

Adopted Budget - FY 2024

Cemetery Operations

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

	Adopted Budget FY 2023	Adopted Budget FY 2024
<b>Estimated Revenue</b>		
License, Permits, Privilege	155,000	157,500
Rev-Use Money/Property	170,990	219,910
Charges for Services	414,010	455,110
Non-Revenue Receipts	235,770	263,560
<b>Total Estimated Revenue</b>	<b>975,770</b>	<b>1,096,080</b>
<b>Operating Expenses</b>		
Public Works & Transportation	995,580	1,119,180
<b>Total Operating Expenses</b>	<b>995,580</b>	<b>1,119,180</b>
Net Operating Income (Loss)	-19,810	-23,100
Add:		
Depreciation	0	0
Deduct:		
Debt Service Principal	0	0
Capital Expenditures from Current Operating Funds	0	0
<b>Calculation of Contribution to(from) Fund Balance/General Fund</b>	<b>(19,810)</b>	<b>(23,100)</b>

The major revenue sources for this fund include:

**LICENSES, PERMITS, PRIVELEGE:** 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 costs need to be included 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**

	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues:</b>					
Licenses, Permits	\$ 147,908	\$ 146,906	\$ 155,000	\$ 157,500	\$ 2,500
Revenue-Use of Money	189,938	185,994	170,990	219,910	48,920
Charges for Services	390,068	399,457	414,010	455,110	41,100
Non-Revenue Receipts	269,280	230,480	235,770	263,560	27,790
<b>Totals</b>	<b>\$ 997,194</b>	<b>\$ 962,837</b>	<b>\$ 975,770</b>	<b>\$ 1,096,080</b>	<b>\$ 120,310</b>

### 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Increase/ (Decrease)
<b>Expenditures:</b>					
Personnel Services	\$ 330,080	\$ 343,112	\$ 304,910	\$ 353,140	\$ 48,230
Employee Benefits	50,148	42,392	54,170	55,770	1,600
Purchased Services	11,073	6,066	6,820	6,240	(580)
Internal Service	80,844	86,116	86,610	96,740	10,130
Other Operating Expenses	20,696	20,094	15,180	15,770	590
Cost Allocation	269,280	230,480	235,770	263,560	27,790
Capital Outlay	7,254	1,883	4,000	4,000	-
<b>Totals</b>	<b>\$ 769,375</b>	<b>\$ 730,143</b>	<b>\$ 707,460</b>	<b>\$ 795,220</b>	<b>\$ 87,760</b>

### Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs	FY 2024 FTEs
PUBLIC SERVICE WORKER	4.800	3.000	4.200	4.200
GROUNDSKEEPER	1.200	3.000	1.800	1.800
GENERAL SUPERVISOR	0.600	0.600	0.600	0.600
CEMETERY SUPERVISOR	1.200	1.200	1.200	1.200
<b>Total</b>	<b>7.800</b>	<b>7.800</b>	<b>7.800</b>	<b>7.800</b>

**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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Increase/ (Decrease)
<b>Expenditures:</b>					
Personnel Services	\$ 140,468	\$ 156,469	\$ 208,060	\$ 232,720	\$ 24,660
Employee Benefits	20,662	18,323	29,160	30,230	1,070
Purchased Services	3,171	3,096	3,400	3,100	(300)
Internal Service	27,402	34,369	36,950	42,360	5,410
Other Operating Expenses	5,259	4,331	2,600	5,600	3,000
Capital Outlay	9,440	9,116	7,950	9,950	2,000
<b>Totals</b>	<b>\$ 206,402</b>	<b>\$ 225,704</b>	<b>\$ 288,120</b>	<b>\$ 323,960</b>	<b>\$ 35,840</b>

**Personnel**

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs	FY 2024 FTEs
PUBLIC SERVICE WORKER	3.200	2.000	2.800	2.800
GROUNDSKEEPER	0.800	2.000	1.200	1.200
GENERAL SUPERVISOR	0.400	0.400	0.400	0.400
CEMETERY SUPERVISOR	0.800	0.800	0.800	0.800
<b>Total</b>	<b>5.200</b>	<b>5.200</b>	<b>5.200</b>	<b>5.200</b>