



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

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

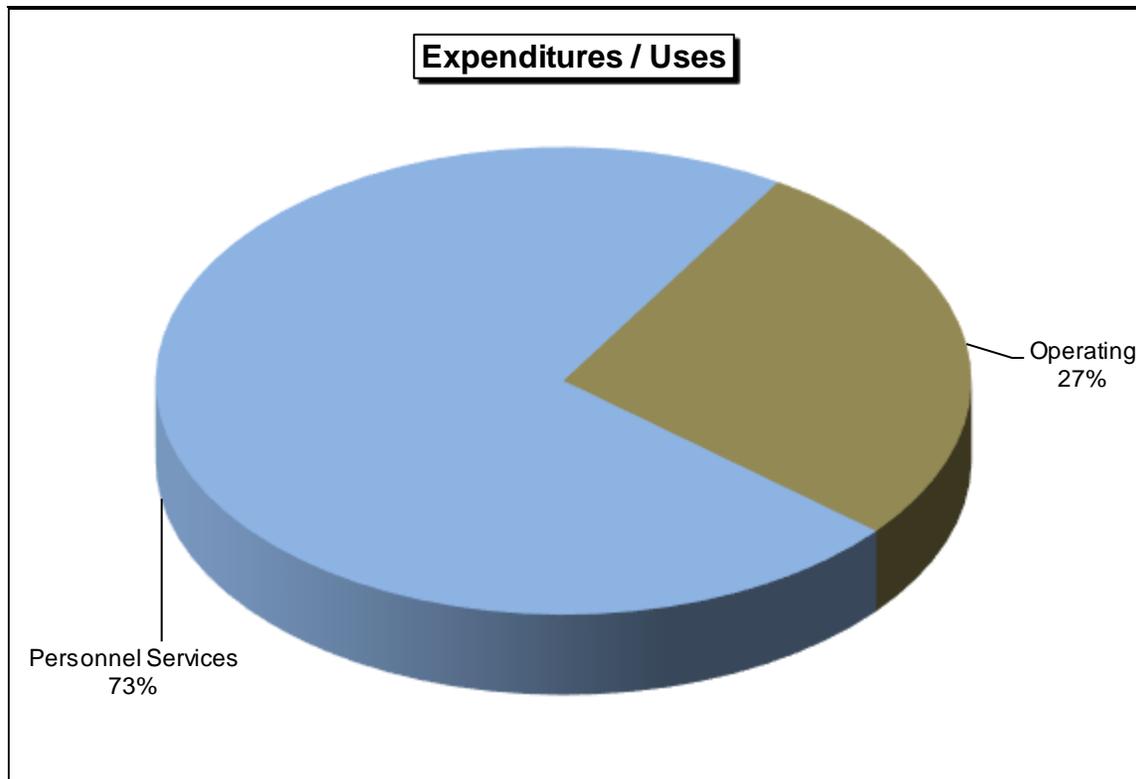
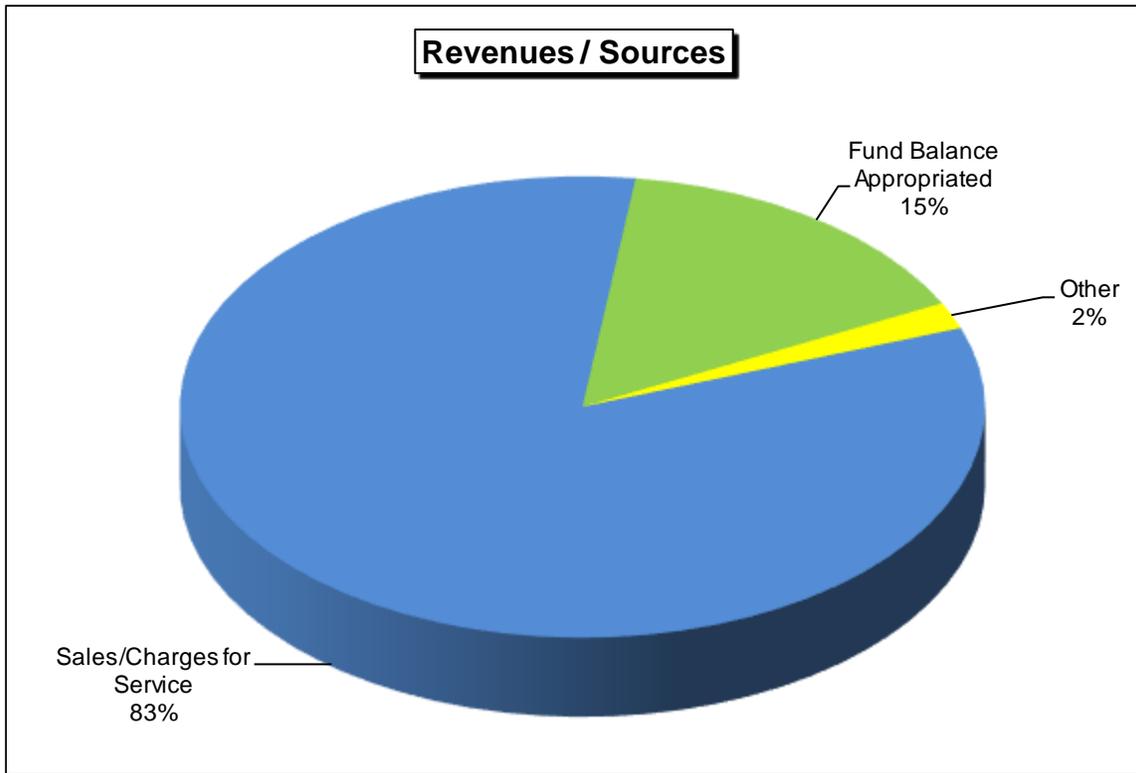
DEPARTMENTAL GOALS FOR FISCAL YEAR

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**

ITEM

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
<u>Revenues, Other Sources, and Fund Balance</u>				
Sales/Charges for Services	\$ 512,899	\$ 444,500	\$ 492,500	\$ 444,500
Miscellaneous Income	26,715	20,565	18,070	10,000
Investment Income	4,720	1,200	3,000	0
Interfund Transfers In	131,900	0	0	0
Fund Balance Appropriated	<u>0</u>	<u>121,815</u>	<u>0</u>	<u>83,200</u>
TOTAL	<u>\$ 676,234</u>	<u>\$ 588,080</u>	<u>\$ 513,570</u>	<u>\$ 537,700</u>
<u>Expenditures and Other Uses</u>				
Administration and Operations	<u>\$ 569,283</u>	<u>\$ 588,080</u>	<u>\$ 570,690</u>	<u>\$ 537,700</u>
TOTAL	<u>\$ 569,283</u>	<u>\$ 588,080</u>	<u>\$ 570,690</u>	<u>\$ 537,700</u>



REVENUES, OTHER SOURCES, AND FUND BALANCE**WILSON CEMETERY COMMISSION**

ITEM	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
SALES/CHARGES FOR SERVICES				
Sales of Lots	\$ 157,921	\$ 165,000	\$ 158,000	\$ 165,000
Grave Receipts	<u>354,978</u>	<u>279,500</u>	<u>334,500</u>	<u>279,500</u>
Sub-Total	<u>512,899</u>	<u>444,500</u>	<u>492,500</u>	<u>444,500</u>
MISCELLANEOUS INCOME	26,715	20,565	18,070	10,000
INVESTMENT INCOME	4,720	1,200	3,000	0
INTERFUND TRANSFER IN				
Transfer from General Fund	131,900	0	0	0
FUND BALANCE APPROPRIATED				
Fund Balance Appropriated (Unassigned)	<u>0</u>	<u>121,815</u>	<u>0</u>	<u>83,200</u>
Sub-Total	<u>0</u>	<u>121,815</u>	<u>0</u>	<u>83,200</u>
Total	<u>\$ 676,234</u>	<u>\$ 588,080</u>	<u>\$ 513,570</u>	<u>\$ 537,700</u>

DESCRIPTION OF REVENUE SOURCES**WILSON CEMETERY COMMISSION**

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

Miscellaneous Income

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

INVESTMENT INCOME

Investment Income

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

FUND BALANCE

Fund Balance Appropriated

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

EXPENDITURE SUMMARY**WILSON CEMETERY COMMISSION**

ITEM

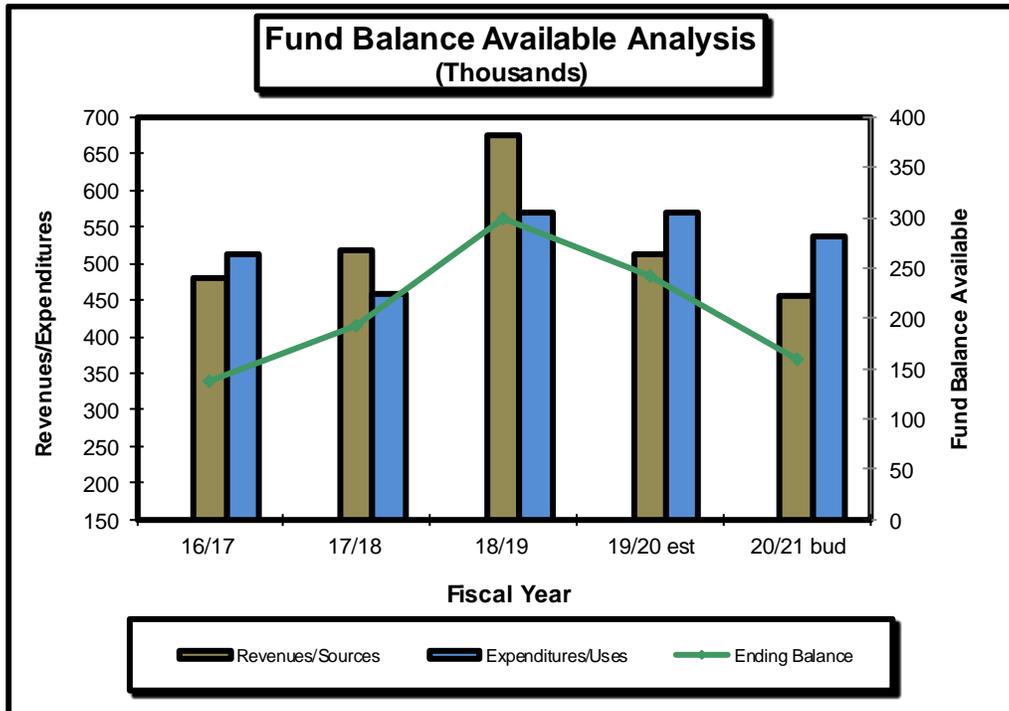
	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
Wilson Cemetery Commission				
Personnel Services	\$ 326,074	\$ 391,000	\$ 384,250	\$ 391,000
Operating Expenses	145,309	143,800	133,960	146,700
Capital Outlay	<u>97,900</u>	<u>53,280</u>	<u>52,480</u>	<u>0</u>
Grand Total	<u>\$ 569,283</u>	<u>\$ 588,080</u>	<u>\$ 570,690</u>	<u>\$ 537,700</u>

FUND BALANCE AVAILABLE

WILSON CEMETERY COMMISSION

ITEM

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
Revenues/Other Financing Sources	\$ 676,234	\$ 466,265	\$ 513,570	\$ 454,500
Expenditures/Other Financing Uses	<u>569,283</u>	<u>588,080</u>	<u>570,690</u>	<u>537,700</u>
Revenues/Other Financing Sources Over (Under) Expenditures/Other Financing Uses	<u>\$ 106,951</u>	<u>\$ (121,815)</u>	<u>\$ (57,120)</u>	<u>\$ (83,200)</u>
Fund Balance Appropriated	<u>\$ 7,000</u>	<u>\$ 121,815</u>	<u>\$ 121,815</u>	<u>\$ 83,200</u>
Fund Balance - Beginning of Year	\$ 191,656	\$ 299,035	\$ 299,035	\$ 241,915
Increase (Decrease)	<u>107,379</u>	<u>(121,815) *</u>	<u>(57,120) *</u>	<u>(83,200)</u>
Fund Balance - End of Year	<u>\$ 299,035</u>	<u>\$ 177,220</u>	<u>\$ 241,915</u>	<u>\$ 158,715</u>



DEPARTMENT SUMMARY**WILSON CEMETERY COMMISSION**

EXPENDITURE SUMMARY:

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
Personnel Services	\$ 326,074	\$ 391,000	\$ 384,250	\$ 391,000
Operating Expenses	145,309	143,800	133,960	146,700
Capital Outlay	<u>97,900</u>	<u>53,280</u>	<u>52,480</u>	<u>0</u>
TOTAL	<u>\$ 569,283</u>	<u>\$ 588,080</u>	<u>\$ 570,690</u>	<u>\$ 537,700</u>

WILSON CEMETERY COMMISSION ADMINISTRATION AND 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:

	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Budget
Personnel Services	\$ 326,074	\$ 391,000	\$ 384,250	\$ 391,000
Operating Expenses	145,309	143,800	133,960	146,700
Capital Outlay	<u>97,900</u>	<u>53,280</u>	<u>52,480</u>	<u>0</u>
TOTAL	<u>\$ 569,283</u>	<u>\$ 588,080</u>	<u>\$ 570,690</u>	<u>\$ 537,700</u>

PERFORMANCE INDICATORS:

Outputs	2018-19 Actual	2019-20 Estimated	2020-21 Goal
Opening/Closing of graves per month	25	26	28
Sale of lots per month	14	13	15
Collections/Deposits to City each month (\$)	38,000	38,000	42,000
Deed for lots per month – average	12	14	16