Budget Unit Summary

AGENCY/DEPARTMENT NAME: *Cemetery Fund*

BUDGET TITLE & NUMBER: *80-670*

DEPARTMENT DESCRIPTION: *Maintain the City's cemetery as well as future development to assure available service in the future.*

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	36,859	44,323	44,023	44,935	45,697
Supplies	3,691	6,600	6,600	5,350	5,350
Purchased Services	8,672	23,900	27,281	28,800	28,800
Capital Outlay	-	10,000	-	10,000	10,000
Gross City Cost	49,223	84,823	77,904	89,085	89,847
Transfer In from Memorial Fund	100	100	-	-	-
Revenue	59,915	53,150	63,050	53,250	53,250
Net City cost	(10,792)	31,573	14,854	35,835	36,597
Budgeted Positions	1	1	1	1	1

SUMMARY OF CHANGES: *Salaries were originally budgeted with a 3.5% increase mid-year to allow room for possible raises based on performance reviews. Council increased the percentage possible for raises to 8.5%. Salary-dependent expenditures were also increased proportionately. Health Insurance Expense was budgeted using a 12% premium increase and was changed to include only a 5.9% increase. The projected revenues for 2013 increased in the following accounts: Columbarium Sales, Col Prep Care, Grave Openings/Closings, Open/Close Columbarium, Engraving Columnbarium and Interest Earned - Perp. Care Inv. The projected revenues that decreased are: Sale of Cemetery Plots, Perpetual Care Revenue, and Transfer From Memorial Fund. The expenditure requests for 2013 that increased are: Utilities, Utilities - Water & Sewer, Repairs & Maintenance - Equipment, Repairs & Maintenance - Grounds and Repurchase Cemetery Plot. The Tree Program request is less than in 2012. The capitqal outlay that is being requested in 2013 is for Phase III of the Cemetery Restoration Project ($10,000) and the replat of blocks ($5,000). Both are budgeted in Repairs & Maintenance - Grounds. There is also $10,000 budgeted in capital outlay that goes into an equipment replacement set-a-side if it is not used.*

OBJECTIVES: *To continue serving the citizens of Fort Lupton in their burial needs and to continue with Phase III of the headstone restoration project as well as replat the cemetery blocks.*

PERFORMANCE MEASURES

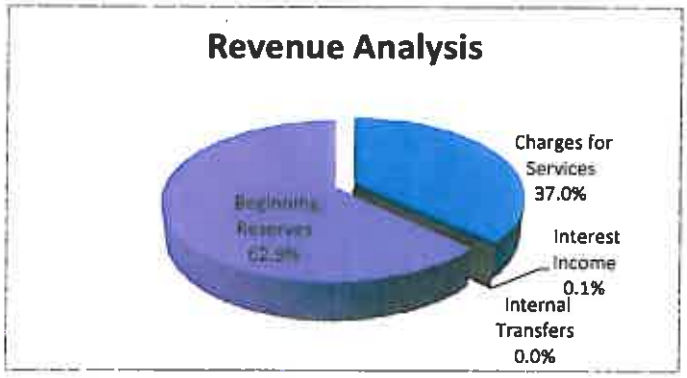
	2011 Actual	2012 Estimated	2013 Projected
Efficiency Measures			
Total Grave Sites Maintained	5,545	5,545	5,545
Total Spaces Available	748	700	673
Actual Burials	51	55	27
Cost per Grave Site	$ 9	$ 14	$ 16
Per Capita Cost (city support)	($1.46)	$2.01	$4.94

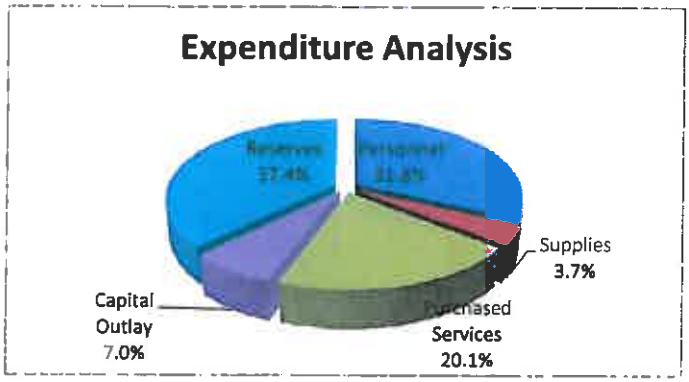
Finance Recommendation: *Approve as requested.*

Council Action: *Approved as requested with an increase to Salaries to accommodate an increase in the percentage possible for raises from 3.5% to 8.5% with salary-dependent expenditures increasing accordingly and with Health Insurance Expense decreased by $167.*

BUDGET SUMMARY

Account Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
REVENUES					
Charges for Services	59,800	53,050	62,850	53,100	53,100
Interest Income	115	100	200	150	150
Internal Transfers	100	100	-	-	-
Beginning Reserves	94,408	91,213	105,200	90,346	90,346
TOTAL REVENUES	**154,423**	**144,463**	**168,250**	**143,596**	**143,596**
BUDGET SUMMARY					
Personnel	36,859	44,323	44,023	44,935	45,697
Supplies	3,691	6,600	6,600	5,350	5,350
Purchased Services	8,672	23,900	27,281	28,800	28,800
Capital Outlay	-	10,000	-	10,000	10,000
Reserves	105,200	59,640	90,346	54,512	53,749
Gross City Cost	**154,423**	**144,463**	**168,250**	**143,597**	**143,596**





REVENUE DETAIL

Account	Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
36800	Columbarium Sales	650	650	2,500	1,950	1,950
36810	Sale Of Cemetery Plots	17,400	19,600	17,000	17,600	17,600
36820	Perpetual Care Revenue	11,550	10,200	10,000	6,600	6,600
36830	Col Prep Care	150	300	700	450	450
36840	Grave Openings/Closings	26,700	18,000	26,000	21,600	21,600
36850	Cemetery Miscellaneous Revenue	-	2,300	2,000	2,300	2,300
36860	Open/Close Columbarium	150	150	1,500	450	450
36870	Engraving Columbarium	-	150	150	450	450
36880	Foundation Order & Permit	3,200	1,700	3,000	1,700	1,700
31610	Interest Earned-Perp. Care Inv	115	100	200	150	150
39200	Transfer From Memorial Fund	100	100	-	-	-
	Restricted Reserves					
39390	Tabor Reserve	1,494	1,756	1,494	2,337	2,337
39380	Perpetual Care Reserve	104,218	114,418	92,914	88,009	88,009
39385	Expansion Reserve	25,000	-	-	-	-
39399	Unappropriated Reserves	(36,304)	(24,961)	10,792	-	-
	TOTAL	**154,423**	**144,463**	168,250	143,596	**143,596**

REVENUE SUMMARY

Charges for Services	59,800	53,050	62,850	53,100	53,100
Interest Income	115	100	200	150	150
Internal Transfers	100	100	-	-	-
Beginning Reserves	94,408	91,213	105,200	90,346	90,346
TOTAL REVENUES	**154,423**	**144,463**	168,250	143,596	**143,596**

BUDGET DETAIL

Account	Description	2011 Actual	2012 Amended Budget	2012 Projected Year End	2013 Requested Budget	2013 Budget Final
51100	Salaries& Wages	28,482	34,190	34,190	34,343	35,185
51105	Overtime	1,039	1,000	700	1,000	1,000
51110	FICA	1,837	2,184	2,184	2,191	2,243
51115	Medicare	429	513	513	512	525
51255	VALIC Retirement 4.0	737	744	744	761	779
51120	Workers Compensation Insurance	1,496	2,471	2,471	2,537	2,537
51240	Vision Insurance	53	54	54	56	56
51220	Health Insurance	2,536	2,762	2,762	3,127	2,960
51230	Dental Insurance	61	193	193	193	193
51250	Life & AD&D Insurance	39	44	44	42	42
51285	Long Term Disability	60	62	62	65	66
51210	Unemployment Insurance	89	106	106	108	111
	Total Personnel	**36,859**	**44,323**	**44,023**	**44,935**	**45,697**
52010	General Supplies	1,637	1,200	1,200	1,200	1,200
52020	Office Supplies	29	50	50	50	50
52080	Fuel & Oil	1,776	1,400	1,400	1,400	1,400
52050	Tree Program	-	2,750	2,750	1,500	1,500
53105	Equipment <$5000	249	1,200	1,200	1,200	1,200
	Total Supplies	**3,691**	**6,600**	**6,600**	**5,350**	**5,350**
53060	Services	1,980	2,500	2,500	2,500	2,500
53320	Utilities	1,208	900	900	1,000	1,000
53340	Utilities - Water & Sewer	1,116	1,000	1,500	1,200	1,200
53220	Ads & Pubic Notices	-	-	31	-	-
53240	Repairs & Maintenance - Equipment	1,363	1,500	3,500	2,000	2,000
53250	Repairs & Maintenance - Facility	983	1,000	1,600	1,000	1,000
53260	Repairs & Maintenance - Grounds	923	16,750	16,750	20,500	20,500
53275	Repurchase Cemetery Plot	1,100	250	500	600	600
	Total Purchased Services	**8,672**	**23,900**	**27,281**	**28,800**	**28,800**
57500	Capital Projects	-	-	-	-	-
57500	Replace Equipment	-	10,000	-	10,000	10,000
	Total Capital Outlay	**-**	**10,000**	**-**	**10,000**	**10,000**
	Restricted Reserves					
59040	To Fund Balance Reserve	10,792	(67,523)	-	-	-
59090	Tabor Reserve	1,494	2,545	2,337	2,673	2,695
59050	Perpetual Care Reserve	92,914	124,618	88,009	51,839	51,054
	Total Reserves	**105,200**	**59,640**	**90,346**	**54,512**	**53,749**
	TOTAL	154,423	144,463	168,250	143,597	143,596

BUDGET SUMMARY

Personnel	36,859	44,323	44,023	44,935	45,697
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