



**FOR:** Honorable Township Trustees

**SUBJECT:** Draft Fiscal Year (FY) 2020 Budget

**RECOMMENDATION/MOTION:** Recommend that the draft FY 2020 Township Budget be accepted and placed on file for thirty (30) day review period.

**BACKGROUND:** It has been a standard business practice at the Township to place the draft budget for the upcoming fiscal year on the Board's January meeting agenda. This has been done to ensure compliance with two (2) Township laws: 1.) 25 ILCS 200/2 – 30 addresses the Assessor's Office budget's presentation sixty (60) days prior to the start of the fiscal year; and 2.) 50 ILCS 330/3 addresses Township budget availability thirty (30) days prior to the Public Hearing.

Township staff's preference has been to present the budget document in its entirety. The month of February does not have thirty (30) days. Presentation occurs at the Board's January meeting. Budget Ordinance adoption appears on the Board's March meeting agenda. This schedule results in adoption of the Township's Budget Ordinance prior to the start of the fiscal year.

Township law, (50 ILCS 330/3), states that within or before the end of the first quarter of each fiscal year, the township board shall adopt the budget ordinance. If the budget ordinance is not passed prior to the start of the fiscal year, then a continuing annual budget ordinance must be passed which allows the expenditure of funds during the first quarter.

The draft budget will be presented to the Board at the January 28, 2019 meeting. Adoption of the Budget Ordinance will appear on the Board's March 25, 2019 meeting agenda. This timeline allows adequate time for feedback from the Board and citizens.

**ADMINISTRATOR RESPONSE:** I hope that the Board will support my recommendation regarding the draft FY 2020 budget. I welcome your feedback and/or questions.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud  
Township Supervisor

# Town of the City of Bloomington

## FY2020 Budget ~ *Preliminary Draft*

For Tax Year 2018

04/01/2019 - 03/31/2020

LEVY COMPARISONS	<i>Tax Year:</i>	2015	2016	2017	2018
Evergreen Memorial Cemetery Fund		506,600	506,600	506,600	506,600
General Town Fund		1,595,000	1,495,000	1,645,000	1,645,000
General Assistance Fund		150,000	250,000	200,000	200,000
<b>Total LEVY</b>		<b>2,251,600</b>	<b>2,251,600</b>	<b>2,351,600</b>	<b>2,351,600</b>

		Evergreen Memorial Cemetery Fund	General Town Fund	General Assistance Fund	COMBINED FUNDS
<b>Projected Fund Balance on 04/01/2019</b>		373,212	1,432,695	648,266	2,454,173
<b>Projected Revenues</b>	Interest	3,500	9,000	2,000	14,500
	Income from Trusts	500			500
	Other Income & Special Events	5,000	33,880	150	39,030
	Township Litigation Income		25		25
	Personal Property Replacement Tax	30,000	75,000	17,000	122,000
	Opening/Closing Fee	60,000			60,000
	Marker Commission	8,000			8,000
	Sales	95,900			95,900
	Inspection Fee	3,000			3,000
	Refunds and Recoveries			40,000	40,000
	<b>Tax Levy</b>	<b>506,600</b>	<b>1,645,000</b>	<b>200,000</b>	<b>2,351,600</b>
<b>Total Projected Revenues</b>		<b>712,500</b>	<b>1,762,905</b>	<b>259,150</b>	<b>2,734,555</b>
<b>Projected Expenditures</b>	Administrative Expenses	95,217			95,217
	Assessor's Office		150,144		150,144
	Cemetery Improvements, Maintenance & Repairs	201,800			201,800
	Casework/General Assistance			463,000	463,000
	Cemetery Operations	142,500			142,500
	Community Agency Funding		156,400		156,400
	Compensation & Benefits	481,298	1,348,840		1,830,138
	Services & Expenses		299,435		299,435
	Supervisor's Office		96,600		96,600
<b>Total Projected Expenditures</b>		<b>920,815</b>	<b>2,051,419</b>	<b>463,000</b>	<b>3,435,234</b>
<b>Projected Fund Balance on 03/31/2020</b>		<b>164,897</b>	<b>1,144,181</b>	<b>444,416</b>	<b>1,753,494</b>

Average Monthly Expenditures	76,735	150,118	38,583
Number of Months in Reserve at end of FY	2.15	7.62	11.52

## Town of the City of Bloomington

### Evergreen Memorial Cemetery Fund FY2020 Budget ~ Preliminary Draft

For Tax Year 2018  
04/01/2019 - 03/31/2020

		FY 2014 Actual		FY 2015 Actual		FY 2016 Actual		FY 2017 Actual		FY 2018 Actual		FY 2019 (estimated as of 12/31/2018)		FY 2020 (Draft)	
<b>Beginning Public Fund Balance</b>			319,270		409,307		331,229		395,690		584,421		530,934		373,212
<b>Revenues</b>	Interest		262		317		357		2,580		3,628		4,000		3,500
	Income from Trusts						3,102		6,908		2,522		2,100		500
	Personal Property Replacement Tax		45,864		43,828		44,024		41,690		40,192		32,500		30,000
	Opening/Closing Fee		42,642		56,503		49,123		68,224		72,775		52,000		60,000
	Marker Commission		6,008		6,267		6,867		6,765		8,542		9,900		8,000
	Sales		114,030		153,687		151,340		104,953		99,334		76,200		95,900
	Sale of Lots		42,323		66,681		58,476		79,368		84,009		56,000		70,000
	Sale of Crypts		6,955		9,505		10,730		10,410		8,865		8,000		10,000
	Sale of Niches		14,600		11,730		22,495		12,075		4,010		8,500		10,000
	Sale of Burial Supplies		1,502		2,700		1,250		2,700		850		3,000		1,500
	Chapel Fee				300				400		100		100		1,000
	Sale of Pet Cemetery Spaces										1,500		500		1,000
	Other Sales					2,400		0		0			100		2,400
	Inspection Fee		2,850		2,550		2,850		3,525		4,225		2,200		3,000
	Other Income & Special Events		4,335		6,922		25,141		57,576		13,124		56,000		5,000
	Tax Levy		506,194		506,022		505,993		505,413		506,135		506,600		506,600
	<b>Total Revenues</b>		<b>673,534</b>		<b>713,325</b>		<b>732,807</b>		<b>797,634</b>		<b>750,476</b>		<b>741,500</b>		<b>712,500</b>
<b>Expenditures</b>	Administrative Expenses		69,747		82,706		84,534		116,541		88,261		105,600		95,217
	Casualty Insurance		19,268		19,461		19,734		20,033		20,048		19,725		20,317
	Contractual Services		5,708		8,407		3,079		3,635		10,742		15,000		10,000
	Office Supplies		3,091		3,454		2,558		3,350		3,802		4,000		4,000
	Utilities		14,200		16,140		14,623		15,336		16,073		15,000		18,500
	Advertising		7,075		7,841		4,707		5,521		1,716		5,000		2,000
	Dues/Seminars		725		725		599		749		1,044		600		600
	Legal Expense		3,250		5,514		0		0		90		3,000		3,000
	Audit Expense		6,650		6,845		6,700		6,775		6,850		6,900		7,100
	COBT for Financial		0		0		12,200		12,200		12,200		12,200		12,200
	Special Event Expenses		5,661		10,733		16,190		42,847		9,003		12,000		10,000
	Other Admin Expenses		4,049		3,587		3,545		5,746		6,693		8,175		4,500
	Office Equipment		70		0		599		349		0		4,000		3,000
	Cemetery Improvements, Maintenance & Repairs		87,810		191,916		94,208		84,037		152,320		245,292		201,800
	Flags & Poles		9,001		5,667		9,474		7,303		9,114		8,500		5,000
	Operating Equipment		16,502		16,181		19,192		15,942		19,506		70,000		71,800
	Mausoleum (including debt service)		62,308		60,838		60,792		60,792		110,792		143,000		62,000
	Real Estate for Parking Lot		0		109,229		0		0		0		13,000		5,000
	Real Estate--repurchase lots		0		0		0		0		0		792		0
	Veterans Memorial		0		0		4,750				11,994		2,000		43,000
	Dirt Shelter		0		0		0		0		0		0		11,000
	Scattering Grounds/Ossuary		0		0		0		0		914		8,000		4,000
	Cemetery Operations		67,927		108,462		79,562		64,088		141,866		91,000		142,500
	Fuel, Oil & Equipment		12,642		12,157		8,717		7,542		7,719		10,000		11,000
	Tree Removal/Monument Repair		6,402		13,200		30,541		10,550		19,100		30,000		30,000
	Equipment Repairs		8,976		5,210		8,279		5,393		7,250		5,500		4,000
	CEM Supplies & Maintenance		2,726		2,666		2,076		2,670		10,102		5,000		5,000
	Rental Equipment & Leasing		0		0		0		88		198		750		1,000
	IGA for leaves/branches		0		0		2,200		2,200		5,000		6,000		7,000
	Abandoned Lot Reclamation										5,431		2,300		5,000
	Office Repairs & Maintenance		8,402		341		45						500		3,000
	Grounds Maintenance/Repair		2,252		9,091		13,241		9,392		38,025		10,000		16,000
	Road, Fence, Lot, Drains		19,531		39,086		1,877		105		33,350		3,450		40,000
	Equipment Building		2,224		17,406		19		12,144				500		1,000
	Other CEM Expenses		222				7,314				0		5,000		10,500
	Grave Markers		4,551		9,307		5,254		14,004		15,691		12,000		9,000
	Compensation & Benefits		358,013		408,319		416,117		400,785		421,516		457,330		481,298
	Wages: Administrative Staff		68,244		77,290		81,707		78,944		98,111		100,370		104,000
	Wages: Cemetery Staff		174,605		204,756		217,282		204,708		197,496		210,000		225,000
	Trustee Compensation		1,500		3,000		2,750		2,917		3,000		3,000		3,000
	Payroll Taxes		19,637		21,599		21,590		20,540		21,025		23,945		25,398
	IMRF		28,993		31,696		32,575		38,128		37,370		39,215		32,900
	IDES - Unemployment		5,995		12,521		12,544		11,031		9,945		20,000		20,000
	Employee Health Insurance, Etc.		59,017		57,206		46,921		43,814		53,808		60,000		70,000
	Other Payroll Expenses		23		251		749		703		760		800		1,000
	<b>Total Expenditures</b>		<b>583,498</b>		<b>791,403</b>		<b>674,421</b>		<b>665,451</b>		<b>803,963</b>		<b>899,222</b>		<b>920,815</b>
<b>Other Financing Sources In/(Out)</b>			12,301		2,389		-67		-12,845						
<b>Ending Public Fund Balance</b>			<b>409,307</b>		<b>331,229</b>		<b>389,615</b>		<b>515,028</b>		<b>530,934</b>		<b>373,212</b>		<b>164,897</b>
Average Monthly Expenditures			48,625		65,950		56,202		55,454		66,997		74,935		76,735
Number of Months in Reserve at end of FY			8.42		5.02		6.93		9.29		7.92		4.98		2.15

# Town of the City of Bloomington

## General Town Fund FY2020 Budget ~ Preliminary Draft

For Tax Year 2018  
04/01/2019 - 03/31/2020

		FY 2014 Actual		FY 2015 Actual		FY 2016 Actual		FY 2017 Actual		FY 2018 Actual		FY2019 Estimated as of 12/31/2018		FY2020 (Draft)	
<b>Beginning Fund Balance</b>			940,972		831,833		691,895		859,331		1,168,787		1,356,419		1,432,695
<b>Revenues</b>	Interest		261		145		1,073		3,874		8,434		11,250		9,000
	Other Income		164,237		180,834		245,481		105,378		73,480		45,000		33,880
	Township Litigation Income		20,000		0		3,020		40,385		0		0		25
	Personal Property Replacement Tax		105,262		93,565		121,227		130,336		131,443		103,095		75,000
	Tax Levy		1,161,507		1,080,311		1,393,175		1,591,588		1,493,813		1,544,401		1,645,000
	<b>Total Revenues</b>		<b>1,451,267</b>		<b>1,354,855</b>		<b>1,763,976</b>		<b>1,871,562</b>		<b>1,707,170</b>		<b>1,703,746</b>		<b>1,762,905</b>
<b>Expenditures</b>	Assessor's Office		133,456		99,500		97,579		89,834		72,649		118,144		150,144
	Rent/Debt Service	21,544		21,544		21,544		21,544		21,544		21,544		21,544	
	Auto Expense	1,605		1,231		820		2,941		761		1,000		3,000	
	Telephone	2,529		2,715		2,874		3,182		3,164		2,700		3,000	
	Utilities	4,433		4,477		5,156		5,578		5,390		4,900		5,800	
	Postage	138		0		74		145		245		500		300	
	Office Supplies	1,275		1,784		953		1,669		1,925		1,200		2,000	
	Publications & Printing	1,160		489		737		225		232		1,000		500	
	Equipment	19,062		5,613		2,308		1,691		0		5,000		6,000	
	Equipment Repair/Rental	1,012		246		0		40		0		1,000		1,500	
	Education/Meetings/Conferences	14,207		7,640		10,443		7,136		9,605		15,000		9,000	
	Replatting & Remapping	0		0		0		0		0		0		9,000	
	Appraisal Services	33,160		14,662		0		15,383		20,703		20,000		34,000	
	Janitorial	1,820		1,540		1,680		1,840		1,650		1,800		2,000	
	Computer Services	6,648		12,520		14,886		9,103		5,055		5,000		20,000	
	Mapping/GIS Services	23,004		24,100		35,103		16,978		0		35,500		30,000	
	Membership Dues	1,860		940		1,000		2,380		2,375		2,000		2,500	
	Community Agency Funding		107,500		90,517		129,100		167,500		137,000		151,500		156,400
	Community Medical	0		517		20,000		20,000		18,500		20,000		31,000	
	Transportation	30,000		10,000		10,000		10,000		0		0		0	
	GA Client Service Funding	0		0		19,100		17,500		12,500		25,500		19,400	
	Youth Services	42,500		42,500		42,500		42,500		37,500		37,500		37,500	
	Senior Services	35,000		37,500		37,500		77,500		68,500		68,500		68,500	
	Compensation & Benefits		1,191,128		1,177,715		1,224,466		1,171,773		1,190,273		1,207,000		1,348,840
	TWP Supervisor	71,919		73,833		75,833		77,833		92,667		94,000		94,000	
	TWP Assessor	89,836		90,500		92,500		94,500		96,000		96,000		96,000	
	Town Clerk	4,824		4,884		2,500		2,400		2,400		2,400		2,500	
	Town Trustees	2,140		2,260		2,300		2,660		2,320		2,400		2,800	
	GA Staff	408,230		431,243		346,714		343,840		338,944		340,000		396,000	
	Deputy Assessors	305,773		272,838		306,835		327,440		339,799		350,000		404,000	
	IMRF	113,227		106,836		137,905		113,202		104,334		104,000		99,000	
	FICA	63,170		62,397		58,520		59,474		60,960		62,000		76,140	
	Group Medical	130,937		132,048		200,299		149,474		151,922		155,000		177,000	
	State Unemployment	1,072		876		1,059		948		928		1,200		1,400	
	Services & Expenses		52,799		43,328		61,487		47,862		42,455		58,726		299,435
	Membership Dues	1,367		1,342		1,392		1,387		1,442		1,860		1,835	
	Auditing Expense	6,650		6,650		6,700		6,775		6,850		6,900		7,500	
	Legal Expense	4,250		350		1,713		4,390		5,482		14,000		10,000	
	Court Costs	0		0		0		0		0		0		0	
	Surety Bonds	0		0		0		0		0		0		0	
	Insurance	11,809		11,927		11,968		12,303		12,288		12,611		13,000	
	Publishing	752		451		555		448		498		500		1,500	
	Other Expenditures	2,205		3,017		3,935		3,806		2,617		2,500		3,500	
	Debt Service: Principle & Interest	10,964		8,899		6,759		4,700		2,606		255		100	
	Building Maintenance	10,812		7,449		10,352		8,659		7,004		6,000		6,000	
	Janitorial Services & Supplies	3,989		3,242		4,105		3,395		3,667		5,300		6,000	
	Building Security	0		0		11,874		1,999		0		0		0	
	Building Repairs	0		0		0		0		0		0		200,000	
	Special Projects	0		0		2,134		0		0		8,800		50,000	
	Supervisor's Office		75,522		83,734		83,909		85,136		77,162		92,100		96,600
	Postage	1,723		1,470		2,450		1,983		46		2,000		1,500	
	Rent/Debt Service	40,000		40,000		40,000		40,000		40,000		40,000		40,000	
	Janitorial	2,275		1,925		2,100		2,300		2,063		2,250		2,500	
	Utilities	6,650		6,715		7,734		8,367		8,085		7,600		9,500	
	Telephones	3,713		3,875		4,090		3,912		3,957		3,700		4,000	
	Car Expense	2,362		1,193		172		291		825		1,000		2,000	
	Education/Conference/Meetings	2,002		2,424		1,320		2,230		3,319		2,000		2,000	
	Equipment	0		0		0		0		1,066		5,000		5,000	
	Equipment Repair/Rental	3,946		6,255		6,737		6,624		3,862		8,000		8,000	
	Office Supplies	4,063		2,875		3,159		3,778		2,090		2,500		4,000	
	Printing	1,543		31		44		480		0		1,000		500	
	Publications	98		98		132		50		871		100		250	
	Computer/Contract Services	7,122		16,849		15,942		14,991		10,849		16,900		16,900	
	Membership Dues	25		25		30		130		130		50		450	
	<b>Total Expenditures</b>		<b>1,560,406</b>		<b>1,494,793</b>		<b>1,596,541</b>		<b>1,562,105</b>		<b>1,519,539</b>		<b>1,627,470</b>		<b>2,051,419</b>
<b>Ending Fund Balance</b>			<b>831,833</b>		<b>691,895</b>		<b>859,331</b>		<b>1,168,787</b>		<b>1,356,419</b>		<b>1,432,695</b>		<b>1,144,181</b>

Average Monthly Expenditures	130,034	124,566	133,045	130,175	126,628	134,889	150,118
Number of Months in Reserve at end of FY	6.40	5.55	6.46	8.98	10.71	10.62	7.62

# Town of the City of Bloomington

## General Assistance Fund FY2020 Budget ~ *Preliminary Draft*

For Tax Year 2018

04/01/2019 - 03/31/2020

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY2019 Estimated as of 12/31/2018	FY2020 (Draft)
<b>Beginning Fund Balance</b>		976,419	861,824	993,308	947,454	700,416	624,219	648,266
<b>Revenues</b>	Interest	222	143	962	2,153	1,772	1,700	2,000
	Other Income	-	-	-	-	-	-	150
	Personal Property Replacement Tax	44,134	49,179	30,415	15,435	19,839	22,075	17,000
	Refunds and Recoveries	77,579	56,768	43,418	41,989	65,364	47,298	40,000
	Tax Levy	486,994	567,779	349,459	149,618	249,831	299,856	200,000
Total Revenues		608,929	673,868	424,254	209,195	336,806	370,930	259,150
<b>Expenditures</b>	Groceries/Personal Essentials	142,672	134,719	105,660	98,132	89,937	73,040	90,000
	Rent	253,932	274,403	250,563	233,195	197,570	159,544	200,000
	Utilities	26,161	26,618	33,232	26,775	28,712	21,296	30,000
	Medical	178,837	23,082	99	338	117	100	20,000
	Emergency Assistance	33,402	24,057	31,106	46,616	42,663	51,347	70,000
	Hospital	36,585	-	297	-	-	-	10,000
	Burial	-	1,500	1,500	-	-	1,500	3,000
	Transportation	32,161	37,487	34,297	38,132	43,540	32,188	30,000
	Allowances	19,774	20,517	13,354	13,045	10,465	7,866	10,000
Total Expenditures		723,524	542,384	470,107	456,233	413,003	346,883	463,000
<b>Ending Fund Balance</b>		861,824	993,308	947,454	700,416	624,219	648,266	444,416

Average Monthly Expenditures	60,294	45,199	39,176	38,019	34,417	28,907	38,583
Number of Months in Reserve at end of FY	14.29	21.98	24.18	18.42	18.14	22.43	11.52
							1/17/2019