	-
Less: Lease Obligations – March 31, 2025	<u>(15,905)</u>
Legal Debt Margin	<u>\$ 70,934,026</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2025

NOTE 7 – 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).

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, 2024, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	33
Inactive, non-retired members	24
Active members	<u>19</u>
Total	<u>76</u>

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS - CONTINUED
March 31, 2025

NOTE 7 – RETIREMENT PLANS - continued

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 2024 was 8.01%. 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 \$107,797. This includes \$26,287 contributed by the discrete component unit Evergreen Cemetery. Pension expense (income) determined for calendar year 2024 reported on an accrual basis was \$(80,811).

Net Pension Liability

The Township's net pension liability(asset), \$44,855, was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine the 2024 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): 19-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 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed over 24 years and one employer was financed over 25 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.

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED
March 31, 2025

NOTE 7 – RETIREMENT PLANS - continued

The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (to the extent that the plan's 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 plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

Changes in Net Pension Liability

The Township's changes in net position liability / (asset) for the calendar year ended December 31, 2024 was as follows:

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Service Cost	\$ 98,529	\$ -	\$ 98,529
Interest on the Total Pension Liability	582,408	-	582,408
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the Total Pension Liability	190,452	-	190,452
Change of assumptions	-	-	-
Benefit payments, including refunds of employee contributions	(652,594)	(652,594)	-
Contributions-Employer	-	98,191	(98,191)
Contributions-Employee	-	55,164	(55,164)
Net investment income	-	806,227	(806,227)
Other (Net Transfer)	-	264,261	(264,261)
Net Change in total pension liability	218,795	571,249	(352,454)
Balances at December 31, 2023	<u>8,310,244</u>	<u>7,912,935</u>	<u>397,309</u>
Balances at December 31, 2024	<u>\$ 8,529,039</u>	<u>\$ 8,484,184</u>	<u>\$ 44,855</u>

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)	\$ 820,034	\$ 44,855	\$ (593,928)

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS - CONTINUED

March 31, 2025

NOTE 8 – 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, 2025 between the Town fund and the Cemetery Fund component unit.

- B. There were no deficit fund balances of individual funds at March 31, 2025.

NOTE 9 - VACATION AND SICK LEAVE

The Township 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 \$40,604 on March 31, 2025.

NOTE 10 - 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 \$4,365 for purchases made on the debit cards. In addition, unused balances on debit cards issued totaled \$0 and the total amount of unpaid general assistance disbursing orders was \$1,487 at March 31, 2025.

NOTE 11 – 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 16, 2025, 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, 2025

	2025			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES:				
Local Tax Revenues:				
Property Taxes	\$ 1,651,600	\$ 1,651,600	\$ 1,648,840	\$ (2,760)
Intergovernmental Revenue:				
Personal Property Replacement Tax	300,000	300,000	213,315	(86,685)
Work Fare Administration	-	-	801	801
Cemetery Financial Administration	-	-	12,200	12,200
Other Local Sources:				
Interest	60,000	60,000	164,289	104,289
Retiree Insurance Reimbursements	-	-	20,819	20,819
Cemetery Benefits Reimbursements	-	-	(5,555)	(5,555)
Litigation Income	25	25	-	(25)
Proceeds from Loan/Bond	100,000	100,000	-	(100,000)
Other Income	51,450	51,450	3,708	(47,742)
Total Revenues	2,163,075	2,163,075	2,058,417	(104,658)
EXPENDITURES:				
Assessor's Office Expenditures:				
Rent/Debt Service Principle	21,544	21,544	-	(21,544)
Auto Expense	3,000	3,000	2,451	(549)
Telephone	3,000	3,000	2,668	(332)
Utilities	5,800	5,800	5,760	(40)
Postage	300	300	-	(300)
Office Supplies	2,000	2,000	622	(1,378)
Publications and Printing	500	500	-	(500)
Equipment	6,000	6,000	23,167	17,167
Equipment Repair/Rental	1,500	1,500	-	(1,500)
Education/Conference/Meetings	9,000	9,000	27,824	18,824
Replatting/Remapping	9,000	9,000	-	(9,000)
Appraisal Services	100,000	100,000	5,265	(94,735)
Janitorial	2,000	2,000	2,100	100
Computer Services	20,000	20,000	30,110	10,110
CAMA Services	10,000	10,000	-	(10,000)
Mapping/GIS Services	100,000	100,000	-	(100,000)
Membership Dues/Assessor's Staff	2,500	2,500	3,592	1,092
Total Assessor's Office Expenditures	296,144	296,144	103,559	(192,585)
Total Expenditures (current page)	\$ 296,144	\$ 296,144	\$ 103,559	\$ (192,585)

(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, 2025

	2025			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 296,144	\$ 296,144	\$ 103,559	\$ (192,585)
Community Agency Funding				
HERE - Housing Eviction Relief Effort	150,000	150,000	39,374	(110,626)
Community Medical	25,000	25,000	25,000	-
GA Client Service Funding	50,000	50,000	49,603	(397)
Youth Services	35,000	35,000	35,000	-
Senior Services	80,000	80,000	70,000	(10,000)
	<u>340,000</u>	<u>340,000</u>	<u>218,977</u>	<u>(121,023)</u>
Compensation and Benefits				
Supervisor	94,000	94,000	95,567	1,567
Assessor	96,000	96,000	99,880	3,880
Town Clerk	2,500	2,500	2,400	(100)
Town Trustees	2,800	2,800	2,020	(780)
General Assistance Staff	200,000	200,000	187,454	(12,546)
General Town Staff	175,000	175,000	138,142	(36,858)
Deputy Assessors	420,000	420,000	447,861	27,861
IMRF/Employer	125,000	125,000	81,510	(43,490)
FICA (SS/MC)/Employer	77,000	77,000	68,843	(8,157)
Group Medical Insurance/Employer	218,800	218,800	157,944	(60,856)
	1,200	1,200	577	(623)
Unemployment Insurance/Employer	<u>3,000</u>	<u>3,000</u>	<u>6,793</u>	<u>3,793</u>
Total Compensation and Benefit Expenditures	<u>1,415,300</u>	<u>1,415,300</u>	<u>1,288,991</u>	<u>(126,309)</u>
Services and Expenses				
Membership Dues	2,000	2,000	1,731	(269)
Auditing Expenses	8,000	8,000	7,300	(700)
Legal Expenses	12,000	12,000	5,700	(6,300)
Insurance	13,000	13,000	12,219	(781)
Publishing	2,000	2,000	563	(1,437)
Other Expenses	4,000	4,000	4,071	71
Debt Service-Princ. Int.	1,000	1,000	-	(1,000)
Building Maintenance	45,000	45,000	12,456	(32,544)
Janitorial Services and Supplies	6,000	6,000	4,676	(1,324)
Building Security	1,000	1,000	-	(1,000)
Building Repairs	100,000	100,000	-	(100,000)
Special Projects	<u>185,000</u>	<u>185,000</u>	<u>11,879</u>	<u>(173,121)</u>
Total Services and Expenses	<u>379,000</u>	<u>379,000</u>	<u>60,595</u>	<u>(318,405)</u>
Total Expenditures (current page)	<u>\$ 2,430,444</u>	<u>\$ 2,430,444</u>	<u>\$ 1,672,122</u>	<u>\$ (758,322)</u>

(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, 2025

	2025			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	<u>\$2,430,444</u>	<u>\$ 2,430,444</u>	<u>\$ 1,672,122</u>	<u>\$ (758,322)</u>
Supervisor's Office Expenditures:				
Postage	3,000	3,000	2,826	(174)
Rent/Debt Service	20,000	20,000	-	(20,000)
Janitorial	3,500	3,500	2,625	(875)
Utilities	10,000	10,000	8,640	(1,360)
Telephones	5,000	5,000	4,250	(750)
Car Expense	3,500	3,500	354	(3,146)
Education/Conference/Meetings	3,500	3,500	4,774	1,274
Equipment	5,000	5,000	4,017	(983)
Equipment Repair/Rental	8,000	8,000	3,088	(4,912)
Office Supplies	6,000	6,000	2,718	(3,282)
Printing Expenses	3,000	3,000	-	(3,000)
Publications	1,000	1,000	100	(900)
Computer Services/Contracts	20,000	20,000	15,252	(4,748)
Membership Dues	450	450	263	(187)
Total Supervisor's Office Expenditures	<u>91,950</u>	<u>91,950</u>	<u>48,907</u>	<u>(43,043)</u>
Capital Fund Reserve				
Building Improvements	525,165	525,165	-	(525,165)
Total Capital Fund Reserve	<u>525,165</u>	<u>525,165</u>	<u>-</u>	<u>(525,165)</u>
Total Expenditures	<u>3,047,559</u>	<u>3,047,559</u>	<u>1,721,029</u>	<u>(1,326,530)</u>
Excess (deficiency) of Revenues Received over Expenditures Disbursed	(884,484)	(884,484)	337,388	1,221,872
Other Financing Sources (Used)				
Operating Transfers - In	-	-	-	-
Operating Transfers - out	-	-	-	-
Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	<u>(884,484)</u>	<u>(884,484)</u>	337,388	<u>\$ 1,221,872</u>
Fund Balance - Beginning of Year			<u>3,302,504</u>	
Fund Balance - End of Year			<u>\$ 3,639,892</u>	

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, 2025

	2025			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Taxes:				
Property Tax	\$ 100,000	\$ 100,000	\$ 99,829	\$ (171)
Intergovernmental Revenue:				
Personal Property Replacement Tax	45,000	45,000	12,915	(32,085)
Other Local Revenues				
Refunds and Recoveries	2,000	2,000	33,700	31,700
Interest	21,000	21,000	18,644	(2,356)
Other	10	10	81	71
	<u>168,010</u>	<u>168,010</u>	<u>165,169</u>	<u>(2,841)</u>
 Expenditures:				
Public Assistance				
Groceries/Personal Essentials	78,000	78,000	64,690	(13,310)
Rent	200,000	200,000	80,268	(119,732)
Utilities	50,000	50,000	8,702	(41,298)
Medical	20,000	20,000	-	(20,000)
Emergency Assistance	200,000	200,000	190,833	(9,167)
Hospital	10,000	10,000	-	(10,000)
Burial	6,168	6,168	-	(6,168)
Transportation	5,000	5,000	1,879	(3,121)
Allowances	10,000	10,000	2,391	(7,609)
	<u>579,168</u>	<u>579,168</u>	<u>348,763</u>	<u>(230,405)</u>
 Excess (deficiency) of Revenues Received over Expenditures Disbursed	(411,158)	(411,158)	(183,594)	227,564
 Other Financing Sources (Used)				
Operating Transfers - In	200,000	200,000	-	(200,000)
Operating Transfers - out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess (deficiency) of Revenues Received and other financing sources over Expenditures Disbursed and other financing uses	<u>\$ (211,158)</u>	<u>\$ (211,158)</u>	(183,594)	<u>\$ 27,564</u>
 Fund Balance - Beginning of Year			<u>528,897</u>	
 Fund Balance - End of Year			<u>\$ 345,303</u>	

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, 2025

	2025			
	Budgeted Amounts		Actual	Actual Over (Under) Budget
	Original	Final		
REVENUES:				
Local Taxes:				
Property and Related Taxes	\$ 600,000	\$ 600,000	\$ 598,966	\$ (1,034)
Intergovernmental Revenue:				
Replacement Tax	70,000	70,000	77,490	7,490
Other Local Sources:				
Opening/Closing	90,000	90,000	121,975	31,975
Marker Commission	9,000	9,000	21,022	12,022
Sale of Spaces	121,700	121,700	148,935	27,235
Interest from savings/Checking	7,000	7,000	29,750	22,750
Income from Trusts	4,000	4,000	12,914	8,914
Other Income	10,000	10,000	16,058	6,058
Inspection Fees	4,000	4,000	3,450	(550)
Total Revenues	915,700	915,700	1,030,560	114,860
EXPENDITURES:				
Administrative Expenditures:				
Wages	377,000	377,000	336,197	(40,803)
Payroll Taxes & IMRF	71,000	71,000	50,411	(20,589)
IDES - Unemployment	13,500	13,500	9,075	(4,425)
Employee Insurance	60,000	60,000	56,007	(3,993)
Payroll Fees	500	500	562	62
Casualty Insurance	22,000	22,000	21,724	(276)
Contractual Services	14,000	14,000	6,114	(7,886)
Office Supplies	4,000	4,000	1,177	(2,823)
Utilities	18,500	18,500	17,029	(1,471)
Advertising	5,000	5,000	3,595	(1,405)
Dues and Seminars	600	600	350	(250)
Legal Expense	600	600	266	(334)
Audit Expense	7,500	7,500	7,300	(200)
Financial Administration Expense	12,200	12,200	12,200	-
Special Events	9,000	9,000	9,714	714
Office Equipment	1,000	1,000	-	(1,000)
Other Admin Expense	5,000	5,000	7,440	2,440
Total Administrative Expenditures	621,400	621,400	539,161	(82,239)
Total Expenditures (current page)	\$ 621,400	\$ 621,400	\$ 539,161	\$ (82,239)

(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, 2025

	2025			Actual Over (Under) Budget
	Budgeted Amounts		Actual	
	Original	Final		
Total Expenditures (previous page)	\$ 621,400	\$ 621,400	\$ 539,161	\$ (82,239)
Cemetery Operations:				
Fuel, Oil and Equipment	12,000	12,000	7,679	(4,321)
Tree Removal and Monument Repairs	19,000	19,000	9,550	(9,450)
Equipment Repairs	18,000	18,000	7,892	(10,108)
Cemetery Supplies & Maintenance	15,000	15,000	10,733	(4,267)
Equipment Rental and Leasing	12,000	12,000	599	(11,401)
Equipment Building	1,500	1,500	699	(801)
Leaves and Branches	4,000	4,000	3,275	(725)
Office Repairs and Maintenance	2,000	2,000	-	(2,000)
Other Expenses	1,000	1,000	(3)	(1,003)
Total Cemetery Operation Expenditures	84,500	84,500	40,424	(44,076)
Capital Outlays:				
Operating Equipment	10,000	10,000	9,533	(467)
Office Building	-	-	299	299
Flags & Poles	15,000	15,000	10,345	(4,655)
Grounds Maintenance & Repairs	25,000	25,000	21,379	(3,621)
Road, Fence, Lots, Drains, Flags & Flag Poles	70,000	70,000	69,995	(5)
Columbariums	150,000	150,000	105,000	(45,000)
Mausoleum (including debt service)	300,000	300,000	205,156	(94,844)
Grave Markers	15,000	15,000	11,560	(3,440)
Scattering Grounds	2,000	2,000	-	(2,000)
Veteran's Memorial	10,000	10,000	10,094	94
Total Capital Outlay Expenditures	597,000	597,000	443,361	(153,639)
Total Expenditures	1,302,900	1,302,900	1,022,946	(279,954)
Excess (deficiency) of Revenue over Expenditures	(387,200)	(387,200)	7,614	394,814
Excess (deficiency) of Revenues and other sources over Expenditures and other uses	\$ (387,200)	\$ (387,200)	7,614	\$ 394,814
Fund Balance - Beginning of Year			1,226,221	
Fund Balance - End of Year			\$ 1,233,835	

TOWN OF THE CITY OF BLOOMINGTON, ILLINOIS

NOTES TO SUPPLEMENTARY INFORMATION

March 31, 2025

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 26, 2024, 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.

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:

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assessed Valuation	\$ 2,467,823,676	\$ 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
Tax Rates:										
General Corporate	0.0669	0.0735	0.0803	0.0854	0.0872	0.0875	0.0881	0.0832	0.0808	0.0881
Cemetery	0.0243	0.0267	0.0247	0.0263	0.0268	0.0269	0.0271	0.0273	0.0274	0.0280
General Assistance	0.0041	0.0045	0.0098	0.0104	0.0106	0.0106	0.0107	0.0162	0.0135	0.0083
Total Tax Rates	0.0953	0.1047	0.1148	0.1221	0.1246	0.1250	0.1259	0.1266	0.1217	0.1244
Tax Extensions:										
General Corporate	\$ 1,651,714	\$ 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
Cemetery	599,928	599,952	506,661	506,636	506,623	506,686	506,572	506,525	506,517	506,525
General Assistance	99,947	99,992	200,084	200,074	200,008	199,929	199,977	299,977	250,020	149,947
Total Tax Extensions	\$ 2,351,589	\$ 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
Collections *	\$ -	\$ 2,347,634	\$ 2,345,609	\$ 2,351,570	\$ 2,351,031	\$ 2,349,835	\$ 2,348,256	\$ 2,350,579	\$ 2,249,780	\$ 2,246,606

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



Regular Agenda Item No. 6.B.

For Board of Trustees for the Town of the City of Bloomington: August 25, 2025

Ward Impacted: City of Bloomington Township

Subject: Presentation and Acceptance of the Fiscal Year 2025 Annual Treasurer's Report.

Recommended Motion: The Fiscal Year 2025 Annual Treasurer's Report, as certified by the Township Supervisor, be accepted and placed on file with the County Clerk.

Strategic Plan:

N/A

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

Attachments:

1. FY2025 Annual Treasurer's Report - SIGNED

**ANNUAL TREASURER'S REPORT
TOWN OF THE CITY OF BLOOMINGTON**

Fiscal Year 2025 Commencing 04/01/2024 and Ending 03/31/2025

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

REVENUE SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL PUBLIC
Property Tax Levy Extension	\$1,648,840	\$99,828	\$598,966	\$2,347,634
Personal Property Replacement Tax	\$213,315	\$12,915	\$77,490	\$303,720
Interest Income	\$164,289	\$18,644	\$29,750	\$212,684
Income from Trusts			\$12,914	\$12,914
Refunds & Recoveries		\$33,700		\$33,700
Opening/Closing Fees			\$121,975	\$121,975
Sales			\$148,935	\$148,935
Marker Commissions			\$21,022	\$21,022
Inspection Fee			\$3,450	\$3,450
Retiree Insurance Reimbursements	\$20,819			\$20,819
Workfare Administration (POTS)	\$801			\$801
Cemetery Financial Administration	\$12,200			\$12,200
Other Income	(\$1,847)	\$81	\$16,058	\$14,292
TOTAL REVENUE	\$2,058,417	\$165,169	\$1,030,560	\$3,254,146

COMPENSATION SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL PUBLIC
Under \$25,000:	N Becker D Boelen I Brog T Crumpler J Danenberger G Heinz C Hendricks J Kearns K Lee S Montney M Mwilambwe R Scudder D Stilwell M Ward L Yocum	N/A	J Burroughs G Martin W Novy E Richards IV	
\$25,000-\$49,999:	C Davis M Dodson M Ireland	N/A	A Anderson N Armstrong A Madison	
\$50,000-\$74,999:	K Canales J Curtiss J Gochanour D Gosnell B Ireland K Strong S Uzueta K Walter	N/A	C Anderson K Durflinger M Porter	
\$75,000-99,999:	S Scudder D Skillrud M Sterrenberg	N/A	N/A	
TOTAL COMPENSATION	\$973,324	\$0	\$336,197	\$1,309,521

**ANNUAL TREASURER'S REPORT
TOWN OF THE CITY OF BLOOMINGTON**

Fiscal Year 2025 Commencing 04/01/2024 and Ending 03/31/2025

COMBINED STATEMENT OF RECEIPTS AND DISBURSEMENTS

OTHER DISBURSEMENTS SUMMARY	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL PUBLIC
Abbey Placements, LLC	\$2,964			\$2,964
ACE Industrial Properties Inc	\$12,000			\$12,000
All Seasons Properties	\$3,000	\$4,192		\$7,192
AmerenIP dba Ameren Illinois	\$10,949	\$19,194	\$4,842	\$34,985
APEX Software	\$3,515			\$3,515
ARC Activity & Recreation Center, Normal Township	\$40,000			\$40,000
Baby Fold, The	\$10,000			\$10,000
BayOak HC5 LLC	\$2,647	\$4,392		\$7,039
Bloomington Housing Authority		\$13,229		\$13,229
Bowman, Danny	\$5,265			\$5,265
Brown, Anthony J & Jennifer E	\$2,012	\$1,388		\$3,400
Butler, R H dba RHB Mid-America Holdings		\$2,852		\$2,852
Butzirus, Brad L dba Butzirus Rental Prop	\$1,465	\$1,540		\$3,005
CDS Leasing	\$2,720			\$2,720
Chestnut Health Systems LLC	\$30,000			\$30,000
City of Bloomington	\$201,279	\$10,802	\$62,508	\$274,589
City of Bloomington Township			\$12,641	\$12,641
Cold Spring Memorial Group			\$6,901	\$6,901
Comcast Business			\$3,051	\$3,051
Covert, John Michael & Joseph W Vilmos		\$3,012		\$3,012
Dave Capodice Excavating Inc			\$17,256	\$17,256
Diamond Design & Construction, INC			\$16,550	\$16,550
Dotson, Bernard & Rearn M		\$5,518		\$5,518
Embark Tree Removal			\$9,550	\$9,550
Evergreen FS Inc.			\$7,679	\$7,679
Faith in Action of Bloomington-Normal	\$15,000			\$15,000
Farnsworth Group Inc	\$2,961			\$2,961
Fastenal Company			\$3,143	\$3,143
George Trust, Phillip	\$1,539	\$1,152		\$2,691
Green Trail Rentals LLC		\$4,377		\$4,377
Growing Grounds			\$4,491	\$4,491
Hermes Service & Sales Inc.	\$2,563			\$2,563
HH Greenwood Terrace MHP Bloomington, IL	\$2,006	\$3,222		\$5,228
Highland B LLC	\$1,785	\$8,640		\$10,425
Home Sweet Home Ministries Inc.	\$10,000	\$1,200		\$11,200
Illinois Department of Employment Security (IDES)	\$6,793		\$9,075	\$15,868
Illinois Municipal Retirement Fund (IMRF)	\$81,510		\$26,287	\$107,797
Internal Revenue Service (IRS)	\$68,843		\$24,125	\$92,968
Jessen, Chad & Micha dba Red Rock Properties		\$5,721		\$5,721
Kroger via Valutec		\$64,690		\$64,690
Lakewood B LLC dba Lakewood Terrace Apts		\$2,554		\$2,554
Lenz, Robert J Trustee dba RR Rentals		\$2,518		\$2,518
Lincoln Lofts II LLC	\$1,256	\$1,585		\$2,841
Liturgical Publications			\$2,575	\$2,575
M&M Real Estate Partnership LLC		\$9,548		\$9,548
Masching, Douglas R	\$2,646	\$916		\$3,562
McLean County Asphalt Co Inc			\$69,973	\$69,973
McLean County Glass & Mirror			\$5,970	\$5,970
McLean County Museum of History			\$5,000	\$5,000
Meadowview Lawn Care dba Spring Green	\$2,750			\$2,750
Mescher, Rinehart & Redlingshafer PC	\$5,700		\$266	\$5,966
Mike's Rental Properties LLC	\$2,625	\$1,832		\$4,457
Milestones Learning Center & Preschool	\$25,000			\$25,000
Miller Trust, Annetta O dba Miller Properties		\$6,452		\$6,452
MIMG LII Arbors at Eastland LLC		\$4,864		\$4,864

**ANNUAL TREASURER'S REPORT
TOWN OF THE CITY OF BLOOMINGTON**

Fiscal Year 2025 Commencing 04/01/2024 and Ending 03/31/2025

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		\$4,117		\$4,117
Nationstar Mortgage LLC dba Mr Cooper	\$1,948	\$1,624		\$3,572
NICOR Gas	\$3,657	\$2,110	\$2,587	\$8,354
NJS Enterprises Inc	\$3,825			\$3,825
Nord Outdoor Power			\$11,707	\$11,707
OSF Healthcare System, Peace Meal	\$20,000			\$20,000
Patterson, Cory J & Katherine E	\$1,593	\$1,152		\$2,745
Pedcor Investments-2002 dba Danbury Ct		\$4,289		\$4,289
Peoria Flag & Decorating Company			\$8,600	\$8,600
Phillips & Associates, CPAs, PC	\$7,300		\$7,300	\$14,600
PNC Bank Payments	\$1,661	\$2,332		\$3,993
Pontiac Granite Co Inc			\$108,750	\$108,750
Prairie State Legal Services Inc.	\$10,000			\$10,000
Quill Corporation	\$3,193			\$3,193
Regions Property Management; Treadlightly LLC		\$3,038		\$3,038
Soaring Eagle Cleaning Services LLC	\$8,400			\$8,400
Square Inc			\$3,180	\$3,180
Sreekakula, Ram	\$1,162	\$1,388		\$2,550
SRIM LLC	\$3,000	\$1,842		\$4,842
Torrington LLC	\$1,664	\$916		\$2,580
TOIRMA	\$12,219		\$21,724	\$33,943
Traditions Essential Housing Impact Partner		\$21,633		\$21,633
Treetop Products, LLC			\$11,911	\$11,911
VISA	\$47,351	\$1,408	\$24,942	\$73,701
Widmer Interiors Inc	\$26,699			\$26,699
Wills, Shirley J & Donald		\$5,609		\$5,609
Yisrael, Shemuwel dba Abyss Rising	\$2,800			\$2,800
Young America Realty		\$6,686		\$6,686
Zappa Construction			\$182,170	\$182,170
Total disbursements greater than \$2,500	\$717,265	\$243,534	\$674,754	\$1,635,553
All other disbursements less than \$2,500	\$30,440	\$105,229	\$11,995	\$147,664
TOTAL OTHER DISBURSEMENTS	\$747,705	\$348,763	\$686,749	\$1,783,217

SUMMARY STATEMENT OF CONDITION OF FUNDS	General Town Fund	General Assistance	Evergreen Memorial	TOTAL OF ALL PUBLIC
Revenues	\$2,058,417	\$165,169	\$1,030,560	\$3,254,146
Disbursements: Compensation	\$973,324	\$0	\$336,197	\$1,309,521
Disbursements: All other	\$747,705	\$348,763	\$686,749	\$1,783,217
Excess Revenue Over (Under) Expenditures	\$337,388	(\$183,594)	\$7,613	\$161,407
Public Fund Balance, Beginning	\$3,302,504	\$528,897	\$1,226,222	\$5,057,623
Public Fund Balance, Ending	\$3,639,892	\$345,303	\$1,233,835	\$5,219,030

Subscribed and sworn to this 25th day of August 2025.

Deborah L Skillrud

Deborah L Skillrud - Treasurer



Reports by Elected Officials Item No. 7.A.

For Board of Trustees for the Town of the City of Bloomington: August 25, 2025

Ward Impacted: City of Bloomington Township

Subject: Presentation and Discussion of the Township Supervisor's Report.

Recommended Motion: None; Presentation Only.

Strategic Plan:

N/A

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

Attachments:

1. 20250825 Supervisor's Report

CITY OF BLOOMINGTON TOWNSHIP



TO: Township Trustees
FROM: Deborah L Skillrud, TWP Supervisor
DATE: August 25, 2025
RE: Township Supervisor's Report

General Assistance: One hundred fifty-nine (159) applicants sought Township services in the month of July. Of those, seventy-four (74) were *potentially eligible* for General Assistance and eighty-five (85) were *potentially eligible* for Emergency Assistance.

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

Applicants from LeRoy, Stanford and Gridley Townships have applied.

During the month of July, Township received \$0.00 from the Social Security office for Supplemental Security Income reimbursements.

Workfare: Twenty-four (24) General Assistance clients were actively engaged in workfare at ten (10) Bloomington sponsor sites. Sponsor sites include Bloomington Public Library, Center for Hope Outreach, POTS Recycling, Mt. Pisgah Baptist Church, Safe Harbor, YMCA, YWCA, Habitat for Humanity Restore, Second Presbyterian Church, and Recycle Furniture for Families. Of the 24 individuals participating in workfare, a total of 374.50 hours were completed in July.

HERE Program: Township is continuing with the Housing Eviction Relief Efforts program as approved by the board at the April 28th, Township Board meeting. In the month of July, Township provided \$14,242.00 in rental assistance and \$1,696.00 in utility assistance through the program.

Evergreen Memorial Cemetery: There have been forty-one (41) burials and six (6) pet burials in 2025.

On Monday August 12th, Misty and staff arrived at the Cemetery to find damages to the Gridley Street fence and seven (7) headstones. The police were called; they informed them that a neighbor who resides on Gridley Street had witnessed the incident, followed the individual to his house and had called the police department to report it on Saturday August 9th around 7:00p.m. Police informed the cemetery staff that the individual was arrested and instructed them to gather quotes for the repairs and turn them into the police as the individual's insurance will be responsible for any repair costs.

Photos of damages below:



System Activity Report

[7/1/2025 - 7/31/2025] Report Date: 8/1/2025

General Assistance		
Grants (New Clients) :	11	\$4,482.05
Grants (Previous Clients) :	23	\$9,830.88
In-Process :	45	
Denials :	42	
Sanctions :	6	
Terminations :	8	
	<u>135</u>	<u>\$14,312.93</u>
General Assistance - Medical		
Referrals :	0	
Disbursements :	0	
	<u>0</u>	<u>\$0.00</u>
General Assistance - Work Program Assignments		
Job Training :	14	
Workfare :	7	
	<u>21</u>	
General Assistance - Work Program Expenses		
WF 1-Ride :	2	\$2.00
WF 30 Day :	10	\$320.00
WF 7 Day Bus :	7	\$70.00
WF Gasoline :	3	\$96.00
	<u>22</u>	<u>\$488.00</u>
Emergency Assistance		
Grants :	28	\$29,616.83
In-Process :	0	
Denials :	3	
	<u>31</u>	<u>\$29,616.83</u>
Additional Assistance		
GT - HERE (AMEREN ILLINOIS) :	2	\$417.08
GT - HERE (COB WATER DEPT) :	1	\$283.83
GT - HERE (NICOR GAS) :	1	\$89.27
GT - HERE (RENT/MORTGAGE) :	5	\$12,148.42
	<u>9</u>	<u>\$12,938.60</u>
Additional Activity		
A Call (phone/fax/email) :	283	
A Face-to-Face :	92	
General - Intake :	115	
General - Orientation :	111	
General - Other :	1	
	<u>602</u>	
Grand Totals:	820	\$57,356.36



Reports by Elected Officials Item No. 7.B.

For Board of Trustees for the Town of the City of Bloomington: August 25, 2025

Ward Impacted: City of Bloomington Township

Subject: Presentation and Discussion of the Township Assessor's Report.

Recommended Motion: None; Presentation Only.

Strategic Plan:

N/A

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

Attachments:

1. Board Memo - Vehicle
2. 20250825 Assessor's Report



FOR: Honorable Township Trustees

SUBJECT: Purchase an Additional Vehicle for the Assessor's Office

RECOMMENDATION/MOTION: This item is presented for informational purposes and open discussion as this item is related to the Request for Payment included in this board packet.

BACKGROUND: At the March 24, 2025 Township Board meeting, \$50,000 was approved under the Equipment line item for the Assessor's Expenses as part of the Fiscal Year 2026 Budget, in accordance with Section 80-60 of the Township Code (60 ILCS 1/80-60).

FINANCIAL IMPACT: The Township plans to allocate \$29,999 from the Equipment line item under the Assessor's Expenses account to purchase a new vehicle for the Township Staff to utilize during work hours. In accordance with Section 85-30 of the Township Code (60 ILCS 1/85-30), any purchases under \$30,000 do not require an RFP (Request for Purchase) with a competitive bidding process.

ADMINISTRATOR'S COMMENT: A vehicle is being sought that meets the varied demands of Township Assessor, serving office-related functions of fieldwork including property inspections and training.

A midsize pickup offers:

- **Balanced performance** – Combines safety, maneuverability, and cost-effectiveness.
- **Ease of use** – Simple, intuitive operation for multiple drivers with varying levels of experience.
- **Versatility** – Capable of handling both light-duty and heavy-duty tasks.
- **Operational efficiency** – Supports a wide range of day-to-day and field operations without sacrificing reliability.
- **Adaptability** – Performs well in both urban and off-road environments.

Three options are currently being explored through local dealerships, with no assurance they will remain available once board approval is obtained. The preferred choice is a used vehicle in good condition with the lowest possible mileage, ensuring the longest potential service life.

Respectfully submitted for Board consideration and discussion.

Recommended by:

Steve Scudder
Township Assessor



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

To: Town Trustees
From: Steve Scudder
Date: August 18, 2025
Subject: Assessor Report

We are finishing assessments for 2025.

Our assessment date of appraisal is January 1, 2025.

The City Township has received a multiplier the last three years. We are adjusting many assessments to prevent another adjustment from the County. This being said it is important that property owners are aware of the Board of Review process. The Board of Review is an informal appeal process. If a taxpayer has a recent sale price or recent appraisal that is the best evidence for a complaint.

Attached are suggestions from the County on how to file your appeal, the Board of Review Rules for 2025, and a copy of the Non-farm property assessment complaint form.

The phone number for the Board of Review is 309-888-5132. Email is boardofreview@mcleancountyil.gov

Any questions or comments?

Board of Review

Roland "Gene" Yeast, Chair
Robert Kahman, Member
Rachel Milton, Member
Timothy A. Jorczak, Clerk
(309) 888-5132



McLean County
ILLINOIS

115 E Washington St
Bloomington, IL 61702-2400
mcleancountyil.gov

Guidelines for Assessment Complaints

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

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

The Board requires both the appeal application form and evidence at the time of filing.

Who should file a complaint?

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

It is strongly recommended that the taxpayer discuss their assessment with the Township Assessor prior to the filing of a complaint with the Board of Review. The current list of township assessors and their contact information is available on the McLean County website.

If, after talking with the township assessor, the taxpayer still wishes to pursue a formal complaint, they need to familiarize themselves with the rules governing hearings before the McLean County Board of Review.

The 30-day time limit for filing from the date of publication will not be changed to allow for discussing the assessment with the assessor.

A formal complaint may be filed when it appears that:

1. The assessor's indication market value is higher/lower than actual market value.
2. The assessment is higher or lower than those of similar neighboring properties.
3. The assessment is based on inaccurate property characteristics.
4. The assessed value is at a higher or lower percentage of market value for the property than the prevailing township or county median level, as shown in an assessment/sales ratio study.

Examples of evidence include but are not limited to:

- **Settlement Statements, Sales Contract and/or PTAX-203 Illinois Real Estate Transfer Declaration.** These documents are most helpful on a recently purchased property.
 - They must be signed by both buyer and seller, and the total sales price must be stated.
 - All transactions must be an arm's length sale to be considered for "Market Value."
 - Sales not considered to be arm's length are relocation company sales, short sales, bankruptcies, and foreclosures.
- **Comparable Sales.** If there are sales of similar properties in the same neighborhood, evidence of these sale prices should be submitted.
 - For example, square footage is approximately the same; a ranch is compared to a ranch, a two-story to a two-story, a bi-level to a bi-level, etc. *All square footage is determined by outside measurement.*
- **Comparable Assessment.** If there are similar properties in the same neighborhood that have been assessed lower, the evidence should include assessed valuations, addresses, and property index numbers.
 - If a comparison of similar properties is used to claim a lack of equal treatment (equity), these comparisons should be included in the original complaint as evidence of the lack of equal treatment. They should be similar in type use, size, quality, age, construction, location, and market value as of January 1 of the assessment year.
- **Photographs.** These can be helpful in showing the style, condition, and any special factors of your property that should be brought to the Board's attention. Photographs of other similar properties may also be helpful for purposes of comparison.
- **Appraisal or Legal Brief.** A current ad valorem appraisal dated January 1st of the assessment year by a qualified appraiser can be most helpful. It must conform to the Uniform Standards of Professional Appraisal Practice (USPAP) to be considered.
 - Appraisals done for bank financing are of limited scope and carry less weight. Market analysis furnished by a realtor should be based on the prior three years' market value before January 1 of the assessment year.
- **Income and Expense Statements.** If the property is income producing, the taxpayer should furnish the income and expense statements of the prior three years as evidence of value to the Board of Review with the complaint form. The most appropriate evidence is the pertinent schedules of the taxpayer's federal income tax return. In addition to income and expense statements, commercial property must include the rent per square foot and all other income producing property should include the number of units and the total gross rent.

Hearings by the Board of Review

1. Taxpayers may represent themselves or be represented by a licensed attorney.
 - a. Accountants, tax representatives, tax advisors, real estate appraisers, real estate consultants and others not qualified to practice law in the State of Illinois will not be permitted to file property assessment complaints or appear at hearings before the Board of Review in a representative capacity.
 - i. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by these parties and attorneys for the Board of Review at hearings.
2. The Township Assessor or a representative from that office may present evidence concerning the property and its assessment.
3. It is required that taxpayers enter their requested assessment value on line 7 of the PTAX-230 Non-Farm Property Assessment Complaint Form and the PTAX-227 Farm Property Assessment Complaint Form.
4. If a taxpayer requests a reduction in assessed valuation of \$100,000 or more, it is required that the Board of Review office notify each taxing district affected by the complaint.
5. If a complaint deals with the land and the building(s) on one parcel number as separate issues, they are still to be filed on one complaint form. Even if a taxpayer states that their complaint is only on either the land or the building(s), the Board of Review will review the entire parcel, not just the objected part.
6. Complaints filed by two separate persons on one property will not be heard separately.

State of Illinois Property Tax Assessment Law

1. All non-farm property is to be assessed at 1/3 of the fair market value and that like property be assessed in a like manner (equity).
2. All farm homesites and farm residences are to be assessed at 1/3 of the fair market value.
3. All farmland assessments are based on total agriculture use value as determined by the State Farmland Assessment Review Committee rather than fair market value. The McLean County Board of Review will review complaints of assessed values on farm residences, farm homesites, and farm buildings.
 - a. The Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue as legislated by the Farmland Assessment Law passed in 1981.

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

Farm Guidelines

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

- Be larger than the residential portion of the parcel,
- Not include property that is primarily used for residential purposes even though some farm products may be grown, or farm animals bred or fed on the property incidental to its primary use, and
- Meet the statutory use requirements of the farm definition of Section I-60 of the Property Tax Code.

Definition of a Farm

When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. **For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use.** The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming." (35 ILCS 200/1-60)

Board of Review

Roland "Gene" Yeast, Chair
Robert Kahman, Member
Rachel Milton, Member
Tim Jorczak, Clerk
(309) 888-5132



McLean County
ILLINOIS

115 E Washington St
Bloomington, IL 61702-2400
mcleancountyil.gov

2025 Rules of the McLean County Board of Review

The McLean County Board of Review (Board) consists of three members, together with additional alternate members, appointed by the Chairman of the McLean County Board (35 ILCS 200/6-5 & 6-25). Any member or alternate member of the board may conduct a hearing. **The Board has the authority to confirm, reduce or increase any assessment as appears just** (35 ILCS 200/16-55). The Board determines the correct assessment, prior to state equalization, of any parcel of real property which is the subject of an appeal based on standards of fair cash value, uniformity, correctness of facts, evidence, exhibits, and briefs submitted to or elicited by the Board from an appellant, assessor, and/or other interested parties.

Prior to filing an appeal, it is advisable that taxpayers discuss their assessments with their township assessor. Many times, the reason for the assessment can be made clear and the need for filing an appeal eliminated. If, after talking with the township assessor, a taxpayer still wishes to pursue an appeal, he/she should become familiar with the *Rules of the McLean County Board of Review*. **The time period for filing an appeal is statutory; extensions of time to accommodate discussions between taxpayers and assessors will not be granted.**

I. Administrative Rules

A. Convening the Board

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

B. Severability

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

C. Amendments

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

D. Failure to Follow Board Rules

Failure to follow any of these rules may be grounds for the denial of any change in assessment.

E. Authority of the Board

In connection with any hearing before the Board, the Board has full authority to:

1. Conduct and control the procedure of the hearing.
2. Admit or exclude testimony or other evidence into the record.
3. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.
4. Require the production of any book record, paper, or document at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board also may request a property inspection to clarify parcel characteristics and/or condition of a subject property. Failure to produce a requested book, record, paper, or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in the rejection of that party's evidence.

F. Code of Conduct for Board of Review Hearings

The expectation is that all participants in a Board of Review hearing conduct themselves in a respectful and professional manner. The Board of Review reserves the right to terminate a hearing and require any party to leave the proceeding or end the discussion,

when that individual engages in threatening, disruptive, vulgar, abusive, or obscene conduct or language that delays or protracts a proceeding.

G. Freedom of Information Act

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

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

H. Open Meetings Act

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

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

I. Clerk of the Board of Review

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

II. Filing an Appeal

Certain criteria must be met to file an appeal and have the case scheduled for a hearing in front of the Board:

A. Standing

Only an owner of a McLean County property or taxpayer of the subject property dissatisfied with the property's assessment, or a taxing body that has a tax revenue interest in the decision of the board of Review on an assessment made by any local assessment officer may file a complaint with the Board. A person or entity is considered a taxpayer, for standing purposes, if they are legally obligated to pay the taxes on the subject property.

1. **Representation.** Individual owners or individual taxpayers may represent themselves or retain an Illinois licensed attorney to represent them before the Board. Corporations, limited liability companies, limited partnerships, and other similar entities shall be represented in an assessment appeal to the McLean County Board of Review by a person licensed to practice law in the State of Illinois (705 ILCS 205/1).
2. **Assessment Appeal Cases Filed by Non-Attorney Agents.** The Board will not recognize an appeal filed by an individual or party that is not the owner or taxpayer for a property. This includes, but is not limited to, accountants, architects, engineers, property tax consultants, real estate appraisers, and real estate brokers or agents licensed by the State of Illinois. Those not qualified to practice law in the State of Illinois may not appear at hearings before the Board in a representative capacity and may not conduct questioning, cross-examination, or other investigations at the hearing. Non-attorney agents associated with any given appeal may not elicit testimony at the hearing without the owner, taxpayer, or designated attorney present. In the instance where an appeal is filed by a non-attorney agent, the materials provided will be returned to the agent. Filing deadlines will not be extended for appellants who utilize non-attorney agents.
3. **Ability to Provide Expert Witness Testimony.** Accountants, architects, engineers, real estate appraisers and real estate brokers or agents who are licensed by the State of Illinois may testify at hearings before the Board as expert witnesses whose specialized knowledge in their respective field may have been called upon by owners, taxpayers, and/or their attorneys in the preparation of a property appeal case. Any individual with pertinent, factual information concerning a subject property (including anyone who serves as an interpreter) may be called upon by the Board to testify as a witness in the presence of an

owner, taxpayer and/or attorney actively representing the appeal in a hearing. Individuals who are not licensed through the Illinois Department of Financial and Professional Regulation (IDFPR) as real estate appraisers, brokers, or agents who provide valuation evidence or testimony to the McLean County Board of Review will be reported to IDFPR.

4. **Condominium Association Appeals.** The Board of Managers of a condominium association that has been organized under the Illinois Condominium Property Act has the power to file an assessment complaint on behalf of all property owners in the condominium association, provided the filing was authorized by “a two-thirds vote of the members of the board of managers or by the affirmative vote of not less than a majority of the unit owners at a meeting duly called for such purpose, or upon such greater vote as may be required by the declaration or bylaws”. (See 765 ILCS 605/10(c)). The Board requires that a signed copy of the resolution of the association board action be submitted with any appeal.

B. Board of Review Forms

The Board requires all parties to an appeal utilize the prescribed forms of the McLean County Board of Review. These forms are available on the county’s website, www.mcleancountyil.gov/assessor, by clicking on “Filing an Assessment Complaint”. The forms can be completed online and submitted digitally. Additionally, forms are available at the Chief County Assessment office.

C. Required Information

All information on the appeal application form is required per the detailed instructions given. Of key importance, the appellant’s requested reduction in assessed value must be provided. Pursuant to 35 ILCS 200/165-55, if an appellant requests a total change in assessed value of \$100,000 or more, the Board must notify each respective taxing district. The board has the authority to restrict reductions to a value under \$100,000 when taxing districts have not been appropriately notified. The board, therefore, requires that appellants supply their requested assessment total in the appropriate space on the appeal form.

D. Evidence

The Board requires both the appeal application form and evidence at the time of filing. The Board makes available a copy of each appeal and accompanying evidence to

the appropriate township assessor. Additional evidence submitted at a hearing by any party (appellant, assessor, or intervenor) may be accepted by the Board; however, it may be given less weight than evidence submitted in accordance with board rules.

E. Assessment Publication Timing and Filing Deadlines

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

1. Hand delivering the appeal to the Board of Review office during normal business hours.
2. Submitting the appeal with an official US postmark, official receipt of a private mail/delivery service or signed affidavit of posting, indicating a date of submission on or before the filing deadline. *Please note that the date stamped on metered mail is not accepted by the Board as an official postmark.*
3. Electronic delivery via on-line submission or email shall be considered dated as of the date received.
4. *The Board will not accept appeals by facsimile transmission (FAX).*

F. Remedy Period

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

G. Set for Preliminary Review or Hearing

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

III. Appeal Hearings

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

A. Preliminary Review

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

B. Notification

An appellant will be notified of the hearing date, time, and place of the hearing by US mail or by email. If an appellant fails to appear for the hearing on the scheduled date and time, that case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal or dismissed.

C. Scheduled Hearings

Once scheduled, an invitation for the hearing will be sent via Microsoft Teams. Appellants may appear in person, by telephone, or by video. The information for each type of appearance will be listed in the Teams invitation. Due to the constraints of the property tax cycle, scheduled hearings cannot be rescheduled.

D. Hearing Format

After parties to a case are introduced, appeal hearings are conducted in the following manner: Any party who has standing can present testimony and supporting evidence regarding the assessment and answers any questions from the Board. The township assessor or a representative from their office is expected to be present to give evidence and testimony concerning the property and its assessment including any rebuttal to the

testimony and evidence of the appellant. The appellant and/or the attorney then presents closing or rebuttal remarks. This concludes the evidentiary portion of the hearing.

E. Length of Hearing

Due to the volume of appeals before the Board, most hearings are generally scheduled at fifteen-minute intervals. Complex properties and properties with multiple parties may be scheduled for ½ to 1-hour increments. All presentations by an appellant and an assessor, along with questions and the deliberation of the Board must be completed within this time frame. The amount of time allocated for the hearing will be noted on the Teams invitation.

F. Decisions

After the Board closes for the year (usually December 31st), official findings for each case are mailed to all appellants or their attorney. No written decisions are released prior to this time.

G. Appellant's Access to and Evidence Submitted by Assessors

Appellants or designated attorneys should indicate an email address on the appeal application form so they can receive email notification when the township assessors' evidence for their case is available, or when communication from the Board on preliminary review decisions require timely response by an appellant or attorney for possible early settlement of an appeal. Assessors are to electronically submit their evidence for a specific case to the Board of Review for the preliminary review process not later than five (5) days prior to the hearing date. Any additional evidence submitted prior to a submission of evidence results in an email notification to the appellant or attorney that the assessor's evidence is available. For those appellants or their attorneys who do not indicate an email address, assessors are to send their evidence via US mail to the appropriate appellant or attorney at least five (5) days prior to the scheduled hearing.

H. Evidence Submitted by Intervenors

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

IV. Basis for Assessment Appeals

A. Appeals Based on Incorrect Assessor Data

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

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

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

1. Documents that disclose the purchase price of the property and the date of purchase, specifically including the signed and completed settlement statement or the closing disclosures and summaries of transactions.
2. Testimony and/or documentation, such as the recorded Illinois Real Estate Transfer Declarations (PTAX-203), printout from a multiple listing service, or the closed client listing sheet and chronological property listing history of the subject property.
3. If applicable, an itemized Bill of Sale, signed by seller(s) and buyer(s), and supporting documentation of the fair cash value of any personal property included in the purchase price of the subject property.

C. Appeals Based on Fair Cash Value

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

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

4. **Recent Usable Sales of Comparable Properties.** In lieu of a professional appraisal, recent usable sales of comparable properties may be submitted as

evidence of the fair cash value of a subject property. A usable sale is an arms-length transaction of a property between or among unrelated parties which has been offered on the open market and advertised for sale. Generally, the key metric in these cases is to compare the sale price per above ground living area (AGLA) of the subject property and the comparable properties selected.

If recent usable sales of comparable properties are submitted as evidence for a fair cash value appeal, it is preferable to select at least three (3) comparable properties with a recorded date of sale as close to the January 1 lien date as possible. Comparable properties should be located near the subject and/or in the subject's same neighborhood. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size, (e.g., square footage of lot and building), quality, and condition to the subject. If a comparable is not located in the subject's neighborhood, additional explanation may be needed to confirm the similarity and suitability among all comparable properties presented by all parties to the appeal.

5. **Condition Issue – Assessor Access to Property.** Appellants are urged to schedule a property inspection with the assessor for appeals related to the description, physical characteristics, and/or condition of the subject property. Pictures of the subject property and the selected comparable properties are helpful to the Board in its deliberations.
6. **Other Evidence.** Other evidence of fair cash value may consist of, but is not limited to, the following:
 - a. Printouts from a multiple listing service – the current or closed client listing sheet and chronological property listing history of the subject property.
 - b. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
7. **Income Producing Property.** When an assessment appeal for an income producing property is based on fair cash value, the income and expense data of the property must be submitted as evidence. The income approach is most likely not an appropriate valuation approach for single unit residential, duplex, single-tenant, owner-occupied commercial or industrial and special-purpose properties.
 - a. Where the entire commercial or industrial property is covered under a single lease, the entire lease must be submitted as evidence.
 - b. Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, operating statements, rent rolls with totals and representative samples of leases submitted by the appellant and any such documents requested by the Board.

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

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

1. **Definition.** Real property assessments shall be valued uniformly as the General Assembly provides by law (Art. 9, Sec. 4, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a high level of assessment relative to fair cash value than assessments of comparable properties. When appealing uniformity, land and improvements are considered separately based on the appropriate unit of comparison. Land may be valued by front foot, square foot, acre, or site depending on the local market demands. Improvements are generally compared by above grade square footage of living area, with adjustments for differing amenities, such as square footage, basement, baths, bedrooms, fireplace, and garage.
 - a. When unequal treatment in the application of uniform assessment practices is the basis of the appeal, the lack of uniformity must be proven by the appellant with clear and convincing evidence that the subject property's assessed price per square foot for either the building or land is appreciably higher than most other comparable properties after account for notable differences in the assigned value for specific features being assessed.
 - b. Since the principle of uniformity relies on property group classifications most often defined by common building and land characteristics in a designated geographic locale which help distinguish a given neighborhood for assessment purposes, the selection of suitable comparable properties in the same neighborhood or area of a township is of critical importance to help meet the standard for presenting clear and convincing evidence. The dynamics for uniformity vary widely from neighborhood to neighborhood. For example, uniformity in a neighborhood of two-story homes can be significantly different from that found in another nearby neighborhood of two-story homes due to age construction, material costs, and quality, etc. In addition, it may take more than three (3) comparable properties to prove unequal treatment.
2. **Burden of Proof.** When unequal treatment in the assessment process is the basis of an appeal, inequity must be proven by clear and convincing evidence. Courts in Illinois have found that mathematical exactitude is not an absolute requirement in estimating property assessments.
3. **Evidence Considered.** It is preferable to select at least three (3) comparable properties. Comparable properties should be located near the subject property in the same neighborhood or competing neighborhoods. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of above ground living

area), quality, and condition to the subject. If comparable property is not located in the subject's neighborhood, additional explanation may be needed to confirm the similarity. Generally, the key metric in these cases focuses on the building value per AGLA or the land price per comparable unit. Characteristics of the subject property and three (3) comparable properties must be provided.

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

E. Appeals Based on Matters of Law

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

V. Assessor's Request of the Board of Review

A. Certificate of Error

A certificate of error corrects an "error in fact", affirmed by the township assessor. The township assessor must complete the certificate of error form and submit it to the Clerk of the Board two weeks prior to the final judgement application date of the County Treasurer to close the assessment/tax year.

B. Assessor Correction Requests (BRs)

Assessors' requests for assessment valuations reductions are due the last day of hearings for a given township or one week prior to the close of Board of Review hearings for the year.

C. Instant Assessments

Instant assessments typically are applied to new improvements. The filing deadline for instant assessments or any increases in assessed value is the same as assessor correction requests. Notice is sent to the property owner when an instant assessment is applied. A property owner so notified has the right to appeal the assessment within ten (10)

calendar days of the date posted on the notice by contacting the Board office by mail or telephone. The rules and procedures set forth above apply to the instant assessment hearing, except that evidence is not required at the time of application.

D. Omitted Property

When a property is omitted from the property tax roll, the Board has the authority to place an assessment on the property (35 ILCS 200/9-260, et seq.). If the Board initiates proceedings to place omitted property on the tax roll, the Board gives written notice to the concerned parties at least ten (10) days prior, advising them of the Board's proposed action. The deadline for adding omitted property is the same as assessor correction requests.

VI. Non-Homestead Exemptions

A. Applications

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

B. Documents

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

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

4. Copies of any contracts or leases on the property

C. Notification of Units of Government

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

D. Deadline

They are processed throughout the assessment/tax year. Taxing bodies wanting to intervene must file a request to intervene at least five (5) days in advance of the exemption hearing.

E. Decision

The Board of Review makes a recommendation to the Illinois Department of Revenue on whether a non-homestead exemption should be approved. The Illinois Department of Revenue reviews the evidence along with the Board of Review recommendation and renders the final decision.

Received:



McLean County ILLINOIS

Board of Review

(309) 888-5132

boardofreview@mcleancountyil.gov

115 E Washington St

Bloomington, IL 61702-2400

mcleancountyil.gov

PTAX-230 Non-Farm Property Assessment Complaint

Who should complete this form?

Complete this form if you object to the assessment for your non-farm property and reserve your right to a hearing before the board of review. Contact our office to obtain the filing deadline for this complaint. You can also find the filing deadline online at: mcleancountyil.gov/109/Filing-an-Assessment-Complaint

OFFICE USE ONLY

Docket #: _____

100K: Yes No

Step 1: Complete the property information you are filing this complaint for

1 _____
Property Owner's Name

Mailing address

City State ZIP

2 _____
Notice Mailing Name if different than Number 1

Mailing address

City State ZIP

3 Write the Property/Parcel Index Number (PIN) of the property you are filing this complaint for. This is the 10 digit number listed on your assessment notice/postcard.

4 _____
Site address / Physical Location

City State ZIP

Step 2: Check the reason(s) for which you are objecting to the assessment

Note: This is not an objection to your tax bill.

5a Property was assessed twice for the current assessment year.

5d Improvement/Building was not taxable on the valuation date.

5b The assessment is lower higher than the assessment of comparable properties in this township.

5e Other (recent sale, incorrect assessor data, condition issue, etc.)

Note: You should use the comparable sales/uniformity grid on page 3 if you check box 5b.

5c Property was exempt on January 1st of the current assessment year.

Step 3: Assessed values of non-farm property (current & requested)

Note: The assessed value is for the current assessment year open for the Board of Review as found on your current assessment notice or found on the McLean County Property Tax Inquiry for the current year.

(Example: if filing for 2025, make sure "Tax Year" shows 2025 (Payable 2026))

6 Write the current year assessed values as found in column 3 of your PTAX-228 Form or the S of A Equalized line on the Property Tax Inquiry Website.

7 Write the the amounts you estimate to be the correct assessment value of this property for the current year. (assessment = 1/3 market value)*

a Land/Lot or farm homesite 0

a Land/Lot or farm homesite 0

b Non-farm buildings / Improvements 0

b Non-farm buildings / Improvements 0

c Total Assessed Value 0

c Total Assessed Value 0

***Note: Assessed Value equals 1/3 of market value. (example: 90,000 Market / 3 = 30,000 AV)**

Step 4a: Supporting Evidence

Note: Only answer the following questions that are relevant to why you disagree with the current assessment.

8 Purchase date: _____
Purchase price: \$ 0 _____

Note: If using a recent sale within 12 months of January 1st, attach a copy of the real estate transfer declaration or a copy of the settlement sheet(s).

9 Construction Completion Date: _____
Land Cost: \$ 0 _____
Construction Cost: \$ 0 _____

10 Improvements since purchase & date completed: _____

11 Did you do any construction yourself?
 Yes No
If yes, how much? \$ 0 _____

12 What is your opinion of market value for the current assessment year? \$ 0 _____

Step 4b: Why do you believe your assessment is incorrect?

Note: Please attach additional page(s) if needed.

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

- A copy of the property record card and photograph of the property under appeal
 - Copies of the property records card(s) and photograph(s) of similar neighboring properties (**Must** complete Page 3: Comparable Sales/Uniformity Grid)
 - A copy of the PTAX-203 Real Estate Transfer Declaration, settlement sheet, deed, or contract for purchase
 - An appraisal of the property completed by a certified appraiser
 - A list of recent sales of comparable properties (including photographs, property record cards, and evidence of sale price) (**Must** complete Page 3: Comparable Sales/Uniformity Grid)
 - Photographs of elements not shown on the property record card that detract from the value of the property with an estimate (in dollars) of the negative effect on the market value
 - Proof of construction cost if new
 - Income property **must** submit prior three years of income and expense statements
-

Step 5: Signature

I hereby request the board of review to evaluate the facts in this complaint so that a fair and equitable assessment of the property can be determined with the right to request a hearing if needed.

Property Owner's or authorized attorney's signature

Date

Printed name

Daytime Phone Number

Email

Cell Phone Number

Missing Information or Denial Notes from the Board of Review:

Comparable Sales / Uniformity Grid

(Please use current assessment information from mcleanil.devnetwedge.com)

(Example: if filing for 2025, make sure "Tax Year" shows 2025 (Payable 2026))

	<u>Subject</u>	<u>Comparable #1</u>	<u>Comparable #2</u>	<u>Comparable #3</u>
Property/Parcel Index Number (PIN) (Ex. 00-00-000-000)				
Address (Ex. 115 E Washington St Bloomington)				
Total Land Acreage (Ex. 0.10 acres)				
Design / Number of Stories (Ranch, 2 Story, Bi-Level, etc.)				
Year Built (Ex. 2025)				
Above Ground Living Area (square feet) (Ex. 1,000 sq ft)	0	0	0	0
Basement Type (Full, Crawl, Slab)				
Finished Basement Area (square feet) (Ex. 750 sq ft)	0	0	0	0
Bathroom Count (Ex. 1 Full & 1 Half)				
Central Air Conditioning (Yes/No)				
Fireplace Count (Ex. 2 on 1 stack)				
Garage/Carport (square feet) (Ex. 400 sq ft)	0	0	0	0
Other Improvements (deck, patio, pool, etc.) (Ex. 200 sq ft deck)				
Sale Date (Ex. 01/01/2025)				
Sale Price (Ex. \$130,000)	0	0	0	0
Sale Price per square foot above ground living area (Ex. 130,000 / 1,000 = \$130 market per sq ft)	\$0.00	\$0.00	\$0.00	\$0.00
Land Assessed Value (Ex. 3,000 LAV)	0	0	0	0
Building Assessed Value (Ex. 30,000 BAV)	0	0	0	0
Total Assessed Value (Ex. 33,000 TAV)	0	0	0	0
Building Assessed Value per above ground living area (Ex. 30,000 / 1,000 = \$30 assessed per Sq f)	\$0.00	\$0.00	\$0.00	\$0.00

Property Assessment Appeals

General Information

When going through the appeal process, you (property owner) are appealing the assessed value of your property, **not the tax bill**. The amount of the tax bill is determined by the various tax rates that are applied to the assessment by each of the taxing districts (schools, parks, libraries, etc.). Tax rates **are not** an issue in the appeal process; only the amount of the assessment can be appealed.

Property is assessed each year by the township assessor. By law ([35 ILCS 200/9-145](#)), assessments of property, other than farmland, are required to be assessed at 33 1/3% of its fair cash (market) value. If the assessment is to increase, the Chief County Assessment Officer (CCAO) must publish the change in a local newspaper. The change is subject to further equalization and revision by the board of review as well as state equalization by the Illinois Department of Revenue.

Your appeal must be filed with the board of review within 30 days of the publication of the changes by the CCAO. Appeals filed late will not be heard. Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment. The board of review will mail you a final notice of its decision after the board closes. A list of the final assessment changes is available from the board of review.

When filing an appeal with the board of review, you must submit all supporting evidence you believe is necessary to support your claim. The board of review will not research evidence for you.

How a Tax Bill is Calculated

The county treasurer bills and collects property taxes for the year following the assessment year. Your tax bill is determined by taking the equalized assessed value of your property and applying the aggregate tax rates from the levies of all local taxing districts and units of local government. Your tax bill is calculated as follows:

$$\begin{aligned} \text{Equalized assessed value} - \text{Homestead exemptions} &= \text{Taxable value} \\ \text{Taxable value} \times \text{aggregate tax rate} &= \text{Total tax bill} \end{aligned}$$

Informal Appeal

If you have a complaint, you should first contact your township assessor. Notifying the township assessor of an erroneous assessment early in the year may result in a correction without using the formal appeal process. If you are unable to reach your township assessor prior to your filing deadline, it is recommended to file a Formal Appeal.

Formal Appeal

If the matter is not resolved after notifying the township assessor, you should proceed with a formal appeal to the Board of Review. You must be able to support one or more of the following claims:

- The assessor's market value is higher than the actual market value.
- Assessment is at a higher percentage of market value than the prevailing township median level as show in an assessment/sales ratio study.
- The primary assessment of the property is based on inaccurate information, such as incorrect measurement of a lot or building.
- The assessment is higher than those of similar neighboring properties.

Steps in Filing a Formal Assessment Appeal

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For farmland or farm buildings, you must file a [PTAX-227 Farm Property Assessment Complaint form](#).

1. Obtain the property record card with the assessed valuation of the property. These may be found on the [McLean County Property Tax Inquiry](#), [City of Bloomington Township Assessor's website](#), or [Normal Township Assessor's website](#).
2. Discuss the assessment with the assessor to determine how the assessment was calculated.
3. Determine the fair market value for the property.
4. Determine prevailing assessment level in your jurisdiction.
5. Determine the basis for formal complaint.
6. File PTAX-230 Non-Farm Property Assessment Complaint form with the board of review.
7. Attach evidence supporting the appellant's opinion of a fair and equitable assessment.

Additional Information

A copy of your appeal and evidence will be forwarded to your township assessor. The township assessor may submit evidence in support of their value. The board of review will consider all the evidence submitted and make a proposal. If you are not satisfied with the board of review's proposal, you may request a formal hearing. You will be scheduled for a hearing and all parties may discuss their positions. Evidence submitted at the hearing may not receive consideration. A final decision will be mailed after the board of review closes on December 31st.

Appeal to State Property Tax Appeal Board (PTAB)

If you do not agree with the Board of Review's final decision, you can appeal to PTAB. Visit PTAB's website at ptab.illinois.gov for appeal forms and information.