



**FOR:** Honorable Township Trustees

**SUBJECT:** Draft Budget Amendment – Town Fund Fiscal Year (FY) 2021

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

**BACKGROUND:** Township statutes allow budgets to be amended by the same procedure as adoption of the budget and appropriation ordinance. Acceptance of this draft Budget Amendment is the first step in the process. The draft Budget Amendment must be available for public inspection for at least thirty, (30), days. In addition, a Public Hearing Notice must be published in the Pantagraph at least thirty, (30), days prior to the hearing. The draft budget amendment will be available for public inspection at the Township Building, City Hall, and Evergreen Memorial Cemetery. In addition, it will be placed on the Township’s website.

Township statutes also allow transfers between various line items in any fund in such budget and appropriation ordinance not exceeding ten percent, (10%), in aggregate of the total amount appropriated in such fund. Township staff has prepared a list of line item transfers for the Town Fund in light of the COVID – 19 pandemic and the creation of a new line item within the Town Fund.

These line item transfers represent adjustments and Township staff made the decision to present them at this time based upon a belief they are needed. The expense amendments reflect the creation of a Community Emergency Response Program and increased costs to various line items related to the COVID – 19 pandemic. Some line items were decreased in order to increase others.

The revenue amendment reflects a decrease to the Personal Property Replacement Tax, (PPRT). The Illinois Municipal League has estimated a thirty percent, (30%), decrease from the actual FY 2020 amounts. This reduction is the result of the combination of one-time revenues and declining corporate taxes.

The time line for the budget amendment is as follows:

<i>May 26, 2020</i>	<i>Accept draft budget amendments, draft Ordinance placed on file</i>
<i>May 28, 2020</i>	<i>Notice is published in the Pantagraph</i>
<i>June 2020</i>	<i>Feedback from Township Board, the public, etc.</i>
<i>June 29, 2020</i>	<i>Public Hearing on Budget Amendment and Ordinance adopted</i>

Again, the line item transfers addressed unforeseen circumstances, expenditures that were not budgeted, (i.e. COVID - 19). On the revenue side, the Illinois Municipal League has provided FY

2021 revenue forecasts for the State of Illinois and has projected a thirty percent, (30%), decrease to PPRT.

**COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED:** Township attorney, Township Board, Township Officials of Illinois, Mid Central Community Action, City of Bloomington staff, United Way of McLean County, Normal Township, Town of Normal staff, PATH, Salvation Army, and Prairie State Legal.

**ADMINISTRATOR RESPONSE:** Respectfully requests the draft Budget Amendment be accepted and placed on file for thirty, (30), day review period.

Respectfully submitted for Board consideration.

Recommended by:

Deborah L. Skillrud  
Township Supervisor

**ORDINANCE NO. 2020 – \_\_\_\_**

**AN ORDINANCE FOR BUDGET AMENDMENT TO THE TOWN FUND  
FOR THE 2020 – 2021 FISCAL YEAR**

**WHEREAS**, on March 26, 2020, by Ordinance Number 2020 – 02, the Town of the City of Bloomington also known as City of Bloomington Township, (“Township”), passed a Budget and Appropriation Ordinance for the Fiscal Year ending March 31, 2021, which Ordinance was approved and signed on March 26, 2020;

**WHEREAS**, the “Township” has prepared line item transfers for the 2020 – 2021 fiscal year as provided by the Municipal Budget Law (50 ILCS 330/3) approved July 12, 1937, as amended, which authorizes transfers between line items within any fund in such Appropriation Ordinance not exceeding ten percent, (10%), of the total amount appropriated in such fund by such ordinance;

**WHEREAS**, the “Township” created a Pandemic Emergency Response Program line item to address needs in the community due to COVID – 19;

**WHEREAS**, adjustments between appropriated line items in the Town Fund are desirable and necessary; and

**WHEREAS**, line item transfers are needed as detailed below.

**NOW THEREFORE BE IT ORDAINED** by the Township Board of the Town of the City of Bloomington as follows:

Section 1. Ordinance Number 2020 – 02, An Ordinance Adopting Budget for the 2020 – 2021 Fiscal Year is hereby amended. The “Township” has prepared line item transfers for the fiscal year 2020 - 2021 attached hereto is hereby approved and the amounts shown therein are hereby appropriated for the uses and purposes set forth therein, see EXHIBIT A.

Section 2. Except as provided for herein, Ordinance Number 2020 – 02 shall remain in full force and effect, provided, that any budgeted or appropriated amounts which are changed by reason of the line item transfers made in Section One of this Ordinance shall be amended in Ordinance Number 2020 – 02.

Section 3. This ordinance shall take effect immediately upon passage and approval.

PASSED this \_\_\_\_<sup>th</sup> day of June, 2020.

APPROVED this \_\_\_\_<sup>th</sup> day of June, 2020.

APPROVED: \_\_\_\_\_  
Deborah L. Skillrud  
Township Supervisor

ATTEST: \_\_\_\_\_  
Leslie Yocum  
Township Clerk

DRAFT

**GENERAL ASSISTANCE FUND**  
FY 2021 PROPOSED BUDGET AMENDMENT

<b>REVENUE ITEM</b>	<b>FROM</b>	<b>TO</b>
Interest	\$1,500	\$750
PPRT	\$20,000	\$14,000
GT Funds Transferred to GA Fund	\$0	\$200,000
<b>EXPENDITURE ITEM</b>		
Groceries/Personal Essentials	\$90,000	\$112,500
Rent	\$200,000	\$250,000
Utilities	\$30,000	\$52,500
Emergency Assistance	\$85,000	\$170,000
Burial	\$3,000	\$6,000
Transportation	\$60,000	\$40,000
Allowances	\$10,000	\$15,000

**GENERAL TOWN FUND**  
FY 2021 PROPOSED BUDGET AMENDMENT

<b>REVENUE ITEM</b>	<b>FROM</b>	<b>TO</b>
Interest	\$15,000	\$3,750
Other Income: Grant #1 (JMS Medical)	\$35,000	\$5,000
PPRT	\$125,000	\$87,500
Proceeds from Loan	\$0	\$20,000
<b>EXPENDITURE ITEM</b>		
Community Agency Funding		
GA Client Service Funding	\$55,400	\$71,200
Community Emergency Response Program	\$0	\$100,000
Grant #1 (JMS Medical)	\$35,000	\$5,000
Services & Expenses		
Legal Expense	\$10,000	\$12,000
Publishing	\$1,500	\$2,000
Debt Service: Principle & Interest	\$0	\$20,000
Building Maintenance	\$6,000	\$10,000
Janitorial Services & Supplies	\$6,000	\$12,000
Building Security	\$1,000	\$3,500
Building Repairs	\$200,000	\$25,000
Special Projects	\$50,000	\$40,000
Supervisor's Office		
Postage	\$1,500	\$4,500
Janitorial	\$2,500	\$5,000
Office Supplies	\$4,000	\$6,000
Emergency Transfer of Funds		
GT Funds Transferred to GA Fund	\$0	\$200,000

**CEMETERY FUND**  
FY 2021 PROPOSED BUDGET AMENDMENT

<b>REVENUE ITEM</b>	<b>FROM</b>	<b>TO</b>
PPRT	\$35,000	\$24,500

# Town of the City of Bloomington

FY2021 Budget

**PROPOSED AMENDED BUDGET**

For Tax Year 2019

04/01/2020 - 03/31/2021

LEVY COMPARISONS	<i>Tax Year:</i>	2016	2017	2018	2019
Evergreen Memorial Cemetery Fund		506,600	506,600	506,600	506,600
General Town Fund		1,495,000	1,645,000	1,645,000	1,645,000
General Assistance Fund		250,000	200,000	200,000	200,000
<b>Total LEVY</b>		<b>2,251,600</b>	<b>2,351,600</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 Beginning Balance</b>		446,270	1,932,227	513,346	2,891,843
<b>Projected Revenues</b>	Interest	3,000	3,750	750	7,500
	Income from Trusts	4,000			4,000
	Other Income & Special Events	3,500	90,000	150	93,650
	Township Litigation Income		25		25
	Personal Property Replacement Tax	24,500	87,500	14,000	126,000
	Opening/Closing Fee	90,000			90,000
	Marker Commission	9,000			9,000
	Sales	125,900			125,900
	Inspection Fee	3,000			3,000
	Refunds and Recoveries			30,000	30,000
	Tax Levy	506,600	1,645,000	200,000	2,351,600
	General Town Funds Transferred			200,000	200,000
	Proceeds from Loan		20,000		
	<b>Total Projected Revenues</b>	<b>769,500</b>	<b>1,846,275</b>	<b>444,900</b>	<b>3,040,675</b>
<b>Projected Expenditures</b>	Administrative Expenses	96,800			96,800
	Assessor's Office		151,144		151,144
	Cemetery Improvements, Maintenance & Repairs	95,792			95,792
	Casework/General Assistance			676,000	676,000
	Cemetery Operations	148,000			148,000
	Community Agency Funding		348,200		348,200
	Compensation & Benefits	439,408	1,358,952		1,798,359
	Services & Expenses		152,500		152,500
	Supervisor's Office		108,850		108,850
	General Town Funds Transferred		200,000		108,850
	<b>Total Projected Expenditures</b>	<b>780,000</b>	<b>2,319,646</b>	<b>676,000</b>	<b>3,684,495</b>
<b>Projected Ending Balance</b>		<b>435,770</b>	<b>1,458,856</b>	<b>282,246</b>	<b>2,176,873</b>

Average Monthly Expenditures	65,000	193,304	56,333	307,041
Number of Months in Reserve at end of FY	6.70	7.55	5.01	7.09
Tax Levy Split Percentages	0.2154	0.6995	0.0850	1.0000

5/20/2020

# Town of the City of Bloomington

## General Assistance Fund FY2021 Budget

### PROPOSED AMENDED BUDGET

For Tax Year 2019

04/01/2020 - 03/31/2021

General Assistance Fund		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY2021 APPROVED BUDGET	FY2021 AMENDED BUDGET
<b>Beginning Fund Balance</b>		700,416	624,219	638,968	513,346	513,346
<b>Revenues</b>	Interest	1,772	1,777	1,592	1,500	<b>750</b>
	Other Income	-	-	32	150	150
	Personal Property Replacement Tax	19,839	21,455	19,167	20,000	<b>14,000</b>
	Refunds and Recoveries	65,364	51,322	43,750	30,000	30,000
	Tax Levy	249,831	299,856	199,696	200,000	200,000
	General Town Funds Transferred to GA Fund	-	-	-	-	<b>200,000</b>
	Total Revenues	336,806	374,410	264,237	251,650	444,900
<b>Expenditures</b>	Groceries/Personal Essentials	89,937	76,715	92,513	90,000	<b>112,500</b>
	Rent	197,570	168,693	177,233	200,000	<b>250,000</b>
	Utilities	28,712	19,708	24,883	30,000	<b>52,500</b>
	Medical	117	-	-	20,000	20,000
	Emergency Assistance	42,663	43,461	57,392	85,000	<b>170,000</b>
	Hospital	-	-	-	10,000	10,000
	Burial	-	1,500	-	3,000	<b>6,000</b>
	Transportation	43,540	40,459	29,061	60,000	<b>40,000</b>
	Allowances	10,465	9,125	8,777	10,000	<b>15,000</b>
Total Expenditures	413,003	359,661	389,859	508,000	676,000	
<b>Ending Fund Balance</b>		624,219	638,968	513,346	256,996	282,246

Average Monthly Expenditures	34,417	29,972	32,488	42,333	56,333
Number of Months in Reserve at end of FY	18.14	21.32	15.80	6.07	5.01

5/20/2020

# Town of the City of Bloomington

## General Town Fund FY2021 Budget

**PROPOSED AMENDED BUDGET**

For Tax Year 2019

04/01/2020 - 03/31/2021

General Town Fund						FY2021 APPROVED BUDGET		FY2021 AMENDED BUDGET		
			FY 2018 Actual		FY 2019 Actual		FY2020 Actual			
<b>Beginning Fund Balance</b>			1,168,787		1,356,419		1,509,688		1,932,227	1,932,227
<b>Revenues</b>	Interest		8,434		12,587		17,745		15,000	3,750
	Other Income		73,480		42,848		36,211		35,000	35,000
	Other Income: Grant #1 (JMS Medical)								35,000	5,000
	Other Income: Grant #2								50,000	50,000
	Township Litigation Income		0		0		0		25	25
	Personal Property Replacement Tax		131,443		110,640		157,666		125,000	87,500
	Tax Levy		1,493,813		1,544,401		1,642,699		1,645,000	1,645,000
	Proceeds from Loan									20,000
Total Revenues			1,707,170		1,710,476		1,854,320		1,905,025	1,846,275
<b>Expenditures</b>	Assessor's Office		72,649		72,415		60,651		151,144	151,144
	Rent/Debt Service	21,544		21,544		0		21,544		21,544
	Auto Expense	761		1,178		751		3,000		3,000
	Telephone	3,164		3,251		2,896		4,000		4,000
	Utilities	5,390		5,144		4,824		5,800		5,800
	Postage	245		0		0		300		300
	Office Supplies	1,925		608		3,286		2,000		2,000
	Publications & Printing	232		0		227		500		500
	Equipment	0		4,776		2,546		6,000		6,000
	Equipment Repair/Rental	0		0		0		1,500		1,500
	Education/Meetings/Conferences	9,605		5,835		7,751		9,000		9,000
	Replatting & Remapping	0		0		0		9,000		9,000
	Appraisal Services	20,703		14,533		11,101		34,000		34,000
	Janitorial	1,650		1,800		1,800		2,000		2,000
	Computer Services	5,055		11,767		23,993		20,000		20,000
	Mapping/GIS Services	0		0		0		30,000		30,000
	Membership Dues	2,375		1,979		1,475		2,500		2,500
	Community Agency Funding		137,000		148,290		141,799		262,400	348,200
	Community Medical	18,500		18,500		18,500		18,500		18,500
	GA Client Service Funding	12,500		23,790		19,799		55,400		71,200
	Youth Services	37,500		37,500		35,000		35,000		35,000
	Senior Services	68,500		68,500		68,500		68,500		68,500
	Community Emergency Response	0		0		0		0		100,000
	Grant #1 (JMS Medical)							35,000		5,000
	Grant #2							50,000		50,000
	Compensation & Benefits		1,190,273		1,187,804		1,141,892		1,358,952	1,358,952
	TWP Supervisor	92,667		94,000		94,000		94,000		94,000
	TWP Assessor	96,000		96,000		96,000		96,000		96,000
	Town Clerk	2,400		2,400		2,400		2,500		2,500
	Town Trustees	2,320		2,220		2,320		2,800		2,800
	GA Staff	338,944		338,283		332,702		384,297		384,297
	Deputy Assessors	339,799		346,410		334,415		404,000		404,000
	IMRF	104,334		98,980		83,572		123,755		123,755
	FICA	60,960		61,737		61,045		75,000		75,000
	Group Medical	151,922		146,946		134,543		175,000		175,000
	State Unemployment	928		827		896		1,600		1,600



# Town of the City of Bloomington

## General Town Fund FY2021 Budget

**PROPOSED AMENDED BUDGET**

For Tax Year 2019

04/01/2020 - 03/31/2021

General Town Fund								FY2021 APPROVED BUDGET		FY2021 AMENDED BUDGET	
		FY 2018 Actual		FY 2019 Actual		FY2020 Actual					
Services & Expenses			42,455		69,392		51,325		302,500		152,500
Membership Dues		1,442		1,760		1,765		2,000		2,000	
Auditing Expense		6,850		6,900		6,950		8,000		8,000	
Legal Expense		5,482		12,784		11,174		10,000		<b>12,000</b>	
Insurance		12,288		12,611		13,242		14,000		14,000	
Publishing		498		654		262		1,500		<b>2,000</b>	
Other Expenditures		2,617		2,537		2,759		4,000		4,000	
Debt Service: Principle & Interest		2,606		254		0		0		<b>20,000</b>	
Building Maintenance		7,004		8,657		10,032		6,000		<b>10,000</b>	
Janitorial Services & Supplies		3,667		4,665		4,269		6,000		<b>12,000</b>	
Building Security		0		0		0		1,000		<b>3,500</b>	
Building Repairs		0		0		0		200,000		<b>25,000</b>	
Special Projects		0		18,570		871		50,000		<b>40,000</b>	
Supervisor's Office			77,162		79,305		36,113		101,350		108,850
Postage		46		1,538		1,427		1,500		<b>4,500</b>	
Rent/Debt Service		40,000		40,000		0		40,000		40,000	
Janitorial		2,063		2,250		2,250		2,500		<b>5,000</b>	
Utilities		8,085		7,723		7,229		7,000		7,000	
Telephones		3,957		4,085		3,635		5,000		5,000	
Car Expense		825		1,180		1,884		4,000		4,000	
Education/Conference/Meetings		3,319		2,587		2,481		3,000		3,000	
Equipment		1,066		1,640		323		5,000		5,000	
Equipment Repair/Rental		3,862		2,910		2,934		8,000		8,000	
Office Supplies		2,090		3,125		2,489		4,000		<b>6,000</b>	
Printing		0		975		39		3,000		3,000	
Publications		871		50		108		1,000		1,000	
Computer/Contract Services		10,849		11,106		11,179		16,900		16,900	
Membership Dues		130		135		135		450		450	
Emergency Transfer of Funds			0		0		0		0		<b>200,000</b>
GT Funds Transferred to GA Fund		0		0		0		0		<b>200,000</b>	
Total Expenditures			1,519,539		1,557,206		1,431,781		2,176,346		2,319,646
<b>Ending Fund Balance</b>			<b>1,356,419</b>		<b>1,509,688</b>		<b>1,932,227</b>		<b>1,660,906</b>		<b>1,458,856</b>

Average Monthly Expenditures	126,628	129,767	119,315	181,362	193,304
Number of Months in Reserve at end of FY	10.71	11.63	16.19	9.16	7.55
					5/20/2020

# Town of the City of Bloomington

## Cemetery Fund FY2021 Budget

**PROPOSED AMENDED BUDGET**

For Tax Year 2019

04/01/2020 - 03/31/2021

Cemetery Fund		FY2018 Actual		FY2019 Actual		FY2020 Actual		FY2021 APPROVED Budget		FY2021 AMENDED BUDGET	
<b>Beginning Public Fund Balance</b>			584,421		533,246		460,302		446,270		446,270
<b>Revenues</b>	Interest		3,628		3,578		1,904		3,000		3,000
	Income from Trusts		2,522		157		5,091		4,000		4,000
	Personal Property Replacement Tax		40,192		36,283		48,552		35,000		24,500
	Opening/Closing Fee		72,775		62,472		81,150		90,000		90,000
	Marker Commission		8,542		9,827		12,295		9,000		9,000
	Sales		97,834		84,250		97,803		125,900		125,900
	Sale of Lots	84,009		55,932		46,827		58,000		58,000	
	Sale of Crypts	8,865		13,580		13,730		25,000		25,000	
	Sale of Niches	4,010		11,302		31,729		40,000		40,000	
	Sale of Burial Supplies	850		2,450		500		500		500	
	Chapel Fee	100		-100		0		0		0	
	Sale of Pet Cemetery Spaces		1,500	375		200		0		0	
	Other Sales	0		711		4,816		2,400		2,400	
	Inspection Fee		4,225		2,025		2,025		3,000		3,000
	Other Income & Special Events		13,124		59,037		9,111		3,500		3,500
	Tax Levy		506,135		506,322		505,861		506,600		506,600
	Total Revenues		750,476		763,952		763,792		780,000		769,500
<b>Expenditures</b>	Administrative Expenses		88,261		96,003		82,318		96,800		96,800
	Casualty Insurance	20,048		19,725		20,711		21,000		21,000	
	Contractual Services	10,742		12,825		6,301		10,000		10,000	
	Office Supplies	3,802		4,048		2,353		4,000		4,000	
	Utilities	16,073		16,199		16,526		18,500		18,500	
	Advertising	1,716		4,118		144		2,000		2,000	
	Dues/Seminars	1,044		350		350		600		600	
	Legal Expense	90		342		285		3,000		3,000	
	Audit Expense	6,850		6,900		6,950		7,500		7,500	
	COBT for Financial Administration	12,200		12,200		12,200		12,200		12,200	
	Special Event Expenses	9,003		10,962		9,720		10,000		10,000	
	Other Admin Expenses	6,693		5,384		5,103		5,000		5,000	
	Office Equipment	0		2,951		1,674		3,000		3,000	
	Cemetery Improvements, Maintenance & Repairs		152,320		223,157		156,304		95,792		95,792
	Flags & Poles	9,114		5,889		4,393		10,000		10,000	
	Operating Equipment	19,506		68,513		46,769		15,000		15,000	
	Mausoleum (including debt service)	110,792		142,038		62,292		60,792		60,792	
	Veterans Memorial	11,994		0		42,850		0		0	
	Scattering Grounds/Ossuary	914		6,717		0		10,000		10,000	
	Cemetery Operations		141,866		79,728		150,713		148,000		148,000
	Fuel, Oil & Equipment	7,719		7,506		7,860		11,000		11,000	
	Tree Removal/Monument Repair	19,100		29,900		36,300		19,000		19,000	
	Equipment Repairs	7,250		3,608		4,266		5,000		5,000	
	CEM Supplies & Maintenance	10,102		4,654		3,483		5,000		5,000	
	Rental Equipment & Leasing	198		137		132		1,000		1,000	
	Leaves/Branches	5,000		6,000		1,600		5,000		5,000	
	Abandoned Lot Reclamation	5,431		2,029		0		0		0	
	Office Repairs & Maintenance	0		0		24,356		5,000		5,000	
	Grounds Maintenance/Repair	38,025		9,479		12,816		10,000		10,000	
	Road, Fence, Lot, Drains	33,350		2,232		38,379		50,000		50,000	
	Equipment Building	0		177		0		1,000		1,000	
	Other CEM Expenses	0		3,270		7,572		16,000		16,000	
	Grave Markers	15,691		10,737		13,949		20,000		20,000	
	Compensation & Benefits		421,516		437,525		388,490		439,408		439,408
	Wages: Administrative Staff	98,111		104,273		73,867		80,000		80,000	
	Wages: Cemetery Staff	197,496		205,714		205,315		225,000		225,000	
	Trustee Compensation	3,000		2,917		917		0		0	
	Payroll Taxes	21,025		21,768		19,747		23,333		23,333	
	IMRF	37,370		37,327		27,043		36,600		36,600	
	IDES - Unemployment	9,945		8,494		8,566		13,500		13,500	
	Employee Health Insurance, Etc.	53,808		56,243		52,325		60,000		60,000	
	Other Payroll Expenses	760		791		711		975		975	
	Total Expenditures		803,963		836,413		777,825		780,000		780,000
<b>Other Financing Sources In/(Out)</b>											
<b>Ending Public Fund Balance</b>			530,934		460,785		446,270		446,270		435,770
Average Monthly Expenditures			66997		69,701		64,819		65,000		65,000
Number of Months in Reserve at end of FY			7.92		6.61		6.88		6.87		6.70