

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 01/08/2024
Place: Evergreen Memorial Cemetery Office Building
302 E. Miller St., Bloomington, IL 61701
Time: 6:00 P.M.

- I. Call to order: Joe Gibson
- II. Roll Call of Attendance
- III. “Consent Agenda

(All Items under the Consent Agenda are 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 comments by the Cemetery Board, Township Supervisor, or staff.)

- A. Approval of Minutes of the December 11, 2023, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the December 11, 2023, Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of January 2024. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board of Monthly Cemetery Audit of December 2023. (Recommend that the Audit be approved as presented and forwarded on to the Township Board for action and approval at their January 22, 2024, meeting.)
- V. Approval by Board to transfer \$200,000.00 from Reserve Account (7782) to Business Checking Account (7774). (Recommend the transfer of \$200,000.00 from the Reserve Account (7782) to Business Checking Account (7774) be approved.)
- VI. Discussion of Fiscal Year 2025 Budget.
- VII. 2023 Total Burials: Evergreen Memorial Cemetery - 58
East Lawn Memorial Gardens Cemetery - 79
Park Hill Cemetery - 50
Evergreen Memorial Pet Cemetery - 0
- VIII. Comment
- IX. Public Comment
- X. Adjournment

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 December 2023**, showing the amount of public funds on hand at the commencement of said period, the amount of public funds received and from what source received, and the amount of public funds expended and for what purpose expended during said period ending as aforesaid.

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

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

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

Notary Public

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

WE, the undersigned BOARD OF TRUSTEES of EVERGREEN MEMORIAL CEMETERY, TOWN OF THE CITY OF BLOOMINGTON, do hereby certify that we have this day examined the foregoing and annexed account of DEBORAH L. SKILLRUD, SUPERVISOR of EVERGREEN MEMORIAL CEMETERY FUND, and find the same in all respects true and correct and that there appears to be a balance of **\$412,664.18** in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, **\$49,793.39** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$764,853.12** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Cemetery Board Vice President:

Garrett Thalgott

Secretary/Treasurer for Cemetery Board:

Brad A Williams

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

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

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

WARD 1: Jenna L Kearns

WARD 6: Cody Hendricks

WARD 2: Donna Boelen

WARD 7: Mary "Mollie" Ward

WARD 3: Sheila Montney

WARD 8: Kent Lee

WARD 4: John W Danenberger

WARD 9: Tom Crumpler

WARD 5: Nick Becker

Trustee Mboka Mwilambwe

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

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

Town Clerk

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Town of the City of Bloomington--Cemetery Fund

Month of: **DECEMBER**

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$ 64,928	
Cash: Heartland Bank 7782 (Reserve)	\$ 764,366	
Cash: Illinois Fund 0905 (Reserve)	\$ 410,759	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 88,731	
Trust Account: Illinois Fund 0904 (O/C Trust)	\$ 205,379	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2023	\$ 230,626	
Funds at Commencement		\$ 1,764,789

Public Funds Received This Month

Real Estate Tax Levy
Personal Property Replacement Tax

Other Funds Received This Month

Opening/Closing Fees	\$ 4,610	
Marker Commission	\$ 8,255	
Sale of Lots	\$ 3,520	
Sale of Crypts	\$ 270	
Sale of Niches	\$ 4,375	
Interest: Checking/Reserve	\$ 2,398	
Income from Trusts	\$ 992	
Other Income & Special Events	\$ 350	

Total Funds Received This Month \$ 24,770

Total Funds Available \$ 1,789,560

Funds Expended This Month

\$ 35,321

TOTAL Funds at Month End \$ 1,754,239

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$ 49,793	
Cash: Heartland Bank 7782 (Reserve)	\$ 764,853	
Cash: Illinois Fund 0905 (Reserve)	\$ 412,664	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$ 89,970	
Trust Account: Illinois Fund 0904 (O/C Trust)	\$ 206,332	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2023	\$ 230,626	
TOTAL Funds at Month End		\$ 1,754,239

Checking Account Activity

Checkbook Balance at Commencement		\$ 64,928
Opening/Closing Fees	\$ 4,610	
Sale of Lots	\$ 3,520	
Sale of Crypts	\$ 270	
Sale of Niches	\$ 4,375	
Marker Commission	\$ 8,255	
Interest: Checking	\$ 6	
Other Income & Special Events	\$ 350	
Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$ (1,200)	
Total Deposits for Month		\$ 20,186

Total Funds Available \$ 85,114

Checks Written

Compensation & Benefits	\$ 29,412	
Administrative Expenses	\$ 1,905	
Cemetery Operations	\$ 4,003	
Total Checks Written		\$ 35,321

Total Checks Written \$ 35,321

Checkbook Balance at Month End \$ 49,793

Bank Reconciliation at Month End

Balance per Bank Statement	\$ 50,953	
Less Outstanding Checks	\$ (1,159)	
Checkbook Balance per Reconciliation		\$ 49,793

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

		<u>Dec-23</u>	
Revenue			
42000 Opening/Closing Fee	\$	4,610	
42100 Marker Commission	\$	8,255	
42500 Sale of Lots	\$	3,520	
43000 Sale of Crypts	\$	270	
43100 Sale of Niches	\$	4,375	
43500 Interest: Checking/Reserve	\$	2,398	
49000 Income from Trusts	\$	992	
49020 Other Income & Special Events	\$	350	
Total Revenue		\$	24,770
	Total Income		\$ 24,770
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$	5,009	
50102 Wages: Cemetery Staff	\$	16,892	
50201 Payroll Taxes	\$	1,562	
50202 IMRF/Employer (2023 = 5.43%)	\$	1,189	
50203 IDES - Unemployment Insurance	\$	471	
50204 Employee Health Insurance	\$	4,288	
Total Compensation & Benefits		\$	29,412
Administrative Expenses			
52000 Office Supplies	\$	131	
52500 Utilities	\$	897	
54500 Dues/Seminars	\$	350	
55450 Other Admin Expenses	\$	527	
Total Administrative Expenses		\$	1,905
Cemetery Operations			
55500 Fuel, Oil and Equipment	\$	191	
56600 Cemetery Supplies & Maintenance	\$	217	
56700 Rental Equipment & Short-term Leases	\$	307	
56800 Disposal of Leaves/Branches	\$	240	
57602 Grounds Maintenance/Repair	\$	2,618	
58100 Grave Markers	\$	430	
Total Cemetery Operations		\$	4,003
	Total Expense		\$ 35,321
Net Income			\$ (10,550)

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income		<u>Dec-23</u>	FY24 Budget	\$ Over Budget	% of Budget
Revenue					
40100 Real Estate Tax Levy	\$	505,359	\$ 506,600	\$ (1,241)	99.8%
41000 Personal Property Replacement Tax	\$	86,522	\$ 80,000	\$ 6,522	108.2%
42000 Opening/Closing Fee	\$	62,725	\$ 90,000	\$ (27,275)	69.7%
42100 Marker Commission	\$	13,046	\$ 9,000	\$ 4,046	145.0%
42500 Sale of Lots	\$	48,187	\$ 70,000	\$ (21,813)	68.8%
43000 Sale of Crypts	\$	5,860	\$ 11,000	\$ (5,140)	53.3%
43100 Sale of Niches	\$	24,450	\$ 48,000	\$ (23,550)	50.9%
44700 Sale of Burial Supplies	\$	-	\$ 500	\$ (500)	0.0%
44850 Sale of Pet Cemetery Spaces	\$	-	\$ 700	\$ (700)	0.0%
42400 Sales - Other	\$	640	\$ 1,500	\$ (860)	42.7%
43500 Interest	\$	15,059	\$ 600	\$ 14,459	2509.9%
49000 Income from Trusts	\$	8,263	\$ 4,000	\$ 4,263	206.6%
49020 Other Income & Special Events	\$	4,708	\$ 10,000	\$ (5,292)	47.1%
49021 Inspection Fees	\$	2,400	\$ 4,000	\$ (1,600)	60.0%
Total Revenue	\$	777,219	\$ 835,900	\$ (58,681)	93.0%
Total Income	\$	777,219	\$ 835,900	\$ (58,681)	93.0%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	45,957	\$ 76,600	\$ (30,643)	60.0%
50102 Wages: Cemetery Staff	\$	206,762	\$ 292,500	\$ (85,738)	70.7%
50201 Payroll Taxes - FICA	\$	18,275	\$ 24,000	\$ (5,725)	76.1%
50202 IMRF/Employer (2023 = 5.43%)	\$	13,723	\$ 39,000	\$ (25,277)	35.2%
50203 IDES - Unemployment Insurance	\$	3,398	\$ 15,000	\$ (11,602)	22.7%
50204 Employee Health Insurance	\$	31,141	\$ 60,000	\$ (28,859)	51.9%
50205/50206 Other Payroll Expenses	\$	233	\$ 500	\$ (267)	46.6%
Total Compensation & Benefits	\$	319,490	\$ 507,600	\$ (188,110)	62.9%
Administrative Expenses					
51100 Casualty Insurance	\$	21,297	\$ 24,000	\$ (2,703)	88.7%
51500 Contractual Services	\$	7,936	\$ 14,000	\$ (6,064)	56.7%
52000 Office Supplies	\$	2,011	\$ 4,000	\$ (1,989)	50.3%
52500 Utilities	\$	10,648	\$ 18,500	\$ (7,852)	57.6%
54000 Advertising	\$	146	\$ 4,000	\$ (3,854)	3.7%
54500 Dues/Seminars	\$	350	\$ 600	\$ (250)	58.3%
55500 Legal Expense	\$	-	\$ 600	\$ (600)	0.0%
55100 Audit Expense	\$	-	\$ 7,500	\$ (7,500)	0.0%
55200 Financial Administration	\$	12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$	5,647	\$ 9,000	\$ (3,353)	62.7%
55450 Other Admin Expenses	\$	4,684	\$ 5,000	\$ (316)	93.7%
57900 Office Equipment	\$	-	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses	\$	64,920	\$ 100,400	\$ (35,480)	64.7%
Cemetery Improvements, Maintenance & Repairs					
57601 Flags & Flag Poles	\$	8,567	\$ 15,000	\$ (6,433)	57.1%
57800 Operating Equipment	\$	5,662	\$ 8,000	\$ (2,338)	70.8%
58260 Columbariums	\$	-	\$ 200,000	\$ (200,000)	0.0%
58300 Veterans Memorial	\$	-	\$ 10,000	\$ (10,000)	0.0%
58400 Scattering Grounds/Ossuary	\$	-	\$ 2,000	\$ (2,000)	0.0%
Total Cemetery Improvements, Maintenance & Repairs	\$	14,229	\$ 235,000	\$ (220,771)	6.1%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (cont.)

	<u>Dec-23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 7,431	\$ 15,000	\$ (7,569)	49.5%
56000 Tree Removal/Monument Repair	\$ 10,350	\$ 19,000	\$ (8,650)	54.5%
56500 Equipment Repairs	\$ 3,664	\$ 12,000	\$ (8,336)	30.5%
56600 Cemetery Supplies & Maintenance	\$ 4,428	\$ 15,000	\$ (10,572)	29.5%
56700 Rental Equipment & Leasing	\$ 1,536	\$ 12,000	\$ (10,464)	12.8%
56800 Removal of Leaves/Branches	\$ 2,970	\$ 4,000	\$ (1,030)	74.3%
57000 Office Repairs & Maintenance	\$ -	\$ 2,000	\$ (2,000)	0.0%
57602 Grounds Maintenance/Repairs	\$ 13,511	\$ 25,000	\$ (11,489)	54.0%
57603 Road, Fence, Lot, Drains	\$ 2,560	\$ 20,000	\$ (17,440)	12.8%
57700 Equipment Building	\$ -	\$ 1,500	\$ (1,500)	0.0%
58100 Grave Markers	\$ 8,324	\$ 15,000	\$ (6,676)	55.5%
59900 Other Cemetery Expenses	\$ 55	\$ 1,000	\$ (945)	5.5%
Total Cemetery Operations	\$ 54,830	\$ 141,500	\$ (86,670)	38.7%
Total Expense	\$ 453,468	\$ 984,500	\$ (531,032)	46.1%
Net Income	\$ 323,751	\$ (148,600)	\$ 472,351	

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)			
12/03/2023	Deposit	HBT - Heartland Bank & Trust	96.80
12/04/2023	Deposit	HBT - Heartland Bank & Trust	351.47
12/05/2023	42580	COMCAST Business	-268.50
12/05/2023	42581	Ameren Illinois	-317.16
12/05/2023	42582	Martin Sullivan Inc	-17.92
12/08/2023	Deposit	HBT - Heartland Bank & Trust	5,590.00
12/11/2023	Deposit	HBT - Heartland Bank & Trust	19.15
12/12/2023	42583	ColdSpring Memorial Group	-429.50
12/12/2023	42584	ICFHA - Illinois Cemetery & Funeral Home	-350.00
12/12/2023	42585	Dave Capodice Excavating Inc	-714.88
12/12/2023	42586	Evergreen FS Inc	-1,417.00
12/12/2023	42587	Growing Grounds	-61.20
12/12/2023	42588	Midwest Construction Rentals #1	-307.10
12/12/2023	42589	Nord Outdoor Power	-151.21
12/12/2023	Deposit	HBT - Heartland Bank & Trust	38.86
12/13/2023	Transfer	Montgomery, Janet & Robert Gauf	-600.00
12/13/2023	Transfer	Montgomery, Janet & Robert Gauf	-600.00
12/13/2023	Deposit	HBT - Heartland Bank & Trust	120.77
12/14/2023	Deposit	HBT - Heartland Bank & Trust	1,266.10
12/15/2023	20231215	Payroll Direct Deposit	-7,771.67
12/15/2023	42371477	EFTPS - IRS	-2,407.04
12/15/2023	0941588528	IL Dept of Revenue	-483.96
12/15/2023	Deposit	HBT - Heartland Bank & Trust	9,705.47
12/15/2023	Deposit	HBT - Heartland Bank & Trust	96.80
12/18/2023	Deposit	HBT - Heartland Bank & Trust	96.80
12/19/2023	42590	VISA BMCU...1484	-1,457.45
12/19/2023	42591	City of Bloomington Water Dept	-4.39
12/20/2023	Deposit	HBT - Heartland Bank & Trust	33.38
12/21/2023	Deposit	HBT - Heartland Bank & Trust	1,550.00
12/26/2023	42592	City of Bloomington TWP - Reimburse	-7,945.18
12/26/2023	42593	NICOR Gas	-307.37
12/26/2023	42594	Morris Avenue Garage	-40.00
12/28/2023	20231231	Payroll Direct Deposit	-7,541.12
12/28/2023	90539190	EFTPS - IRS	-2,323.10
12/28/2023	0276500528	IL Dept of Revenue	-468.82
12/28/2023	2085949488	IDES - IL Dept of Emp Sec	-471.43
12/28/2023	Deposit	HBT - Heartland Bank & Trust	2,350.00
12/29/2023	Credit	Interest	5.58
Total			<u><u>-15,134.82</u></u>

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CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

)SS

Town of the City of Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWN SUPERVISOR--CEMETERY FUND ACCOUNTS

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

Misty Porter, Cemetery Manager

That attached hereto as Exhibit "A" are requests for payment of various bills that have become due since the last meeting of the Cemetery Board of Trustees. These amounts include billings that have been received from **December 12, 2023 through January 8, 2024.**

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

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

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

Notary Public

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

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

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgott

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

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

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
51500	Best Buy/Others/VISA	Camera Security System (estimated)	1/31/24	\$1,000.00
57700	DH Pace/Others/VISA	Shop Door Repairs (estimated)	1/31/24	\$7,000.00
58000	Farnsworth/Others/VISA	Mausoleum Inspection (estimated)	1/31/24	\$2,000.00
56500	Martin Sullivan/VISA	Equipment Maintenance & Repairs (estimated)	1/31/24	\$800.00
54000	Pantagraph-Lee Industries-Central IL/VISA	Advertising: RFP 2024-01 (estimated)	1/31/24	\$200.00
58100	Pontiac Granite Company	Infant marker (estimated)	1/31/24	\$400.00
TOTAL: Requests for Payments				\$11,400.00

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