

Function:
Culture and Recreation

Department:
Parks and Recreation

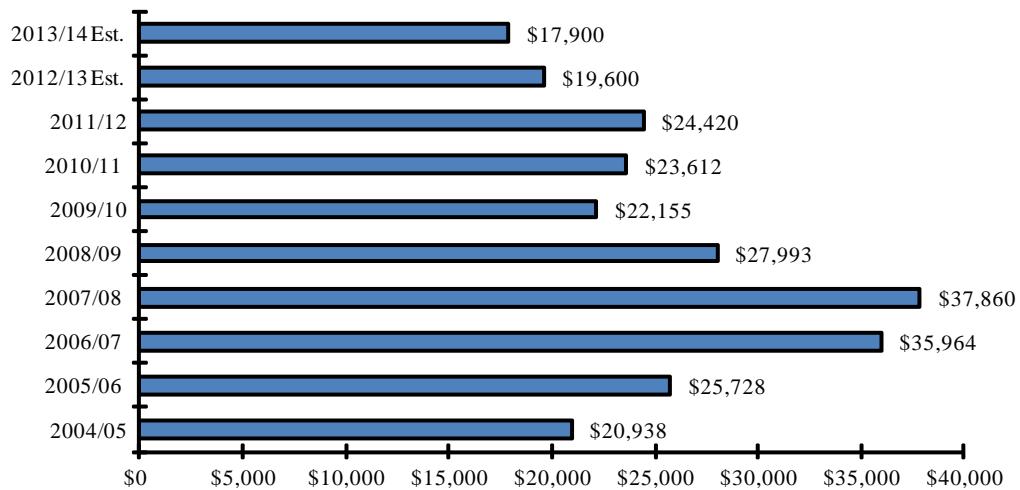
Activity:
Cemetery

GENERAL INFORMATION

Greenwood Cemetery is a municipally owned and operated cemetery in the City of Muscatine. The Cemetery is a division of the Department of Parks and Recreation. Located on Lucas Street, the cemetery has adequate burial space for at least the next seventy-five (75) years.

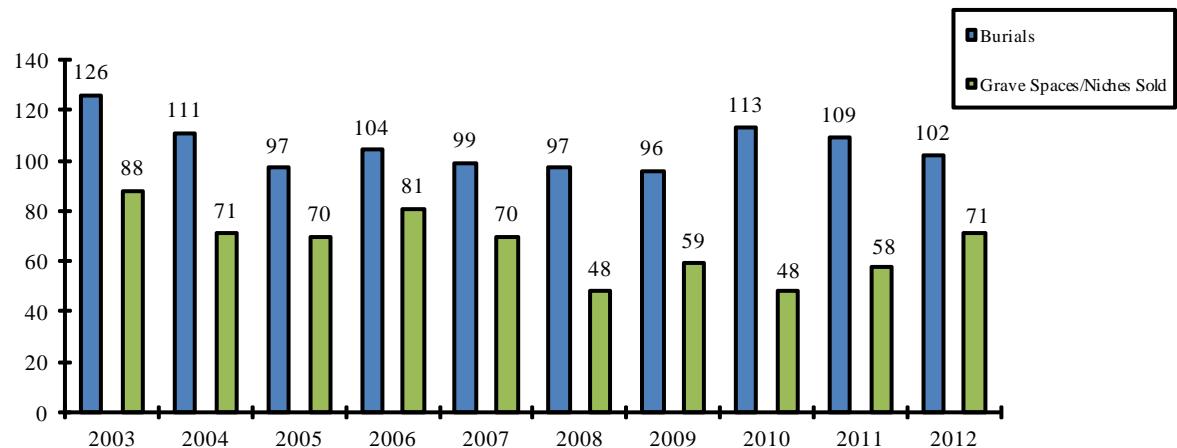
Interest earnings from the Perpetual Care Fund are utilized to help support the operation of the cemetery. A percentage of all grave sales by State law are placed in the fund with the interest earnings available to support cemetery operating and improvement costs. The interest transfers from the Perpetual Care Fund to the General Fund from fiscal year 2004/2005 through 2011/2012 and the estimated amounts for 2012/2013 and 2013/2014 are follows:

Perpetual Care Interest Revenue



The principal balance in the Perpetual Care Fund on June 30, 2012 was \$843,316, but as noted previously, this amount cannot be utilized for cemetery operations, only interest earned on the balance may be used.

Cemetery Burials and Grave Space/Niche Sales



CURRENT TRENDS AND ISSUES

Beginning with fiscal year 1991/92, cemetery revenues plus interest earnings on Perpetual Care funds have not been sufficient to fund the operating expenditures of the cemetery with the exception of the 2003/2004, 2007/2008, and 2010/2011 fiscal years. Based on budget projections, a General Fund subsidy of \$18,600 is expected to be needed to cover the operating costs of the cemetery for 2012/2013 and this subsidy is estimated to be \$28,200 for 2013/2014. The decline in interest rates in recent years has reduced interest revenue from the Perpetual Care Fund which is a contributing factor for these subsidies.

The 2012/2013 revised estimate is over the budgeted amount by \$4,700. This increase is primarily due to increased fuel and oil costs of \$2,500 and an increase of \$2,000 for building supplies to remodel the chapel restrooms. A \$2,000 donation to the Cemetery is being used to fund the restroom remodeling project.

The 2013/2014 budget is \$10,000 (6.7%) higher than the original budget for 2012/2013 primarily due to increased personal services costs (\$4,400), increased fuel and oil costs (\$2,400), and a capital outlay allocation of \$3,000 for an equipment lift. The Equipment Replacement Fund budget also includes \$54,000 to replace the Cemetery's 1992 dump truck.

GOAL STATEMENT

To provide a cemetery facility with aesthetic surroundings for the interment of deceased in a manner which meets the needs of the family and relatives.

PERFORMANCE MEASURES

Fiscal Year Basis	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Estimated 2012/2013	Estimated 2013/2014
Burials:					
Casket	74	84	79	75	75
Cremains	17	27	26	25	25
County	6	10	7	6	6
Total Burials	97	121	112	106	106
Grave Spaces Sold	36	61	52	60	60
Columbarium Niches Sold	2	7	5	6	6
Acres Maintained	80	80	80	80	80
Perpetual Care Interest (Fiscal Year Ending June 30)	\$22,155	\$23,612	\$24,420	\$19,600	\$17,900
General Fund Subsidy (Fiscal Year Ended June 30)	\$28,234	\$0	\$5,410	\$18,600	\$29,200

RECENT ACCOMPLISHMENTS

The care and maintenance of the Cemetery was at a higher level this past year and very few complaints were received due to this effort. Staff continued to evaluate the landscape and make needed changes such as removing deteriorating bushes and trees at the request of lot owners.

Approximately 20 old stumps were ground out with the new stump grinder acquired by the Park Maintenance division. Cemetery staff backfilled dirt along roadways, filled low areas with dirt, and spread grass seed to improve the appearance of the Cemetery as well as the ability to maintain the grounds. Staff continued to cut and trim trees along the perimeter of the property to improve the appearance and promote a safe environment at the Cemetery.

The stage at the Veterans plot was painted prior to Memorial Day and staff also started painting street signs to improve their appearance.

Several improvements to lots were completed at the request and with the monetary support of lot owners. Staff continued to level stones as time permitted and replaced approximately 45 foundations in the old section east of the Chapel with funds donated for this purpose.

A new mower was purchased to improve the mowing capabilities. This division continued to support projects of other park divisions and students from the high school again assisted with scheduled Cemetery cleanup efforts.

OBJECTIVES TO BE ACCOMPLISHED IN 2013/2014

- * To initiate a mapping of the water service in the cemetery.
- * To continue stone foundation repairs.
- * To complete street sign painting.

- * To continue to work with outside agencies and groups.
- * To continue to backfill in areas to address storm water issues.
- * To complete the remodeling of the Chapel restrooms.
- * To continue cross training of staff at the Cemetery.
- * To continue evaluating the seasonal staffing.
- * To explore and implement “Lean” initiatives in this division. **(Management Agenda High Priority)**

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Cemetery Operations

	Actual 2010/2011	Actual 2011/2012	Budget 2012/2013	Revised Estimate 2012/2013	Budget 2013/2014	Percent Change
Expenditure Summary						
Personal Services	\$ 110,470	\$ 109,859	\$ 116,200	\$ 115,700	\$ 120,600	3.79%
Commodities	18,737	20,831	16,100	21,300	18,800	16.77%
Contractual Services	19,567	22,952	17,300	17,300	17,200	-0.58%
Capital Outlay	-	-	-	-	3,000	
Transfers	-	-	-	-	-	
Total Expenditures	\$ 148,774	\$ 153,642	\$ 149,600	\$ 154,300	\$ 159,600	6.68%
Funding Sources						
Cemetery Revenues	\$ 125,062	\$ 123,505	\$ 111,300	\$ 113,500	\$ 113,500	1.98%
Perpetual Care Interest	23,612	24,420	17,100	19,600	17,900	4.68%
Donation	-	-	-	2,600	-	
FEMA Reimbursements	100	307	-	-	-	
General Revenues	-	5,410	21,200	18,600	28,200	33.02%
Total Funding Sources	\$ 148,774	\$ 153,642	\$ 149,600	\$ 154,300	\$ 159,600	6.68%

	Personnel Schedule					
	Actual 2010/2011	Actual 2011/2012	Budget 2012/2013	Revised Estimate 2012/2013	Budget 2013/2014	Budget Amount 2013/2014
Full Time Positions/Position Allocations:						
Groundskeeper	0.50	0.00	0.00	0.00	0.00	
Maintenance Worker I	0.50	0.50	0.00	0.00	0.00	
Maintenance Repairperson	0.00	0.50	1.00	1.00	1.00	
Total Full Time	1.00	1.00	1.00	1.00	1.00	
Seasonal Part Time Positions:						
Seasonal Equipment Operator	2.46	2.46	2.46	2.46	2.46	
Total Part Time	2.46	2.46	2.46	2.46	2.46	
Total	3.46	3.46	3.46	3.46	3.46	\$ 88,900
Employee Benefits						31,700
Total Personal Services						\$ 120,600

Capital Outlay			
<i>Item</i>	<i>Quantity</i>	<i>Replacement</i>	<i>Amount</i>
Equipment Lift	1	No	\$ <u>3,000</u>
Capital Outlay - Equipment Replacement Fund			
<i>Item</i>	<i>Quantity</i>	<i>Replacement</i>	<i>Amount</i>
One Ton Dump Truck	1	Yes	\$ <u>54,000</u>