



FOR: Honorable Township Trustees

SUBJECT: Draft Fiscal Year (FY) 2019 Budget

RECOMMENDATION/MOTION: Recommend that the draft FY 2019 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 22, 2018 meeting. Adoption of the Budget Ordinance will appear on the Board's March 26, 2018 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 2019 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

FY2019 Budget

04/01/2018 - 03/31/2019

LEVY COMPARISONS	<i>Tax Year:</i>	2013	2014	2015	2016	2017
Evergreen Memorial Cemetery Fund		506,600	506,600	506,600	506,600	506,600
General Town Fund		1,081,500	1,395,000	1,595,000	1,495,000	1,545,000
General Assistance Fund		568,450	350,000	150,000	250,000	300,000
Total LEVY		2,156,550	2,251,600	2,251,600	2,251,600	2,351,600

		Evergreen Memorial Cemetery Fund	General Town Fund	General Assistance Fund	COMBINED FUNDS
Projected Beginning Fund Balance		362,071	1,383,369	612,745	2,358,185
Projected Revenues	Interest	6,000	9,800	2,000	17,800
	Income from Trusts	2,500			2,500
	Other Income & Special Events	2,500	32,225	150	34,875
	Township Litigation Income		25		25
	Personal Property Replacement Tax	40,000	90,000	17,000	147,000
	Sales	178,900			178,900
	Inspection Fee	5,000			5,000
	Refunds and Recoveries			40,000	40,000
	Tax Levy	506,600	1,545,000	300,000	2,351,600
Total Projected Revenues		741,500	1,677,050	359,150	2,777,700
Projected Expenditures	Administrative Expenses	105,600			105,600
	Assessor's Office		151,194		151,194
	Cemetery Improvements, Maintenance & Repairs	245,292			245,292
	Casework/General Assistance			577,000	577,000
	Cemetery Operations	91,000			91,000
	Community Agency Funding		148,500		148,500
	Compensation & Benefits	457,330	1,406,500		1,863,830
	Services & Expenses		336,100		336,100
	Supervisor's Office		95,900		95,900
Total Projected Expenditures		899,222	2,138,194	577,000	3,614,416
Projected Ending Fund Balance		204,349	922,225	394,895	1,521,469

Average Monthly Expenditures	\$74,935	\$178,183	\$48,083
Number of Months in Reserve at end of FY	2.73	5.18	8.21

Town of the City of Bloomington

General Assistance Fund FY2018 Budget

04/01/2018 - 03/31/2019 For Tax Year 2017

		FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Estimated (as of 12/31/2017)	FY2019 Budget
Beginning Fund Balance		861,824	993,308	947,454	698,271	612,745
Revenues	Interest	143	962	2,153	1,813	2,000
	Other Income	-	-	-	-	150
	Personal Property Replacement Tax	49,179	30,415	13,291	22,174	17,000
	Refunds and Recoveries	56,768	43,418	41,989	66,212	40,000
	Tax Levy	567,779	349,459	149,618	249,831	300,000
	Total Revenues	673,868	424,254	207,051	340,030	359,150
Expenditures	Groceries/Personal Essentials	134,719	105,660	98,132	94,837	123,000
	Rent	274,403	250,563	233,195	194,124	250,000
	Utilities	26,618	33,232	26,775	32,199	36,000
	Medical	23,082	99	338	54	20,000
	Emergency Assistance	24,057	31,106	46,617	49,405	70,000
	Hospital	-	297	-	-	10,000
	Burial	1,500	1,500	-	-	3,000
	Transportation	37,487	34,297	38,132	43,694	50,000
	Allowances	20,517	13,354	13,045	11,243	15,000
	Total Expenditures	542,384	470,107	456,234	425,556	577,000
Ending Fund Balance		993,308	947,454	698,271	612,745	394,895

Average Monthly Expenditures	45,199	39,176	38,020	35,463	48,083
Number of Months in Reserve at end of FY	21.98	24.18	18.37	17.28	8.21
					01/18/18

Town of the City of Bloomington

General Town Fund FY2019 Budget

04/01/2018 - 03/31/2019 For Tax Year 2017

		FY2015 Actual		FY2016 Actual		FY2017 Actual		FY2018 Estimated as of 01/17/2018		FY2019 Budget	
Beginning Fund Balance			831,833		691,895		859,330		1,168,784		1,383,369
Revenues	Interest		145		1,073		3,874		8,552		9,800
	Other Income		180,834		245,481		105,378		69,134		32,225
	Township Litigation Income		-		3,020		40,385		-		25
	Personal Property Replacement Tax		93,565		121,227		130,336		126,569		90,000
	Tax Levy		1,080,311		1,393,175		1,591,588		1,493,813		1,545,000
	Total Revenues		1,354,855		1,763,976		1,871,561		1,698,068		1,677,050
Expenditures	Assessor's Office		99,500		97,579		89,835		81,490		151,194
	Rent/Debt Service	21,544		21,544		21,544		21,544		21,544	
	Auto Expense	1,231		820		2,941		639		3,000	
	Telephone	2,715		2,874		3,182		2,922		2,500	
	Utilities	4,477		5,156		5,578		5,088		5,800	
	Postage	-		74		145		300		500	
	Office Supplies	1,784		953		1,669		3,127		1,200	
	Publications & Printing	489		737		225		7		1,150	
	Equipment	5,613		2,308		1,691		-		5,000	
	Equipment Repair/Rental	246		-		40		-		2,000	
	Education/Meetings/Conferences	7,640		10,443		7,136		9,864		15,000	
	Replatting & Remapping	-		-		-		-		9,000	
	Appraisal Services	14,662		-		15,383		12,128		35,000	
	Janitorial	1,540		1,680		1,840		1,650		2,000	
	Computer Services	12,520		14,886		9,103		2,496		10,000	
	Mapping/GIS Services	24,100		35,103		16,978		20,000		35,500	
	Membership Dues	940		1,000		2,380		1,725		2,000	
	Community Agency Funding		90,517		129,100		167,500		137,000		148,500
	Mental Health/Community Medical	517		20,000		20,000		18,500		20,000	
	Transportation	10,000		10,000		10,000		-		-	
	GA Workfare Development/Client S	-		19,100		17,500		12,500		22,500	
	Youth Services	42,500		42,500		42,500		37,500		37,500	
	Senior Services	37,500		37,500		77,500		68,500		68,500	
	Compensation & Benefits		1,177,715		1,224,466		1,171,774		1,137,211		1,406,500
	TWP Supervisor	73,833		75,833		77,833		92,667		94,000	
	TWP Assessor	90,500		92,500		94,500		96,000		96,000	
	Town Clerk	4,884		2,500		2,400		2,400		2,500	
	Town Trustees	2,260		2,300		2,660		2,320		2,800	
	GA Staff	431,243		346,714		343,840		339,538		396,000	
	Deputy Assessors	272,838		306,835		327,440		281,714		404,000	
	IMRF	106,836		137,905		113,203		103,995		163,000	
	FICA	62,397		58,520		59,475		60,601		77,000	
	Group Medical	132,048		200,299		149,475		156,949		170,000	
	State Unemployment	876		1,059		948		1,027		1,200	
	Services & Expenses		43,328		61,487		47,862		35,102		336,100
	Membership Dues	1,342		1,392		1,387		1,412		1,500	
	Auditing Expense	6,650		6,700		6,775		6,850		12,000	
	Legal Expense	350		1,713		4,390		3,533		12,000	
	Insurance	11,927		11,968		12,303		12,288		14,000	
	Publishing	451		555		448		113		500	
	Other Expenditures	3,017		3,935		3,806		2,226		4,000	
	Debt Service: Principle & Interest	8,899		6,759		4,700		2,606		100	
	Building Maintenance	7,449		10,352		8,659		2,991		6,000	
	Janitorial Services & Supplies	3,242		4,105		3,395		3,083		4,000	
	Building Security	-		11,874		-		-		-	
	Building Repairs	-		-		-		-		200,000	
	Special Projects	-		2,134		1,999		-		82,000	
	Supervisor's Office		83,734		83,909		85,136		92,680		95,900
	Postage	1,470		2,450		1,983		2,500		1,500	
	Rent/Debt Service	40,000		40,000		40,000		40,000		40,000	
	Janitorial	1,925		2,100		2,300		2,063		2,100	
	Utilities	6,715		7,734		8,367		7,932		9,500	
	Telephones	3,875		4,090		3,912		3,609		4,000	
	Car Expense	1,193		172		291		701		2,000	
	Education/Conference/Meetings	2,424		1,320		2,230		2,886		2,000	
	Equipment	-		-		-		19,066		5,000	
	Equipment Repair/Rental	6,255		6,737		6,624		4,334		8,000	
	Office Supplies	2,875		3,159		3,778		3,346		4,000	
	Printing	31		44		480		500		500	
	Publications	98		132		50		846		250	
	Computer/Contract Services	16,849		15,942		14,991		4,867		16,900	
	Membership Dues	25		30		130		30		150	
	Total Expenditures		1,494,793		1,596,541		1,562,107		1,483,483		2,138,194
Ending Fund Balance			691,895		859,330		1,168,784		1,383,369		922,225

Average Monthly Expenditures	124,566	133,045	130,176	123,624	178,183
Number of Months in Reserve at end of FY	5.55	6.46	8.98	11.19	5.18

01/18/18

Town of the City of Bloomington

Evergreen Memorial Cemetery Fund FY2019 Budget

04/01/2018-03/31/2019 For Tax Year 2017

		FY2015 Actual		FY2016 Actual		FY2017 Actual		FY2018 Estimated (as of 12/31/2017)		FY2019 Budget	
Beginning Fund Balance			420,543		342,841		395,690		515,028		362,071
Revenues	Interest	317		357		2,580		4,000		6,000	
	Income from Trusts			3,102		6,908		2,500		2,500	
	Personal Property Replacement Tax	43,828		44,024		41,690		39,000		40,000	
	Opening/Closing Fee	56,503		49,123		68,224		55,000		60,000	
	Marker Commission	6,267		6,867		6,765		7,000		8,000	
	Sales										
	Sale of Lots	66,681		58,476		79,368		72,200		75,000	
	Sale of Crypts	9,505		10,730		10,410		12,000		16,000	
	Sale of Niches	11,730		22,495		12,075		20,000		15,000	
	Sale of Burial Supplies	2,700		1,250		2,700		2,500		1,000	
	Chapel Fee	300				400		1,000		500	
	Pet Cemetery Spaces									1,000	
	Other Sales			2,400		0		2,400		2,400	
	Inspection Fee	2,550		2,850		3,525		4,000		5,000	
	Other Income & Special Events	6,922		19,714		57,576		2,500		2,500	
	Tax Levy	506,022		505,990		505,413		506,600		506,600	
	Total Revenues		713,326		727,377		797,634		730,700		741,500
Expenditures	Administrative Expenses		82,702		84,534		116,541		86,650		105,600
	Casualty Insurance	19,461		19,734		20,033		23,000		22,000	
	Contractual Services	8,407		3,079		3,635		5,000		10,000	
	Office Supplies	3,454		2,558		3,350		2,500		4,000	
	Utilities	16,140		14,623		15,336		16,000		18,500	
	Advertising	7,837		4,707		5,521		4,000		5,000	
	Dues/Seminars	725		599		749		600		600	
	Legal Expense	5,514				0		1,000		3,000	
	Audit Expense	6,845		6,700		6,775		6,850		9,000	
	COBT for Financial			12,200		12,200		12,200		18,000	
	Special Event Expenses	10,733		16,190		42,847		10,000		10,000	
	Other Admin Expenses	3,587		3,545		5,746		4,500		4,500	
	Office Equipment			599		349		1,000		1,000	
	Cemetery Improvements, Maintenance & Repairs		191,916		94,208		84,037		151,922		245,292
	Flags & Poles	5,667		9,474		7,303		9,115		8,500	
	Operating Equipment	16,181		19,192		15,942		19,280		30,000	
	Mausoleum (including debt service)	60,838		60,792		60,792		110,792 *		110,792 *	
	Real Estate for Parking Lot	109,229				0		0		40,000	
	Real Estate--repurchase lots									42,000	
	Veterans Memorial			4,750		0		12,000		10,000	
	Scattering Grounds/Ossuary					0		735		4,000	
	Columbariums					0		0		0	
	Pet Cemetery					0		0		0	
	Bike Path/Access Road					0		0		0	
	Cemetery Operations		101,341		79,562		64,088		160,250		91,000
	Fuel, Oil & Equipment	12,157		8,717		7,542		12,000		10,000	
	Tree Removal/Monument Repair	13,200		30,541		10,550		19,100		12,000	
	Equipment Repairs	5,210		8,279		5,393		7,000		4,000	
	CEM Supplies & Maintenance	2,666		2,076		2,670		8,500		2,500	
	Rental Equipment & Leasing					88		150		1,000	
	IGA for leaves/branches			2,200		2,200		5,000		6,000	
	Office Building	341		45		0		0		500	
	Grounds Maintenance/Repair	9,091		13,241		9,392		40,000		16,000	
	Road, Fence, Lot, Drains	39,086		1,877		105		35,000		19,000	
	Equipment Building	17,406		19		12,144		0		1,000	
	Grave Markers	2,186		5,254		14,004		17,500		9,000	
	Abandoned Lot Reclamation					0		6,000		5,000	
	Other CEM Expenses			7,314		0		10,000		5,000	
	Compensation & Benefits		408,319		416,117		400,785		484,835		457,330
	Wages: Administrative Staff	77,290		81,707		78,944		102,725		100,370	
	Wages: Cemetery Staff	204,756		217,282		204,708		241,000		210,000	
	Trustee Compensation	3,000		2,750		2,917		3,000		3,000	
	Payroll Taxes	21,599		21,590		20,540		27,000		23,945	
	IMRF	31,696		32,575		38,128		44,000		39,215	
	IDES - Unemployment	12,521		12,544		11,031		10,000		20,000	
	Employee Health Insurance, Etc.	57,206		46,921		43,814		56,410		60,000	
	Other Payroll Expenses	251		749		703		700		800	
	Total Expenditures		784,278		674,421		665,451		883,657		899,222
Other Financing Sources In/(Out)			(6,750)		5,365		12,845				
Ending Fund Balance			342,841		401,162		515,028		362,071		204,349

Average Monthly Expenditures	65,357	56,202	55,454	73,638	74,935
Number of Months in Reserve at end of FY	5.25	7.14	9.29	4.92	2.73