

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 02/12/2024
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. Presentation by Candace Summers and Norris Porter, McLean County Museum of History, to request a sponsorship for the 2024 Cemetery Walk.
- IV. Opening of sealed proposals for Request for Proposal (RFP) 2024-01.
- V. "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 January 08, 2024, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the January 08, 2024, Meeting be approved as presented.)
- B. Approval of anticipated expenditures as presented for the month of February 2024. (Recommend that the Anticipated Expenditures be approved as presented.)
- VI. Approval by the Board on Monthly Cemetery Audit of January 2024. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their February 26, 2024, meeting.)
- VII. Discussion and approval of accepting proposal for RFP 2024-01. (Recommend accepting proposal for RFP 2024-01 be approved.)
- VIII. Discussion and approval of Fiscal Year 2025 Budget. (Recommend that the FY 2025 Budget be approved and forwarded on to the Township Board for action and approved at their February 26, 2024, meeting.)
- IX. Discussion on overdue customer accounts.
- X. 2024 Year to Date Burials: Evergreen Memorial Cemetery - 3
East Lawn Memorial Gardens Cemetery - 3
Park Hill Cemetery - 4
Evergreen Memorial Pet Cemetery - 0

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

- XI. Comment
- XII. Public Comment
- XIII. 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 January 2024**, 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 February 2024**.

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

Notary Public

This **12th day of February 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 **\$414,554.56** in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, **\$14,632.29** at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of **\$765,338.99** at HEARTLAND BANK (7782), BLOOMINGTON, McLEAN COUNTY, ILLINOIS, constituting the EVERGREEN MEMORIAL CEMETERY FUND of said TOWN.

Cemetery Board President:

Joseph B Gibson

Secretary/Treasurer for Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

This **26th day of February 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: **JANUARY**

Funds at Commencement

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	
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Funds at Commencement			\$ 1,754,239

Public Funds Received This Month

Personal Property Replacement Tax			\$ 17,916
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Other Funds Received This Month

Opening/Closing Fees	\$	2,795	
Sale of Lots	\$	925	
Sale of Crypts	\$	350	
Sale of Niches	\$	2,345	
Interest: Checking/Reserve	\$	2,380	
Income from Trusts	\$	2,965	
Inspection Fees	\$	225	
Heartland Bank Trust 3189 Activity	\$	22,226	
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			\$ 34,211

Total Funds Received This Month \$ 52,127

Total Funds Available \$ 1,806,366

\$ 61,705

TOTAL Funds at Month End

\$ 1,744,661

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	14,632	
Cash: Heartland Bank 7782 (Reserve)	\$	765,339	
Cash: Illinois Fund 0905 (Reserve)	\$	414,555	
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	90,006	
Trust Account: Illinois Fund 0904 (O/C Trust)	\$	207,277	
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2023	\$	252,852	
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TOTAL Funds at Month End			\$ 1,744,661

Checking Account Activity

Checkbook Balance at Commencement			\$ 49,793
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Deposits			
Personal Property Replacement Tax	\$	17,916	
Opening/Closing Fees	\$	2,795	
Sale of Lots	\$	925	
Sale of Crypts	\$	350	
Sale of Niches	\$	2,345	
Interest: Checking	\$	4	
Income from Trusts	\$	1,984	
Inspection Fees	\$	225	
Total Deposits for Month		<hr/>	
			\$ 26,544

Total Funds Available \$ 76,337

Checks Written			
Compensation & Benefits	\$	36,484	
Administrative Expenses	\$	12,615	
Cemetery Improvements, Maintenance & Repair	\$	-	
Cemetery Operations	\$	12,607	
Total Checks Written		<hr/>	
			\$ 61,705

Change in Payroll Liabilities 01/31/2024 \$ -

Total Checks Written \$ 61,705

Checkbook Balance at Month End \$ 14,632

Bank Reconciliation at Month End

Balance per Bank Statement	\$	29,197	
Plus Outstanding Deposits	\$	97	
Less Outstanding Checks	\$	(14,661)	
		<hr/>	

Checkbook Balance per Reconciliation \$ 14,632

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	<u>Jan-24</u>	
41000 Personal Property Replacement Tax	\$ 17,916	
42000 Opening/Closing Fee	\$ 2,795	
42500 Sale of Lots	\$ 925	
43000 Sale of Crypts	\$ 350	
43100 Sale of Niches	\$ 2,345	
43500 Interest: Checking/Reserve	\$ 2,380	
49000 Income from Trusts	\$ 2,965	
49021 Inspection Fees	\$ 225	
Total Revenue	\$ 29,901	
		Total Income
		\$ 29,901
 Expense		
Compensation & Benefits		
50101 Wages: Administrative Staff	\$ 5,214	
50102 Wages: Cemetery Staff	\$ 17,372	
50201 Payroll Taxes	\$ 1,593	
50202 IMRF/Employer (2023 = 5.43%; 2024 = 8.01%)	\$ 1,809	
50204 Employee Health Insurance	\$ 10,456	
Norton LifeLock Basic Essential	\$ 40	
Total Compensation & Benefits	\$ 36,484	
 Administrative Expenses		
52500 Utilities	\$ 2,781	
54000 Advertising	\$ 2,076	
55100 Audit Expense	\$ 7,150	
55400 Special Event Expenses	\$ 150	
55450 Other Admin Expenses	\$ 457	
Total Administrative Expenses	\$ 12,615	
 Cemetery Operations		
55500 Fuel, Oil and Equipment	\$ 987	
56500 Equipment Repairs	\$ 352	
56600 Cemetery Supplies & Maintenance	\$ 5,463	
56800 Disposal of Leaves/Branches	\$ 150	
57602 Grounds Maintenance/Repair	\$ 354	
57700 Equipment Building	\$ 3,158	
58100 Grave Markers	\$ 2,145	
59900 Other Cemetery Expenses	\$ (3)	
Total Cemetery Operations	\$ 12,607	
		Total Expense
		\$ 61,705
Net Income		\$ (31,804)

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>Jan-24</u>	<u>FY24 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Revenue				
40100 Real Estate Tax Levy	\$ 505,359	\$ 506,600	\$ (1,241)	99.8%
41000 Personal Property Replacement Tax	\$ 104,438	\$ 80,000	\$ 24,438	130.5%
42000 Opening/Closing Fee	\$ 65,520	\$ 90,000	\$ (24,480)	72.8%
42100 Marker Commission	\$ 13,046	\$ 9,000	\$ 4,046	145.0%
42500 Sale of Lots	\$ 49,112	\$ 70,000	\$ (20,888)	70.2%
43000 Sale of Crypts	\$ 6,210	\$ 11,000	\$ (4,790)	56.5%
43100 Sale of Niches	\$ 26,795	\$ 48,000	\$ (21,205)	55.8%
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	\$ 17,439	\$ 600	\$ 16,839	2906.6%
49000 Income from Trusts	\$ 11,228	\$ 4,000	\$ 7,228	280.7%
49020 Other Income & Special Events	\$ 4,708	\$ 10,000	\$ (5,292)	47.1%
49021 Inspection Fees	\$ 2,625	\$ 4,000	\$ (1,375)	65.6%
Total Revenue	\$ 807,120	\$ 835,900	\$ (28,780)	96.6%
Total Income	\$ 807,120	\$ 835,900	\$ (28,780)	96.6%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 51,171	\$ 76,600	\$ (25,429)	66.8%
50102 Wages: Cemetery Staff	\$ 224,134	\$ 292,500	\$ (68,366)	76.6%
50201 Payroll Taxes - FICA	\$ 19,869	\$ 24,000	\$ (4,131)	82.8%
50202 IMRF/Employer (2023 = 5.43%; 2024 = 8.01%)	\$ 15,532	\$ 39,000	\$ (23,468)	39.8%
50203 IDES - Unemployment Insurance	\$ 3,398	\$ 15,000	\$ (11,602)	22.7%
50204 Employee Health Insurance	\$ 41,597	\$ 60,000	\$ (18,403)	69.3%
50205/50206 Other Payroll Expenses	\$ 273	\$ 500	\$ (227)	54.6%
Total Compensation & Benefits	\$ 355,974	\$ 507,600	\$ (151,626)	70.1%
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	\$ 13,429	\$ 18,500	\$ (5,071)	72.6%
54000 Advertising	\$ 2,223	\$ 4,000	\$ (1,777)	55.6%
54500 Dues/Seminars	\$ 350	\$ 600	\$ (250)	58.3%
55500 Legal Expense	\$ -	\$ 600	\$ (600)	0.0%
55100 Audit Expense	\$ 7,150	\$ 7,500	\$ (350)	95.3%
55200 Financial Administration	\$ 12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$ 5,797	\$ 9,000	\$ (3,203)	64.4%
55450 Other Admin Expenses	\$ 5,141	\$ 5,000	\$ 141	102.8%
57900 Office Equipment	\$ -	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses	\$ 77,534	\$ 100,400	\$ (22,866)	77.2%
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>Jan-24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Cemetery Operations				
55500 Fuel, Oil & Equipment	\$ 8,419	\$ 15,000	\$ (6,581)	56.1%
56000 Tree Removal/Monument Repair	\$ 10,350	\$ 19,000	\$ (8,650)	54.5%
56500 Equipment Repairs	\$ 4,016	\$ 12,000	\$ (7,984)	33.5%
56600 Cemetery Supplies & Maintenance	\$ 9,891	\$ 15,000	\$ (5,109)	65.9%
56700 Rental Equipment & Leasing	\$ 1,536	\$ 12,000	\$ (10,464)	12.8%
56800 Removal of Leaves/Branches	\$ 3,120	\$ 4,000	\$ (880)	78.0%
57000 Office Repairs & Maintenance	\$ -	\$ 2,000	\$ (2,000)	0.0%
57602 Grounds Maintenance/Repairs	\$ 13,865	\$ 25,000	\$ (11,135)	55.5%
57603 Road, Fence, Lot, Drains	\$ 2,560	\$ 20,000	\$ (17,440)	12.8%
57700 Equipment Building	\$ 3,158	\$ 1,500	\$ 1,658	210.5%
58100 Grave Markers	\$ 10,470	\$ 15,000	\$ (4,530)	69.8%
59900 Other Cemetery Expenses	\$ 52	\$ 1,000	\$ (948)	5.2%
Total Cemetery Operations	\$ 67,436	\$ 141,500	\$ (74,064)	47.7%
Total Expense	\$ 515,173	\$ 984,500	\$ (469,327)	52.3%
Net Income	\$ 291,947	\$ (148,600)	\$ 440,547	

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)			
01/02/2024	42595	ColdSpring Memorial Group	-689.40
01/02/2024	42596	Heritage Machine & Welding Inc	-228.79
01/02/2024	42597	Ameren Illinois	-435.75
01/02/2024	42598	City of Bloomington Water Dept	-530.24
01/02/2024	42599	CNH Industrial Accounts; ProductivityPlus	-61.99
01/02/2024	42600	Pontiac Granite Co Inc	-250.00
01/03/2024	Deposit	HBT - Heartland Bank & Trust	399.12
01/04/2024	42601	Aaron M Anderson	-2,000.00
01/04/2024	42602	Kyle J Durflinger	-2,400.00
01/04/2024	42603	Misty D Porter	-2,000.00
01/04/2024	Deposit	HBT - Heartland Bank & Trust	9.41
01/05/2024	Deposit	HBT - Heartland Bank & Trust	96.50
01/05/2024	Deposit	HBT - Heartland Bank & Trust	6,489.01
01/06/2024	Deposit	HBT - Heartland Bank & Trust	19.12
01/09/2024	42604	Fastenal Company	-3,160.22
01/09/2024	42605	Nord Outdoor Power	-184.17
01/09/2024	42606	COMCAST Business	-273.73
01/09/2024	Deposit	HBT - Heartland Bank & Trust	38.86
01/11/2024	Deposit	HBT - Heartland Bank & Trust	96.80
01/12/2024	20240115	Payroll Direct Deposit	-7,318.00
01/12/2024	64946986	EFTPS - IRS	-2,207.12
01/12/2024	1947097136	IL Dept of Revenue	-447.72
01/12/2024	Deposit	HBT - Heartland Bank & Trust	2,759.46
01/18/2024	Deposit	HBT - Heartland Bank & Trust	96.80
01/23/2024	42607	VISA BMCU...1484	-5,014.46
01/23/2024	42608	ColdSpring Memorial Group	-1,206.00
01/23/2024	42609	D.H. Pace Company, Inc	-3,157.50
01/23/2024	42610	Dave Capodice Excavating Inc	-150.00
01/23/2024	42611	Column Software PBC/Pantagraph	-161.53
01/23/2024	42612	City of Bloomington Water Dept	-428.91
01/23/2024	42613	Phillips & Associates CPAs PC	-7,150.00
01/23/2024	Deposit	HBT - Heartland Bank & Trust	23.97
01/23/2024	Deposit	HBT - Heartland Bank & Trust	3,140.00
01/24/2024	Deposit	HBT - Heartland Bank & Trust	23.97
01/25/2024	Deposit	HBT - Heartland Bank & Trust	9.41
01/26/2024	Deposit	HBT - Heartland Bank & Trust	12,786.89
01/27/2024	Deposit	HBT - Heartland Bank & Trust	115.92
01/30/2024	42614	NICOR Gas	-358.18
01/30/2024	42615	City of Bloomington TWP - Reimburse	-8,678.40
01/30/2024	42616	Ameren Illinois	-480.65
01/30/2024	42617	COMCAST Business	-273.70
01/30/2024	42618	Evergreen FS Inc	-987.49
01/31/2024	20240131	Payroll Direct Deposit	-8,335.57
01/31/2024	10146367	EFTPS - IRS	-2,582.72
01/31/2024	0186747952	IL Dept of Revenue	-514.64
01/31/2024	Deposit	HBT - Heartland Bank & Trust	96.80
01/31/2024	Deposit	HBT - Heartland Bank & Trust	300.00
01/31/2024	Credit	Interest	3.74
		Total	<u><u>-35,161.10</u></u>

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CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

COUNTY OF McLEAN)

)SS

Town of the City of Bloomington

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 **January 9, 2024 through February 12, 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 **12th day of February 2024.**

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

Notary Public

This **12th day of February 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 Thalgot

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

CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT: **February 12, 2024 Meeting**

ACCT	VENDORS	DESCRIPTION	Date Due	Amount
52000	Amazon/VISA/Others	office supplies (estimated)	2/29/24	\$500.00
55450	VISA/Others/Ancestry	subscription (estimated)	2/29/24	\$415.00
56600	Holland Supply/Miles Supply/Others/VISA	stone setting supplies (estimated)	2/29/24	\$1,200.00
55400	Illinois Route 66 Scenic Byway	annual membership dues	2/29/24	\$150.00
56600	Lowe's/Menards/Others/VISA	master locks (estimated)	2/29/24	\$200.00
57800	Lowe's/Others/VISA	chainsaws (estimated)	2/29/24	\$1,500.00
56500	Martin Sullivan/Others/VISA	Equipment Maintenance & Repairs (estimated)	2/29/24	\$650.00
56600	Sam's Club/Others/VISA	break room supplies (estimated)	2/29/24	\$200.00
52000	US Postmaster/VISA	postage (estimated)	2/29/24	\$500.00
TOTAL: Requests for Payments				\$5,315.00

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