

MINUTES OF THE EVERGREEN MEMORIAL CEMETERY
BOARD OF TRUSTEES MEETING
April 10, 2023

The Board of Trustees for the Evergreen Memorial Cemetery met in the Cemetery office located at 302 E. Miller St., at 6:00 P.M.

Trustee Gibson directed the Cemetery Manager to call the roll and the following members of the Board answered present:

Trustees: Joseph Gibson, President and Brad Williams, Secretary/Treasurer.

Trustees Not Present: Garrett Thalgott, Vice President

Staff: Misty Porter, Cemetery Manager and Deb Skillrud, Township Supervisor

“Consent Agenda:

- A. Approval of Minutes of the March 13, 2023, Board Meeting as submitted by Staff. (Recommend that the Minutes of the March 13, 2023, Meeting be approved as presented.)
- B. Approval of Anticipated Expenditures as presented for the month April 2023. (Recommend that the Anticipated Expenditures be approved as presented.)

Motion by Trustee Gibson, seconded by Trustee Williams to approve the Consent Agenda as presented.

Trustee Gibson directed the Cemetery Manager to call the roll which resulted in the following:

Ayes: Trustees Gibson and Williams.

Nays: None.

Motion carried.

Approval by Board of Monthly Cemetery Audit for March 2023.

Motion by Trustee Gibson, seconded by Trustee Williams to approve the Monthly Cemetery Audit for March 2023 as presented and forward on to the Township Board for action and approval at their April 24, 2023, meeting.

Trustee Gibson directed the Cemetery Manager to call the roll which resulted in the following:

Ayes: Trustees Gibson and Williams.

Nays: None.

Motion carried.

Discussion and approval by Board of Line-Item Adjustments to the Fiscal Year 2023 Cemetery Budget.

Discussion took place: Misty stated per the Auditor there is no need for Line-Item Adjustments to the budget unless the bottom line of the budget is over by 110% or more.

Motion by Trustee Gibson, seconded by Trustee Williams to deny Line-Item Adjustments to the Fiscal Year 2023 Cemetery Budget following the Auditors direction.

Trustee Gibson directed the Cemetery Manager to call the roll which resulted in the following:

Ayes: None.

Nays: Trustees Gibson and Williams.

Motion Denied.

Approval by Board to transfer \$150,000.00 from Reserve Account (7782) to Business Checking Account (7774).

Motion by Trustee Gibson, seconded by Trustee Williams to approve a transfer of \$150,000.00 from Reserve Account (7782) to Business Checking Account (7774).

Trustee Gibson directed the Cemetery Manager to call the roll which resulted in the following:

Ayes: Trustees Gibson and Williams.

Nays: None.

Motion carried.

Approval by Board to transfer \$1,687.17 (Marquis Trust) from Trust Account (7114) to Business Checking Account (7774).

Motion by Trustee Gibson, seconded by Trustee Williams to approve a transfer of \$1,687.17 (Marquis Trust) from Trust Account (7114) to Business Checking Account (7774).

Trustee Gibson directed the Cemetery Manager to call the roll which resulted in the following:

Ayes: Trustees Gibson and Williams.

Nays: None.

Motion carried.

Discussion and approval to move \$200,000.00 from cemetery opening/closing funds (7114) to a new account at Illinois Funds.

Discussion took place: Trustee Gibson said this discussion pertains to items VIII, IX, & X. The Cemetery Manager said that Illinois funds are available to government establishments such as Townships, schools, etc. They follow the same rules as a money market. Trustee Gibson asked if the funds in question are going to be needed for the fiscal year 2024 budget. Misty stated that these funds are a part of the cemetery's reserve funds and would not affect the daily operations of the cemetery or the budget. Misty said that currently these monies are in an account with interest rates around 0.1% and the Illinois Funds have been consistent with a 4.86% interest rate. The Cemetery Manager said that accessing your funds from the Illinois Funds account is simple and much faster than a CD that the cemetery had before.

Motion by Trustee Gibson, seconded by Trustee Williams to approve a move of \$200,000.00 from cemetery opening/closing funds (7114) to a new account at Illinois Funds.

Trustee Gibson directed the Cemetery Manager to call the roll which resulted in the following:

Ayes: Trustees Gibson and Williams.

Nays: None.

Motion carried.

Discussion and approval to move \$400,000.00 from cemetery reserve funds (7782) to a new, separate account at Illinois Funds.

Discussion took place: Trustee Gibson said this discussion pertains to items VIII, IX, & X. The Cemetery Manager said that Illinois funds are available to government establishments such as Townships, schools, etc. They follow the same rules as a money market. Trustee Gibson asked if the funds in question are going to be needed for the fiscal year 2024 budget. Misty stated that these funds are a part of the cemetery's reserve funds and would not affect the daily operations of the cemetery or the budget. Misty said that currently these monies are in an account with interest rates around 0.1% and the Illinois Funds have been consistent with a 4.86% interest rate. The Cemetery Manager said that accessing your funds from the Illinois Funds account is simple and much faster than a CD that the cemetery had before.

Motion by Trustee Gibson, seconded by Trustee Williams to approve a move of \$400,000.00 from cemetery reserve funds (7782) to a new, separate account at Illinois Funds.

Trustee Gibson directed the Cemetery Manager to call the roll which resulted in the following:

Ayes: Trustees Gibson and Williams.

Nays: None.

Motion carried.

Discussion about moving Irrevocable Trust (3189) to Illinois Funds in future.

Discussion took place: Trustee Gibson said this discussion pertains to items VIII, IX, & X. The Cemetery Manager said that Illinois funds are available to government establishments such as Townships, schools, etc. They follow the same rules as a money market. Trustee Gibson asked if the funds in question are going to be needed for the fiscal year 2024 budget. Misty stated that these funds are a part of the cemetery's reserve funds and would not affect the daily operations of the cemetery or the budget. Misty said that currently these monies are in an account with interest rates around 0.1% and the Illinois Funds have been consistent with a 4.86% interest rate. The Cemetery Manager said that accessing your funds from the Illinois Funds account is simple and much faster than a CD that the cemetery had before. Misty said that this account will also need a resolution in order to be moved. Trustee Gibson said that we will need an attorney or 3rd party to obtain permission to move the Irrevocable Trust Funds. Joe said the only funds that can be used currently from this account are the interests gained. The Township Supervisor stated that currently this account has quarterly fees between \$680 - \$760 whereas Illinois Funds account has no fees.

2023 Year to Date Burials: Evergreen Memorial Cemetery - 15
 East Lawn Memorial Gardens Cemetery - 23
 Park Hill Cemetery - 13
 Evergreen Memorial Pet Cemetery - 0

Discussion of the tree carvings in the cemetery.

Discussion took place: The Cemetery Manager said that the tree carvings are not doing good. Misty said the newspaper articles mention the trees were dying when they were carved into and that they weren't meant to last forever. The Cemetery Manager said the carvings have now become an attraction and a piece of the cemetery. Trustee Gibson agreed and said he would like to preserve and hopefully keep the carvings or come up with some way to recreate them. Misty said that when looking up at the airplane from the ground you are able to see some rot in the airplane wing. Trustee Williams said that rot can be repaired by hollowing out the rotten areas and filling the checks with epoxy depending on the extent of rot. Trustee Gibson suggested taking the airplane off its base for further evaluation. Misty said the other 2 carvings are not bolted down like the plane and are carved out of the still in ground tree. Trustee Gibson asked if there is a way to remove the tops portions of the carvings from their stumps to hopefully slow the splitting of the carvings. Misty agreed with Trustee Gibson and said that could prolong the carvings. Misty said that she has tried to reach out to a couple tree carvers but hasn't had any

response. Trustee Gibson stated this will be an ongoing discussion in order to research the best options.

Comments: Deb Skillrud said May 22nd at 5PM there will be a meeting to assign members to a Board. The Township Supervisor said the board will be writing and submitting a report on efficiency. Deb said that she would like to nominate Joe to be part of that Board. Trustee Gibson said that he would be okay with that. The Cemetery Manager said the cemetery has some events coming up and can be accessed on their website under the Events tab. Misty said some upcoming dates to remember are: April 11th, 2023 - Annual Town Meeting at 6PM, May 29th, 2023 – Memorial Day ceremony, and June 11th, 2023 – Revolutionary War Soldier David Haggard plaque unveiling.

Public Comments: No one came forward to address the Board.

Motion by Trustee Gibson, seconded by Trustee Williams to adjourn. Time: 7:11PM

Trustee Gibson directed the Cemetery Manager to call the roll which resulted in the following:

Ayes: Trustees Gibson and Williams.

Nays: None.

Motion carried.

Respectfully submitted,

Joseph Gibson, President

Garrett Thalgott, Vice President

Brad Williams, Secretary/Treasurer

Passed and approved this 8th day of May 2023.

Attest: _____ President

_____ Vice President

_____ Secretary/Treasurer

MDP