

Wilson Cemetery Commission

The Wilson Cemetery Commission maintains and operates the publicly owned cemeteries of the City and provides for the selling of lots, the opening and closing of graves, and perpetual care of the cemeteries.

WILSON CEMETERY COMMISSION

COUNCIL GOALS

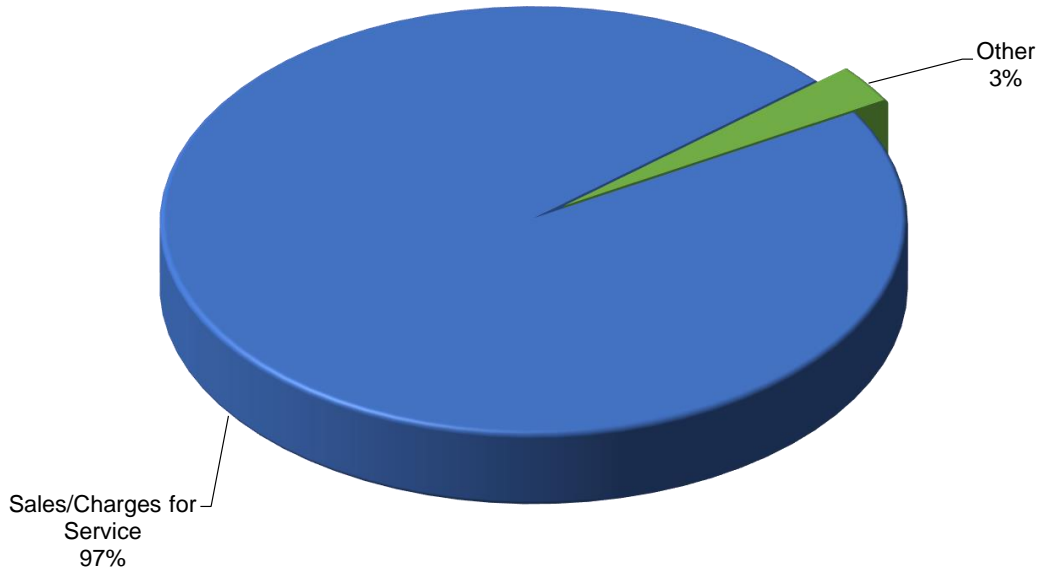
COUNCIL GOALS						
Building a Better Wilson	Economic Development	Infrastructure	Homes and Neighborhoods	Downtown	Recreation and Parks	Community Involvement
1	2	3	4	5	6	7

Department Goals and Initiatives	Link to Council Goals
1. Provide cemetery services in an efficient and courteous manner	1,2,3,4,5,6,7
2. Explore new sources of revenues	1,4,7
3. Maintain and operate City cemeteries	1,2,4,7
4. Provide selling of lots and opening/closing of graves	4,7

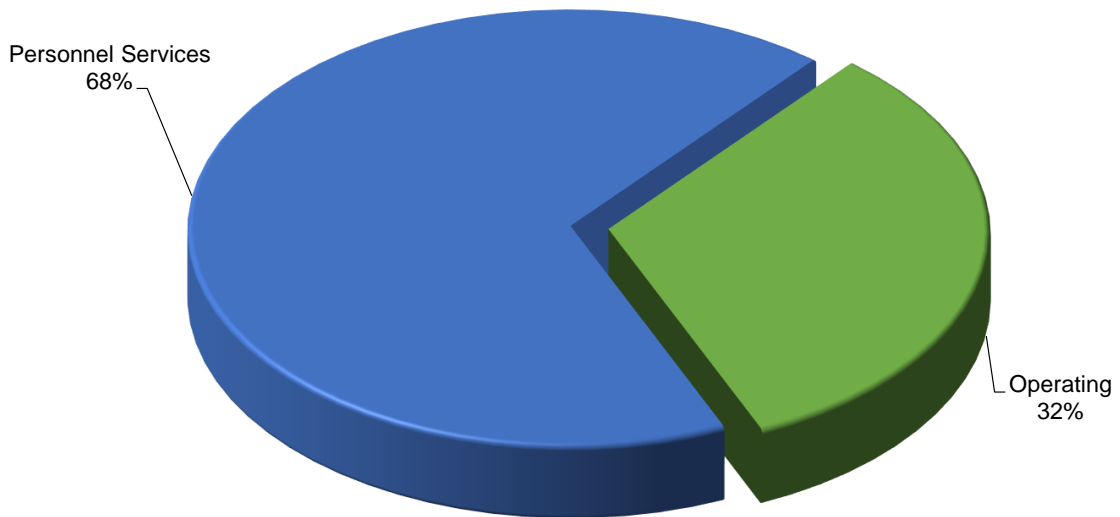
REVENUE AND EXPENDITURE SUMMARY**WILSON CEMETERY COMMISSION**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Sales/Charges for Services	\$ 710,735	\$ 493,725	\$ 610,660	\$ 735,740	\$ 670,500
Miscellaneous Income	22,615	66,005	21,130	21,130	20,000
Investment Income	(2,381)	17,725	-	-	-
Interfund Transfers	-	160,000	-	-	-
Fund Balance Appropriated	-	-	-	29,495	-
TOTAL	<u>\$ 730,969</u>	<u>\$ 737,455</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>
<i>Expenditures and Other Uses</i>					
Administration and Operations	<u>\$ 676,275</u>	<u>\$ 889,958</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>
TOTAL	<u>\$ 676,275</u>	<u>\$ 889,958</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>

Revenues / Sources



Expenditures / Uses



REVENUES, OTHER SOURCES, AND FUND BALANCE WILSON CEMETERY COMMISSION

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
SALES/CHARGES FOR SERVICES					
Sales of Lots	\$ 220,600	\$ 146,830	\$ 278,400	\$ 278,400	\$ 255,000
Grave Receipts	490,135	346,895	332,260	457,340	415,500
Subtotal	710,735	493,725	610,660	735,740	670,500
MISCELLANEOUS INCOME	22,615	66,005	21,130	21,130	20,000
INVESTMENT INCOME	(2,381)	17,725	-	-	-
INTERFUND TRANSFERS IN					
Transfer from General Fund	-	160,000	-	-	-
FUND BALANCE APPROPRIATED					
Fund Balance Appropriated (Unassigned)	-	-	-	18,000	-
Encumbrance Balance	-	-	-	11,495	-
Subtotal	-	-	-	29,495	-
Total	\$ 730,969	\$ 737,455	\$ 631,790	\$ 786,365	\$ 690,500

SALES/CHARGES FOR SERVICES

Sales of Lots

This represents the proceeds from the sale of burial plots in the City's cemeteries.

Grave Receipts

This category reflects the charges made for the opening and closing of graves for burial purposes.

MISCELLANEOUS INCOME

This represents the proceeds from the disposal of surplus property and other miscellaneous income.

INVESTMENT INCOME

This represents the Cemetery Fund's share of the interest earned and the capital gains from the sale of the City's investments.

INTERFUND TRANSFERS

This category reflects financing sources distributed to the Cemetery Fund from other funds.

FUND BALANCE

Fund Balance Appropriated

This represents an appropriation of some portion of the fund balance as of the close of the preceding fiscal year to help finance the activities of the subsequent year.

Encumbrance Balance

This represents the amount of fund balance at the close of the preceding fiscal year for the financial commitments that are re-appropriated in the subsequent year's budget.

EXPENDITURE SUMMARY**WILSON CEMETERY COMMISSION**

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Wilson Cemetery Commission					
Personnel Services	\$ 468,736	\$ 495,641	\$ 467,500	\$ 485,500	\$ 467,500
Operating Expenses	196,581	190,277	150,000	235,000	223,000
Capital Outlay	<u>10,958</u>	<u>204,040</u>	<u>14,290</u>	<u>65,865</u>	<u>-</u>
Grand Total	<u>\$ 676,275</u>	<u>\$ 889,958</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>

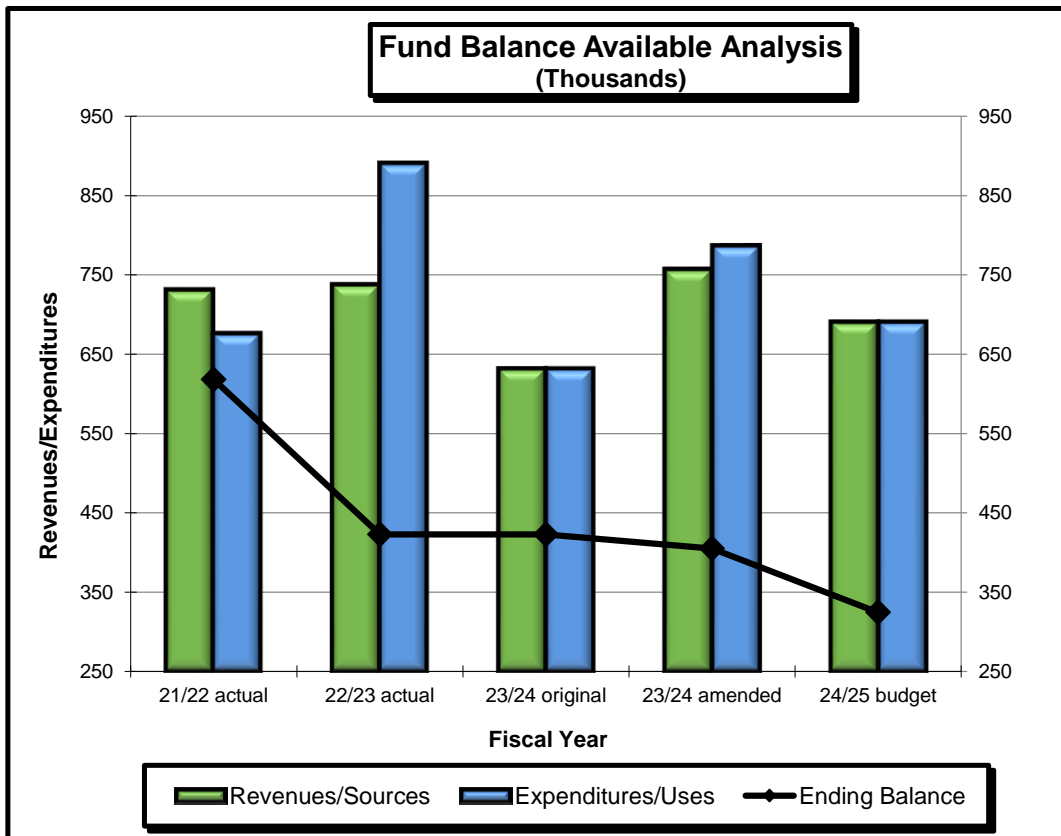
FUND BALANCE AVAILABLE

WILSON CEMETERY COMMISSION

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$ 730,969	\$ 737,455	\$ 631,790	\$ 756,870	\$ 690,500
Expenditures/Other Financing Uses (OFU)	<u>676,275</u>	<u>889,958</u>	<u>631,790</u>	<u>786,365</u>	<u>690,500</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ 54,694</u>	<u>\$ (152,503)</u>	<u>\$ -</u>	<u>\$ (29,495)</u>	<u>\$ -</u>
Fund Balance Appropriated	<u>\$ 114,858</u>	<u>\$ 319,290</u>	<u>\$ -</u>	<u>\$ 29,495</u>	<u>\$ -</u>
Fund Balance - Beginning of Year	\$ 545,055	\$ 618,073	\$ 422,914 *	\$ 422,914	\$ 324,364 **
Increase (Decrease)	<u>73,018</u>	<u>(195,159)</u>	<u>-</u>	<u>(18,000) *</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 618,073</u>	<u>\$ 422,914</u>	<u>\$ 422,914</u>	<u>\$ 404,914</u>	<u>\$ 324,364</u>

*Excludes Encumbrances Reappropriated in the amount of \$ 11,495

**FY2025 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2024



EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
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Operating Expenses	196,581	190,277	150,000	235,000	223,000
Capital Outlay	<u>10,958</u>	<u>204,040</u>	<u>14,290</u>	<u>65,865</u>	<u>-</u>
TOTAL	<u>\$ 676,275</u>	<u>\$ 889,958</u>	<u>\$ 631,790</u>	<u>\$ 786,365</u>	<u>\$ 690,500</u>

WILSON CEMETERY COMMISSION ADMINISTRATION & OPERATIONS

DESCRIPTION OF SERVICES:

Wilson Cemetery Commission is responsible for maintaining and operating publicly owned cemeteries.

PROGRAM GOALS AND INITIATIVES:

- Maintain and operate the publicly owned cemeteries of the City and provide for the selling of lots, the opening/closing of graves, and the perpetual care of the cemeteries
- Explore new sources of revenues, which may reduce the drain of present operations on fund balances
- Continue to provide cemetery services in an efficient and courteous manner to the citizens of Wilson

EXPENDITURE SUMMARY:

	2021-22 Actual	2022-23 Actual	2023-24 Original Budget	2023-24 Amended Budget	2024-25 Adopted Budget
Personnel Services	\$ 468,736	\$ 495,641	\$ 467,500	\$ 485,500	\$ 467,500
Operating Expenses	196,581	190,277	150,000	235,000	223,000
Capital Outlay	10,958	204,040	14,290	65,865	-
TOTAL	\$ 676,275	\$ 889,958	\$ 631,790	\$ 786,365	\$ 690,500

PERFORMANCE INDICATORS:

Department Goal(s)	Outputs	2022-23 Actual	2023-24 Estimated	2024-25 Goal
1,3,4	Opening/Closing of graves per month	15	15	15
4	Sale of lots per month	12	12	14
1,3	Collections/Deposits to City each month (\$)	60,000	81,000	86,000
1,3	Deed for lots per month - average	12	12	14