

# Cemetery Operations Fund

Fiscal Year 2026 Operating Budget

## Fund Overview

ADOPTED BUDGET		PROPOSED BUDGET	
	FY2025	FY2026	
Estimated Revenues			
Licenses, Permits, Privilege Fee	\$184,630		\$192,750
Revenue-Use Money/Property	\$314,595		\$326,400
Charges for Services	\$625,876		\$563,650
Non-Revenue Receipts	\$285,830		\$319,460
ESTIMATED REVENUES TOTAL	\$1,410,931		\$1,402,260
Operating Expenses			
Public Works and Transportation	\$1,196,234		\$1,310,360
OPERATING EXPENSES TOTAL	\$1,196,234		\$1,310,360
Net Operating Income (Loss)	\$214,697		\$91,900
Net Operating Income (Loss) less depreciation	\$214,697		\$91,900
Net Operating Income (Loss) less debt service	\$214,697		\$91,900
Net Operating Income (Loss) less capital expenditures	\$214,697		\$91,900
Calculation of Contribution to(from) Fund Balance/General Fund	\$214,697		\$91,900

# Major Revenue Sources

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 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		PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2026	Increase/ (Decrease)
Revenues					
Licenses, Permits, Privilege Fee	\$135,707	\$108,047	\$184,630	\$192,750	\$8,120
Revenue-Use Money/Property	\$202,336	\$194,077	\$314,595	\$326,400	\$11,805
Charges for Services	\$373,244	\$297,069	\$625,876	\$563,650	(\$62,226)
Non-Revenue Receipts	\$235,770	\$263,560	\$285,830	\$319,460	\$33,630
Other Revenue	(\$20,314)	\$20,862	–	–	\$0
REVENUES TOTAL	\$926,743	\$883,615	\$1,410,931	\$1,402,260	(\$8,671)

# 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	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2026	Increase/(Decrease)
Expenses					
Personnel Services	\$383,495	\$404,987	\$362,294	\$393,870	\$31,576
Employee Benefits	\$40,217	\$45,793	\$50,773	\$56,310	\$5,537
Purchased Services	\$7,010	\$11,231	\$13,160	\$15,490	\$2,330
Internal Service	\$83,590	\$94,712	\$102,590	\$111,700	\$9,110
Other Operating Expense	\$18,526	\$15,659	\$19,890	\$23,950	\$4,060
Cost Allocation	\$235,770	\$263,560	\$285,830	\$319,460	\$33,630
Capital Expenses	\$3,371	\$4,547	\$5,000	\$5,000	\$0
EXPENSES TOTAL	\$771,978	\$840,489	\$839,537	\$925,780	\$86,243

## Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY2023	FY2024	FY2025	FY2026
<b>FTEs</b>				
CEMETERY SUPERVISOR	1.2	1.2	1.2	1.2
GENERAL SUPERVISOR	0.6	0.6	0.6	0.6
GROUNDSKEEPER	1.8	1.8	1.8	1.8
PUBLIC SERVICE WORKER	4.2	4.2	4.2	3.6
PUBLIC SERVICE WORKER/OPERATOR	0	0	0	0.6
<b>FTES</b>	<b>7.8</b>	<b>7.8</b>	<b>7.8</b>	<b>7.8</b>

# 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 assists residents and non-residents who are interested in purchasing at-need and pre-need burial lots as well as assists 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		PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2026	Increase/(Decrease)
Expenses					
Personnel Services	\$178,027	\$159,151	\$262,863	\$279,920	\$17,057
Employee Benefits	\$17,870	\$16,764	\$33,814	\$37,190	\$3,376
Purchased Services	\$3,096	\$3,119	\$4,210	\$4,210	\$0
Internal Service	\$37,944	\$42,807	\$37,260	\$44,360	\$7,100
Other Operating Expense	\$4,384	\$3,037	\$6,750	\$7,000	\$250
Capital Expenses	\$10,975	\$9,145	\$11,800	\$11,900	\$100
EXPENSES TOTAL	\$252,297	\$234,023	\$356,697	\$384,580	\$27,883

## Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY2023	FY2024	FY2025	FY2026
<b>FTEs</b>				
CEMETERY SUPERVISOR	0.8	0.8	0.8	0.8
GENERAL SUPERVISOR	0.4	0.4	0.4	0.4
GROUNDSKEEPER	1.2	1.2	1.2	1.2
PUBLIC SERVICE WORKER	2.8	2.8	2.8	2.4
PUBLIC SERVICE WORKER/OPERATOR	0	0	0	0.4
<b>FTEs</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>