

Adopted Budget - FY 2022

Cemetery Operations

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

	Adopted Budget FY 2021	Adopted Budget FY 2022
<b>Estimated Revenue</b>		
License, Permits, Privilege	145,100	145,000
Rev-Use Money/Property	168,650	154,130
Charges for Services	400,390	414,010
Non-Revenue Receipts	269,280	230,480
<b>Total Estimated Revenue</b>	<b>983,420</b>	<b>943,620</b>
<b>Operating Expenses</b>		
Public Works & Transportation	1,022,980	1,002,620
<b>Total Operating Expenses</b>	<b><u>1,022,980</u></b>	<b><u>1,002,620</u></b>
Net Operating Income (Loss)	-39,560	-59,000
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><u>(39,560)</u></b>	<b><u>(59,000)</u></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 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**

	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues:</b>					
Licenses, Permits	\$ 114,505	\$ 130,560	\$ 145,100	\$ 145,000	\$ (100)
Revenue-Use of Money	162,897	170,808	168,650	154,130	(14,520)
Charges for Services	311,754	342,651	400,390	414,010	13,620
Non-Revenue Receipts	237,460	278,450	269,280	230,480	(38,800)
<b>Totals</b>	<b>\$ 826,616</b>	<b>\$ 922,469</b>	<b>\$ 983,420</b>	<b>\$ 943,620</b>	<b>\$ (39,800)</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 provides assistance 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 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Increase/ (Decrease)
<b>Expenditures:</b>					
Personnel Services	\$ 286,393	\$ 275,588	\$ 324,570	\$ 305,870	\$ (18,700)
Employee Benefits	61,224	27,822	50,360	53,520	3,160
Purchased Services	44,966	7,030	6,820	6,160	(660)
Internal Service	82,637	79,005	81,710	89,460	7,750
Other Operating Expenses	17,743	15,311	19,080	18,430	(650)
Cost Allocation	237,460	278,450	269,280	230,480	(38,800)
Capital Outlay	3,798	4,742	3,100	4,000	900
<b>Totals</b>	<b>\$ 734,221</b>	<b>\$ 687,948</b>	<b>\$ 754,920</b>	<b>\$ 707,920</b>	<b>\$ (47,000)</b>

## Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY 2019 FTEs	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs
PUBLIC SERVICE WORKER/OPERATOR	4.800	4.800	4.800	3.000
GROUNDKEEPER	1.200	1.200	1.200	3.000
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**

	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Expenditures:</b>					
Personnel Services	\$ 115,492	\$ 134,247	\$ 202,110	\$ 216,340	\$ 14,230
Employee Benefits	18,746	16,475	27,620	30,650	3,030
Purchased Services	2,280	3,096	3,300	3,400	100
Internal Service	27,648	28,529	26,200	33,760	7,560
Other Operating Expenses	2,523	4,124	2,600	2,600	-
Capital Outlay	8,738	4,368	6,230	7,950	1,720
<b>Totals</b>	<b>\$ 175,427</b>	<b>\$ 190,839</b>	<b>\$ 268,060</b>	<b>\$ 294,700</b>	<b>\$ 26,640</b>

**Personnel**

Personnel are allocated to Cemetery Maintenance and Burials.

<b>Position Title</b>	<b>FY 2019 FTEs</b>	<b>FY 2020 FTEs</b>	<b>FY 2021 FTEs</b>	<b>FY 2022 FTEs</b>
PUBLIC SERVICE WORKER/OPERATOR	3.200	3.200	3.200	2.000
GROUNDKEEPER	0.800	0.800	0.800	2.000
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>