

The Cemetery Fund provides for the operations of the Cemetery Division of the parks and Recreation Department. Fairview Cemetery is a 40-acre facility with over 16,000 headstones to maintain. It is staffed with two full-time employees. The general activities of the Cemetery Division include mowing, watering, sodding, seeding, applying chemicals, forestry, opening and closing, graves, cremation burials, lot care, grave site location, genealogy, and lot sales.

	Actual 2004-05	Actual 2005-06	Adopted Budget 2006-07	Six Month Actual 2006-07	Estimated Actual 2006-07	Approved Budget 2007-08	
Cash Balance, October 1	64,620	89,715	101,207		91,022	86,246	
PERMITS 42117	1,460	1,240	1,500	540	1,100	1,500	
RECORDINGS 42121	1,240	1,200	1,200	440	1,200	1,200	
OPENINGS 42133	39,260	37,975	38,000	21,320	38,000	38,000	
TRANSFER FROM CEM PERP 45123	70,000	70,000	65,000	32,500	65,000	65,000	
SALES OF ASSETS 46131	40,290	36,205	40,000	13,385	30,000	40,000	
FOUNDATION FEE 46141	1,650	1,950	1,650	900	1,800	1,650	
INTEREST EARNINGS 47111	1,690	3,280	3,000	1,782	3,500	3,500	
MISCELLANEOUS 49111	13	20	1,500	-	-	1,500	
Total Available	220,223	241,585	253,057	70,867	231,622	238,596	
Personal Services	89,227	106,882	121,964	54,625	119,507	126,527	
Operations & Maintenance	29,001	34,269	35,698	13,407	25,804	35,661	
Capital Outlay	9,963	13,300	-	-	-	-	
Transfers	65	65	65	-	65	65	
Debt Service	-	-	-	-	-	15,000	
CONTINGENCY 58111	-	-	20,000	17,599	-	-	
Total Cemetery	128,256	154,516	177,727	85,631	145,376	177,253	
Accrual Adjustment	2,252	(3,953)					
Total Adjusted Expenditures	130,508	150,563	177,727	85,631	145,376	177,253	
Cash Balance, September 30	89,715	91,022	75,330		86,246	61,343	
	-	-					
			FY2003-04	FY2004-05	FY2005-06	FY2006-07	FY2007-08
Full - Time			2	2	2	2	2
Part - Time			-	-	-	-	-

Description	Acct	Actual 2004-05	Actual 2005-06	Adopted Budget 2006-07	Six Month Actual 2006-07	Estimated Actual 2006-07	Approved Budget 2007-08
REGULAR SALARIES	51111	61,292	65,219	70,523	35,234	68,000	72,532
OVERTIME SALARIES	51121	281	747	2,500	-	2,000	2,500
PART-TIME SALARIES	51131	6,504	12,591	15,402	1,444	15,000	16,202
RETIREMENT	51221	-	1,250	3,027	1,512	2,800	3,113
HEALTH INSURANCE	51231	13,945	17,854	20,600	10,056	21,000	21,620
LIFE INSURANCE	51241	213	200	210	95	190	210
SOCIAL SECURITY	51251	4,700	5,513	6,765	2,539	6,772	6,979
WORKERS COMPENSATION	51261	2,292	3,508	2,937	3,745	3,745	3,371
TOTAL PERSONAL SERVICES		89,227	106,882	121,964	54,625	119,507	126,527
DEPARTMENTAL SUPPLIES	52111	8,115	11,377	12,330	2,537	6,500	12,330
JANITORIAL SUPPLIES	52121	-	17	100	95	100	100
UNIFORMS & CLOTHING	52181	-	322	350	-	-	350
SUBSCRIPTIONS	52225	121	121	125	121	121	125
MEMBERSHIPS	52311	40	40	40	-	-	40
POSTAGE	52411	42	66	100	17	35	100
GASOLINE	52511	1,102	1,350	1,000	159	1,500	1,000
OTHER FUEL	52521	1,857	2,282	1,000	449	1,800	1,000
MISCELLANEOUS	52999	260	200	400	788	850	400
CONTRACTUAL SERVICES	53111	1,032	1,073	500	128	500	500
LEGAL PUBLICATIONS	53161	-	99	100	107	107	100
LEGAL FEES	53211	354	373	400	149	300	400
BUILDING MAINTENANCE	53421	504	-	1,000	1,258	1,300	1,000
ELECTRICAL MAINTENANCE	53431	529	248	500	-	300	500
EQUIPMENT MAINTENANCE	53441	5,641	6,158	6,000	910	2,200	6,000
VEHICLE MAINTENANCE	53451	141	295	500	-	600	500
ELECTRICITY	53511	5,914	5,899	5,500	2,553	4,750	5,500
TELEPHONE	53561	732	713	850	370	650	850
RENT-MACHINES	53631	-	99	250	-	-	250
SCHOOLS AND CONFERENCES	53711	85	599	600	-	400	600
BUSINESS TRAVEL	53721	-	-	150	-	-	150
BONDING	53811	16	16	100	-	25	100
FIRE INSURANCE	53821	726	803	1,014	972	972	972
LIABILITY INSURANCE	53831	900	1,170	1,540	1,709	1,709	1,709
VEHICLE INSURANCE	53841	890	949	1,249	1,085	1,085	1,085
IRRIGATION TAX	59212	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		29,001	34,269	35,698	13,407	25,804	35,661
STRUCTURES	54311	6,461	-	-	-	-	-
EQUIPMENT	54411	3,502	13,300	-	-	-	-
TOTAL CAPITAL OUTLAY		9,963	13,300	-	-	-	-
TRANSFER OUT 125 PLAN	55413	65	65	65	-	65	65
TRANSFER OUT GIS	55418	-	-	-	-	-	-
TOTAL TRANSFERS		65	65	65	-	65	65
DEBT SERVICE-PRINCIPAL	57112	-	-	-	-	-	15,000
DEBT SERVICE-INTEREST	57113	-	-	-	-	-	-
TOTAL DEBT SERVICE		-	-	-	-	-	15,000
Cemetery Expenditures		128,256	154,516	157,727	68,032	145,376	177,253