

CITY OF BLOOMINGTON TOWNSHIP

NOTICE

MEETING: Board of Trustees, City of Bloomington Township
DATE: Monday, June 26, 2017
PLACE: Bloomington City Hall
TIME: 6:30 pm

AGENDA

- I. Call to Order: Tari Renner, Trustee
- II. Pledge of Allegiance to the Flag
- III. Roll Call of Attendance: Cherry Lawson, Town Clerk
- IV. "Consent Agenda"

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

- A. Approval of Minutes of the May 22, 2017 Board Meeting, as submitted by Renee Gooderham, Deputy Town Clerk. (Recommend that the Minutes of the May 22, 2017 Meeting be approved as presented.)
- B. Action and Approval by Board on Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of May 2017 accounts. (Recommend that the Audits be approved as presented.)
- C. Approval of General Town Fund anticipated expenditures as presented and certified. (Recommend that the Anticipated Expenditures be approved.)
- V. Approval of Appointment of J. Alan McDowell and Dr. Uday Deoskar to Normal Township's Activity & Recreational Center, (ARC), Advisory Committee. (Recommend that the appointments be approved.)
- VI. Reports by Elected Officials
 - A. Comments: Deb Skillrud, Township Supervisor.
 - B. Comments: Steve Scudder, Township Assessor.
- VII. Public Comments
- VIII. Adjournment

MINUTES OF THE TOWN OF THE CITY
OF BLOOMINGTON TOWNSHIP
MONDAY, MAY 22, 2017; 6:30 P.M.

The Board of Trustees for the Town of the City of Bloomington Township met in the Council Chambers of the City Hall Building at 6:43 p.m. on May 22, 2017. The meeting was called to order by Trustee Renner.

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

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

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

Staff present: Renee Gooderham Township Deputy Clerk.

Staff absent: Cherry L. Lawson, Township Clerk.

Approval of Minutes of the April 24, 2017 Board Meeting, as submitted by Cherry Lawson, Township Clerk.

Motion by Trustee Schmidt, seconded by Trustee Painter, that the Minutes of the April 25, 2017 Meeting be approved as presented.

Motion carried, (viva voce).

Action and Approval by Board on Monthly General Town Fund, General Assistance Fund and Evergreen Memorial Cemetery Audits of April 2017 accounts.

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

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

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

Nays: None.

Motion carried.

Approval of General Town Fund anticipated expenditures as presented and certified.

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

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

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

Nays: None.

Motion carried.

Ordinance for June 2017 Prevailing Rate of Wages for the City of Bloomington Township.

Motion by Trustee Schmidt, seconded by Trustee Painter that the Ordinance be passed.

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

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

Nays: None.

Motion carried.

Deborah Skillrud, Supervisor, addressed the Board. She informed the Trustees of the 2017 Evergreen Memorial Cemetery Events schedule for Memorial Day weekend, May 27 - 29, 2017.

Steve Scudder, Assessor, addressed the Board. He noted that the property tax bills had been mailed. There were exemptions available for property owners. The County's Supervisor of Assessments Office administers exemptions.

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

Motion by Trustee Schmidt, seconded by Trustee Mathy, to adjourn. Time: 6:47 p.m.

Motion carried (viva voce).

Renee Gooderham, Township Deputy Clerk

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--GENERAL TOWN ADMINISTRATION FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of May 2017**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **26th day of June 2017**.

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

Notary Public

This **26th day of June 2017**.

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 **\$254,588.22** in ILLINOIS FUNDS in SPRINGFIELD, ILLINOIS, **\$67,847.35** in PRAIRIE STATE BANK & TRUST (53) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$990,081.18** in PRAIRIE STATE BANK & TRUST (64) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL TOWN ADMINISTRATION FUND of said TOWN.

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the Town Supervisor.

Town Clerk

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

Month of: **MAY 2017**

Public Funds at Commencement

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 95,589	
Investments: Illinois Fund (as of 04/01/2017)	\$ 205,247	
Investments: Prairie State Bank & Trust (64)	<u>\$ 787,194</u>	
Public Funds at Commencement		\$ 1,088,030

Public Funds Received This Month

Interest: Prairie State Bank (53)	\$ 32	
Interest: Prairie State Bank (64)	\$ 176	
Interest: Illinois Funds	\$ 156	
Other Income - JMSHRC	\$ 2,597	
Other Income - Retiree Insurance	\$ 1,827	
Other Income - IGA Workfare	\$ 900	
Other Income - Cemetery Benefits	\$ 11,284	
Personal Property Replacement Tax	\$ 32,658	
Tax Levy	<u>\$ 302,711</u>	
Public Funds Received This Month		\$ 352,340
Public Funds Available		<u>\$ 1,440,370</u>

Public Funds Expended This Month

TOTAL Public Funds at Month End \$ 1,312,517

Public Funds at Month End

Cash: Prairie State Bank & Trust (53) Checking Balance	\$ 67,847	
Investments: Illinois Fund (as of 05/01/2017)	\$ 254,588	
Investments: Prairie State Bank & Trust (64)	<u>\$ 990,081</u>	
TOTAL Public Funds at Month End		<u><u>\$ 1,312,517</u></u>

Checking Account Activity

Prairie State Bank & Trust (53) Balance at Commencement	\$ 95,589	
Deposits		
Interest: Prairie State Bank & Trust (53)	\$ 32	
Other Income - JMSHRC	\$ 2,597	
Other Income - Retiree Insurance	\$ 1,827	
Other Income - IGA Workfare	\$ 900	
Other Income - Cemetery Benefits	\$ 11,284	
Transfer from Prairie State Bank & Trust Reserve (64)	<u>\$ 100,000</u>	
Total Deposits for Month	<u>\$ 116,639</u>	
Total Funds Available		\$ 212,228
Checks Written		
Assessor's Office Expenses	\$ 4,644	
Compensation & Benefits	\$ 108,186	
Services & Expenses	\$ 12,984	
Supervisor's Office Expenses	\$ 2,038	
PPRT Transfer to Cemetery Fund	\$ 11,067	
PPRT Transfer to General Assistance Fund	<u>\$ 5,461</u>	
Total Checks Written	<u>\$ 144,381</u>	
Total Checks Written		\$ 144,381
Prairie State Bank & Trust (53) Balance at Month End		<u><u>\$ 67,847</u></u>

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

Balance per Bank Statement	\$ 106,707	
Plus Outstanding Deposits	\$ 15,707	
Less Outstanding Checks	<u>\$ (54,567)</u>	
Checkbook Balance per Reconciliation		<u><u>\$ 67,847</u></u>

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

Statement of Receipts and Disbursements

May-17

Revenue			
7000 Interest	\$	364	
7400 Other Income	\$	16,607	
7600 Personal Property Replacement Tax	\$	32,658	
7800 Tax Levy	\$	302,711	
		Total Revenue	\$ 352,340
		Total Income	\$ 352,340
Expense			
Assessor's Office			
9151 Auto Expense	\$	56	
9161 Telephone	\$	262	
9171 Utilities	\$	378	
9251 Education/Meetings/Conferences	\$	1,138	
9271 Appraisal Services	\$	2,205	
9291 Janitorial	\$	150	
9301 Computer Services	\$	215	
9312 Membership Dues	\$	240	
		Total Assessor's Office	\$ 4,644
Compensation (Salaries) & Benefits			
7011 TWP Supervisor	\$	7,833	
7021 TWP Assessor	\$	8,000	
7031 Town Clerk	\$	200	
7041 Town Trustees	\$	80	
7051 General Assistance Staff	\$	27,390	
7061 Deputy Assessors	\$	27,203	
7081 IMRF/Employer	\$	13,925	
7091 FICA (SS/MC)/Employer	\$	4,909	
7101 Group Medical/Employer	\$	18,646	
		Total Compensation (Salaries) & Benefits	\$ 108,186
Services & Expenses			
1028 Membership Dues	\$	75	
1034 Insurance	\$	12,288	
1038 Other Expenditures	\$	57	
1040 Building Maintenance	\$	302	
1042 Janitorial Services & Supplies	\$	263	
		Total Services & Expenses	\$ 12,984
Supervisor's Office			
8121 Janitorial	\$	188	
8131 Utilities	\$	568	
8141 Telephones	\$	328	
8151 Car Expense	\$	25	
8161 Education/Conference/Meetings	\$	120	
8181 Equipment Repair/Rental	\$	552	
8191 Office Supplies	\$	124	
8221 Computer/Contract Services	\$	133	
		Total Supervisor's Office	\$ 2,038
		Total Expense	\$ 127,853
Net Income			\$ 224,487

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

Year to Date Budget Comparison

Income	<u>May-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
7000 Interest	\$ 672	\$ 5,000	\$ (4,328)	13.4%
7400 Other Income	\$ 33,660	\$ 167,000	\$ (133,340)	20.2%
7450 Township Litigation Income	\$ -	\$ 40,000	\$ (40,000)	0.0%
7600 Personal Property Replacement Tax	\$ 45,478	\$ 113,000	\$ (67,522)	40.2%
7800 Tax Levy	\$ 302,711	\$ 1,495,000	\$ (1,192,289)	20.2%
Total Revenue	<u>\$ 382,521</u>	<u>\$ 1,820,000</u>	<u>\$ (1,437,479)</u>	<u>21.0%</u>
Total Income	\$ 382,521	\$ 1,820,000	\$ (1,437,479)	21.0%
Expense				
Assessor's Office				
9141 Rent/Debt Service	\$ -	\$ 21,544	\$ (21,544)	0.0%
9151 Auto Expense	\$ 112	\$ 3,000	\$ (2,888)	3.7%
9161 Telephone	\$ 521	\$ 2,500	\$ (1,979)	20.9%
9171 Utilities	\$ 736	\$ 5,800	\$ (5,064)	12.7%
9191 Postage	\$ -	\$ 500	\$ (500)	0.0%
9201 Office Supplies	\$ -	\$ 1,200	\$ (1,200)	0.0%
9211 Publications & Printing	\$ -	\$ 1,150	\$ (1,150)	0.0%
9231 Equipment	\$ -	\$ 3,000	\$ (3,000)	0.0%
9241 Equipment Repair/Rental	\$ -	\$ 1,000	\$ (1,000)	0.0%
9251 Education/Meetings/Conferences	\$ 1,138	\$ 15,000	\$ (13,862)	7.6%
9261 Replatting & Remapping	\$ -	\$ 9,000	\$ (9,000)	0.0%
9271 Appraisal Services	\$ 2,205	\$ 35,000	\$ (32,795)	6.3%
9291 Janitorial	\$ 225	\$ 2,000	\$ (1,775)	11.3%
9301 Computer Services	\$ 215	\$ 10,000	\$ (9,785)	2.1%
9311 Mapping/GIS Services	\$ -	\$ 35,500	\$ (35,500)	0.0%
9312 Membership Dues/Assessor's Staff	\$ 240	\$ 1,500	\$ (1,260)	16.0%
Total Assessor's Office	<u>\$ 5,392</u>	<u>\$ 147,694</u>	<u>\$ (142,302)</u>	<u>3.7%</u>
Community Agency Funding				
1023 Mental Health/Community Medical	\$ -	\$ 18,500	\$ (18,500)	0.0%
1025 GA Workfare Development/Client Services	\$ -	\$ 15,000	\$ (15,000)	0.0%
1026 Youth Services	\$ -	\$ 37,500	\$ (37,500)	0.0%
1027 Senior Services	\$ -	\$ 68,500	\$ (68,500)	0.0%
Total Community Agency Funding	<u>\$ -</u>	<u>\$ 139,500</u>	<u>\$ (139,500)</u>	<u>0.0%</u>
Compensation & Benefits				
7011 TWP Supervisor	\$ 14,333	\$ 94,000	\$ (79,667)	15.2%
7021 TWP Assessor	\$ 16,000	\$ 96,000	\$ (80,000)	16.7%
7031 Town Clerk	\$ 400	\$ 2,500	\$ (2,100)	16.0%
7041 Town Trustees	\$ 80	\$ 2,800	\$ (2,720)	2.9%
7051 General Assistance Staff	\$ 56,114	\$ 350,000	\$ (293,886)	16.0%
7061 Deputy Assessors	\$ 55,005	\$ 396,000	\$ (340,995)	13.9%
7081 IMRF/Employer	\$ 26,691	\$ 163,000	\$ (136,309)	16.4%
7091 FICA (SS/MC)/Employer	\$ 9,857	\$ 74,800	\$ (64,943)	13.2%
7101 Group Medical/Employer	\$ 37,291	\$ 230,000	\$ (192,709)	16.2%
7111 State Unemployment/Employer	\$ -	\$ 1,200	\$ (1,200)	0.0%
Total Compensation & Benefits	<u>\$ 215,772</u>	<u>\$ 1,410,300</u>	<u>\$ (1,194,528)</u>	<u>15.3%</u>

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

Year to Date Budget Comparison (cont.)

Services & Expenses	<u>May-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1028 Membership Dues	\$ 105	\$ 1,500	\$ (1,395)	7.0%
1029 Auditing Expense	\$ -	\$ 6,850	\$ (6,850)	0.0%
1030 Legal Expense	\$ -	\$ 6,000	\$ (6,000)	0.0%
1034 Insurance	\$ 12,288	\$ 13,000	\$ (712)	94.5%
1035 Publishing	\$ -	\$ 500	\$ (500)	0.0%
1038 Other Expenditures	\$ 114	\$ 4,000	\$ (3,886)	2.8%
1039 Debt Service - Principal & Interest	\$ -	\$ 4,200	\$ (4,200)	0.0%
1040 Building Maintenance	\$ 889	\$ 6,000	\$ (5,111)	14.8%
1042 Janitorial Services & Supplies	\$ 394	\$ 5,000	\$ (4,606)	7.9%
1043 Building Security	\$ -	\$ 1,000	\$ (1,000)	0.0%
1044 Building Repairs	\$ -	\$ 200,000	\$ (200,000)	0.0%
1045 Special Projects	\$ -	\$ 7,845	\$ (7,845)	0.0%
Total Services & Expenses	\$ 13,790	\$ 255,895	\$ (242,105)	5.4%
Supervisor's Office				
8091 Postage	\$ -	\$ 1,000	\$ (1,000)	0.0%
8101 Rent/Debt Service	\$ -	\$ 40,000	\$ (40,000)	0.0%
8121 Janitorial	\$ 281	\$ 2,100	\$ (1,819)	13.4%
8131 Utilities	\$ 1,104	\$ 9,500	\$ (8,396)	11.6%
8141 Telephones	\$ 651	\$ 4,000	\$ (3,349)	16.3%
8151 Car Expense	\$ 25	\$ 250	\$ (225)	10.1%
8161 Education/Conference/Meetings	\$ 120	\$ 2,000	\$ (1,880)	6.0%
8171 Equipment	\$ -	\$ 5,000	\$ (5,000)	0.0%
8181 Equipment Repair/Rental	\$ 1,127	\$ 7,000	\$ (5,873)	16.1%
8191 Office Supplies	\$ 139	\$ 3,805	\$ (3,666)	3.7%
8201 Printing	\$ -	\$ 500	\$ (500)	0.0%
8211 Publications	\$ -	\$ 100	\$ (100)	0.0%
8221 Computer/Contract Services	\$ 270	\$ 16,900	\$ (16,630)	1.6%
8241 Membership Dues	\$ -	\$ 150	\$ (150)	0.0%
Total Supervisor's Office	\$ 3,718	\$ 92,305	\$ (88,587)	4.0%
Total Expense	\$ 238,672	\$ 2,045,694	\$ (1,807,022)	11.7%
Net Income	\$ 143,849	\$ (225,694)	\$ 369,543	

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

		Checking Account Activity		
<u>Date</u>	<u>Number</u>	<u>Name</u>		<u>Amount</u>
0502 - Prairie State Bank & Trust (53)				
05/01/2017	7671	Soaring Eagle Cleaning Services LLC		-300.00
05/06/2017	EFT	EFT-Valutec Card Solutions		-132.91
05/09/2017	7672	TOIRMA		-12,288.00
05/09/2017	7673	Xerox Corporation		-39.60
05/09/2017	7674	NICOR Gas		-203.69
05/09/2017	7675	American Pest Control Inc		-37.00
05/09/2017	7676	Bowman, Danny		-2,205.00
05/09/2017	7677	City of Bloomington Finance Dept		-56.11
05/09/2017	7678VOID	Hermes Service & Sales Inc		0.00
05/09/2017	7679	Verizon Wireless		-91.68
05/09/2017	7680	Hermes Service & Sales Inc		-228.00
05/11/2017	Transfer	Prairie State Bank & Trust		100,000.00
05/11/2017	7681	Town of the City of Bloomington - CEM		-11,066.53
05/11/2017	7682	Town of the City of Bloomington - GA		-5,461.16
05/15/2017	7683	Soaring Eagle Cleaning Services LLC		-300.00
05/15/2017	20170215	EFT-Payroll		-22,190.53
05/15/2017	04708638	EFT-Federal Tax Deposit		-8,555.20
05/15/2017	0164209088	EFT-IL Tax Deposit		-1,074.89
05/15/2017	EFT	TASC (Total Administrative Services Corp)		-1,420.77
05/16/2017	7684	Huck's/WEX Bank		-18.91
05/22/2017	2360	Normal Township		900.00
05/23/2017	7685	Maruna, Thomas O		-6.42
05/23/2017	7686	McLean County Elected Officials		-75.00
05/23/2017	7687	McLean County Elected Officials		-26.00
05/23/2017	7688	VISA (DLS)		-200.86
05/23/2017	7689	MacNeil, Kay		-31.00
05/23/2017	7690	VISA (SRS)		-297.97
05/23/2017	7691	Xerox Financial Services		-202.92
05/23/2017	7692	Frontier		-590.08
05/23/2017	7693	Toyota Financial Services		-309.49
05/23/2017	7694	American Pest Control Inc		-37.00
05/23/2017	7695	City of Bloomington Water Dept		-124.55
05/23/2017	7696	ICIAAO		-990.00
05/31/2017	40931	Town of the City of Bloomington - CEM		11,284.06
05/31/2017	2649	John M Scott Health Resources Center		2,596.50
05/31/2017	20170531	EFT-Payroll		-21,509.25
05/31/2017	52297664	EFT-Federal Tax Deposit		-8,234.40
05/31/2017	0316997312	EFT-IL Tax Deposit		-1,049.88
05/31/2017	EFT	TASC (Total Administrative Services Corp)		-1,420.77
05/31/2017	7697	City of Bloomington Health Insurance		-22,294.46
05/31/2017	7698	NCPERS Group Life Ins		-128.00
05/31/2017	7699	Lower, Kevin G		-35.44
05/31/2017	09988757163	IMRF - Illinois Municipal Retirement Fund		1,826.63
05/31/2017	43873	EFT-IMRF		-20,329.48
05/31/2017	7701	Ameren Illinois		-617.78
05/31/2017	7702	Creative Technical Services, Inc (C-Tech)		-200.00
05/31/2017	Credit	Interest		32.30
			Total	<u><u>-27,741.24</u></u>

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STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF McLEAN)

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Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--GENERAL ASSISTANCE FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the **31st day of May 2017**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this **26th day of June 2017**.

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

Notary Public

This **26th day of June 2017**.

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 **\$35,051.73** in PRAIRIE STATE BANK & TRUST (00) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of **\$669,079.43** in PRAIRIE STATE BANK & TRUST (19) in BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the GENERAL ASSISTANCE FUND of said TOWN.

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the Town Supervisor.

Town Clerk

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Town of the City of Bloomington--General Assistance Fund

Month of: MAY 2017

Public Funds at Commencement

Cash: Prairie State Bank & Trust (00) Checking Balance	\$ 56,541	
Investments: Prairie State Bank & Trust (19)	<u>\$ 618,311</u>	
Public Funds at Commencement		\$ 674,852

Public Funds Received This Month

Interest: Prairie State Bank (00)	\$ 12	
Interest: Prairie State Bank (19)	\$ 142	
Personal Property Replacement Tax	\$ 5,461	
Refunds & Recoveries	\$ 10,243	
Tax Levy	<u>\$ 50,627</u>	
Public Funds Received This Month		\$ 66,485
Public Funds Available		<u>\$ 741,336</u>

Public Funds Expended This Month

TOTAL Public Funds at Month End		<u>\$ 37,205</u>
		<u><u>\$ 704,131</u></u>

Public Funds at Month End

Cash: Prairie State Bank & Trust (00) Checking Balance	\$ 35,052	
Investments: Prairie State Bank & Trust (19)	<u>\$ 669,079</u>	
TOTAL Public Funds at Month End		<u><u>\$ 704,131</u></u>

Checking Account Activity

Checkbook Balance at Commencement		\$ 56,541
Deposits:		
Interest: Prairie State Bank & Trust (00)	\$ 12	
Personal Property Replacement Tax	\$ 5,461	
Refunds & Recoveries	<u>\$ 10,243</u>	
Total Deposits for Month		\$ 15,716
Total Funds Available		\$ 72,257
Checks Written: General Assistance		<u>\$ 37,205</u>
Checkbook Balance at Month End		<u><u>\$ 35,052</u></u>

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

Balance per Bank Statement	\$ 41,407	
Less Outstanding Checks	<u>\$ (6,355)</u>	
Checkbook Balance per Reconciliation		<u><u>\$ 35,052</u></u>

Town of the City of Bloomington--General Assistance Fund

Statement of Receipts and Disbursements

May-17

Revenue			
7000 Interest		\$	154
7600 Personal Property Replacement Tax		\$	5,461
7700 Refunds & Recoveries		\$	10,243
7800 Tax Levy		\$	50,627
	Total Revenue		\$ 66,485
Expense: CW			
6011 Groceries/Personal Essentials		\$	8,439
6021 Rent		\$	20,549
6051 Utilities		\$	2,904
6071 Emergency Assistance		\$	3,882
6101 Transportation		\$	513
6121 Allowances		\$	918
	Total CW		\$ 37,205
	Total Income		\$ 66,485
	Total Expense		\$ 37,205
	Net Income		\$ 29,280

Town of the City of Bloomington--General Assistance Fund

Year to Date Budget Comparison

	<u>May-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Revenue				
7000 Interest	\$ 287	\$ 2,000	\$ (1,713)	14.4%
7400 Other Income	\$ -	\$ 150	\$ (150)	0.0%
7600 Personal Property Replacement Tax	\$ 7,605	\$ 6,000	\$ 1,605	126.8%
7700 Refunds & Recoveries	\$ 10,243	\$ 20,000	\$ (9,757)	51.2%
7800 Tax Levy	\$ 50,627	\$ 250,000	\$ (199,373)	20.3%
	<u>Total Revenue</u>	<u>\$ 68,762</u>	<u>\$ 278,150</u>	<u>24.7%</u>
	Total Income	\$ 68,762	\$ 278,150	24.7%
Expense				
CW				
6011 Groceries/Personal Essentials	\$ 17,510	\$ 125,000	\$ (107,490)	14.0%
6021 Rent	\$ 33,069	\$ 250,000	\$ (216,931)	13.2%
6051 Utilities	\$ 4,565	\$ 34,000	\$ (29,435)	13.4%
6061 Medical	\$ -	\$ 10,000	\$ (10,000)	0.0%
6071 Emergency Assistance	\$ 4,994	\$ 60,000	\$ (55,006)	8.3%
6081 Hospital	\$ -	\$ 5,000	\$ (5,000)	0.0%
6091 Burial	\$ -	\$ 3,000	\$ (3,000)	0.0%
6101 Transportation	\$ 1,050	\$ 50,000	\$ (48,950)	2.1%
6121 Allowances	\$ 1,715	\$ 15,000	\$ (13,285)	11.4%
	<u>Total CW Expense</u>	<u>\$ 62,902</u>	<u>\$ 552,000</u>	<u>11.4%</u>
	Total Expense	\$ 62,902	\$ 552,000	11.4%
	Net Income	\$ 5,860	\$ (273,850)	279,710

Town of the City of Bloomington--General Assistance Fund

		Checking Account Activity		
<u>Date</u>	<u>Number</u>		<u>Name</u>	<u>Amount</u>
0501 - Prairie State Bank & Trust (00)				
05/02/2017	32423		Ameren Illinois	-839.59
05/02/2017	32424		Cardinal Ridge (was Southgate)	-265.00
05/02/2017	32425		Frisch, Debra J & Leon D	-100.00
05/02/2017	32426		Hafner, Fred & Paula dba Hafner Rev Trust	-283.00
05/02/2017	32427		RV Horizons Inc dba Bloomington GW MHPLLC	-435.00
05/02/2017	32428		Walters, Lue A dba Law 'N' Jaw Apts	-250.00
05/02/2017	32429		VISA ...0684	-37.78
05/02/2017	32430		City of Bloomington Water Department	-65.00
05/02/2017	32431		Frontier	-49.39
05/02/2017	32432		Armstrong, John D %Valerie L Dumser	-265.00
05/02/2017	32433		Brobston, Jesse D dba BN the City LLC	-31.00
05/02/2017	32434		Dotson, Bernard & Ream M	-350.00
05/02/2017	32435		Equity TrustCompanyCustodian FBO KDraeger	-265.00
05/02/2017	32436		Gruber, Ronald C dba Gruber Rentals	-200.00
05/02/2017	32437		Khant, Ranjanbala & Ramnikal %AB Rentals	-220.00
05/02/2017	32438		Lucas, Carolyn	-200.00
05/02/2017	32439		Moore, J A dba Maple Grove Estates	-265.00
05/02/2017	32440		Perez, Hollie M Buhl	-265.00
05/02/2017	32441		Phoenix Towers Preservation LP	-26.00
05/02/2017	32442		Segneri, Angela	-200.00
05/02/2017	32443		Thomas-Jones, Laura Ann	-165.00
05/02/2017	32444		Torrington LLC %Young America Realty	-100.87
05/02/2017	32445		Carbaidwala, Mustaali dba MKMC Filling St	-225.00
05/05/2017	AB6160709		Treasurer, State of IL, SSI Reimbursement	4,240.00
05/05/2017	EFT		EFT-Kroger via Valutec	-8,438.74
05/09/2017	32446		BHA; Blmgtn Housing Authority (laundry)	-140.00
05/09/2017	32447		BHA; Blmgtn Housing Authority (rent)	-691.71
05/09/2017	32448		Mayor's Manor LTD Partnership (laundry)	-20.00
05/09/2017	32449		Salvation Army	-200.00
05/09/2017	32450		Labyrinth Outreach Services to Women	-200.00
05/09/2017	32451		Home Sweet Home Ministries, Inc	-600.00
05/09/2017	32452		Hairmasters Institute of Cosmetology Inc	-5.00
05/09/2017	32453		Mayor's Manor LTD Partnership (rent)	-80.00
05/09/2017	32454		Ameren Illinois	-197.34
05/09/2017	32455		City of Bloomington Water Department	-265.00
05/09/2017	32456		NICOR Gas	-73.21
05/09/2017	32457		Boolman, Mark & Jennifer %AB Rentals Inc	-175.00
05/09/2017	32458		Clothier Land Trust H-187 %Willow Creek	-835.05
05/09/2017	32459		Dowd Properties LLC	-265.00
05/09/2017	32460		Duran Ownership Group LLC %Eduard F Duran	-165.00
05/09/2017	32461		GMTK Management	-265.00
05/09/2017	32462		Moore, J A dba Maple Grove Estates	-400.00
05/09/2017	32463		Pedcor Investments-2002 dba Danbury Ct	-265.00
05/09/2017	32464		Pelhank, Wayne A dba Heartland Apt Mgmt	-265.00
05/09/2017	32465		SRIM LLC %Redbird Property Mgmt Inc	-265.00
05/09/2017	32466		Swan, Corey Adam	-200.00
05/09/2017	32467		TVA LLP dba Turnberry Village	-88.00
05/09/2017	32468		TVEO Corporation	-265.00
05/09/2017	32469		Zoeller, Joseph dba JD Properties	-265.00
05/09/2017	32470		Econ-O-Wash Cleaners/Wilson & Wilson Ent	-155.00
05/11/2017	7682		PPRT	5,461.16
05/16/2017	32471		Allied Properties LLC	-265.00
05/16/2017	32472		Ameren Illinois	-1,127.10
05/16/2017	32473		City of Bloomington Water Department	-176.34
05/16/2017	32474		NICOR Gas	-29.21
05/16/2017	32475		Beverly, Johnny L	-200.00
05/16/2017	32476		Dotson, Bernard & Ream M	-265.00
05/16/2017	32477		Moore Living Trust dba Hilltop MHP	-175.00

Town of the City of Bloomington--General Assistance Fund

Checking Account Activity (continued)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
05/16/2017	32478	Moore Enterprises, Alexander Estates	-265.00
05/16/2017	32479	Walters, Lue A dba Law 'N' Jaw Apts	-250.00
05/16/2017	32480	CDS/IL 1 Prop Assoc dba Arbors @ Eastland	-265.00
05/16/2017	32481	Montgomery, Justin M	-200.00
05/16/2017	32482	TVA LLP dba Turnberry Village	-771.00
05/16/2017	32483	Walski, Daniel James	-250.00
05/16/2017	32484	Zamora Cruz, Alejandro & Laura Torres	-200.00
05/16/2017	32485	Davis, Debra L	-200.00
05/16/2017	32486	Harrell, Cris L & Deanna J	-250.00
05/16/2017	32487	Modine Inc	-265.00
05/17/2017	AB6212784	Treasurer, State of IL, SSI Reimbursement	5,651.00
05/23/2017	32488	Van Riper, Joseph & Drew %AB Rentals	-483.00
05/23/2017	32489	Gruber, Ronald C dba Gruber Rentals	-265.00
05/23/2017	32490	Moore Living Trust dba Hilltop MHP	-359.00
05/23/2017	32491	Ameren Illinois	-586.08
05/23/2017	32492	Huck's/WEX Bank	-499.06
05/23/2017	32493	Zoeller, Joseph dba JD Properties	-265.00
05/23/2017	32494	Moore Enterprises, Alexander Estates	-530.00
05/23/2017	32495	Busey Bank (loan specific)	-265.00
05/23/2017	32496	Coker, Joan & Ronald I	-200.00
05/23/2017	32497	City of Bloomington Water Department	-65.87
05/23/2017	32498	NICOR Gas	-191.51
05/23/2017	32499	Moore Enterprises dba Grandview Estates	-200.00
05/23/2017	32500	Armstrong, John D %Valerie L Dumser	-265.00
05/23/2017	32501	Busey Bank (loan specific)	-265.00
05/23/2017	32502	Butzirus, Brad L dba Butzirus Rental Prop	-265.00
05/23/2017	32503	Cardinal Ridge (was Southgate)	-503.78
05/23/2017	32504	Currie, Estate of Rollins	-265.00
05/23/2017	32505	Hafner, Fred & Paula dba Hafner Rev Trust	-200.00
05/23/2017	32506	Jackson, Kim dba Stone Mill Prop	-510.00
05/23/2017	32507	No Limits Real Estate LLC	-200.00
05/23/2017	32508	Swallow, Robert R dba RS Apartments	-265.00
05/23/2017	32509	Wheeler, Daniel	-200.00
05/23/2017	32510	Dobski, Steven dba J Galt Properties LLC	-483.00
05/23/2017	32511	Dotson, Bernard & Rearn M	-125.00
05/23/2017	32512	Pelhank, Wayne A dba Heartland Apt Mgmt	-334.00
05/23/2017	32513	Perez, Hollie M Buhl	-265.00
05/25/2017	AB6231067	Treasurer, State of IL, SSI Reimbursement	351.88
05/30/2017	32514	BHA; Blmgtn Housing Authority (rent)	-626.00
05/30/2017	32515	Mission Mart	-458.80
05/30/2017	32516	BHA; Blmgtn Housing Authority (laundry)	-115.00
05/30/2017	32517	Salvation Army	-200.00
05/30/2017	32518	Ameren Illinois	-311.28
05/30/2017	32519	Frontier	-55.92
05/30/2017	32520	NICOR Gas	-33.30
05/30/2017	32521	Brobston, Jesse D dba BN the City LLC	-31.00
05/30/2017	32522	Cardinal Ridge (was Southgate)	-265.00
05/30/2017	32523	Clothier Land Trust H-187 %Willow Creek	-265.00
05/30/2017	32524	Dotson, Bernard & Rearn M	-465.00
05/30/2017	32525	Equity TrustCompanyCustodian FBO KDraeger	-265.00
05/30/2017	32526	Hafner, Fred & Paula dba Hafner Rev Trust	-83.00
05/30/2017	32527	Khant, Ranjanbala & Ramniklal %AB Rentals	-220.00
05/30/2017	32528	Lucas, Carolyn	-200.00
05/30/2017	32529	RV Horizons Inc dba Bloomington GW MHPLLC	-265.00
05/30/2017	32530	Walters, Lue A dba Law 'N' Jaw Apts	-250.00
05/31/2017	Credit	Interest	12.06
			<u>-21,488.83</u>

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND

The following is a statement by DEBORAH L. SKILLRUD, SUPERVISOR of the TOWN OF THE CITY OF BLOOMINGTON in the County and State aforesaid, of the amount of public funds received and expended by her during the period just closed, ending on the 31st day of May 2017, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

Subscribed and sworn to before me this 12th day of June 2017.

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

Notary Public

This 12th day of June 2017.

WE, the undersigned BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct and that there appears to be a balance of \$50.00 in Petty Cash held at Evergreen Memorial Cemetery Office, \$95,446.68 at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, \$226,727.78 at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of \$108,993.81 at HEARTLAND BANK (7114), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of \$202,745.52 in STATE FARM BANK (0441), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Eugene C Lorch

Cemetery Board Vice President:

Gregory E Fraley

Secretary/Treasurer for Cemetery Board:

Joseph B Gibson

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

This 26th day of June 2017.

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

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

I, the TOWN CLERK of the Town of the City of Bloomington, McLean County, Illinois, do hereby certify that the above actions taken by the BOARD OF TRUSTEES of the Town of the City of Bloomington, have approved the Statement of Funds at a regularly constituted meeting of the TOWNSHIP BOARD. I shall retain a copy of this documentation and shall forward the same to the Town Supervisor.

Town Clerk

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Town of the City of Bloomington--Cemetery Fund

Month of: MAY 2017

Funds at Commencement

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	157,115	
Cash: Heartland Bank 7782 (Reserve)	\$	124,146	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) - as of 03/31/2017	\$	202,241	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	108,981	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	186,294	
Funds at Commencement		\$	778,828

Public Funds Received This Month

Real Estate Tax Levy	\$	102,565	
Personal Property Replacement Tax	\$	11,067	\$ 113,631

Other Funds Received This Month

Opening/Closing Fees	\$	7,825	
Sale of Lots	\$	5,490	
Sale of Crypts	\$	140	
Sale of Burial Supplies	\$	50	
Interest: Reserve/Checking/Back Taxes	\$	521	
Income from Trusts	\$	13	
Other Income	\$	1,240	
Inspection Fees	\$	900	
Heartland Bank Trust 3189 Activity	\$	-	\$ 16,179

Total Funds Received This Month	\$	129,810	
Total Funds Available		\$	908,638

Funds Expended This Month

TOTAL Funds at Month End	\$	820,258	
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Funds at Month End

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	95,447	
Cash: Heartland Bank 7782 (Reserve)	\$	226,728	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019) - as of 05/31/2017	\$	202,746	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	108,994	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) - as of 03/31/2017	\$	186,294	
TOTAL Funds at Month End		\$	820,258

Checking Account Activity

Checkbook Balance at Commencement		\$	157,115
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Deposits	Personal Property Replacement Tax	\$	11,067	
	Opening/Closing Fees	\$	7,825	
	Sale of Lots	\$	5,490	
	Sale of Crypts	\$	140	
	Sale of Burial Supplies	\$	50	
	Other Income	\$	1,240	
	Inspection Fee	\$	900	
	Total Deposits for Month		\$	26,712
	Total Funds Available		\$	183,826

Checks Written	Compensation & Benefits	\$	41,997	
	Administrative Expenses	\$	27,947	
	Cemetery Improvements, Maintenance & Repair	\$	11,480	
	Cemetery Operations	\$	6,955	
	Total Checks Written		\$	88,380

Total Checks Written	\$	88,380	
Checkbook Balance at Month End		\$	95,447

Bank Reconciliation at Month End

Balance per Bank Statement	\$	113,710	
Plus Outstanding Deposits	\$	400	
Less Outstanding Checks	\$	(18,664)	
Checkbook Balance per Reconciliation		\$	95,447

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

May-17

Revenue			
40100 Real Estate Tax Levy	\$	102,565	
41000 Personal Property Replacement Tax	\$	11,067	
42000 Opening/Closing Fee	\$	7,825	
42500 Sale of Lots	\$	5,490	
43000 Sale of Crypts	\$	140	
44700 Sale of Burial Supplies	\$	50	
43500 Interest: Savings/Checking/Back Taxes	\$	521	
49000 Income from Trusts	\$	13	
49002 Other Income - Veteran Flags	\$	1,240	
49021 Inspection Fees	\$	900	
Total Revenue		<u>\$</u>	129,810
	Total Income		<u>\$</u> 129,810
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	9,239	
50102 Wages: Cemetery Staff	\$	22,350	
50201 Payroll Taxes	\$	2,281	
50202 IMRF	\$	3,996	
50204 Employee Health Insurance	\$	4,098	
50205 Direct Deposit Transmittal Fees	\$	33	
Total Compensation & Benefits			\$ 41,997
Administrative Expenses			
51100 Casualty Insurance	\$	20,048	
51500 Contractual Services	\$	35	
52000 Office Supplies	\$	450	
52500 Utilities	\$	2,097	
55400 Special Event Expenses	\$	5,066	
55450 Other Admin Expenses	\$	251	
Total Administrative Expenses			\$ 27,947
Cemetery Improvements, Maintenance & Repair			
57601 Flags & Flag Poles	\$	6,414	
58000 Mausoleum (including debt service)	\$	5,066	
Total Cemetery Improvements, Maintenance & Repair			\$ 11,480
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	758	
56500 Equipment Repairs	\$	137	
56600 Cemetery Supplies & Maintenance	\$	2,457	
56800 IGA for Leaves/Branches	\$	2,200	
57602 Grounds Maintenance/Repair	\$	858	
58100 Grave Markers	\$	545	
Total Cemetery Operations			\$ 6,955
	Total Expense		<u>\$</u> 88,380
Net Income			<u>\$</u> 41,431

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>May-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 102,565	\$ 506,600	\$ (404,035)	20.2%
41000 Personal Property Replacement Tax	\$ 15,411	\$ 39,000	\$ (23,589)	39.5%
42000 Opening/Closing Fee	\$ 12,685	\$ 55,000	\$ (42,315)	23.1%
42100 Marker Commission	\$ -	\$ 7,000	\$ (7,000)	0.0%
42500 Sale of Lots	\$ 14,763	\$ 72,200	\$ (57,437)	20.4%
43000 Sale of Crypts	\$ 2,715	\$ 12,000	\$ (9,285)	22.6%
43100 Sale of Niches	\$ 1,160	\$ 20,000	\$ (18,840)	5.8%
44700 Sale of Burial Supplies	\$ 250	\$ 2,500	\$ (2,250)	10.0%
44800 Chapel Fee	\$ -	\$ 1,000	\$ (1,000)	0.0%
42400 Sales - Other	\$ -	\$ 2,400	\$ (2,400)	0.0%
43500 Interest: Reserve/Checking/Back Taxes	\$ 575	\$ 4,000	\$ (3,425)	14.4%
49000 Income from Trusts	\$ 26	\$ 2,500	\$ (2,475)	1.0%
49020 Other Income & Special Events	\$ 4,127	\$ 2,500	\$ 1,627	165.1%
49021 Inspection Fees	\$ 1,500	\$ 4,000	\$ (2,500)	37.5%
Total Revenue	<u>\$ 155,776</u>	<u>\$ 730,700</u>	<u>\$ (574,924)</u>	<u>21.3%</u>
Total Income	\$ 155,776	\$ 730,700	\$ (574,924)	21.3%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 16,020	\$ 81,000	\$ (64,980)	19.8%
50102 Wages: Cemetery Staff	\$ 40,394	\$ 233,000	\$ (192,606)	17.3%
50103 Trustee Compensation	\$ 750	\$ 3,000	\$ (2,250)	25.0%
50201 Payroll Taxes	\$ 4,102	\$ 24,250	\$ (20,148)	16.9%
50202 IMRF	\$ 7,136	\$ 40,000	\$ (32,864)	17.8%
50203 IDES - Unemployment Insurance	\$ -	\$ 20,000	\$ (20,000)	0.0%
50204 Employee Health Insurance	\$ 8,195	\$ 60,000	\$ (51,805)	13.7%
50205 Direct Deposit Transmittal Fees	\$ 72	\$ 700	\$ (628)	10.3%
50206 TASC Annual Fees	\$ -	\$ 300	\$ (300)	0.0%
Total Compensation & Benefits	<u>\$ 76,670</u>	<u>\$ 462,250</u>	<u>\$ (385,580)</u>	<u>16.6%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 20,048	\$ 23,000	\$ (2,952)	87.2%
51500 Contractual Services	\$ 70	\$ 5,000	\$ (4,930)	1.4%
52000 Office Supplies	\$ 597	\$ 2,500	\$ (1,903)	23.9%
52500 Utilities	\$ 3,189	\$ 16,000	\$ (12,811)	19.9%
54000 Advertising	\$ 139	\$ 4,000	\$ (3,861)	3.5%
54500 Dues/Seminars	\$ 25	\$ 600	\$ (575)	4.2%
55500 Legal Expense	\$ -	\$ 1,000	\$ (1,000)	0.0%
55100 Audit Expense	\$ -	\$ 6,850	\$ (6,850)	0.0%
55200 Financial Administration	\$ -	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$ 5,066	\$ 10,000	\$ (4,934)	50.7%
55450 Other Admin Expenses	\$ 799	\$ 4,500	\$ (3,701)	17.8%
57900 Office Equipment	\$ -	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses	<u>\$ 29,933</u>	<u>\$ 86,650</u>	<u>\$ (56,717)</u>	<u>34.5%</u>
Cemetery Improvements, Maintenance & Repairs				
57601 Flags & Flag Poles	\$ 9,114	\$ 8,500	\$ 614	107.2%
57800 Operating Equipment	\$ 10,446	\$ 12,000	\$ (1,554)	87.1%
58000 Mausoleum (including debt service)	\$ 10,132	\$ 60,792	\$ (50,660)	16.7%
58150 Real Estate for Parking Lot	\$ -	\$ 30,000	\$ (30,000)	0.0%
58300 Veterans Memorial	\$ -	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 29,692</u>	<u>\$ 121,292</u>	<u>\$ (91,600)</u>	<u>24.5%</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>May-17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 930	\$ 15,000	\$ (14,070)	6.2%
56000 Tree Removal/Monument Repair	\$ -	\$ 19,000	\$ (19,000)	0.0%
56500 Equipment Repairs	\$ 593	\$ 4,000	\$ (3,407)	14.8%
56600 Cemetery Supplies & Maintenance	\$ 2,677	\$ 2,500	\$ 177	107.1%
56700 Rental Equipment & Short-term Leases	\$ -	\$ 1,000	\$ (1,000)	0.0%
56800 IGA for Leaves/Branches	\$ 2,200	\$ 7,200	\$ (5,000)	30.6%
56900 Abandoned Lot Reclamation	\$ -	\$ 7,200	\$ (7,200)	0.0%
57000 Office Building	\$ -	\$ 500	\$ (500)	0.0%
57602 Grounds Maintenance/Repairs	\$ 1,043	\$ 35,700	\$ (34,657)	2.9%
57603 Road, Fence, Lot, Drains	\$ 617	\$ 40,000	\$ (39,383)	1.5%
57700 Equipment Building	\$ -	\$ 1,000	\$ (1,000)	0.0%
58100 Grave Markers	\$ 1,459	\$ 6,000	\$ (4,541)	24.3%
59900 Other Cemetery Expenses	\$ -	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Operations	\$ 9,519	\$ 149,100	\$ (139,581)	6.4%
Total Expense	\$ 145,814	\$ 819,292	\$ (673,478)	17.8%
Net Income	\$ 9,962	\$ (88,592)	\$ 98,554	

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10500 Heartland (7774)			
05/01/2017	Deposit	HBT - Heartland Bank & Trust	15.00
05/01/2017	Deposit	HBT - Heartland Bank & Trust	80.00
05/01/2017	EFT	Woodforest National Bank	-174.92
05/01/2017	EFT	Merchants Choice	-1.25
05/03/2017	Deposit	HBT - Heartland Bank & Trust	1,000.00
05/04/2017	Deposit	HBT - Heartland Bank & Trust	60.00
05/05/2017	Deposit	HBT - Heartland Bank & Trust	930.00
05/05/2017	Deposit	HBT - Heartland Bank & Trust	25.00
05/09/2017	40909	AT&T Mobility	-440.66
05/09/2017	40910	Peoria Flag & Decorating Company	-6,414.08
05/09/2017	40911	Dave Capodice Excavating Inc	-468.92
05/09/2017	40912	TOIRMA	-20,048.00
05/09/2017	40913	Ameren Illinois	-381.48
05/09/2017	40914	Bellas Landscaping	-137.50
05/09/2017	40915	BL Pest Control	-35.00
05/09/2017	40916	City of Bloomington - Finance Dept	-2,200.00
05/09/2017	40917	Cold Spring Memorial Group	-426.60
05/09/2017	40918	Evergreen FS Inc	-757.57
05/09/2017	40919	Martin Sullivan Inc	-70.17
05/09/2017	40920	Midwest Equipment	-67.28
05/09/2017	40921	Ron Smith Printing Co	-1,488.95
05/09/2017	40922	RP Lumber Company Inc	-39.92
05/09/2017	40923	Triple H Company	-118.23
05/09/2017	40924	Heartland Bank & Trust - mausoleum	-5,066.00
05/09/2017	40925	McLean County Museum of History	-5,000.00
05/12/2017	Deposit	HBT - Heartland Bank & Trust	14,366.53
05/15/2017	Deposit	HBT - Heartland Bank & Trust	570.00
05/15/2017	20170515	Payroll Direct Deposit	-11,055.85
05/15/2017	80476532	EFTPS - IRS	-3,556.42
05/15/2017	40926	IL State Disbursement Unit	-120.25
05/16/2017	40927	VISA BMCU...1484	-1,771.33
05/17/2017	Deposit	HBT - Heartland Bank & Trust	1,600.00
05/19/2017	Deposit	HBT - Heartland Bank & Trust	950.00
05/23/2017	Deposit	HBT - Heartland Bank & Trust	25.00
05/25/2017	Deposit	HBT - Heartland Bank & Trust	325.00
05/23/2017	40928	NICOR Gas	-152.00
05/23/2017	40929	Frontier Communications	-236.46
05/23/2017	40930	City of Bloomington Water Dept	-315.25
05/31/2017	Deposit	HBT - Heartland Bank & Trust	6,355.00
05/31/2017	Deposit	HBT - Heartland Bank & Trust	400.00
05/31/2017	Deposit	HBT - Heartland Bank & Trust	10.00
05/31/2017	40931	City of Bloomington TWP - Reimburse	-11,284.06
05/31/2017	40932	Aaron M Anderson	-250.00
05/31/2017	40933	Christopher D Anderson	-250.00
05/31/2017	40934	Billy D Crow	-250.00
05/31/2017	40935	Tina M Crow	-250.00
05/31/2017	40936	Kyle J Durflinger	-250.00
05/31/2017	40937	Terry L Hansen	-250.00
05/31/2017	40938	Gabrielle Y Nichols	-250.00
05/31/2017	40939VOID	VOID 06/08/2017	-250.00
05/31/2017	40940	Richard A Rusher	-250.00
05/31/2017	40941	Deonte A Tucker	-250.00
05/31/2017	40944	AT&T Mobility	-193.10
05/31/2017	40945	Ameren Illinois	-377.73
05/31/2017	20170531	Payroll Direct Deposit	-8,987.11
05/31/2017	51645565	EFTPS - IRS	-2,899.64
05/31/2017	72077090	EFTPS - IRS	-435.46
05/31/2017	0616081856	IL Dept of Revenue	-929.09
05/31/2017	40942	IL State Disbursement Unit	-144.30
05/31/2017	40943	TX Child Support SDU	-85.00
		Total	<u><u>-61,668.05</u></u>

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CERTIFICATE FOR PAYMENT OF ACCOUNTS--SUPERVISOR

ALL ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS))SS
COUNTY OF McLEAN)

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--ALL ACCOUNTS

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Board of Trustees. These amounts include billings that have been received from May 23, 2017, to June 26, 2017.

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

Subscribed and sworn to before me this 26th day of June 2017.

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

Notary Public

This 26th day of June 2017.

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

WARD 1: Jamie Mathy

WARD 6: Karen Schmidt

WARD 2: David Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana DeSio Hauman

WARD 4: Amelia Buragas

WARD 9: Kimberly Bray

WARD 5: Joni Painter

Trustee Tari Renner

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

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

Town Clerk

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GENERAL TOWN ADMINISTRATION FUND: Exhibit "A"

REQUEST FOR PAYMENT: **June 26, 2017** Meeting

Compensation (Salaries)			Due	Amount
7011	Supervisor	D Skillrud	06/30/17	\$ 3,916.68
7011	Supervisor	D Skillrud	07/15/17	\$ 3,916.68
7021	Assessor	S Scudder	06/30/17	\$ 4,000.00
7021	Assessor	S Scudder	07/15/17	\$ 4,000.00
7041	Town Trustee	05/22/2017 Ward 1: J Mathy	06/30/17	\$ 20.00
7041	Town Trustee	05/22/2017 Ward 2: D Sage	06/30/17	\$ 20.00
7041	Town Trustee	05/22/2017 Ward 3: M Mwilambwe	06/30/17	\$ 20.00
7041	Town Trustee	05/22/2017 Ward 4: A Buragas	06/30/17	\$ 20.00
7041	Town Trustee	05/22/2017 Ward 5: J Painter	06/30/17	\$ 20.00
7041	Town Trustee	05/22/2017 Ward 6: K Schmidt	06/30/17	\$ 20.00
7041	Town Trustee	05/22/2017 Ward 7: S Black	06/30/17	\$ 20.00
7041	Town Trustee	05/22/2017 Ward 8: D Hauman	06/30/17	\$ 20.00
7041	Town Trustee	05/22/2017 Ward 9: K Bray	06/30/17	\$ 20.00
7041	Town Trustee	05/22/2017 Mayor: T Renner	06/30/17	\$ 20.00
Compensation (Salaries) TOTAL				\$ 16,033.36
Assessor's Claims				
9151	Auto Expense	BMCU Visa/COB/Others (Estimated)	06/30/17	\$ 100.00
9161	Telephone	Frontier/Verizon North (Estimated)	06/30/17	\$ 300.00
9171	Utilities	City of Bloomington Water Dept (Estimated)	06/30/17	\$ 150.00
9171	Utilities	Illinois Power Co dba Ameren Illinois (Estimated)	06/30/17	\$ 400.00
9171	Utilities	NICOR Gas (Estimated)	06/30/17	\$ 250.00
9211	Publications & Printing	BMCU Visa/CShultz/Others	06/30/17	\$ 60.00
9251	Education/Meetings/Conferences	BMCU Visa/IAAO/Sterrenberg/Others (Estimated)	06/30/17	\$ 3,000.00
9271	Appraisal Services	Danny Bowman (Estimated)	06/30/17	\$ 5,000.00
9291	Janitorial	Soaring Eagle Cleaning Services LLC/MarcFirst	06/30/17	\$ 400.00
9301	Computer Services	BMCU Visa/BN Assoc of Realtors Inc/MLS/Coldwell Bankers	06/30/17	\$ 120.00
9301	Computer Services	McGIS	06/30/17	\$ 2,500.00
9301	Computer Services	BMCU Visa/Verizon Wireless (Estimated)	06/30/17	\$ 100.00
Assessor's Claims TOTAL				\$ 12,380.00
Services & Expenses				
1030	Legal Expense	Pratt & Pratt PC/Heyl Royster/Others	06/30/17	\$ 2,250.00
1035	Publishing	Pantagraph (Estimated)	06/30/17	\$ 250.00
1040	Building Maintenance	A-1 Locksmith & Security Ltd (Estimated)	06/30/17	\$ 150.00
1040	Building Maintenance	American Pest Control	06/30/17	\$ 37.00
1040	Building Maintenance	Tri-County Irrigation & Plumbing Inc (Estimated)	06/30/17	\$ 500.00
1040	Building Maintenance	BMCU Visa/Other	06/30/17	\$ 1,000.00
1042	Janitorial Services & Supplies	BMCU Visa/Kaeb Sanitary Supply/Quill/Others (Estimated)	06/30/17	\$ 523.01
Services & Expenses TOTAL				\$ 4,710.01
Supervisor's Claims				
8121	Janitorial	Soaring Eagle Cleaning Services/MarcFirst	06/30/17	\$ 600.00
8131	Utilities	City of Bloomington Water Dept	06/30/17	\$ 578.98
8131	Utilities	Illinois Power Co dba Ameren Illinois	06/30/17	\$ 900.00
8131	Utilities	NICOR Gas	06/30/17	\$ 597.13
8141	Telephones	Frontier/Verizon North	06/30/17	\$ 700.00
8151	Car Expense	BMCU VISA/COB/PAL/Huck's/WEX (Estimated)	06/30/17	\$ 500.00
8161	Education/Conference/Meetings	BMCU VISA/Others (Estimated)	06/30/17	\$ 550.00
8181	Equipment Repair/Rental	BMCU Visa/Toyota Financial Services	06/30/17	\$ 5,928.47
8181	Equipment Repair/Rental	Xerox Financial Services	06/30/17	\$ 485.04
8191	Office Supplies	BMCU Visa/Quill/Office Depot/Klopfenstein/Others (Estimated)	06/30/17	\$ 625.45
8221	Computer/Contract Services	EFT-Valutec	06/30/17	\$ 127.11
Supervisor's Claims TOTAL				\$ 11,592.18
TOTAL Request for Payment				\$ 44,715.55

Town of the City of Bloomington

STATEMENT OF FUNDS

Month of: MAY 2017

		Cemetery Fund	General Town Fund	General Assistance	COMBINED FUNDS
Fund Balances at Beginning of Month		\$ 778,828	\$ 1,088,030	\$ 674,852	\$ 2,541,709
Revenues	Interest	\$ 521	\$ 364	\$ 154	\$ 1,039
	Income from Trusts	\$ 13			\$ 13
	Other Income	\$ 1,240	\$ 16,607		\$ 17,847
	Personal Property Replacement Tax	\$ 11,067	\$ 32,658	\$ 5,461	\$ 49,185
	Opening/Closing Fees	\$ 7,825			\$ 7,825
	Sales	\$ 5,680			\$ 5,680
	Inspection Fee	\$ 900			\$ 900
	Refunds and Recoveries			\$ 10,243	\$ 10,243
	Tax Levy	\$ 102,565	\$ 302,711	\$ 50,627	\$ 455,902
Total Revenues		\$ 129,810	\$ 352,340	\$ 66,485	\$ 548,635
Expenditures	Administrative Expenses	\$ 27,947			\$ 27,947
	Assessor's Office		\$ 4,644		\$ 4,644
	Capital Improvements	\$ 11,480			\$ 11,480
	Casework/General Assistance			\$ 37,205	\$ 37,205
	Cemetery Operations	\$ 6,955			\$ 6,955
	Compensation & Benefits	\$ 41,997	\$ 108,186		\$ 150,183
	Services & Expenses		\$ 12,984		\$ 12,984
	Supervisor's Office		\$ 2,038		\$ 2,038
Total Expenditures		\$ 88,380	\$ 127,853	\$ 37,205	\$ 253,438
Fund Balances at Month End		\$ 820,258	\$ 1,312,517	\$ 704,131	\$ 2,836,906

Revenue Distribution Report Fiscal Year To Date

		Cemetery Fund	Town Admin. Fund	General Assistance	COMBINED FUNDS
	Tax Levy for Tax Year 2016	\$ 506,600	\$ 1,495,000	\$ 250,000	\$ 2,251,600
	Percentage	22.4996%	66.3972%	11.1032%	100.0000%
Personal Property Replacement Tax					
	04/01/2017 02-2017	\$ 4,344	\$ 12,820	\$ 2,144	\$ 19,308
	05/01/2017 03-2017	\$ 11,067	\$ 32,658	\$ 5,461	\$ 49,185
	TOTAL	\$ 15,411	\$ 45,478	\$ 7,605	\$ 68,494
Tax Levy for Tax Year 2016					
	05/26/2017 01-2017	\$ 102,565	\$ 302,711	\$ 50,627	\$ 455,902
	TOTAL	\$ 102,565	\$ 302,711	\$ 50,627	\$ 455,902



FOR: Honorable Township Trustees

SUBJECT: Appointments to Normal Township's Activity & Recreational Center, (ARC),
Advisory Committee

RECOMMENDATION/MOTION: Recommend that the Appointments of J. Alan McDowell and Dr. Uday Deoskar to Normal Township's ARC be approved.

BACKGROUND: At the April 12, 2016 Annual Town Meeting, electors, (i.e. registered voters), submitted a Petition to add an item to the Meeting's Agenda. A Resolution in Support of Normal Township's ARC was added to the Meeting's Agenda.

The Resolution requested an Intergovernmental Agreement and financial support of Normal Township's ARC. Bloomington's senior community was interested in enhanced services and programs which were included in the ARC's design.

They requested approval to ensure membership cost equality for residents of both the Bloomington and Normal communities. In addition, they instructed the Township to explore, consider, discuss and adopt an Intergovernmental Agreement, (IGA), for financial support of the ARC. The Township considered, discussed and provided financial support for the ARC through a Program Funding Agreement.

Normal Township has established Policy Guidelines for the ARC. The Advisory Committee consists of nine, (9), voting members, (seven appointed by Normal Township's Board and two appointed by the City of Bloomington Township's Board.) Replacement due to vacancy will be done by the appropriate Township Board.

In addition, there are four, (4), ex-officio members: Normal Township and the City of Bloomington Township's Supervisors; ARC's Operations Director or designated representative; and an appointed secretary. These individuals may make presentations, participate in discussions and make resolutions but they are not allowed to vote. ARC staff may be invited to attend Advisory Committee meetings. Issues voted upon and passed will be forwarded on to the Township Supervisors.

Terms for voting members are three, (3), years with a limit of two, (2), consecutive terms. Terms commence on April 1st. The Committee will elect a Chairperson to preside at its meetings. Meetings will be conducted under Robert's Rules of Order. Chairperson's term is for one, (1), year with a limit of two, (2), consecutive terms. The Committee will also elect a Vice Chairperson, who will act as Chair when necessary. Vice Chairperson's term is for one, (1), year with a limit of two, (2), consecutive terms.

Chairperson or designee shall: 1.) present Committee's recommendations and actions taken by the Committee to Township Boards; 2.) establish/publish Committee meeting agendas in consultation with ARC's Operations Director and Township Supervisors; and 3.) appoint members to committee and/or subcommittees to fulfill the ARC's mission.

Minutes will be taken by the Secretary. Secretary is responsible for distribution of Minutes to Committee members, posting at ARC facility and website with the Meeting Agendas. The Committee will meet on the first Thursday of each month. The Committee may schedule additional meetings. All Committee meetings are open to the public.

In Fiscal Year, (FY), 2017, the City Township entered into a Program Funding Agreement with Normal Township's ARC. This facility provides McLean County adults aged fifty-five, (55), or over to enjoy a modern, friendly atmosphere for socialization and fitness. ARC provides a fitness center, indoor walking track, a café, exercise, art classes, entertainment and other activities.

During FY 2016, statistics show that thirty-eight percent (38%) of ARC's members were Bloomington residents. A portion of the grant supports fee waivers for Bloomington adults unable to afford annual membership. The grant also aids in general operational cost to support the continued growth and health of the facility. The grant amount was \$40,000. Normal Township is considered an independent contractor. Normal Township reports outcomes to the City Township. A biannual report addressing City of Bloomington members and the number of members whose fees were covered by the grant is required. The Township Board approved this grant at the September 26, 2016 meeting.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: Normal Township Board and staff and City Township residents who were active members of ARC.

ADMINISTRATOR RESPONSE: The City Township and Normal Township have established a positive working relationship. Communication, cooperation and collaboration are key to this successful partnership. Normal Township has made the provision of senior services its cornerstone. The City Township is responsible for the Workfare Program as part of General Assistance for both entities. It is hoped that the two (2) Townships will continue to explore other program areas which lend themselves to a mutually beneficial partnership.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud
Township Supervisor

Advisory Committee for the Activity and Recreational Center Policy Guidelines

The Activity and Recreational Center (ARC) Advisory Committee shall be made up of (9) voting members (7) who are appointed by the Normal Township Board and (2) appointed by the Bloomington Township Board. There will be (4) ex-official members: the Normal Township Supervisor, the Bloomington Township Supervisor, the ARC Operations Director or a designated representative, and an appointed secretary. The ex-official members shall make presentations, participate in discussions, and make resolutions, but not vote on Advisory Committee issues. ARC staff may also be called to attend Advisory Meetings. All voted and passed issues shall be passed on to the Township Supervisors.

Terms of the voting members of the Advisory Committee shall be (3) years and limited to (2) consecutive terms. Terms shall commence on (April 1st) of the year appointed.

The Advisory Committee shall elect a Chairperson who will preside over the meetings of the Advisory Committee and conduct the meetings under Robert's Rules of order. The Chairperson shall hold that position for (1) year with a limit of (2) consecutive terms. The advisory Committee shall elect a Vice –Chairperson who will act as the Chairperson when necessary. The Vice-Chairperson shall hold that position for (1) year with a limit of (2) consecutive terms.

The Chairperson or a designated representative shall:

- present Advisory Committee recommendations and actions taken by the Advisory Committee to the Township Boards
- establish and publish an agenda for the Advisory Committee meetings in consultation with the ARC Operations Director and the Township Supervisors
- appoint members to such committees and Sub-Committees to fulfil the mission of the Advisory Committee.

Minutes of the Advisory Committee shall be taken by the Secretary. The Secretary will distribute the minutes to the members of the Advisory Committee and post them in the ARC facility and on the ARC website along with the agenda for subsequent meetings

Advisory Committee meetings shall meet on the (1st) Thursday of each month. Additional meetings may be called when necessary.

All meetings of the Advisory Committee shall be open to the public.

Replacing vacancies on the Advisory Committee shall be filled by the appropriate Township Board.

10/16/16 Revised 12/05/ 16; 2/2/17

PROGRAM FUNDING AGREEMENT

7465
OCT 26 2016
COBT

This Program Funding Agreement ("Agreement") is between the City of Bloomington Township, McLean County, Illinois, and the Normal Township, Illinois.

TERMS: This Agreement shall cover the COBT's fiscal year of April 1, 2016 through March 31, 2017.

DESCRIPTION OF SERVICES: Normal Township's Activity & Recreation Center ("ARC") provides residents of McLean County a modern, friendly atmosphere for socialization and fitness for senior 55 years and older residents of McLean County. The ARC provides a fitness center, and indoor walking track, a café, exercise and art classes, entertainment, and many other activities.

FY2016 statistics indicate that 38% of the members of the ARC are residents of Bloomington. A portion of this grant will support fee waivers for Bloomington seniors who are unable to afford annual membership. Additionally, this grant will aid in general operational costs to support continued growth and health of the facility.

PAYMENT FOR SERVICES: COBT agrees to pay Normal Township \$40,000 for the term year for the services described. Payment shall be made in the amount of \$40,000 on or after October 1, 2016 and before March 31, 2017. If payment is not made in accordance with these terms, Normal Township shall, at its discretion, terminate its responsibilities under this agreement until such time as payment is made in full.

RELATIONSHIP OF PARTIES: It is understood by the parties that Normal Township is an independent contractor with respect to this agreement and neither Normal Township nor its staff are employees of COBT. COBT will not provide fringe benefits, health insurance, vacations, worker's compensation insurance, or any other employee benefit for the employees of Normal Township; all such matters are the responsibility of Normal Township.

CONFIDENTIALITY: Both parties, COBT and Normal Township, agree to not divulge, disclose, or communicate in any manner any information about clients, except as required by law to meet its obligations under the Agreement, or as permitted in writing by the client. This provision shall continue to be in effect after the termination of this Agreement.

ENTIRE AGREEMENT: This Agreement contains the entire agreement between the parties, and there are no other promises altering this Agreement, whether oral or written.

SEVERABILITY: If any provision of this agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such a provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

OUTCOMES: Normal Township will report a minimum of twice per year to COBT regarding COBT senior members and those whose fees were covered through this grant process.

APPROVAL: This Program Funding has been approved by City of Bloomington Township Board of Trustees on September 26, 2016.

City of Bloomington Township

Normal Township

APPROVED: Deborah L Skillrud
Deborah L. Skillrud

APPROVED: Richard Farr
Richard Farr

TITLE: Supervisor

TITLE: Supervisor

DATED: 10/27/16

DATED: 10/27/16

COPY

RESOLUTION NO. 2016 - 01

A RESOLUTION IN SUPPORT OF NORMAL TOWNSHIP'S ACTIVITY AND RECREATION CENTER

WHEREAS, in accordance with the Illinois Compiled Statute's Township Code the Annual Town Meeting is scheduled for April 12, 2016 at 6:00 p.m. prevailing time;

WHEREAS, electors have certain powers at said meeting;

WHEREAS, the Township Clerk received a request for an Agenda item on February 29, 2016 signed by twenty-four (24) registered voters of the Town of the City of Bloomington; and

WHEREAS, the Agenda published by the Township included such request as it was relevant to the powers granted to electors under the Township Code.

IT IS HEREBY RESOLVED AS FOLLOWS:

- A. The request addressed an Intergovernmental Agreement and financial support of Normal Township's Activity and Recreation Center (ARC) by the Town of the City of Bloomington. It noted Bloomington's senior community's interest in enhanced services and programs which were included in the ARC's design.
- B. Requested approval would help to ensure membership cost equality for the residents of the Bloomington/Normal communities.
- C. That the Town of the City of Bloomington explore, consider, discuss and adopt an Intergovernmental Agreement for financial and advisory support of the ARC.
- D. That the Town of the City of Bloomington consider, discuss and provide financial support to the ARC through grant funding.
- E. It is understood by the electors that Items C and D may require a future vote by the Township Board.

APPROVED this 12th day of April, 2016.

ADOPTED this 12th day of April, 2016.

David Stanczak, Moderator

ATTEST:

Cherry Lawson, Township Clerk

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

TO: Township Trustees
 FROM: Deborah L Skillrud, TWP Supervisor & JMSHRC Administrator
 DATE: June 26, 2018
 RE: Township Supervisor's Report/John M Scott Administrator's Report

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

Jobs: (1) Wal-Mart, (1) McDonalds, (1) Don Owen Tire

New clients by age: eight clients (18.2%) age 18 - 25; fourteen clients (31.8%) age 26 - 40; twelve clients (27.3%) age 41 - 50, and ten (22.7%) age 51 – 62.

Eleven (11) clients are participating in our group counseling sessions. Social Worker successfully provides one (1) hour individual sessions for three (3) Township clients as well as two (2) group sessions per week.

One (1) client is on light duty due to physical and/or mental health restrictions.

Seventy-one (71) individuals attended orientation throughout the month of May. Township provides three (3) orientations per week at regularly scheduled times: Tuesdays and Fridays at 9:30 a.m. and Wednesdays at 2:30 p.m. In addition, one (1) session per month is held at the Salvation Army until the warming center opens.

2. Scott Health Resources: FY2018 Statistics

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May 2017	May 2016
Private Dental Procedures	8												7	2
MCHD Dental	1												0	1
MCHD Dental Procedures	10												0	3
Health Referrals Orders	8												6	9
Med. Equipment/Supplies	1												1	2
Prescriptions Paid	8												13	16
# Maternal/Child Trips	18												6	21
# M/C Passengers	16												5	31
# Cancer Trips	60												56	15
# Cancer Passengers	32												34	16

Next Scott Commission meeting is scheduled for June 28, 2017.

3. Cemetery: Memorial Day Weekend events at the Evergreen Memorial Cemetery was an immense success.

System Activity Report

[5/1/2017 - 5/31/2017] Report Date: 6/8/2017

General Assistance

Grants (New Clients) :	21	\$5,525.00
Grants (Previous Clients) :	91	\$23,735.91
In-Process :	9	
Denials :	23	
Sanctions :	12	
Terminations :	23	
	<hr/>	
	179	\$29,260.91

General Assistance - Medical

Referrals :	0	
Disbursements :	0	
	<hr/>	
	0	\$0.00

General Assistance - Work Program Assignments

Job Training :	0	
Workfare :	15	
	<hr/>	
	15	

General Assistance - Work Program Expenses

WF Bus Pass :	1	\$4.00
WF Gasoline :	14	\$406.00
Haircut :	5	\$25.00
WF 1-Ride :	9	\$63.00
WF 30 Day :	59	\$1,711.00
	<hr/>	
	88	\$2,209.00

Emergency Assistance

Grants :	9	\$4,240.76
In-Process :	0	
Denials :	4	
	<hr/>	
	13	\$4,240.76

Additional Activity

A Call / Phone :	445	
A Front Desk Walk-in :	405	
An Appointment: New :	43	
An Appointment: Reschedule :	1	
General - Agencies :	8	
General - Intake :	190	
General - Orientation :	142	
General - Other :	83	
JMS - Appointment :	11	
JMS - General :	14	
JMS - Transportation :	42	
JMS - Vision :	3	
R - BHA :	4	
R - Chestnut :	1	
R - CHS :	6	
R - DHS :	2	
R - DORS :	2	
R - IDES :	1	
R - MCCA / LIHEAP :	1	
R - Other :	42	
R - Parole / Probation :	7	
R - PATH :	2	
R - Salvation Army :	1	
R - SSI :	5	
WF - Appointment :	90	
WF - Light Duty :	2	
WF - Sanction :	8	
WF - Work Sponsor Site :	113	
WF Training/Education :	28	
	<hr/>	
	1,702	
Grand Totals:	1,997	\$35,710.67



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: June 21, 2017
Subject: Assessor Report

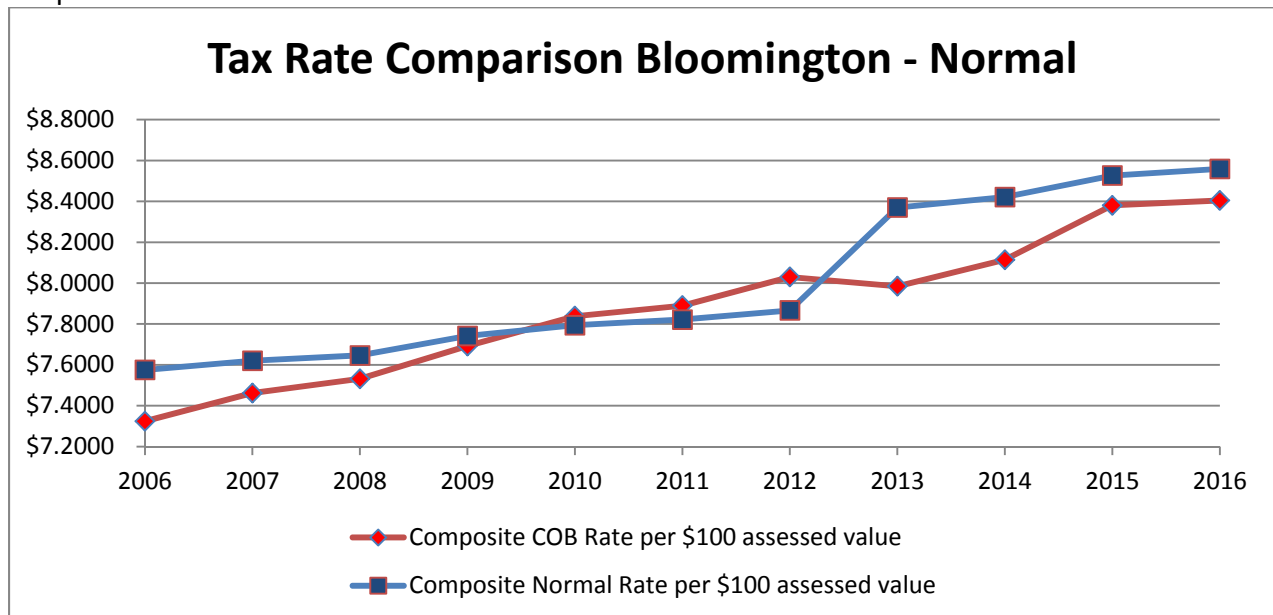
- We are currently working on values for 2017 to be turned in by the end of summer.
- Chart 1 is the data displayed in Graph 1. These are the tax rates for the City of Bloomington and the Town of Normal. The graph displays the trends in the tax rates for the past 10 years.
- I chart's 2 and 3 show the calculations for the effective tax rate with current \$6000 dollar exemption between District 87 schools and Unit 5 schools in the City of Bloomington for comparison.
- I added an article from the Tax Federation about House Bill 156. This is a bill that will increase the amount of property tax exemptions that are currently in place. I talked about the exemptions last month and this is a good explanation of the effects that are caused by exemptions and how the burden is shifted to other tax payers.

The following table and graph is a comparison of tax rates for the City of Bloomington and the Town of Normal for the past 10 years. Both the City and Normal display a small increase in the rates for the past 10 years.

Chart 1

Year	Bloomington	Normal
2006	\$7.3240	\$7.5750
2007	\$7.4620	\$7.6200
2008	\$7.5315	\$7.6459
2009	\$7.6920	\$7.7414
2010	\$7.8383	\$7.7937
2011	\$7.8897	\$7.8213
2012	\$8.0298	\$7.8664
2013	\$7.9845	\$8.3696
2014	\$8.1142	\$8.4209
2015	\$8.3804	\$8.5263
2016	\$8.4044	\$8.5588

Graph 1



The two charts are a comparison of the effective tax rate from 2015 and 2016. The charts are a range of values minus the current 6000 exemption comparing District 87 and Unit 5 schools in the City. Both tax codes have the same taxing bodies only difference is the school districts.

Chart 2

Tax bill comparison across value range District 87 Schools Tax code 4001

Property Value	2015 Rate	2016 Rate	\$ change	% change	Effective tax rate
	0.0838037	0.0840435			
\$75,000.00	1,592.27	1,596.83	4.56	0.0029	2.13%
\$100,000.00	2,290.63	2,297.19	6.55	0.0029	2.30%
\$150,000.00	3,687.36	3,697.91	10.55	0.0029	2.47%
\$200,000.00	5,084.09	5,098.64	14.55	0.0029	2.55%
\$300,000.00	7,877.55	7,900.09	22.54	0.0029	2.63%
\$500,000.00	13,464.46	13,502.99	38.53	0.0029	2.70%

Chart 3

Tax bill comparison across value range Unit 5 Schools Tax code 4008

Property Value	2015 Rate	2016 Rate	\$ change	% change	Effective tax rate
	0.0827987	0.0827906			
\$75,000.00	1,573.18	1,573.02	-0.15	-0.0001	2.10%
\$100,000.00	2,263.16	2,262.94	-0.22	-0.0001	2.26%
\$150,000.00	3,643.14	3,642.79	-0.36	-0.0001	2.43%
\$200,000.00	5,023.12	5,022.63	-0.49	-0.0001	2.51%
\$300,000.00	7,783.08	7,782.32	-0.76	-0.0001	2.59%
\$500,000.00	13,302.99	13,301.69	-1.30	-0.0001	2.66%

Examining the Effects of Increased Homestead Exemptions

By Maurice Scholten

Maurice Scholten, Legislative Director of the Taxpayers' Federation of Illinois. Before joining TFI, Mr. Scholten was Senior Legal Counsel for the Senate President's Office where he worked on taxes, pensions, workers' compensation and unemployment insurance. He received a Bachelor of Science in Mechanical Engineering from Iowa State University and a Juris Doctor from the Loyola University Chicago School of Law.

There is no such thing as a popular tax, but property taxes are easily one of the most unpopular taxes, if not the most unpopular. By any measure, here in Illinois, property taxes are high.¹ A high, unpopular tax is therefore something that politicians want to say they are fighting to fix. Since property taxes are levied by local governments and not the State, state legislators are somewhat restricted as to how they can lower property taxes. Often they propose to create or expand homestead exemptions to attempt to placate taxpayers.² The property owner sees a higher exemption that lowers their equalized assessed value ("EAV"), and believes it must result in a lower property tax bill. However, property taxes are a complex system with many moving parts. Newton's third law of motion seems to apply to our property tax system: for every action, there is an equal and opposite reaction. Any tax reduction received by a homeowner receiving an exemption, will result in someone else paying more in property taxes to make up the difference. Expanded exemptions shrink the tax base, forcing an increase to the tax rate in order to generate the same amount of money.³ The increased tax rate actually causes some homeowners to pay more in taxes even though they receive the new exemption.



TAXPAYERS'
FEDERATION
OF ILLINOIS

NOTES FROM THE INSIDE. . .

By Carol S. Portman

In this issue of *Tax Facts* we revisit one of our historic causes—broad-based, low-rate taxation—through the lens of homestead exemptions from the property tax. Maurice Scholten, our legislative director, estimates the impact of the expansion of homestead exemptions proposed in H.B. 156, using data for taxes paid last year, and it is not as rosy a picture for the average homeowner as some might believe.

Homestead exemptions are popular and proliferating. On the surface, they provide relief to voters complaining about their property tax bills; this is particularly attractive at a time when Illinois' relatively high level of property taxation is becoming more well-known.

Maurice's article reminds us that the property tax is a zero sum game. The nearly \$9 billion reduction in the tax base will almost certainly be offset by an increase in tax rates. As a result, taxes saved by homeowners get shifted to non-homeowner properties (rental houses, apartment buildings, commercial or industrial properties) through the higher rates.

And some of that savings gets shifted back onto homeowners. Although a homeowner won't pay tax on the portion of the property covered by the homestead exemption, a higher rate applies to the balance of the home's value. At a certain level of home value, the increased tax rate will actually cost the homeowner more than the increased exemption is saving.

There is no doubt that property taxes in Illinois are high. Homestead exemptions have superficial appeal, but the savings are illusory. They may be good politics, but they are not good public policy.

This article will examine the effect of homestead exemptions by looking specifically at HB 156, but the principles could be applied to any measure that increases homestead exemptions. HB 156 passed the House on April 6 with a vote of 108-1-0. HB 156 as amended (i) increases the general homestead exemption to \$8,000 (it is currently \$7,000 in Cook County and \$6,000 in all other counties); (ii) increases the senior citizen's homestead exemption from \$5,000 to \$6,000; (iii) creates a statewide long-time homestead exemption for homeowners that have lived in their homes for at least eight years and have an income of \$100,000 or less; (iv) creates an assessment freeze for those receiving supplemental security income; (v) creates an exemption of \$2,500 for veterans that are 75 years of age or older; and (vi) lowers the minimum disability rating for the disabled veterans exemption to 20%. We analyzed the bill to see how it would affect all property taxpayers, with a focus on the high level effect of the changes. We are not considering the increased burden on assessors, who would need to verify age, income, or disability ratings. **Table 1** shows the estimated EAV reduction caused by each of the exemption changes.⁴ We did not estimate an EAV reduction for the new assessment freeze since the EAV reduction in the first year is minimal. However, as years go by, the cost of that exemption will increase.

Table 2 shows the total EAV in the State and by region before and after existing exemptions are applied. It also shows the value of the exemptions under HB 156 and the taxes collected for tax year 2015 which are the

TABLE 1.	
Exemption	Estimated EAV Reduction
Increase in General Homestead	\$5,170,356,000
Increase in Senior Exemption	\$806,381,000
Long-time Homeowner Exemption	\$2,569,517,600
75 Year Old Veteran Exemption	\$302,387,500
Lowering Disability Threshold	\$2,904,062
Total	\$8,851,546,162

property taxes paid in calendar year 2016. We are assuming that this bill will not affect a taxing district's behavior and they would not lower their levy.⁵ In every year since 1975, taxing districts have collected more money than the previous year, with the exception of 1979, which was the first year that all personal property was exempt in Illinois. Throughout this period, various homestead exemptions were created and expanded, but still the total taxes collected increased. Even when the statewide EAV fell 30% between 2009 and 2013, total property taxes increased each year.

Using the EAVs and extensions, we can calculate what the average tax rate would need to be in order to collect the same amount of tax under the different scenarios. We can see in **Table 3 on page 4** that without any homestead exemptions, the statewide average tax rate would be 8.42% rather than the current rate of 9.14%. Furthermore, with the exemption changes in HB 156, the average tax rate would increase to 9.41%. Cook County sees a smaller increase in the tax rate because it sees a smaller general homestead exemption increase, only \$1,000 per home instead of the \$2,000 increase in all other counties. The higher tax rate means that properties that do not receive a homestead exemption would see their tax bills increase by an average of 2.95%, solely attributable to the expansion of the homestead exemptions. Tax rates in Cook County increase by only 1.62% but they would increase by 5.35% in downstate Illinois. These properties would likely see even higher taxes due to natural increases in tax levies by taxing districts.

TABLE 2.				
Region	EAV Before Exemptions	EAV After Current Exemptions	Estimated Value of Exemptions in HB 156	Tax Extensions
Statewide	\$341,582,737,847	\$314,453,836,484	\$8,851,546,162	\$28,745,388,566
Cook County	\$151,672,060,244	\$141,430,912,748	\$2,256,313,311	\$13,066,967,977
Collar Counties	\$102,493,052,545	\$95,874,231,703	\$2,680,817,015	\$8,878,610,719
Rest of State	\$87,417,625,058	\$77,148,692,033	\$3,914,415,836	\$6,799,809,869

TABLE 3.				
Region	Tax Rate Without Exemptions	Tax Rate With Current Exemptions	Tax Rate With Exemptions in HB 156	Percentage Increase
Statewide	8.42%	9.14%	9.41%	2.90%
Cook County	8.62%	9.24%	9.39%	1.62%
Collar Counties	8.66%	9.26%	9.53%	2.88%
Rest of State	7.78%	8.81%	9.29%	5.35%

Using these numbers, we can see what the impact would be on an individual homeowner that just receives the general homestead exemption. We'll look at a house in a collar county with a market value of \$200,000. If there wasn't a change in the tax rate, calculating the savings would be easy—multiply the increase in exemption by the tax rate:

$$\$2,000 \times 9.26\% = \$185.20$$

This would be the same for any house since the value of the house doesn't factor into the calculation.⁶ However, as explained above, the tax rate is not static. **Table 4** shows the proposed

savings which take into account the changing tax rate. This shows that the actual savings are only \$28.93 and not \$185.20.

Because of the changing tax rate, there is a point at which a property that just receives the general exemption will actually pay more in taxes. This happens when the incremental tax rate increase multiplied by the taxable EAV is greater than the total tax rate multiplied by the increased exemption amount. **Table 5** shows where this average breakeven point is, using average tax rates for every county. Homes with values higher than these amounts will see a tax increase.⁷

TABLE 4. SAMPLE COLLAR COUNTY HOUSE		
Scenario	Current Law	HB 156
Market Value	\$200,000	\$200,000
Equalized Assessed Value	\$66,667	\$66,667
Homestead Exemption	\$6,000	\$8,000
Taxable EAV	\$60,667	\$58,667
Rate	9.26%	9.53%
Tax Bill	\$5,618.15	\$5,589.22
Savings	\$28.93	

TABLE 5. HOME BREAKEVEN POINT

County	Market Value of Home	County	Market Value of Home	County	Market Value of Home
Adams	\$131,205	Hardin	\$55,518	Morgan	\$128,483
Alexander	\$69,146	Henderson	\$130,419	Moultrie	\$129,011
Bond	\$110,335	Henry	\$127,171	Ogle	\$198,525
Boone	\$145,750	Iroquois	\$125,725	Peoria	\$150,091
Brown	\$121,174	Jackson	\$140,087	Perry	\$78,706
Bureau	\$122,704	Jasper	\$133,749	Piatt	\$162,143
Calhoun	\$91,617	Jefferson	\$103,436	Pike	\$105,398
Carroll	\$141,518	Jersey	\$121,760	Pope	\$82,796
Cass	\$96,606	JoDaviess	\$195,658	Pulaski	\$56,499
Champaign	\$173,470	Johnson	\$83,432	Putnam	\$175,517
Christian	\$109,436	Kane	\$205,205	Randolph	\$121,813
Clark	\$96,903	Kankakee	\$148,176	Richland	\$97,764
Clay	\$86,301	Kendall	\$172,163	Rock Island	\$137,562
Clinton	\$126,068	Knox	\$116,104	St. Clair	\$136,891
Coles	\$129,661	Lake	\$270,761	Saline	\$82,114
Cook	\$261,129	LaSalle	\$164,305	Sangamon	\$155,281
Crawford	\$158,787	Lawrence	\$75,055	Schuyler	\$110,360
Cumberland	\$99,626	Lee	\$145,581	Scott	\$99,940
DeKalb	\$178,069	Livingston	\$147,027	Shelby	\$104,377
Dewitt	\$228,370	Logan	\$137,039	Stark	\$149,817
Douglas	\$147,041	McDonough	\$134,472	Stephenson	\$104,605
DuPage	\$260,192	McHenry	\$170,476	Tazewell	\$137,411
Edgar	\$133,415	McLean	\$195,070	Union	\$86,655
Edwards	\$78,921	Macon	\$118,860	Vermillion	\$98,248
Effingham	\$153,315	Macoupin	\$93,302	Wabash	\$99,149
Fayette	\$85,762	Madison	\$137,442	Warren	\$135,607
Ford	\$137,980	Marion	\$83,010	Washington	\$132,274
Franklin	\$77,975	Marshall	\$145,696	Wayne	\$82,681
Fulton	\$101,506	Mason	\$97,437	White	\$96,379
Gallatin	\$77,664	Massac	\$89,661	Whiteside	\$106,423
Greene	\$103,866	Menard	\$146,079	Will	\$204,788
Grundy	\$293,092	Mercer	\$116,995	Williamson	\$125,795
Hamilton	\$109,458	Monroe	\$154,495	Winnebago	\$105,177
Hancock	\$115,628	Montgomery	\$114,386	Woodford	\$157,481

As mentioned earlier, increasing homestead exemptions increases the tax rate and shifts more of the property tax burden onto property owners that don't receive the exemption. That would include commercial property, industrial property, rental property, and farms. **Table 6 below and the graph on page 7** both show how various classes of properties share the property tax burden in three scenarios: if there were no exemptions, with the current exemptions, and then finally with the exemptions in HB 156. (And again, similar results would occur under any proposed increase in exemptions.) The *total* property tax paid for each scenario is the same. We can see, however, that there is a shift of \$511 million from residential owner occupied properties to the other classes if current law were to change to HB 156 as proposed.

speaking, if the tax base is mostly residential, a greater percentage of the properties would receive a homestead exemption, causing a larger increase in the tax rate. In all cases, however, the increased tax rate caused by the increased homestead exemptions has two immediate consequences: it takes away some of the savings of the exemption and it shifts some of the tax burden onto commercial, industrial, and rental properties. If the ultimate policy goal is to reduce property taxes, increasing homestead exemptions simply does not help. Better options would be to provide alternative revenue sources to local governments, have local governments provide fewer services, or both. Proposals that increase homestead exemptions merely mask the problem of high property taxes.

Increasing homestead exemptions doesn't save homeowners as much as it would appear because tax rates go up. How much the tax rate increases depends on how many properties in the tax base receive the exemptions. Generally

TABLE 6.				
Class	Property Taxes Paid Without Exemptions	Property Taxes Paid With Current Exemptions	Property Taxes Paid Under HB 156	Difference Between Current Law and HB 156
Farm Non-Residential	\$695,769,532	\$755,579,455	\$777,457,816	\$21,878,361
Residential Rental	\$7,032,800,539	\$7,637,355,983	\$7,858,501,268	\$221,145,285
Commercial	\$6,020,385,632	\$6,537,911,600	\$6,727,221,661	\$189,310,061
Industrial	\$2,493,676,348	\$2,708,038,408	\$2,786,451,661	\$78,413,253
Residential Owner Occupied	\$12,502,756,514	\$11,106,503,120	\$10,595,756,159	-\$510,746,960

Property Taxes Paid by Class with Various Homestead Exemptions



ENDNOTES

- ¹ <https://taxfoundation.org/how-high-are-property-taxes-your-state-2016/>
- ² For a summary and history of existing homestead exemptions see *Homestead Exemptions: Confusing, Complicated, and Costly* by Kara Moretto. Illinois Tax Facts, Summer 2014 at 1.
- ³ In some instances, taxing districts may be limited by rate limitations. In unit school districts for example, the education levy cannot exceed 4%. However, school districts subject to the Property Tax Extension Limitation Law (“PTELL”) can increase the transportation levy and it has no cap. They can then transfer those funds into the education fund, getting around the rate limit. 87% of extensions come from PTELL counties, so this is a widely available workaround. The transportation levy in non-PTELL school districts is subject to a back-door referendum. Since school districts are the largest taxing body and they can generally maneuver around rate limits, for purposes of this article, we are assuming that taxing districts in general are not constrained by rate limits.
- ⁴ All estimates are made using Illinois Department of Revenue statistics for the 2015 tax year plus information from the U.S. Census Bureau.
- ⁵ In the certificate of tax levy that taxing districts prepare, they request an amount of money they need for their budget. They do not request a certain tax rate. The county clerk reviews the certificate of tax levy, and based on the final assessed values, determines the required tax rate, and if this rate exceeds a statutory maximum rate, the clerk lowers the rate to the maximum rate permitted by law.
- ⁶ The only limitation is that the fair market value of the home must have increased by \$24,000 since 1977.
- ⁷ Again, these amounts are for homes receiving only the general homestead exemption; homes with other exemptions will have higher break even points.

Taxpayers' Federation of Illinois

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Illinois Tax Facts

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