

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 12/09/2024
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 November 04, 2024, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the November 04, 2024, Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of December 2024. (Recommend that the Anticipated Expenditures be approved as presented.)”
- IV. Approval by the Board on Monthly Cemetery Audit of November 04, 2024. (Recommend that the Audit be approved as presented and forwarded on to the Township Board for action and approval at their December 09, 2024, meeting.)
- V. Discussion and approval of Preliminary Fiscal Year 2026 Budget. (Recommend that the Preliminary FY 2026 Budget be approved and forwarded to the Township Board for action and approval at their January 27, 2025, meeting.)
- VI. 2024 Year to Date Burials: Evergreen Memorial Cemetery - 74
East Lawn Memorial Gardens Cemetery - 64
Park Hill Cemetery - 39
Evergreen Memorial Pet Cemetery - 1
- VII. Comment
- VIII. Public Comment
- IX. Adjournment

STATEMENT OF FUNDS--SUPERVISOR

ALL ACCOUNTS

McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS

Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP 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 **30th day of November 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 **9th day of December 2024**.

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

Notary Public

This **9th day of December 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 \$433,267.31 in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, \$229,811.48 at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of \$417,220.22 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 of Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

This the 9th day of December 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

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 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

Town of the City of Bloomington--Cemetery Fund
Month of: November

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	250,995
Cash: Heartland Bank 7782 (Reserve)	\$	600,633
Cash: Illinois Fund 0905 (Reserve)	\$	431,454
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	118,827
Trust Account: Illinois Fund 0904 (O/C Trust)	\$	215,727
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2024	\$	282,129

Funds at Commencement \$ 1,899,765

Public Funds Received This Month

Real Estate Tax Levy	\$	16,527
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Other Funds Received This Month

Opening/Closing Fees	\$	11,455
Sale of Lots	\$	7,620
Sale of Crypts	\$	30
Sale of Niches	\$	2,810
Interest: Back Tax Levy	\$	60
Interest: Checking/Reserve	\$	1,814
Income from Trusts	\$	1,038
Inspection Fees	\$	75

Total Funds Received This Month \$ 41,428

Total Funds Available \$ 1,941,193

Funds Expended This Month

Change in Payroll Liabilities 11/30/2024	\$	-
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TOTAL Funds at Month End \$ 1,700,869

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	229,811
Cash: Heartland Bank 7782 (Reserve)	\$	417,220
Cash: Illinois Fund 0905 (Reserve)	\$	433,267
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	121,808
Trust Account: Illinois Fund 0904 (O/C Trust)	\$	216,634
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 09/30/2024	\$	282,129

TOTAL Funds at Month End \$ 1,700,869

Town of the City of Bloomington--Cemetery Fund
Month of: November

Checking Account Activity

Heartland Bank 7774 Balance at Commencement		\$		250,995
Deposits	Real Estate Tax Levy			
Deposits	Personal Property Replacement Tax			
	Opening/Closing Fees	\$		11,455
	Sale of Lots	\$		7,620
	Sale of Crypts	\$		30
	Sale of Niches	\$		2,810
	Inspection Fees	\$		75
	Transfer (to)/from Reserve Acct 7782	\$		200,000
	Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$		(2,850)
	Total Deposits		\$	219,140
	Total Funds Available		\$	470,135
Expenses	Compensation & Benefits	\$		35,747
	Administrative Expenses	\$		14,350
	Cemetery Improvements, Maintenance & Repair	\$		185,298
	Cemetery Operations	\$		4,929
	Total Expenses		\$	240,324
	Checkbook Balance at Month End		\$	229,811

Bank Reconciliation at Month End

Balance per Bank Statement		\$		239,094
Plus Outstanding Deposits		\$		97
Less Outstanding Checks		\$		(9,379)
	Checkbook Balance per Reconciliation		\$	229,811

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	Nov-24		
40100 Real Estate Tax Levy	\$ 16,527		
42000 Opening/Closing Fees	\$ 11,455		
42500 Sale of Lots	\$ 7,620		
43000 Sale of Crypts	\$ 30		
43100 Sale of Niches	\$ 2,810		
43500 Interest: Back Tax Levy	\$ 60		
43500 Interest: Checking/Reserve	\$ 1,814		
49000 Income from Trusts	\$ 1,038		
49021 Inspection Fees	\$ 75		
	<u>\$</u>		
Total Revenue		\$	41,428
Total Income		<u>\$</u>	<u>41,428</u>
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$ 5,025		
50102 Wages: Cemetery Staff	\$ 22,469		
50201 Payroll Taxes	\$ 1,975		
50202 IMRF / Employer (2024 = 8.01%)	\$ 2,202		
50204 Employee Health Insurance	\$ 4,056		
50207 Norton LifeLock Basic Essential	\$ 20		
	<u>\$</u>		
Total Compensation & Benefits		\$	35,747
Administrative Expenses			
52000 Office Supplies	\$ 22		
52500 Utilities	\$ 1,323		
54500 Dues/Seminars	\$ 350		
55500 Legal Expense	\$ 266		
55200 Financial Administration	\$ 12,200		
55400 Special Event Expenses	\$ 12		
55450 Other Admin Expenses	\$ 178		
	<u>\$</u>		
Total Administrative Expenses		\$	14,350
Cemetery Improvements, Maintenance & Repair			
57601 Flags & Poles	\$ 5,803		
58000 Mausoleum	\$ 179,495		
	<u>\$</u>		
Total Cemetery Improvements, Maintenance & Repair		\$	185,298
Cemetery Operations			
55500 Fuel, Oil, and Equipment	\$ 895		
56500 Equipment Repairs	\$ 221		
56600 Cemetery Supplies & Maintenance	\$ 223		
56800 Disposal of Leaves/Branches	\$ 180		
57602 Grounds Maintenance/Repair	\$ 308		
58100 Grave Markers	\$ 3,102		
	<u>\$</u>		
Total Cemetery Operations		\$	4,929
Total Expenses		<u>\$</u>	<u>240,324</u>
Net Income		<u>\$</u>	<u>(198,895)</u>

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income			<u>FY2025</u>		
Revenue		<u>Nov-24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
40100 Real Estate Tax Levy	\$	598,966	\$ 600,000	\$ (1,034)	99.8%
41000 Personal Property Replacement Tax	\$	58,661	\$ 70,000	\$ (11,340)	83.8%
42000 Opening/Closing Fee	\$	78,265	\$ 90,000	\$ (11,735)	87.0%
42100 Marker Commission	\$	7,126	\$ 9,000	\$ (1,874)	79.2%
42500 Sale of Lots	\$	75,575	\$ 68,000	\$ 7,575	111.1%
43000 Sale of Crypts	\$	4,920	\$ 11,000	\$ (6,080)	44.7%
43100 Sale of Niches	\$	17,535	\$ 40,000	\$ (22,465)	43.8%
44700 Sale of Burial Supplies	\$	610	\$ 500	\$ 110	122.0%
44850 Sale of Pet Cemeteries	\$	2,500	\$ 700	\$ 1,800	357.1%
44900 Sales - Other	\$	1,110	\$ 1,500	\$ (390)	74.0%
43500 Interest	\$	17,797	\$ 7,000	\$ 10,797	254.2%
49000 Income from Trusts	\$	9,409	\$ 4,000	\$ 5,409	235.2%
49020 Other Income & Special Events	\$	10,240	\$ 10,000	\$ 240	102.4%
49021 Inspection Fees	\$	2,625	\$ 4,000	\$ (1,375)	65.6%
Total Revenue	\$	885,338	\$ 915,700	\$ (30,363)	96.7%
Total Income	\$	885,338	\$ 915,700	\$ (30,363)	96.7%
Expense					
Compensation & Benefits					
50101 Wages: Administrative Staff	\$	43,247	\$ 73,000	\$ (29,753)	59.2%
50102 Wages: Cemetery Staff	\$	198,080	\$ 304,000	\$ (105,920)	65.2%
50201 Payroll Taxes	\$	17,414	\$ 26,000	\$ (8,586)	67.0%
50202 IMRF / Employer (2024 = 8.01%)	\$	19,330	\$ 45,000	\$ (25,670)	43.0%
50203 IDES - Unemployment Insurance	\$	3,617	\$ 13,500	\$ (9,883)	26.8%
50204 Employee Health Insurance	\$	32,448	\$ 60,000	\$ (27,552)	54.1%
50205,6,7 Other Payroll Expenses	\$	159	\$ 500	\$ (341)	31.7%
Total Compensation & Benefits	\$	314,295	\$ 522,000	\$ (207,705)	60.2%
Administrative Expenses					
51100 Casualty Insurance	\$	21,724	\$ 22,000	\$ (276)	98.7%
51500 Contractual Services	\$	4,278	\$ 14,000	\$ (9,722)	30.6%
52000 Office Supplies	\$	646	\$ 4,000	\$ (3,354)	16.2%
52500 Utilities	\$	10,324	\$ 18,500	\$ (8,176)	55.8%
54000 Advertising	\$	345	\$ 5,000	\$ (4,655)	6.9%
54500 Dues/Seminars	\$	350	\$ 600	\$ (250)	58.3%
55500 Legal Expense	\$	266	\$ 600	\$ (334)	44.3%
55100 Audit Expense	\$	-	\$ 7,500	\$ (7,500)	0.0%
55200 Financial Administration	\$	12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$	9,350	\$ 9,000	\$ 350	103.9%
55450 Other Admin Expenses	\$	5,531	\$ 5,000	\$ 531	110.6%
57900 Office Equipment	\$	-	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses	\$	65,014	\$ 99,400	\$ (34,386)	65.4%
Cemetery Improvements, Maintenance & Repair					
57601 Flags & Poles	\$	10,345	\$ 15,000	\$ (4,655)	69.0%
57800 Operating Equipment	\$	-	\$ 10,000	\$ (10,000)	0.0%
58000 Mausoleum	\$	202,015	\$ 300,000	\$ (97,985)	67.3%
58260 Columbariums	\$	-	\$ 150,000	\$ (150,000)	0.0%
58300 Veterans Memorial	\$	10,094	\$ 10,000	\$ 94	100.9%
58400 Scattering Grounds/Ossuary	\$	-	\$ 2,000	\$ (2,000)	0.0%
Total Cemetery Improvements, Maintenance & Repair	\$	222,454	\$ 487,000	\$ (264,546)	45.7%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison (continued)

Cemetery Operations

55500 Fuel, Oil, and Equipment	\$	6,747	12000	\$	(5,253)	56.2%	
56000 Tree Removal/Monument Repair	\$	9,550	19000	\$	(9,450)	50.3%	
56500 Equipment Repairs	\$	4,175	18000	\$	(13,825)	23.2%	
56600 Cemetery Supplies & Maintenance	\$	2,863	15000	\$	(12,137)	19.1%	
56700 Rental Equipment & Short-term Leases	\$	599	12000	\$	(11,402)	5.0%	
56800 Disposal of Leaves/Branches	\$	3,035	4000	\$	(965)	75.9%	
57000 Office Building Maintenance/Repair	\$	200	2000	\$	(1,800)	10.0%	
57602 Grounds Maintenance/Repair	\$	19,389	25000	\$	(5,611)	77.6%	
57603 Road, Fence, Lot, Drains	\$	69,995	70000	\$	(5)	100.0%	
57700 Equipment Building & Workshop	\$	-	1500	\$	(1,500)	0.0%	
58100 Grave Markers	\$	9,182	15000	\$	(5,818)	61.2%	
59900 Other Cemetery Expenses	\$	(4)	1000	\$	(1,004)	-0.4%	
Total Cemetery Operations	\$	125,730	\$	194,500	\$	(68,770)	64.6%
Total Expense	\$	727,493	\$	1,302,900	\$	(575,407)	55.8%
Net Income	\$	157,845	\$	(387,200)	\$	545,045	-40.8%

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
Heartland Bank & Trust (7774)			
11/01/2024	Deposit	HBT - Heartland Bank & Trust	9.41
11/04/2024	Deposit	HBT - Heartland Bank & Trust	765.06
11/05/2024	42783	Mescher, Rinehart & Redlingshafer PC	-266.00
11/05/2024	42784	City of Bloomington TWP - Financials	-12,200.00
11/05/2024	42785	Zappa Construction	-179,495.00
11/05/2024	42786	COMCAST Business	-274.46
11/05/2024	Transfer	Transfer	200,000.00
11/05/2024	Deposit	HBT - Heartland Bank & Trust	72.27
11/06/2024	Deposit	HBT - Heartland Bank & Trust	145.55
11/08/2024	Deposit	HBT - Heartland Bank & Trust	9,000.00
11/10/2024	Deposit	HBT - Heartland Bank & Trust	52.80
11/12/2024	20241115	Payroll Direct Deposit	-9,977.18
11/12/2024	Deposit	HBT - Heartland Bank & Trust	96.35
11/14/2024	42787	VISA BMCU...1484	-1,954.91
11/14/2024	42788	ColdSpring Memorial Group	-135.00
11/14/2024	42789	ICFHA - Illinois Cemetery & Funeral Home	-350.00
11/14/2024	42790	RP Lumber Company Inc	-24.73
11/14/2024	42791	Evergreen FS Inc	-894.96
11/14/2024	42792	Dave Capodice Excavating Inc	-403.00
11/14/2024	42793	City of Bloomington Water Dept	-4.56
11/14/2024	Transfer	Cullers, Randy	-1,300.00
11/14/2024	Transfer	Gesty, Tiffany	-1,300.00
11/14/2024	Transfer	Wood, Jason CEFUCU	-600.00
11/14/2024	Transfer	Daughenbaugh, Howard & Judith	350.00
11/14/2024	Deposit	HBT - Heartland Bank & Trust	96.35
11/15/2024	1-015-872-6	IL Dept of Revenue	-599.86
11/15/2024	81520921	EFTPS - IRS	-3,014.62
11/15/2024	Deposit	HBT - Heartland Bank & Trust	3,900.00
11/17/2024	Deposit	HBT - Heartland Bank & Trust	48.25
11/18/2024	Deposit	HBT - Heartland Bank & Trust	3,495.30
11/20/2024	42794	NICOR Gas	-158.84
11/20/2024	42795	City of Bloomington Water Dept	-523.99
11/21/2024	Deposit	HBT - Heartland Bank & Trust	48.25
11/22/2024	20241130	Payroll Direct Deposit	-9,546.61
11/22/2024	Deposit	HBT - Heartland Bank & Trust	3,355.00
11/22/2024	Deposit	HBT - Heartland Bank & Trust	48.25
11/25/2024	Deposit	HBT - Heartland Bank & Trust	582.30
11/26/2024	42796	Pontiac Granite Co Inc	-2,650.00
11/26/2024	42797	ColdSpring Memorial Group	-316.80
11/26/2024	42798	City of Bloomington TWP - Reimburse	-9,192.35
11/26/2024	42799	Growing Grounds	-85.00
11/26/2024	42800	Peoria Flag & Decorating Company	-4,300.00
11/26/2024	42801	Ameren Illinois	-361.26
11/27/2024	1-380-176-5	IL Dept of Revenue	-571.05
11/27/2024	93153958	EFTPS - IRS	-2,845.30
11/29/2024	Deposit	HBT - Heartland Bank & Trust	96.80
Total			-\$21,183.54

CERTIFICATE FOR PAYMENT OF ACCOUNTS

CEMETERY FUND ACCOUNTS
McLEAN COUNTY, BLOOMINGTON, ILLINOIS

STATE OF ILLINOIS)

) SS

Town of the City Bloomington

COUNTY OF McLEAN)

OFFICE OF THE TOWNSHIP SUPERVISOR--CEMETERY FUND

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 November 5, 2024 through December 9, 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 **9th day of December 2024**.

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

Notary Public

This **9th day of December 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 of Cemetery Board:

Brad A Williams

Cemetery Board Vice President:

Garrett Thalgot

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

CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT

December 9, 2024 Meeting

ACCT	VENDORS	DESCRIPTION	DUE DATE	AMOUNT
51500	VISA/Adobe/Others	Acrobat Pro DC License (estimated)	12/31/2024	\$ 300.00
56600	VISA/Fastenal/Others	Supplies, Maintenance, and Shelving (estimated)	12/31/2024	\$ 3,000.00
54500	ICFHA/Others	Dues/Seminars (estimated)	12/31/2024	\$ 350.00
57602	VISA/Lowes/Others	Ground Maintenance (estimated)	12/31/2024	\$ 500.00
55450	VISA/Sam's Club/Others	Special Event: Wreaths Across America (estimated)	12/31/2024	\$ 60.00
55450	VISA/Station Saloon/Others	Special Event: Township Holiday Gathering (estimated)	12/31/2024	\$ 200.00
TOTAL: VENDOR PAYMENTS				\$ 4,410.00
TOTAL: REQUEST FOR PAYMENTS				\$ 4,410.00