

# *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						
<b>Building a Better Wilson</b>	<b>Economic Development</b>	<b>Infrastructure</b>	<b>Homes and Neighborhoods</b>	<b>Downtown</b>	<b>Recreation and Parks</b>	<b>Community Involvement</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

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

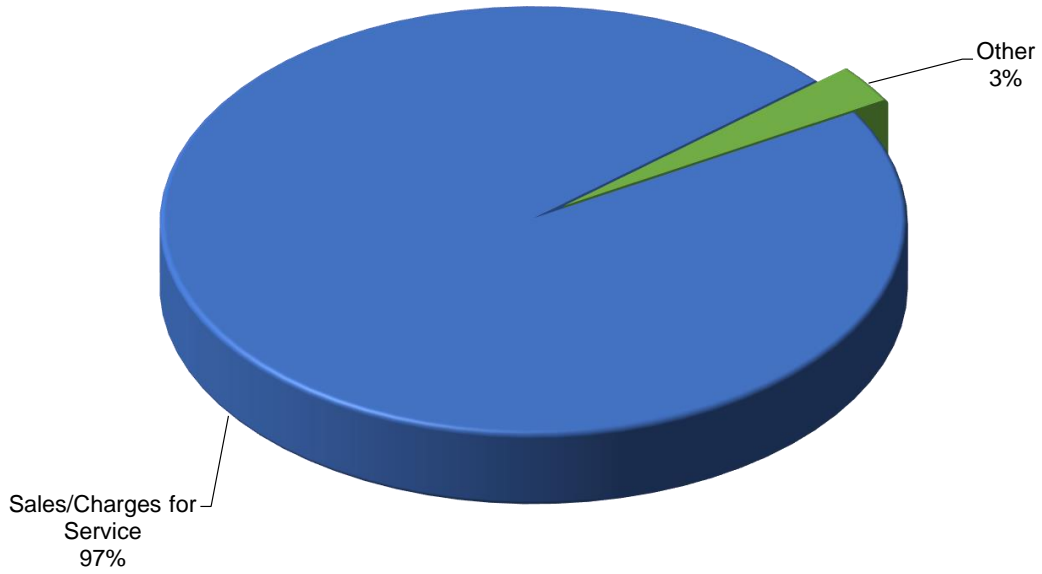
**REVENUE AND EXPENDITURE SUMMARY****WILSON CEMETERY COMMISSION**

	2022-23 Actual	2023-24 Actual	2024-25 Original Budget	2024-25 Amended Budget	2025-26 Adopted Budget
<i>Revenues, Other Sources, and Fund Balance</i>					
Intergovernmental	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Sales/Charges for Services	492,805	735,978	669,750	669,750	694,850
Miscellaneous Income	66,925	61,838	20,750	20,750	20,750
Investment Income	17,725	23,551	-	-	-
Interfund Transfers	160,000	-	-	-	-
Fund Balance Appropriated	-	-	-	-	139,930
<b>TOTAL</b>	<b><u>\$ 737,455</u></b>	<b><u>\$ 821,367</u></b>	<b><u>\$ 690,500</u></b>	<b><u>\$ 740,500</u></b>	<b><u>\$ 855,530</u></b>

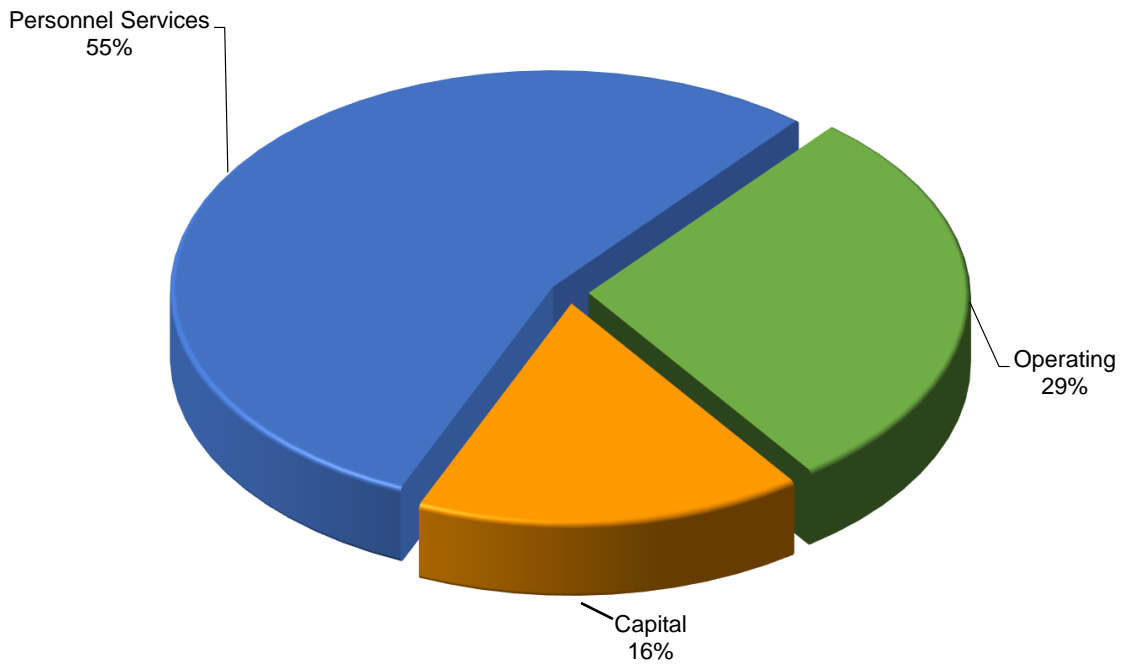
*Expenditures and Other Uses*

Administration and Operations	<u>\$ 889,958</u>	<u>\$ 743,971</u>	<u>\$ 690,500</u>	<u>\$ 740,500</u>	<u>\$ 855,530</u>
<b>TOTAL</b>	<b><u>\$ 889,958</u></b>	<b><u>\$ 743,971</u></b>	<b><u>\$ 690,500</u></b>	<b><u>\$ 740,500</u></b>	<b><u>\$ 855,530</u></b>

Revenues / Sources



Expenditures / Uses



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

	2022-23 Actual	2023-24 Actual	2024-25 Original Budget	2024-25 Amended Budget	2025-26 Adopted Budget
<b>INTERGOVERNMENTAL</b>	\$ -	\$ -	\$ -	\$ 50,000	\$ -
<b>SALES/CHARGES FOR SERVICES</b>					
Sales of Lots	146,830	199,725	255,000	255,000	270,000
Grave Receipts	<u>345,975</u>	<u>536,253</u>	<u>414,750</u>	<u>414,750</u>	<u>424,850</u>
<b>Subtotal</b>	<b>492,805</b>	<b>735,978</b>	<b>669,750</b>	<b>669,750</b>	<b>694,850</b>
<b>MISCELLANEOUS INCOME</b>	<b>66,925</b>	<b>61,838</b>	<b>20,750</b>	<b>20,750</b>	<b>20,750</b>
<b>INVESTMENT INCOME</b>	<b>17,725</b>	<b>23,551</b>	-	-	-
<b>INTERFUND TRANSFERS IN</b>					
Transfer from General Fund	<b>160,000</b>	-	-	-	-
<b>FUND BALANCE APPROPRIATED</b>					
Fund Balance Appropriated (Unassigned)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,930</u>
<b>Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,930</u>
<b>Total</b>	<b><u>\$ 737,455</u></b>	<b><u>\$ 821,367</u></b>	<b><u>\$ 690,500</u></b>	<b><u>\$ 740,500</u></b>	<b><u>\$ 855,530</u></b>



**EXPENDITURE SUMMARY****WILSON CEMETERY COMMISSION**

	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Original Budget</b>	<b>2024-25 Amended Budget</b>	<b>2025-26 Adopted Budget</b>
<b>Wilson Cemetery Commission</b>					
Personnel Services	\$ 495,641	\$ 478,031	\$ 467,500	\$ 467,500	\$ 467,500
Operating Expenses	190,277	212,799	223,000	223,000	248,100
Capital Outlay	<u>204,040</u>	<u>53,141</u>	<u>-</u>	<u>50,000</u>	<u>139,930</u>
<b>Grand Total</b>	<b><u>\$ 889,958</u></b>	<b><u>\$ 743,971</u></b>	<b><u>\$ 690,500</u></b>	<b><u>\$ 740,500</u></b>	<b><u>\$ 855,530</u></b>

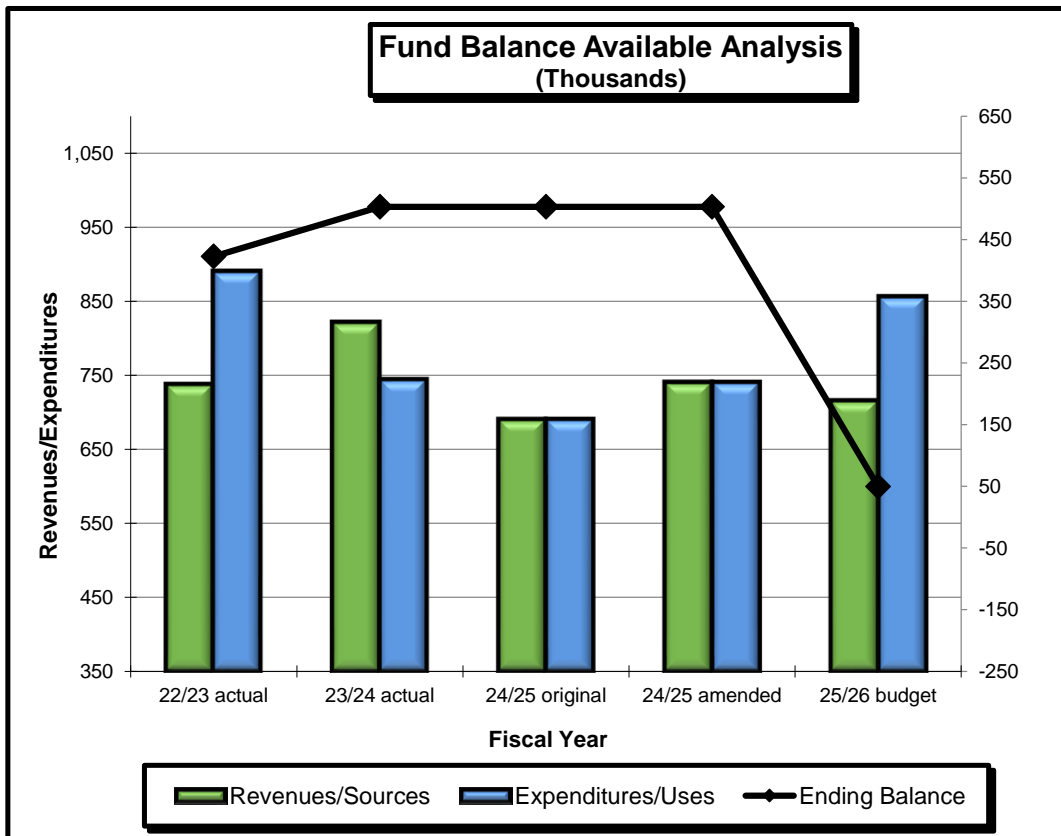
**FUND BALANCE AVAILABLE**

**WILSON CEMETERY COMMISSION**

	2022-23 Actual	2023-24 Actual	2024-25 Original Budget	2024-25 Amended Budget	2025-26 Adopted Budget
Revenues/Other Financing Sources (OFS)	\$ 737,455	\$ 821,367	\$ 690,500	\$ 740,500	\$ 715,600
Expenditures/Other Financing Uses (OFU)	<u>889,958</u>	<u>743,971</u>	<u>690,500</u>	<u>740,500</u>	<u>855,530</u>
Revenues/OFS Over (Under) Expenditures/OFU	<u>\$ (152,503)</u>	<u>\$ 77,396</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (139,930)</u>
Fund Balance Appropriated	<u>\$ 319,290</u>	<u>\$ 29,495</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (139,930)</u>
Fund Balance - Beginning of Year	\$ 618,073	\$ 422,914	\$ 503,158 *	\$ 503,158 *	\$ 189,758 **
Increase (Decrease)	<u>(195,159)</u>	<u>80,244</u>	<u>-</u>	<u>-</u>	<u>(139,930)</u>
Fund Balance - End of Year	<u>\$ 422,914</u>	<u>\$ 503,158</u>	<u>\$ 503,158</u>	<u>\$ 503,158</u>	<u>\$ 49,828</u>

\*Excludes Encumbrances Reappropriated in the amount of \$ -

\*\*FY2026 Fund Balance - Beginning of Year is based on an estimated actual Fund Balance - End of Year for FY2025



***EXPENDITURE SUMMARY:***

	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Original Budget</b>	<b>2024-25 Amended Budget</b>	<b>2025-26 Adopted Budget</b>
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Capital Outlay	<u>204,040</u>	<u>53,141</u>	<u>-</u>	<u>50,000</u>	<u>139,930</u>
<b>TOTAL</b>	<b><u>\$ 889,958</u></b>	<b><u>\$ 743,971</u></b>	<b><u>\$ 690,500</u></b>	<b><u>\$ 740,500</u></b>	<b><u>\$ 855,530</u></b>

**CAPITAL OUTLAY****WILSON CEMETERY COMMISSION**

Item	New/ Replacement	2025-26 Budget
<b>Wilson Cemetery Commission (5210)</b>		
Resthaven Expansion	N	139,930
<b>Total</b>		<b>139,930</b>

***Impact of Capital Outlay on Operating Budget:***

None

Note: Any direct impact on the operating budget from capital items identified for replacement or new purchase in FY 2026 will result from a reduction to the maintenance and/or repair costs previously experienced on the older items. This amount of reduction varies and for this reason is not extrapolated and built into the operating budget.

# 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:**

	2022-23 Actual	2023-24 Actual	2024-25 Original Budget	2024-25 Amended Budget	2025-26 Adopted Budget
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<b>TOTAL</b>	<b><u>\$ 889,958</u></b>	<b><u>\$ 743,971</u></b>	<b><u>\$ 690,500</u></b>	<b><u>\$ 740,500</u></b>	<b><u>\$ 855,530</u></b>

## **PERFORMANCE INDICATORS:**

Department Goal(s)	Outputs	2023-24 Actual	2024-25 Estimated	2025-26 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 (\$)	65,000	70,000	85,000
1,3	Deed for lots per month - average	10	10	14