

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 9-30-07	Actual 9-30-08	Adopted Budget 9-30-09	Six Month Actual 9-30-09	Estimated Actual 9-30-09	Approved Budget 9-30-10	
Cash Balance, October 1	91,022	74,745	42,932		45,626	21,579	
PERMITS 42117	1,560	1,760	1,500	500	1,200	1,200	
RECORDINGS 42121	1,020	1,020	1,200	660	1,200	1,200	
OPENINGS 42133	44,005	39,005	38,000	18,025	38,000	46,000	
TRANSFER FROM CEM PERP 45123	65,000	65,000	70,000	35,000	70,000	70,000	
SALES OF ASSETS 46131	38,775	33,625	40,000	21,885	40,000	52,000	
FOUNDATION FEE 46141	2,475	2,175	1,650	1,725	2,000	1,800	
INTEREST EARNINGS 47111	3,256	2,484	3,500	685	1,300	1,500	
MISCELLANEOUS 49111	479	5	1,500	-	500	1,500	
Total Available	247,592	219,819	200,282	78,480	199,826	196,779	
Personal Services	117,759	121,431	130,982	57,969	129,351	135,101	
Operations & Maintenance	34,758	34,253	34,917	11,926	33,831	34,917	
Capital Outlay	18,036	-	-	-	-	-	
Transfers	65	-	65	-	65	65	
Debt Service	-	14,951	15,000	-	15,000	15,000	
CONTINGENCY 58111	-	-	-	-	-	-	
Total Cemetery	170,618	170,635	180,964	69,895	178,247	185,083	
Accrual Adjustment	2,229	3,558					
Total Adjusted Expenditures	172,847	174,193	180,964	69,895	178,247	185,083	
Cash Balance, September 30	74,745	45,626	19,318		21,579	11,696	
	-	-					
			9-30-06	9-30-07	9-30-08	9-30-09	9-30-10
Full - Time			2	2	2	2	2
Part - Time			-	-	-	-	-

Description	Acct	Actual	Actual	Adopted	Six Month	Estimated	Approved
		9-30-07	9-30-08	Budget 9-30-09	Actual 9-30-09	Actual 9-30-09	Budget 9-30-10
REGULAR SALARIES	51111	70,490	72,386	76,024	37,910	76,024	78,642
OVERTIME SALARIES	51121	253	362	2,500	-	800	2,500
PART-TIME SALARIES	51131	13,794	14,551	16,202	1,551	16,202	16,202
RETIREMENT	51221	3,025	3,107	3,259	1,625	3,259	3,371
HEALTH INSURANCE	51231	20,352	21,348	22,680	11,070	22,680	23,800
LIFE INSURANCE	51241	182	173	210	86	210	210
SOCIAL SECURITY	51251	5,918	6,178	7,247	2,798	7,247	7,447
WORKERS COMPENSATION	51261	3,745	3,326	2,860	2,929	2,929	2,929
TOTAL PERSONAL SERVICES		117,759	121,431	130,982	57,969	129,351	135,101
DEPARTMENTAL SUPPLIES	52111	11,918	12,156	12,330	1,227	12,330	12,330
JANITORIAL SUPPLIES	52121	103	8	100	-	100	100
UNIFORMS & CLOTHING	52181	156	46	350	58	350	350
SUBSCRIPTIONS	52225	121	176	125	212	212	125
MEMBERSHIPS	52311	40	40	40	-	40	40
POSTAGE	52411	41	46	100	25	50	100
GASOLINE	52511	1,284	688	1,000	160	1,000	1,000
OTHER FUEL	52521	2,434	4,418	1,000	-	1,000	1,000
MISCELLANEOUS	52999	913	1,850	400	1,480	1,480	400
CONTRACTUAL SERVICES	53111	473	2,187	500	161	250	500
LEGAL PUBLICATIONS	53161	107	-	100	-	-	100
LEGAL FEES	53211	349	368	400	73	250	400
BUILDING MAINTENANCE	53421	1,402	2,568	1,000	511	1,000	1,000
ELECTRICAL MAINTENANCE	53431	257	187	500	-	250	500
EQUIPMENT MAINTENANCE	53441	3,108	1,946	6,000	1,556	5,500	6,000
VEHICLE MAINTENANCE	53451	527	450	500	15	250	500
ELECTRICITY	53511	6,678	3,421	5,500	2,977	5,500	5,500
TELEPHONE	53561	720	871	850	402	850	850
RENT-MACHINES	53631	-	-	250	-	-	250
SCHOOLS AND CONFERENCES	53711	345	-	600	50	300	600
BUSINESS TRAVEL	53721	-	-	150	-	-	150
BONDING	53811	16	16	100	-	100	100
FIRE INSURANCE	53821	972	1,208	1,299	1,177	1,177	1,299
LIABILITY INSURANCE	53831	1,709	760	817	941	941	817
VEHICLE INSURANCE	53841	1,085	843	906	901	901	906
IRRIGATION TAX	59212	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES		34,758	34,253	34,917	11,926	33,831	34,917
STRUCTURES	54311	437	-	-	-	-	-
EQUIPMENT	54411	17,599	-	-	-	-	-
TOTAL CAPITAL OUTLAY		18,036	-	-	-	-	-
TRANSFER OUT 125 PLAN	55413	65	-	65	-	65	65
TRANSFER OUT GIS	55418	-	-	-	-	-	-
TOTAL TRANSFERS		65	-	65	-	65	65
DEBT SERVICE-PRINCIPAL	57112	-	12,669	13,250	-	15,000	15,000
DEBT SERVICE-INTEREST	57113	-	2,282	1,750	-	-	-
TOTAL DEBT SERVICE		-	14,951	15,000	-	15,000	15,000
Cemetery Expenditures		170,618	170,635	180,964	69,895	178,247	185,083