

Cemetery Operations Fund

Fiscal Year 2025 Operating Budget

Fund Overview

ADOPTED BUDGET		ADOPTED BUDGET
	FY2024	FY2025
Estimated Revenues		
Licenses, Permits, Privilege Fee	\$157,500	\$184,630
Revenue-Use Money/Property	\$219,910	\$314,595
Charges for Services	\$455,110	\$625,876
Non-Revenue Receipts	\$263,560	\$285,830
ESTIMATED REVENUES TOTAL	\$1,096,080	\$1,410,931
Operating Expenses		
Personnel Services	\$585,860	\$625,157
Employee Benefits	\$86,000	\$84,586
Purchased Services	\$9,340	\$17,370
Internal Service	\$139,100	\$139,850
Other Operating Expense	\$21,370	\$26,640
Cost Allocation	\$263,560	\$285,830
Capital Outlay	\$13,950	\$16,800
OPERATING EXPENSES TOTAL	\$1,119,180	\$1,196,234
Net Operating Income (Loss)	(\$23,100)	\$214,697
Less Depreciation:	—	—
Net Operating Income (Loss) less depreciation	(\$23,100)	\$214,697
Less Debt Service:	—	—
Net Operating Income (Loss) less debt service	(\$23,100)	\$214,697
Less Capital Expenditures:	—	—
Net Operating Income (Loss) less capital expenditures	(\$23,100)	\$214,697
Less Cont. to General Fund:	—	—
Calculation of Contribution to(from) Fund Balance/General Fund	(\$23,100)	\$214,697

Major Revenue Sources

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.

	ACTUAL		ADOPTED BUDGET		Increase/ (Decrease)
	FY2022	FY2023	FY2024	FY2025	
Revenues					
Licenses, Permits, Privilege Fee	\$146,906	\$135,707	\$157,500	\$184,630	\$27,130
Revenue-Use Money/Property	\$185,994	\$202,336	\$219,910	\$314,595	\$94,685
Charges for Services	\$399,457	\$373,244	\$455,110	\$625,876	\$170,766
Non-Revenue Receipts	\$230,480	\$235,770	\$263,560	\$285,830	\$22,270
Not Applicable	(\$26,888)	(\$20,314)	\$0	–	\$0
REVENUES TOTAL	\$935,949	\$926,743	\$1,096,080	\$1,410,931	\$314,851

Cemetery Maintenance

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

ACTUAL		ADOPTED BUDGET		ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	Increase/(Decrease)
Expenses					
Personnel Services	\$344,239	\$383,495	\$353,140	\$362,294	\$9,154
Employee Benefits	\$42,393	\$40,217	\$55,770	\$50,773	(\$4,997)
Purchased Services	\$6,066	\$7,010	\$6,240	\$13,160	\$6,920
Internal Service	\$86,116	\$83,590	\$96,740	\$102,590	\$5,850
Other Operating Expense	\$20,092	\$18,526	\$15,770	\$19,890	\$4,120
Cost Allocation	\$230,480	\$235,770	\$263,560	\$285,830	\$22,270
Capital Outlay	\$1,883	\$3,371	\$4,000	\$5,000	\$1,000
EXPENSES TOTAL	\$731,269	\$771,978	\$795,220	\$839,537	\$44,317

Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY2022	FY2023	FY2024	FY2025
FTEs				
CEMETERY SUPERVISOR	1.2	1.2	1.2	1.2
GENERAL SUPERVISOR	0.6	0.6	0.6	0.6
GROUNDSKEEPER	3	1.8	1.8	1.8
PUBLIC SERVICE WORKER	3	4.2	4.2	4.2
FTEs	7.8	7.8	7.8	7.8

Burials

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

ACTUAL		ADOPTED BUDGET		ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	Increase/(Decrease)
Expenses					
Personnel Services	\$156,469	\$178,027	\$232,720	\$262,863	\$30,143
Employee Benefits	\$18,324	\$17,870	\$30,230	\$33,814	\$3,584
Purchased Services	\$3,096	\$3,096	\$3,100	\$4,210	\$1,110
Internal Service	\$34,369	\$37,944	\$42,360	\$37,260	(\$5,100)
Other Operating Expense	\$4,331	\$4,384	\$5,600	\$6,750	\$1,150
Capital Outlay	\$9,116	\$10,975	\$9,950	\$11,800	\$1,850
EXPENSES TOTAL	\$225,705	\$252,297	\$323,960	\$356,697	\$32,737

Personnel

Position Title	FY2022	FY2023	FY2024	FY2025
FTEs				
CEMETERY SUPERVISOR	0.8	0.8	0.8	0.8
GENERAL SUPERVISOR	0.4	0.4	0.4	0.4
GROUNDSKEEPER	2	1.2	1.2	1.2
PUBLIC SERVICE WORKER	2	2.8	2.8	2.8
FTES	5.2	5.2	5.2	5.2