

Adopted Budget - FY 2021

Cemetery Operations

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

| | Adopted Budget FY 2020 | Adopted Budget FY 2021 |
|---|------------------------|------------------------|
| Estimated Revenue | | |
| License, Permits, Privilege | 145,100 | 145,100 |
| Rev-Use Money/Property | 172,340 | 168,650 |
| Charges for Services | 400,390 | 400,390 |
| Non-Revenue Receipts | 278,450 | 269,280 |
| Total Estimated Revenue | 996,280 | 983,420 |
| Operating Expenses | | |
| Public Works & Transportation | 931,000 | 1,022,980 |
| Total Operating Expenses | 931,000 | 1,022,980 |
| Net Operating Income (Loss) | 65,280 | -39,560 |
| 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 | 65,280 | (39,560) |

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

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Adopted | FY 2021 Adopted | Increase/ (Decrease) |
|----------------------|-------------------|-------------------|--------------------|--------------------|-------------------------|
| Revenues: | | | | | |
| Licenses, Permits | \$ 130,250 | \$ 114,505 | \$ 145,100 | \$ 145,100 | \$ - |
| Revenue-Use of Money | 160,163 | 162,897 | 172,340 | 168,650 | (3,690) |
| Charges for Services | 339,045 | 311,754 | 400,390 | 400,390 | - |
| Non-Revenue Receipts | 208,280 | 237,460 | 278,450 | 269,280 | (9,170) |
| Transfers In | - | - | - | - | - |
| Totals | \$ 837,738 | \$ 826,616 | \$ 996,280 | \$ 983,420 | \$ (12,860) |

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, services to local funeral homes, 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 Freedmans, Green Hill, Grove Street, Highland Burial Park, Leemont, Mountain View, Oak Hill, Schoolfield.

Expenditures

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Adopted | FY 2021 Adopted | Increase/ (Decrease) |
|--------------------------|-------------------|-------------------|--------------------|--------------------|-------------------------|
| Expenditures: | | | | | |
| Personnel Services | \$ 292,241 | \$ 286,393 | \$ 263,830 | \$ 324,570 | \$ 60,740 |
| Employee Benefits | 46,409 | 61,224 | 38,730 | 50,360 | 11,630 |
| Purchased Services | 9,353 | 44,966 | 7,820 | 6,820 | (1,000) |
| Internal Service | 77,880 | 82,637 | 77,340 | 81,710 | 4,370 |
| Other Operating Expenses | 15,914 | 17,743 | 18,560 | 19,080 | 520 |
| Cost Allocation | 208,280 | 237,460 | 278,450 | 269,280 | (9,170) |
| Capital Outlay | 3,146 | 3,798 | 3,100 | 3,100 | - |
| Totals | \$ 653,223 | \$ 734,221 | \$ 687,830 | \$ 754,920 | \$ 67,090 |

Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

| Position Title | FY 2019 FTEs | FY 2020 FTEs | FY 2021 FTEs |
|--------------------------------|-----------------|-----------------|-----------------|
| PUBLIC SERVICE WORKER/OPERATOR | 4.800 | 4.800 | 4.800 |
| GROUNDSKEEPER | 1.200 | 1.200 | 1.200 |
| GENERAL SUPERVISOR | 0.600 | 0.600 | 0.600 |
| CEMETERY SUPERVISOR | 1.200 | 1.200 | 1.200 |
| Total | 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 2018 Actual | FY 2019 Actual | FY 2020 Adopted | FY 2021 Adopted | Increase/ (Decrease) |
|--------------------------|-------------------|-------------------|--------------------|--------------------|-------------------------|
| Expenditures: | | | | | |
| Personnel Services | \$ 106,760 | \$ 115,492 | \$ 182,090 | \$ 202,110 | \$ 20,020 |
| Employee Benefits | 15,897 | 18,746 | 25,880 | 27,620 | 1,740 |
| Purchased Services | 2,825 | 2,280 | 3,300 | 3,300 | - |
| Internal Service | 25,734 | 27,648 | 28,220 | 26,200 | (2,020) |
| Other Operating Expenses | 46 | 2,523 | 600 | 2,600 | 2,000 |
| Capital Outlay | 4,134 | 8,738 | 6,280 | 6,230 | (50) |
| Totals | \$ 155,396 | \$ 175,427 | \$ 246,370 | \$ 268,060 | \$ 21,690 |

Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

| Position Title | FY 2019 FTEs | FY 2020 FTEs | FY 2021 FTEs |
|--------------------------------|-----------------|-----------------|-----------------|
| PUBLIC SERVICE WORKER/OPERATOR | 3.200 | 3.200 | 3.200 |
| GROUNDSKEEPER | 0.800 | 0.800 | 0.800 |
| GENERAL SUPERVISOR | 0.400 | 0.400 | 0.400 |
| CEMETERY SUPERVISOR | 0.800 | 0.800 | 0.800 |
| Total | 5.200 | 5.200 | 5.200 |