

EVERGREEN MEMORIAL CEMETERY

MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 11/14/2016
Place: Evergreen Memorial Cemetery Office
302 E. Miller St., Bloomington, IL 61701
Time: 6:00 P.M.

- I. Call to order: Gene Lorch
- II. Roll Call of Attendance
- III. "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 Board Member or Township Supervisor so requests, in which event, the item will be removed from the Consent Agenda and considered separately and prior to Updates by the Township Supervisor, Cemetery Board or staff.)

- A. Approval of Minutes of the October 10th, 2016 Board Meeting, as submitted by Cemetery staff. (Recommend that the Minutes of the October 10th, 2016 Meeting be approved as presented.)
- B. Approval by Board on Monthly Cemetery Audit of October 2016. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their November 28, 2016 meeting.)
- C. Approval of anticipated expenditures as presented for the month of November 2016. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Discussion and review of proposed FY 2018 tax levy for Cemetery. (Recommend approval of proposed FY2018 tax levy for cemetery.)
- V.
- VI. Discussion and review of Board of Trustee meeting schedule for 2017. (Recommend approval of Board of Trustee meeting schedule as submitted for 2017.)
- VII. Discussion on cemetery employees holiday lunch being on November 18th, 2016 with holiday bonus and safety bonus checks being given to employees. (Recommend approval for holiday lunch on November 18th, 2016 and employees being given holiday and safety bonus checks.)
- VIII. Discussion on seasonal employees last day being November 25th, 2016 and being given a paper check to end their pay for the season. (Recommend approval for seasonal employees last day for the season to be November 25th, 2016 and a paper check to be given.)
- IX. Discussion regarding the Cemetery's possible exemption from state fuel taxes with the Illinois Department of Revenue, (IDOR).

- X. Discussion regarding possible disposal of large sections of cut down trees.
Recommendation to contact Corsaw Lumber, Smithfield IL.

- XI. Discussion regarding employee uniforms with Evergreen Memorial Cemetery
embroidered on the shirts.

- XII. 2016 Year to Date Burials: Evergreen Memorial Cemetery 55
 East Lawn Memorial Gardens Cemetery 127
 Park Hill Cemetery 92
 Evergreen Memorial Pet Cemetery 3

- XIII. Comments

- XIV. Public Comment

- IX. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF McLEAN))SS

Town of the City of Bloomington

OFFICE OF THE TOWN SUPERVISOR--EVERGREEN MEMORIAL 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 October 2016, 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 14th day of November 2016.

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

Notary Public

This 14th day of November 2016.

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, \$166,234.52 at HEARTLAND BANK 7774, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, \$260,366.29 at HEARTLAND BANK 7782, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, a balance of \$103,531.01 at HEARTLAND BANK 7114, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, and a balance of \$200,752.52 in STATE FARM BANK 0441, BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Eugene C Lorch

Secretary/Treasurer for Cemetery Board:

Joe Gibson

Cemetery Board Vice President:

Gregory E Fraley

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

This 28th day of November 2016.

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 EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct.

WARD 1: Kevin Lower

WARD 6: Karen A Schmidt

WARD 2: David M Sage

WARD 7: Scott Black

WARD 3: Mboka Mwilambwe

WARD 8: Diana Hauman

WARD 4: Amelia S Buragas

WARD 9: James A Fruin

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 Supervisor.

Town Clerk

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Month of: **OCTOBER 2016**

Funds at Commencement

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	195,246	
Cash: Heartland Bank 7782 (Reserve)	\$	260,337	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019)	\$	200,499	
Trust Account: Heartland Bank 7114 (O/C Trust)	\$	101,520	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
Funds at Commencement		\$	934,016

Funds Received This Month

Personal Property Replacement Tax	\$	6,838	
Opening/Closing Fees	\$	8,550	
Sale of Lots	\$	11,256	
Sale of Crypts	\$	175	
Sale of Niches	\$	1,211	
Sale of Burial Supplies	\$	300	
Interest: Reserve/Checking	\$	283	
Income from Trusts	\$	11	
Other Income	\$	862	
Inspection Fees	\$	225	
Funds Received This Month		\$	29,710
Funds Available		\$	963,726

Funds Expended This Month

	\$	56,428	
TOTAL Funds at Month End		\$ 907,298	

Funds at Month End

Cash: Petty Cash	\$	50	
Cash: Heartland Bank 7774 (Checking)	\$	166,235	
Cash: Heartland Bank 7782 (Reserve)	\$	260,366	
CD: State Farm Bank 0441 (36 month @ 1.49%, matures 06/16/2019)	\$	200,753	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	103,531	
Trust Account: Heartland Bank 3189 (Irrevocable Trust)	\$	176,364	
TOTAL Funds at Month End		\$ 907,298	

Checking Account Activity

Checkbook Balance at Commencement			\$	195,246
Deposits				
Personal Property Replacement Tax	\$	6,838		
Opening/Closing Fees	\$	8,550		
Sale of Lots	\$	11,256		
Sale of Crypts	\$	175		
Sale of Niches	\$	1,211		
Sale of Burial Supplies	\$	300		
Other Income	\$	862		
Inspection Fee	\$	225		
Prepaid O/C Deposits transferred (to)/from Acct 7114	\$	(2,000)		
Total Deposits for Month		\$	27,416	
Total Funds Available			\$	222,662
Checks Written				
Compensation & Benefits	\$	41,648		
Administrative Expenses	\$	4,242		
Cemetery Improvements, Maintenance & Repair	\$	8,208		
Cemetery Operations	\$	2,331		
Total Checks Written		\$	56,428	
Total Checks Written			\$	56,428
Checkbook Balance at Month End			\$ 166,235	

Bank Reconciliation at Month End

Balance per Bank Statement	\$	181,856	
Less Outstanding Checks	\$	(15,622)	
Checkbook Balance per Reconciliation		\$ 166,235	

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Statement of Receipts and Disbursements

Income	<u>Oct-16</u>
Revenue	
41000 Personal Property Replacement Tax	\$ 6,838
42000 Opening/Closing Fee	\$ 8,550
42500 Sale of Lots	\$ 11,256
43000 Sale of Crypts	\$ 175
43100 Sale of Niches	\$ 1,211
44700 Sale of Burial Supplies	\$ 300
43500 Interest: Savings/Checking	\$ 283
49000 Income from Trusts	\$ 11
49020 Other Income	\$ 862
49021 Inspection Fees	\$ 225
Total Revenue	\$ 29,710
Total Income	\$ 29,710
Expense	
Compensation & Benefits	
50101 Wages: Administrative Staff	\$ 7,130
50102 Wages: Cemetery Staff	\$ 23,808
50103 Trustee Compensation	\$ 667
50201 Payroll Taxes: FICA	\$ 2,309
50202 IMRF	\$ 4,270
50204 Health Insurance	\$ 3,424
50205 Direct Deposit Transmittal Fees	\$ 40
Total Compensation & Benefits	\$ 41,648
Administrative Expenses	
51500 Contractual Services	\$ 51
52000 Office Supplies	\$ 591
52500 Utilities	\$ 473
54500 Dues/Seminars	\$ 150
55400 Special Event Expenses	\$ 1,659
55450 Other Admin Expenses	\$ 1,318
Total Administrative Expenses	\$ 4,242
Cemetery Improvements, Maintenance & Repair	
57602 Grounds Maintenance/Repair	\$ 333
57700 Equipment Building	\$ 2,000
57800 Operating Equipment	\$ 460
57900 Office Equipment	\$ 349
58000 Mausoleum (including debt service)	\$ 5,066
Total Cemetery Improvements, Maintenance & Repair	\$ 8,208
Cemetery Operations	
55500 Fuel, Oil and Equipment	\$ 533
56500 Equipment Repairs	\$ 1,595
56600 Cemetery Supplies & Maintenance	\$ 203
Total Cemetery Operations	\$ 2,331
Total Expense	\$ 56,428
Net Income	\$ (26,718)

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Year to Date Budget Comparison

Income	<u>Oct-16</u>	Budget	\$ Over Budget	% of Budget
Revenue				
40100 Real Estate Tax Levy	\$ 491,815	\$ 506,600	\$ (14,785)	97.1%
41000 Personal Property Replacement Tax	\$ 33,109	\$ 45,000	\$ (11,891)	73.6%
42000 Opening/Closing Fee	\$ 35,616	\$ 50,000	\$ (14,384)	71.2%
42100 Marker Commission	\$ 2,416	\$ 7,000	\$ (4,584)	34.5%
42500 Sale of Lots	\$ 37,258	\$ 65,000	\$ (27,742)	57.3%
43000 Sale of Crypts	\$ 5,035	\$ 8,000	\$ (2,965)	62.9%
43100 Sale of Niches	\$ 4,928	\$ 15,000	\$ (10,072)	32.9%
44700 Sale of Burial Supplies	\$ 2,300	\$ 2,000	\$ 300	115.0%
44800 Chapel Fee	\$ 300	\$ 1,000	\$ (700)	30.0%
42400 Sales - Other	\$ -	\$ 2,500	\$ (2,500)	0.0%
43500 Interest: Reserve	\$ 963	\$ 6,000	\$ (5,037)	16.1%
49000 Income from Trusts	\$ 5,345	\$ 3,000	\$ 2,345	178.2%
49020 Other Income	\$ 34,721	\$ 48,690	\$ (13,969)	71.3%
49021 Inspection Fees	\$ 2,475	\$ 3,000	\$ (525)	82.5%
Total Revenue	<u>\$ 656,282</u>	<u>\$ 762,790</u>	<u>\$ (106,508)</u>	<u>86.0%</u>
Total Income	\$ 656,282	\$ 762,790	\$ (106,508)	86.0%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 43,960	\$ 81,000	\$ (37,041)	54.3%
50102 Wages: Cemetery Staff	\$ 148,361	\$ 233,000	\$ (84,639)	63.7%
50103 Trustee Compensation	\$ 2,167	\$ 3,000	\$ (833)	72.2%
50201 Payroll Taxes: FICA	\$ 14,120	\$ 24,000	\$ (9,880)	58.8%
50202 IMRF	\$ 26,409	\$ 45,000	\$ (18,591)	58.7%
50203 Unemployment Insurance	\$ 5,869	\$ 18,000	\$ (12,131)	32.6%
50204 Health Insurance	\$ 23,970	\$ 50,000	\$ (26,030)	47.9%
50205 Direct Deposit Transmittal Fees	\$ 261	\$ 450	\$ (189)	57.9%
50206 TASC Annual Fees	\$ -	\$ 400	\$ (400)	0.0%
Total Compensation & Benefits	<u>\$ 265,117</u>	<u>\$ 454,850</u>	<u>\$ (189,733)</u>	<u>58.3%</u>
Administrative Expenses				
51100 Casualty Insurance	\$ 20,033	\$ 21,000	\$ (967)	95.4%
51500 Contractual Services	\$ 1,289	\$ 5,100	\$ (3,811)	25.3%
52000 Office Supplies	\$ 1,891	\$ 3,000	\$ (1,109)	63.0%
52500 Utilities	\$ 8,792	\$ 14,500	\$ (5,708)	60.6%
54000 Advertising	\$ 2,751	\$ 13,570	\$ (10,819)	20.3%
54500 Dues/Seminars	\$ 150	\$ 600	\$ (450)	25.0%
55500 Legal Expense	\$ -	\$ 1,000	\$ (1,000)	0.0%
55100 Audit Expense	\$ -	\$ 6,800	\$ (6,800)	0.0%
55200 COBT (financial)	\$ -	\$ 12,200	\$ (12,200)	0.0%
55400 Special Event Expenses	\$ 28,131	\$ 49,450	\$ (21,319)	56.9%
55450 Other Admin Expenses	\$ 4,021	\$ 3,700	\$ 321	108.7%
Total Administrative Expenses	<u>\$ 67,057</u>	<u>\$ 130,920</u>	<u>\$ (63,863)</u>	<u>51.2%</u>
Cemetery Improvements, Maintenance & Repairs				
57000 Office Building	\$ -	\$ 500	\$ (500)	0.0%
57601 Flags & Flag Poles	\$ 5,859	\$ 6,000	\$ (141)	97.7%
57602 Grounds Maintenance/Repairs	\$ 7,439	\$ 13,700	\$ (6,261)	54.3%
57603 Road, Fence, Lot, Drains	\$ 105	\$ 7,000	\$ (6,895)	1.5%
57700 Equipment Building	\$ 3,866	\$ 9,000	\$ (5,134)	43.0%
57800 Operating Equipment	\$ 14,102	\$ 17,321	\$ (3,219)	81.4%
57900 Office Equipment	\$ 349	\$ 508	\$ (159)	68.7%
58000 Mausoleum (including debt service)	\$ 35,462	\$ 60,792	\$ (25,330)	58.3%
58100 Grave Markers	\$ 5,029	\$ 5,500	\$ (471)	91.4%
58400 Scattering Grounds	\$ -	\$ 2,500	\$ (2,500)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	<u>\$ 72,211</u>	<u>\$ 122,821</u>	<u>\$ (50,610)</u>	<u>58.8%</u>

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Oct-16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 5,092	\$ 13,000	\$ (7,908)	39.2%
56000 Tree Removal/Monument Repair	\$ 1,200	\$ 19,999	\$ (18,799)	6.0%
56500 Equipment Repairs	\$ 3,428	\$ 6,000	\$ (2,572)	57.1%
56600 Cemetery Supplies & Maintenance	\$ 825	\$ 2,500	\$ (1,675)	33.0%
56700 Rental Equipment & Short-term Leases	\$ 33	\$ 500	\$ (467)	6.6%
56800 IGA w/COB for leaves & branches disposal	\$ 2,200	\$ 2,200	\$ -	100.0%
59900 Other Cemetery Expenses	\$ -	\$ 10,000	\$ (10,000)	0.0%
Total Cemetery Operations	\$ 12,778	\$ 54,199	\$ (41,421)	23.6%
Total Expense	\$ 417,161	\$ 762,790	\$ (345,629)	54.7%
Net Income	\$ 239,121	\$ -	\$ 239,121	

Town of the City of Bloomington--Evergreen Memorial Cemetery Fund

<u>Date</u>	<u>Number</u>	<u>Checking Account Activity Name</u>	<u>Amount</u>
10500 Heartland 7774			
10/01/2016	Deposit	HBT - Heartland Bank & Trust	500.00
10/01/2016	Deposit	HBT - Heartland Bank & Trust	160.00
10/02/2016	Deposit	HBT - Heartland Bank & Trust	43.76
10/03/2016	Deposit	HBT - Heartland Bank & Trust	58.34
10/03/2016	Deposit	HBT - Heartland Bank & Trust	1,900.00
10/03/2016	EFT	Woodforest National Bank	-137.81
10/04/2016	Deposit	HBT - Heartland Bank & Trust	58.35
10/04/2016	Deposit	HBT - Heartland Bank & Trust	25.00
10/05/2016	Deposit	HBT - Heartland Bank & Trust	10.00
10/05/2016	Deposit	HBT - Heartland Bank & Trust	6,740.00
10/06/2016	Deposit	HBT - Heartland Bank & Trust	106.97
10/07/2016	Deposit	HBT - Heartland Bank & Trust	1,400.00
10/07/2016	Deposit	HBT - Heartland Bank & Trust	2,335.00
10/07/2016	Deposit	HBT - Heartland Bank & Trust	87.14
10/08/2016	Deposit	HBT - Heartland Bank & Trust	240.18
10/11/2016	Deposit	HBT - Heartland Bank & Trust	1,620.00
10/11/2016	Deposit	HBT - Heartland Bank & Trust	300.00
10/12/2016	40740	BL Pest Control	-35.00
10/12/2016	40741	Bellas Landscaping	-137.50
10/12/2016	40742	Evergreen FS Inc	-611.12
10/12/2016	40743	Kaeb Sanitary Supply Inc	-122.10
10/12/2016	40744	Midwest Equipment II	-100.35
10/12/2016	40745	Nord Outdoor Power	-575.24
10/12/2016	40746	Prairie Land Golf & Utility Cars LLC	-764.99
10/12/2016	40747	RP Lumber Company Inc	-100.24
10/12/2016	40748	Sam's Club	-289.02
10/12/2016	40749	McLean County Museum of History	-1,261.00
10/12/2016	40750	H&O Roofing Inc	-2,000.00
10/12/2016	40751	Visa Elan...6929	-2,454.25
10/12/2016	40752	Heartland Bank & Trust - mausoleum	-5,066.00
10/12/2016	40753	John Deere Financial	-460.01
10/12/2016	40754	Office Depot Inc	-174.94
10/13/2016	Deposit	HBT - Heartland Bank & Trust	2,940.00
10/14/2016	20161015	Payroll Direct Deposit	-11,277.93
10/14/2016	15709174	EFTPS - IRS	-3,719.78
10/14/2016	40755	IL State Disbursement Unit	-93.00
10/17/2016	Deposit	HBT - Heartland Bank & Trust	100.00
10/21/2016	Deposit	HBT - Heartland Bank & Trust	8,412.78
10/24/2016	Deposit	HBT - Heartland Bank & Trust	300.00
10/24/2016	Deposit	HBT - Heartland Bank & Trust	50.00
10/25/2016	Deposit	HBT - Heartland Bank & Trust	1,111.00
10/25/2016	40756	City of Bloomington Water Dept	-340.03
10/25/2016	40757	NICOR Gas	-133.00
10/27/2016	40758	City of Bloomington TWP - Reimburse	-10,445.93
10/28/2016	Transfer	Peterson, Ivan E & Janet M	-2,000.00
10/31/2016	Deposit	HBT - Heartland Bank & Trust	450.00
10/31/2016	Deposit	HBT - Heartland Bank & Trust	450.60
10/31/2016	20161031	Payroll Direct Deposit	-11,375.65
10/31/2016	65930058	EFTPS - IRS	-3,627.06
10/31/2016	0927276864	IL Dept of Revenue	-1,015.64
10/31/2016	40759	IL State Disbursement Unit	-93.00
		Total	<u><u>-29,011.47</u></u>