

Adopted Budget - FY 2020

Cemetery Operations

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

	Adopted Budget FY 2019	Adopted Budget FY 2020
Estimated Revenue		
License, Permits, Privilege	166,100	145,100
Rev-Use Money/Property	195,730	172,340
Charges for Services	483,890	400,390
Non-Revenue Receipts	237,460	278,450
Total Estimated Revenue	1,083,180	996,280
Operating Expenses		
Public Works & Transportation	934,380	931,000
Total Operating Expenses	934,380	931,000
Net Operating Income (Loss)	148,800	65,280
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	148,800	65,280

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	Increase/ (Decrease)
Revenues:					
Licenses, Permits	\$ 140,650	\$ 130,250	\$ 166,100	\$ 145,100	\$ (21,000)
Revenue-Use of Money	165,450	160,163	195,730	172,340	(23,390)
Charges for Services	374,763	339,045	483,890	400,390	(83,500)
Non-Revenue Receipts	203,580	208,280	237,460	278,450	40,990
Transfers In	66,830	-	-	-	-
Totals	\$951,273	\$837,738	\$1,083,180	\$ 996,280	\$ (86,900)

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.

Expenditures

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$323,408	\$292,241	\$278,820	\$ 260,630	\$ (18,190)
Employee Benefits	53,564	46,409	55,520	38,730	(16,790)
Purchased Services	6,064	9,353	8,500	7,820	(680)
Internal Service	88,454	77,880	76,750	77,340	590
Other Operating Expenses	19,363	15,914	18,940	18,560	(380)
Cost Allocation	203,580	208,280	237,460	278,450	40,990
Capital Outlay	3,416	3,146	3,100	3,100	-
Totals	\$697,849	\$653,223	\$679,090	\$ 684,630	\$ 5,540

Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY 2019 FTEs	FY 2020 FTEs
PUBLIC SERVICE WORKER/OPERATOR	4.80	4.80
GROUNDSKEEPER	1.20	1.20
GENERAL SUPERVISOR	0.60	0.60
CEMETERY SUPERVISOR	1.20	1.20
Total	7.80	7.80

Accomplishments

Reduced the number of positions in the Cemetery Enterprise Fund in FY 2018 from 15 to 13 through attrition.

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$ 172,177	\$ 106,760	\$ 186,270	\$ 182,090	\$ (4,180)
Employee Benefits	27,616	15,897	32,750	25,880	(6,870)
Purchased Services	2,480	2,825	2,380	3,300	920
Internal Service	25,156	25,734	26,960	28,220	1,260
Other Operating Expenses	575	46	600	600	-
Capital Outlay	8,384	4,134	6,330	6,280	(50)
Totals	\$ 236,388	\$ 155,396	\$ 255,290	\$ 246,370	\$ (8,920)

Personnel

Personnel are allocated to Cemetery Maintenance and Burials.

Position Title	FY 2019 FTEs	FY 2020 FTEs
PUBLIC SERVICE WORKER/OPERATOR	3.20	3.20
GROUNDSKEEPER	0.80	0.80
GENERAL SUPERVISOR	0.40	0.40
CEMETERY SUPERVISOR	0.80	0.80
Total	5.20	5.20