

<u>CEMETERY</u>				DRAFT
	FY 2025	FY 2026		
	ADJ.			
	<u>BUDGET</u>	<u>PROPOSED</u>	<i>difference</i>	
<u>REVENUE</u>				
Cemetery proceeds	20,000	25,000	5,000	
Interest earnings	300	300	-	
Cemetery donations	-	-	-	
Cemetery endowment	1,000	1,000	-	
Transfer from General Fund	215,191	185,000	(30,191)	
Miscellaneous	375	750	375	
Credit card service charge	-	-	-	
Reserves/prior years rev.	-	-	-	
	236,866	212,050	(24,816)	
<u>EXPENDITURES</u>				
*Salaries	85,201	92,108	6,907	
*Overtime	2,478	3,698	1,220	
*FICA Soc Sec/M-Care Ins	6,707	7,329	622	
*Unemployment	0	0	-	
*Group insurance	29,362	30,122	760	
*Workers' compensation	2,920	3,900	980	
*PERS/retirement contrib	8,323	9,142	819	
*PERS/unfunded liability	9,700	12,200	2,500	
Electric utilities	740	780	40	
Water utilities	82,000	86,100	4,100	
Sewer utilities	1,125	1,182	57	
Vehicle maint/repair	500	500	-	
Equipment maint/repair	3,500	3,500	-	
Facility maint/repair	3,200	3,200	-	
Pioneer Cemetery	1,000	1,000	-	
Tree trimming	2,000	2,000	-	
Damage claims repairs	0	0	-	
*Liability insurance	5,200	6,400	1,200	
Blanket bond insurance	30	30	-	
Property insurance	530	700	170	
Advertising	100	200	100	
Office supplies	200	200	-	
Fertilizer	400	400	-	
Chemicals	400	400	-	
Irrigation & drain supplies	2,000	1,000	(1,000)	
Sprinklers	1,000	2,000	1,000	
New Tools	1,500	1,500	-	
Vehicle fuel	3,500	3,500	-	
Equipment	19,108	0	(19,108)	
	272,724	273,091	367	decrease

CAPITAL IMPROVEMENT PLAN					DRAFT
FY 2026					
				Cost Estimate	Funding Source
Cheryl	CEMETERY				
	1.	New irrigation system within Cemetery & future site		400,000	?
	2.	Solar shade cover at maintenance yard (grant funded?)		100,000	?
	3.	Pioneer Cemetery security & hillside stabilization		125,000	?
	4.	Pet and/or human/pet burial section		10,000	?
	5.	Automated cemetery records (incl. cost of data input)		15,000	?
	6.	Standalone onsite columbarium (cremains only)		25,000	?
	7.	Install new well on grounds for irrigation		850,000	?
	8.	Use of reclaimed water (in lieu of new well)		1,200,000	?
		Cemetery Total (estimate)		2,725,000	
		** Pet Cemetery moved to #4, Solar to #2 and Pioneer Cemetery to #3 per Commission consensus during review on January 16, 2025			