

EVERGREEN MEMORIAL CEMETERY
MEETING NOTICE AND AGENDA

Meeting: Board of Trustees, Evergreen Memorial Cemetery
Date: 03/10/2025
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 February 10, 2025, Board Meeting as submitted by Cemetery staff. (Recommend that the Minutes of the February 10, 2025, Meeting be approved as presented.)
 - B. Approval of anticipated expenditures as presented for the month of March 2025. (Recommend that the Anticipated Expenditures be approved as presented.)
- IV. Approval by the Board on Monthly Cemetery Audit of February 2025. (Recommend that the Audit be approved as presented and forwarded on to Township Board for action and approval at their March 24, 2025, meeting.)
- V. Discussion and approval to move \$200,000.00 from Illinois funds to cemetery reserve funds (7782). (Recommend the move of \$200,000.00 from Illinois Funds to reserve funds (7782)).
- VI. 2025 Year to Date Burials: Evergreen Memorial Cemetery - 12
East Lawn Memorial Gardens Cemetery - 22
Park Hill Cemetery - 7
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 **28th day of February 2025**, 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 **10th day of March 2025**.

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

Notary Public

This **10th day of March 2025**.

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 \$538,995.04 in ILLINOIS FUNDS (0905) in SPRINGFIELD, ILLINOIS, \$270,756.59 at HEARTLAND BANK (7774), BLOOMINGTON, McLEAN COUNTY, ILLINOIS and a balance of \$119,522.63 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 Thalgott

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

This the 24th day of March 2025.

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: Micheal Mosley

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: February

Funds at Commencement

Cash: Heartland Bank 7774 (Checking)	\$	290,699
Cash: Heartland Bank 7782 (Reserve)	\$	119,069
Cash: Illinois Fund 0905 (Reserve)	\$	537,140
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	128,363
Trust Account: Illinois Fund 0904 (O/C Trust)	\$	218,281
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2024	\$	281,022

Funds at Commencement \$ 1,574,574

Other Funds Received This Month

Opening/Closing Fees	\$	9,240
Sale of Lots	\$	9,400
Sale of Crypts	\$	45
Sale of Niches	\$	640
Other Sales	\$	400
Interest: Checking/Reserve	\$	2,621
Income from Trusts	\$	892
Other Income & Special Events	\$	75
Inspection Fees	\$	150

Total Funds Received This Month \$ 23,462

Funds Expended This Month

\$ 36,504

TOTAL Funds at Month End

\$ 1,561,532

Funds at Month End

Cash: Heartland Bank 7774 (Checking)	\$	270,757
Cash: Heartland Bank 7782 (Reserve)	\$	119,523
Cash: Illinois Fund 0905 (Reserve)	\$	538,995
Trust Account: Heartland Bank 7114 (O/C Trust & GB/S/Mc Trust)	\$	132,201
Trust Account: Illinois Fund 0904 (O/C Trust)	\$	219,035
Trust Account: Heartland Bank 3189 (Irrevocable Trust) ~ as of 12/31/2024	\$	281,022

TOTAL Funds at Month End

\$ 1,561,532

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

Checking Account Activity

Heartland Bank 7774 Balance at Commencement		\$	290,699
Deposits	Opening/Closing Fees	\$	9,240
	Sale of Lots	\$	9,400
	Sale of Crypts	\$	45
	Sale of Niches	\$	640
	Other Sales	\$	400
	Interest: Checking	\$	311
	Inspection Fees	\$	150
	Other Income & Special Events	\$	75
	Prepaid O/C Deposits transferred (to)/from Trust Acct 7114	\$	(3,700)
	Total Deposits	\$	16,561
	Total Funds Available	\$	307,261
Expenses	Compensation & Benefits	\$	28,688
	Administrative Expenses	\$	2,944
	Cemetery Operations	\$	4,871
	Total Expenses	\$	36,504
	Checkbook Balance at Month End	\$	270,757

Bank Reconciliation at Month End

Balance per Bank Statement		\$	273,526
Less Outstanding Checks		\$	(2,769)
	Checkbook Balance per Reconciliation	\$	<u>270,757</u>

Town of the City of Bloomington--Cemetery Fund

Statement of Receipts and Disbursements

Revenue	Feb-25		
42000 Opening/Closing Fees	\$ 9,240		
42500 Sale of Lots	\$ 9,400		
43000 Sale of Crypts	\$ 45		
43100 Sale of Niches	\$ 640		
44900 Other Sales	\$ 400		
43500 Interest: Checking/Reserve	\$ 2,621		
49000 Income from Trusts	\$ 892		
49020 Other Income & Special Events	\$ 75		
49021 Inspection Fees	\$ 150		
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Total Revenue		\$	23,462
Total Income		\$	23,462
Expense			
Compensation & Benefits			
50101 Wages: Administrative Staff	\$ 4,966		
50102 Wages: Cemetery Staff	\$ 16,170		
50201 Payroll Taxes	\$ 1,478		
50202 IMRF / Employer (2025 = 7.13%)	\$ 1,507		
50204 Employee Health Insurance	\$ 4,225		
50206 TASC Fees	\$ 323		
50207 Norton LifeLock Basic Essential	\$ 20		
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Total Compensation & Benefits		\$	28,688
Administrative Expenses			
51500 Contractual Services	\$ 311		
52000 Office Supplies	\$ 165		
52500 Utilities	\$ 1,625		
54000 Advertising	\$ 550		
55450 Other Admin Expenses	\$ 293		
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Total Administrative Expenses		\$	2,944
Cemetery Operations			
56500 Equipment Repairs	\$ 625		
56600 Cemetery Supplies & Maintenance	\$ 1,220		
56800 Disposal of Leaves/Branches	\$ 30		
57000 Office Building Maintenance/Repair	\$ 10		
57602 Grounds Maintenance/Repair	\$ 251		
57700 Equipment Building & Workshop	\$ 699		
58100 Grave Markers	\$ 2,036		
	<hr/>		
Total Cemetery Operations		\$	4,871
Total Expenses		<hr/>	<hr/>
		\$	36,504
Net Income		<hr/>	<hr/>
		\$	(13,042)

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Income	<u>FY2025</u>			
Revenue	<u>Feb-25</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	\$ 73,153	\$ 70,000	\$ 3,153	104.5%
42000 Opening/Closing Fee	\$ 106,900	\$ 90,000	\$ 16,900	118.8%
42100 Marker Commission	\$ 21,022	\$ 9,000	\$ 12,022	233.6%
42500 Sale of Lots	\$ 99,025	\$ 68,000	\$ 31,025	145.6%
43000 Sale of Crypts	\$ 5,175	\$ 11,000	\$ (5,825)	47.0%
43100 Sale of Niches	\$ 28,210	\$ 40,000	\$ (11,790)	70.5%
44700 Sale of Burial Supplies	\$ 610	\$ 500	\$ 110	122.0%
44850 Sale of Pet Cemeteries	\$ 2,800	\$ 700	\$ 2,100	400.0%
44900 Sales - Other	\$ 1,710	\$ 1,500	\$ 210	114.0%
43500 Interest	\$ 26,617	\$ 7,000	\$ 19,617	380.2%
49000 Income from Trusts	\$ 12,203	\$ 4,000	\$ 8,203	305.1%
49020 Other Income & Special Events	\$ 12,891	\$ 10,000	\$ 2,891	128.9%
49021 Inspection Fees	\$ 3,225	\$ 4,000	\$ (775)	80.6%
Total Revenue	\$ 992,507	\$ 915,700	\$ 76,807	108.4%
Total Income	\$ 992,507	\$ 915,700	\$ 76,807	108.4%
Expense				
Compensation & Benefits				
50101 Wages: Administrative Staff	\$ 58,692	\$ 73,000	\$ (14,308)	80.4%
50102 Wages: Cemetery Staff	\$ 249,523	\$ 304,000	\$ (54,477)	82.1%
50201 Payroll Taxes	\$ 22,124	\$ 26,000	\$ (3,876)	85.1%
50202 IMRF / Employer (2025 = 7.13%)	\$ 24,292	\$ 45,000	\$ (20,708)	54.0%
50203 IDES - Unemployment Insurance	\$ 3,617	\$ 13,500	\$ (9,883)	26.8%
50204 Employee Health Insurance	\$ 51,782	\$ 60,000	\$ (8,218)	86.3%
50205,6,7 Other Payroll Expenses	\$ 542	\$ 500	\$ 42	108.3%
Total Compensation & Benefits	\$ 410,572	\$ 522,000	\$ (111,428)	78.7%
Administrative Expenses				
51100 Casualty Insurance	\$ 21,724	\$ 22,000	\$ (276)	98.7%
51500 Contractual Services	\$ 4,769	\$ 14,000	\$ (9,231)	34.1%
52000 Office Supplies	\$ 1,177	\$ 4,000	\$ (2,823)	29.4%
52500 Utilities	\$ 14,752	\$ 18,500	\$ (3,748)	79.7%
54000 Advertising	\$ 3,525	\$ 5,000	\$ (1,475)	70.5%
54500 Dues/Seminars	\$ 350	\$ 600	\$ (250)	58.3%
55500 Legal Expense	\$ 266	\$ 600	\$ (334)	44.3%
55100 Audit Expense	\$ 7,300	\$ 7,500	\$ (200)	97.3%
55200 Financial Administration	\$ 12,200	\$ 12,200	\$ -	100.0%
55400 Special Event Expenses	\$ 9,714	\$ 9,000	\$ 714	107.9%
55450 Other Admin Expenses	\$ 6,651	\$ 5,000	\$ 1,651	133.0%
57900 Office Equipment	\$ -	\$ 1,000	\$ (1,000)	0.0%
Total Administrative Expenses	\$ 82,428	\$ 99,400	\$ (16,972)	82.9%
Cemetery Improvements, Maintenance & Repair				
57601 Flags & Poles	\$ 10,345	\$ 15,000	\$ (4,655)	69.0%
57800 Operating Equipment	\$ 9,533	\$ 10,000	\$ (467)	95.3%
58000 Mausoleum	\$ 204,690	\$ 300,000	\$ (95,310)	68.2%
58260 Columbariums	\$ 105,000	\$ 150,000	\$ (45,000)	70.0%
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	\$ 339,662	\$ 487,000	\$ (147,338)	69.7%

Town of the City of Bloomington--Cemetery Fund

Year to Date Budget Comparison

Cemetery Operations

55500 Fuel, Oil, and Equipment	\$	6,747	\$	12,000	\$	(5,253)	56.2%
56000 Tree Removal/Monument Repair	\$	9,550	\$	19,000	\$	(9,450)	50.3%
56500 Equipment Repairs	\$	6,043	\$	18,000	\$	(11,957)	33.6%
56600 Cemetery Supplies & Maintenance	\$	8,608	\$	15,000	\$	(6,392)	57.4%
56700 Rental Equipment & Short-term Leases	\$	599	\$	12,000	\$	(11,402)	5.0%
56800 Disposal of Leaves/Branches	\$	3,275	\$	4,000	\$	(725)	81.9%
57000 Office Building Maintenance/Repair	\$	210	\$	2,000	\$	(1,790)	10.5%
57602 Grounds Maintenance/Repair	\$	20,353	\$	25,000	\$	(4,647)	81.4%
57603 Road, Fence, Lot, Drains	\$	69,995	\$	70,000	\$	(5)	100.0%
57700 Equipment Building & Workshop	\$	699	\$	1,500	\$	(801)	46.6%
58100 Grave Markers	\$	11,710	\$	15,000	\$	(3,290)	78.1%
59900 Other Cemetery Expenses	\$	(4)	\$	1,000	\$	(1,004)	-0.4%
Total Cemetery Operations	\$	137,786	\$	194,500	\$	(56,714)	70.8%
Total Expense	\$	970,447	\$	1,302,900	\$	(332,453)	74.5%
Net Income	\$	22,059	\$	(387,200)	\$	409,259	-5.7%

Town of the City of Bloomington--Cemetery Fund

Checking Account Activity

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
02/02/2025	Credit	Interest	311.49
02/03/2025	Deposit	HBT - Heartland Bank & Trust	1,223.13
02/04/2025	42831	ColdSpring Memorial Group	-316.80
02/04/2025	42832	Interstate ALL Battery Center	-31.50
02/04/2025	42833	Don Owen Tire Service Inc	-50.00
02/04/2025	42834	Nord Outdoor Power	-404.16
02/04/2025	42835	Ron Smith Printing Co	-115.00
02/04/2025	42836	COMCAST Business	-287.41
02/04/2025	42837	Ameren Illinois	-370.70
02/04/2025	Deposit	HBT - Heartland Bank & Trust	23.97
02/07/2025	Deposit	HBT - Heartland Bank & Trust	5,290.00
02/07/2025	Deposit	HBT - Heartland Bank & Trust	96.35
02/10/2025	Debit	Heartland Bank & Trust	-30.00
02/10/2025	Deposit	HBT - Heartland Bank & Trust	1,262.00
02/11/2025	42838	ColdSpring Memorial Group	-316.80
02/11/2025	20250214	Payroll Direct Deposit	-7,005.70
02/11/2025	42839	Dave Capodice Excavating Inc	-280.80
02/11/2025	Deposit	HBT - Heartland Bank & Trust	4.55
02/12/2025	Deposit	HBT - Heartland Bank & Trust	144.60
02/13/2025	Transfer	Gray, Renee & Marty	-1,200.00
02/13/2025	Transfer	Hansen, Nathan	-1,300.00
02/13/2025	Transfer	Roehm, Eric & Mary	-1,200.00
02/13/2025	Deposit	HBT - Heartland Bank & Trust	1,183.44
02/14/2025	0-950-520-2	IL Dept of Revenue	-423.78
02/14/2025	91545239	EFTPS - IRS	-2,077.18
02/14/2025	Deposit	HBT - Heartland Bank & Trust	2,150.00
02/15/2025	Deposit	HBT - Heartland Bank & Trust	96.80
02/18/2025	42840	ColdSpring Memorial Group	-1,402.20
02/18/2025	42841	Heritage Machine & Welding Inc	-60.00
02/18/2025	42842	City of Bloomington Water Dept	-4.56
02/18/2025	42843	Heritage Tractor	-110.78
02/18/2025	42844	VISA BMCU...1484	-2,087.26
02/21/2025	Deposit	HBT - Heartland Bank & Trust	120.77
02/22/2025	Deposit	HBT - Heartland Bank & Trust	23.97
02/23/2025	Deposit	HBT - Heartland Bank & Trust	72.52
02/25/2025	42845	SBC Heating & Air Conditioning Inc	-699.13
02/25/2025	42846	City of Bloomington Water Dept	-523.99
02/25/2025	20250228	Payroll Direct Deposit	-7,582.81
02/25/2025	42847	City of Bloomington TWP - Reimburse	-8,869.19
02/26/2025	ACH	NICOR Gas	-249.43
02/26/2025	ACH	NICOR Gas	-189.29
02/26/2025	Deposit	HBT - Heartland Bank & Trust	4,480.30
02/28/2025	1-578-698-1	IL Dept of Revenue	-461.78
02/28/2025	Deposit	HBT - Heartland Bank & Trust	3,515.00
		Total	-\$19,942.52

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 February 11, 2025 through March 10, 2025.

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 **10th day of March 2025**.

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

Notary Public

This **24th day of March 2025**.

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

CEMETERY FUND: Exhibit "A" - REQUEST FOR PAYMENT

March 10, 2025 Meeting

ACCT	VENDORS	DESCRIPTION	DUE DATE	AMOUNT
56600	VISA/Lowes/Others	Supplies and Maintenance <i>(estimated)</i>	3/31/2025	\$ 2,000.00
56500	VISA/Martin Sullivan/Others	Equipment Repairs & Maintenance <i>(estimated)</i>	3/31/2025	\$ 3,000.00
TOTAL: VENDOR PAYMENTS				\$ 5,000.00
TOTAL: REQUEST FOR PAYMENTS				\$ 5,000.00