

Adopted Budget - FY 2023

Cemetery Operations

Calculation of Contribution to(from) Fund Balance/General Fund

	Adopted Budget FY 2022	Adopted Budget FY 2023
Estimated Revenue		
License, Permits, Privilege	145,000	155,000
Rev-Use Money/Property	154,130	170,990
Charges for Services	414,010	414,010
Non-Revenue Receipts	230,480	235,770
Total Estimated Revenue	943,620	975,770
Operating Expenses		
Public Works & Transportation	1,002,620	995,580
Total Operating Expenses	<u>1,002,620</u>	<u>995,580</u>
Net Operating Income (Loss)	-59,000	-19,810
Add:		
Depreciation	0	0
Deduct:		
Debt Service Principal	0	0
Capital Expenditures from Current Operating Funds	0	0
Calculation of Contribution to(from) Fund Balance/General Fund	<u>(59,000)</u>	<u>(19,810)</u>

The major revenue sources for this fund include:

LICENSES, PERMITS, PRIVILEGE: This revenue includes Cemetery permit fees for monuments and vaults.

REVENUE – USE OF MONEY/PROPERTY: This revenue includes interest on investments; sale of grave lots; and perpetual care not previously paid.

CHARGES FOR SERVICES: This revenue provides for opening/closing of grave fees.

NON-REVENUE RECEIPTS: This revenue is an offset of the Cost Allocation expense. The allocation provides a method of showing the administrative costs covered by the General Fund. The Cemetery Fund is an enterprise fund and as such these administrative cost need to be included in order to reflect the complete cost of Cemetery operations.

TRANSFERS IN: The Cemetery Fund is designed to provide revenues to cover all the costs of operation; however, when the Fund Balance is insufficient to cover cost overruns, a transfer from the General Fund is required.

Revenues

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Revenues:					
Licenses, Permits	\$ 130,560	\$ 147,908	\$ 145,000	\$ 155,000	\$ 10,000
Revenue-Use of Money	170,808	189,938	154,130	170,990	16,860
Charges for Services	342,651	390,068	414,010	414,010	-
Non-Revenue Receipts	278,450	269,280	230,480	235,770	5,290
Totals	\$ 922,469	\$ 997,194	\$ 943,620	\$ 975,770	\$ 32,150

Description

The Cemetery Maintenance Section of Public Works is an Enterprise Fund that provides for the maintenance of eight municipally owned cemeteries, sale of lots, recordkeeping, and assists residents and non-residents who are interested in purchasing at-need and pre-need burial lots. Additionally, this fund also aids with genealogy requests.

The eight (8) city-owned cemeteries are Freedman's, Green Hill, Grove Street, Highland Burial Park, Leemont, Mountain View, Oak Hill, and Schoolfield.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$ 275,588	\$ 330,080	\$ 305,870	\$ 304,910	\$ (960)
Employee Benefits	27,822	50,148	53,520	54,170	650
Purchased Services	7,030	11,073	6,160	6,820	660
Internal Service	79,005	80,844	89,460	86,610	(2,850)
Other Operating Expenses	15,311	20,696	18,430	15,180	(3,250)
Cost Allocation	278,450	269,280	230,480	235,770	5,290
Capital Outlay	4,742	7,254	4,000	4,000	-
Totals	\$ 687,948	\$ 769,375	\$ 707,920	\$ 707,460	\$ (460)

Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs
PUBLIC SERVICE WORKER	4.800	4.800	3.000	4.200
GROUNDSKEEPER	1.200	1.200	3.000	1.800
GENERAL SUPERVISOR	0.600	0.600	0.600	0.600
CEMETERY SUPERVISOR	1.200	1.200	1.200	1.200
Total	7.800	7.800	7.800	7.800

Description

The Cemetery Burial Section of Public Works is an Enterprise Fund that provides for the opening and closing of graves and funeral services seven days a week. Tents, chairs and other accessories are available for rent. Staff also provides assistance with genealogy requests.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$ 134,247	\$ 140,468	\$ 216,340	\$ 208,060	\$ (8,280)
Employee Benefits	16,475	20,662	30,650	29,160	(1,490)
Purchased Services	3,096	3,171	3,400	3,400	-
Internal Service	28,529	27,402	33,760	36,950	3,190
Other Operating Expenses	4,124	5,259	2,600	2,600	-
Capital Outlay	4,368	9,440	7,950	7,950	-
Totals	\$ 190,839	\$ 206,402	\$ 294,700	\$ 288,120	\$ (6,580)

Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs
PUBLIC SERVICE WORKER	3.200	3.200	2.000	2.800
GROUNDSKEEPER	0.800	0.800	2.000	1.200
GENERAL SUPERVISOR	0.400	0.400	0.400	0.400
CEMETERY SUPERVISOR	0.800	0.800	0.800	0.800
Total	5.200	5.200	5.200	5.200