



Treasurer's Report

February 2019

1st Quarter Comparisons



FY 2018

FY 2019

Expense Statement as of December 31st, 2017

22-47-269	UTILITIES	172.03	350.18	3,750.00	3,399.82	9.3
22-47-270	TELEPHONE	113.19	305.90	1,700.00	1,394.10	18.0
22-47-280	FUEL ONLY	130.11	548.40	5,500.00	4,951.60	10.0
22-47-310	PROFESSIONAL SERVICES	8,662.50	8,662.50	6,500.00	(2,162.50)	133.3
22-47-480	DEPARTMENT SUPPLIES	.00	.00	2,200.00	2,200.00	.0
22-47-481	CHEMICALS	.00	1,100.00	3,000.00	1,900.00	36.7
22-47-510	INSURANCE AND SURETY BONDS	.00	1,139.28	2,256.00	1,116.72	50.5
22-47-680	CONSTRUCTION	.00	.00	15,000.00	15,000.00	.0
22-47-750	CAPITAL OUTLAY - NEW PURCHASES	.00	.00	12,000.00	12,000.00	.0
TOTAL CEMETERY EXPENDITURES		26,353.04	53,882.89	224,088.00	170,205.11	24.1
TOTAL FUND EXPENDITURES		26,353.04	53,882.89	224,088.00	170,205.11	24.1
NET REVENUE OVER EXPENDITURES		(13,323.20)	(28,969.60)	4,937.00	33,906.60	(586.8)

ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

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Expense Statement as of December 31st, 2018

22-47-250	EQUIPMENT SUPPLIES & MAINTENANCE			4,000.00	4,000.00	.0
22-47-260	BUILDINGS - SUPPLIES & MAINTEN	.00	.00	4,000.00	4,000.00	.0
22-47-265	GROUNDS - SUPPLIES & MAINTENAN	100.00	181.95	3,500.00	3,318.05	5.2
22-47-270	UTILITIES	.00	114.38	4,750.00	4,635.62	2.4
22-47-280	TELEPHONE	53.18	256.68	1,700.00	1,443.32	15.1
22-47-290	FUEL ONLY	76.27	774.22	1,000.00	225.78	77.4
22-47-310	PROFESSIONAL SERVICES	.00	9.09	5,000.00	4,990.91	.2
22-47-480	DEPARTMENT SUPPLIES	.00	120.58	2,200.00	2,079.42	5.5
22-47-481	CHEMICALS	.00	1,375.33	3,000.00	1,624.67	45.8
22-47-660	INDIRECT COST REIMBURSEMENT	756.00	2,268.00	9,072.00	6,804.00	25.0
22-47-740	PROPOSED CAPITAL OUTLAY	.00	.00	13,510.00	13,510.00	.0
TOTAL CEMETERY EXPENDITURES		12,745.31	47,348.84	215,461.00	168,112.16	22.0
TOTAL FUND EXPENDITURES		12,745.31	47,348.84	215,461.00	168,112.16	22.0
NET REVENUE OVER EXPENDITURES		43.84	(28,657.09)	.00	28,657.09	.0

FOR ADMINISTRATION USE ONLY

25 % OF THE FISCAL YEAR HAS ELAPSED

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Revenue Types



Property Taxes

Fund-Specific

Miscellaneous

Fund-Specific Revenue

As of December 31, 2017

Sale of Plots: \$7,800

Burial Fees: \$7,350

Total: \$15,150

Fund-Specific Revenue

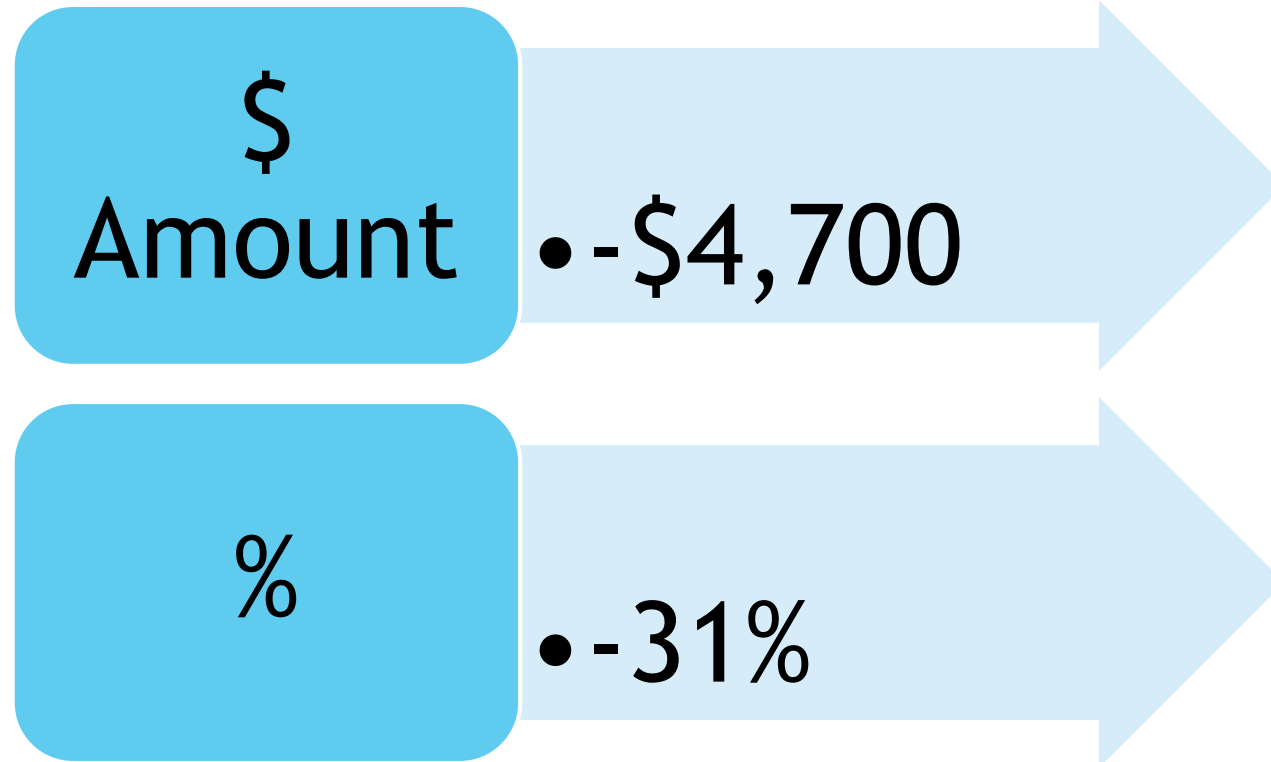
As of December 31, 2018

Sale of Plots: \$5,650

Burial Fees: \$4,800

Total: \$10,450

1st Quarter Change Summary from FY18 to FY19



Projected
Revenue
FY 2019

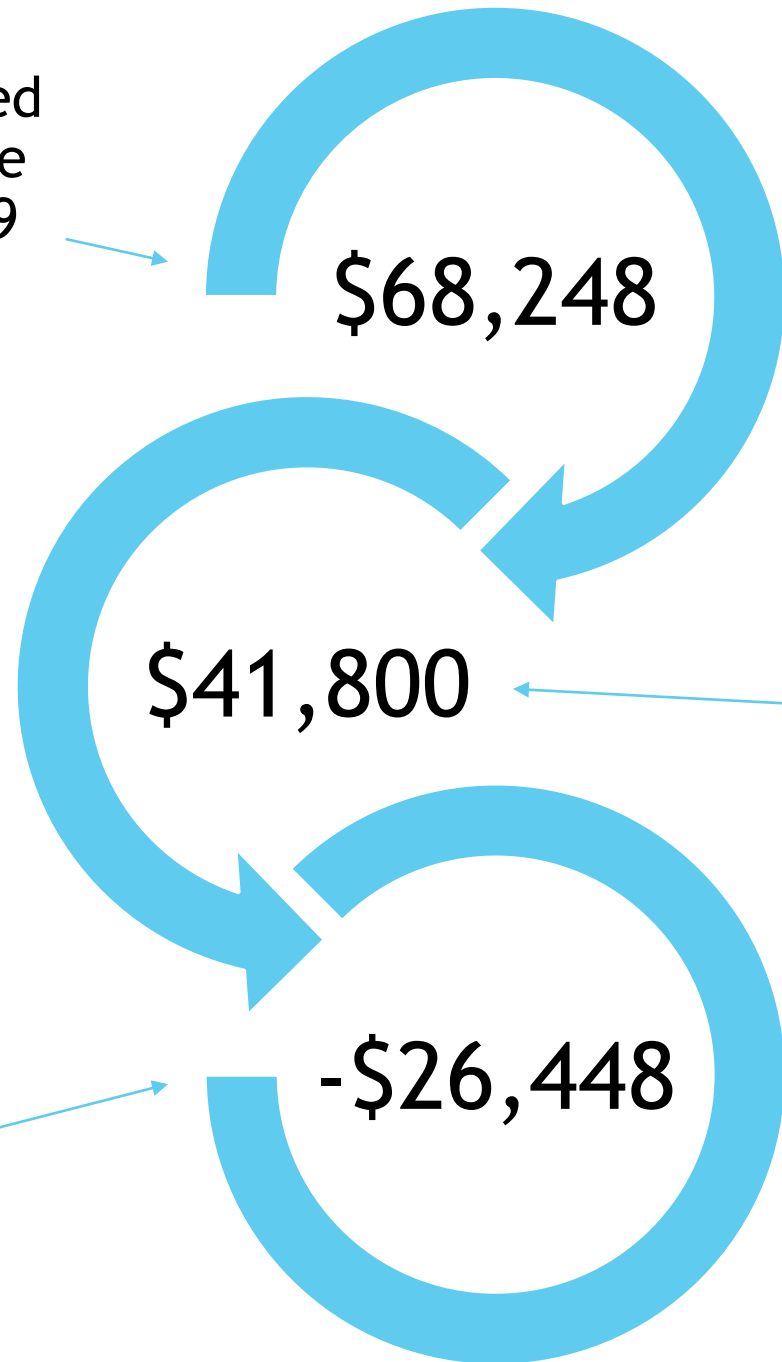
\$68,248

\$41,800

Corrected
Projection if
Quarter 1
trend
continues

Projected
Budget
Shortfall

-\$26,448





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Options?

Identify Changes in the Business Model

- New trends in burial options: columbariums
- In our sexton's experience, cremations were used about 30% of the time, nowadays it is over 50%.



Analyze Revenue Structure

- Revenue analysis in current fee structure
- Weekend and after hours burials

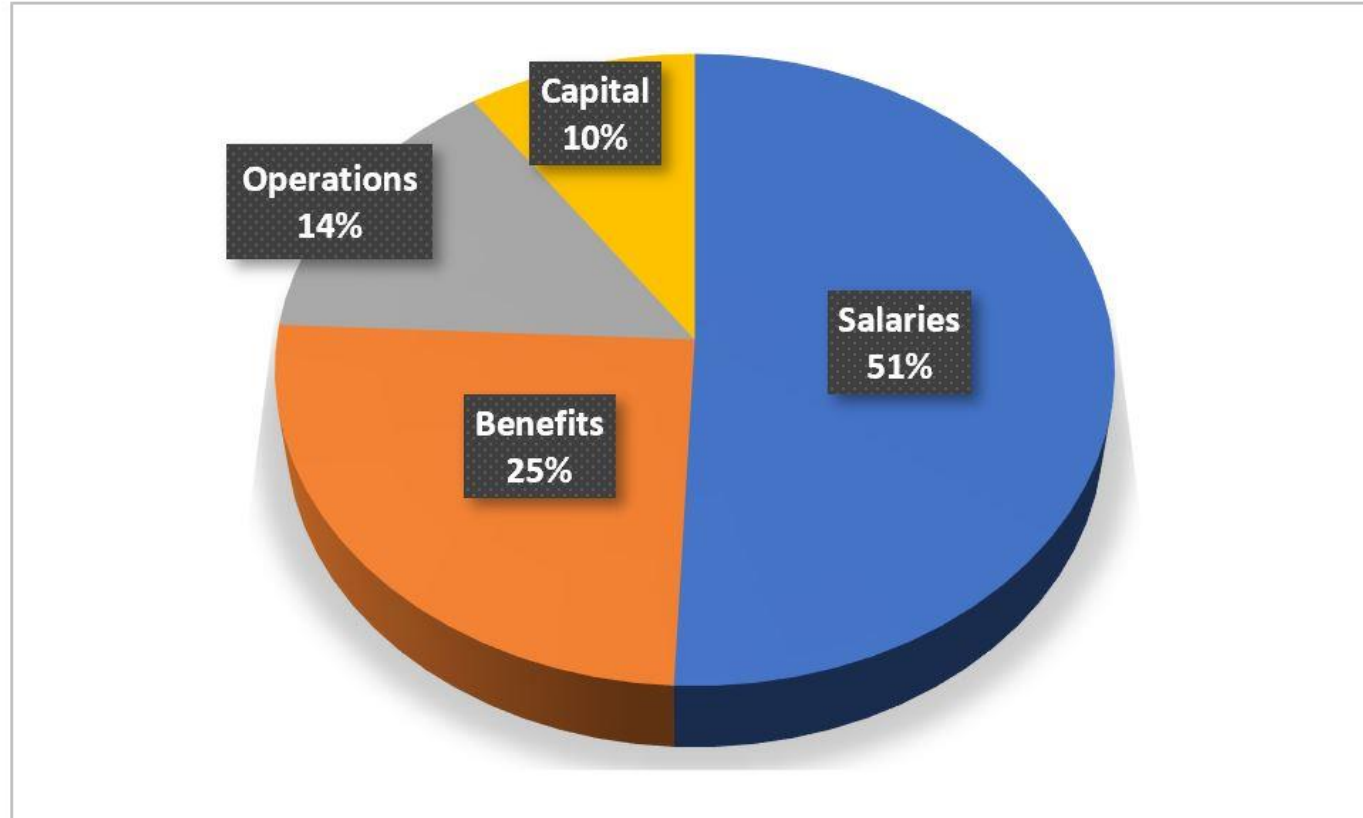


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Other Budget Constraints

- No sprinkler system—labor intensive
- Cemetery seeks help from Parks and Recreation. Current budget is not covering all costs.
- The City is in the service industry; it is not profit driven
- Salaries and benefits will be the largest costs

Cemetery Expense Breakdown



- Salaries represent 1 full-time employee and 2 seasonal workers.
- Capital was the purchase of a mower, which has been bumped for at least 3 years.