

Function:
Culture and Recreation

Department:
Parks and Recreation

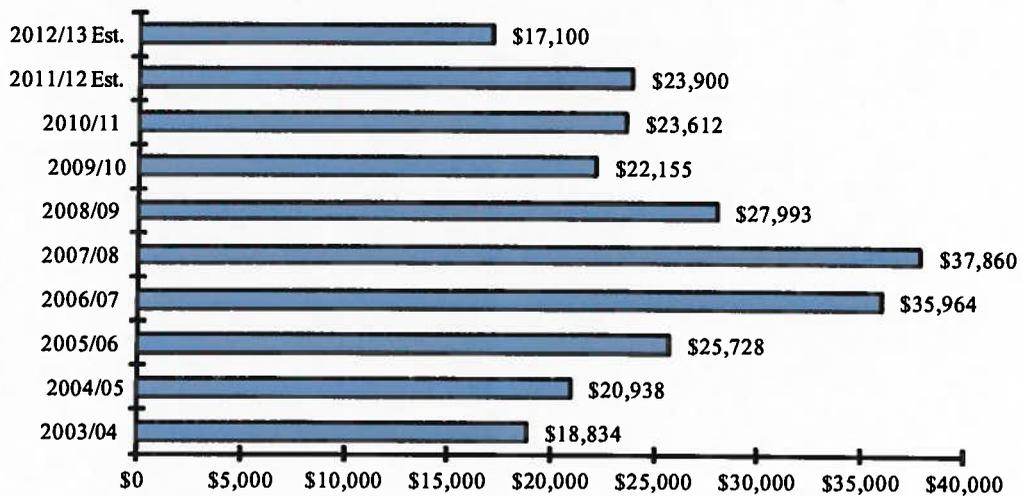
Activity:
Cemetery

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.

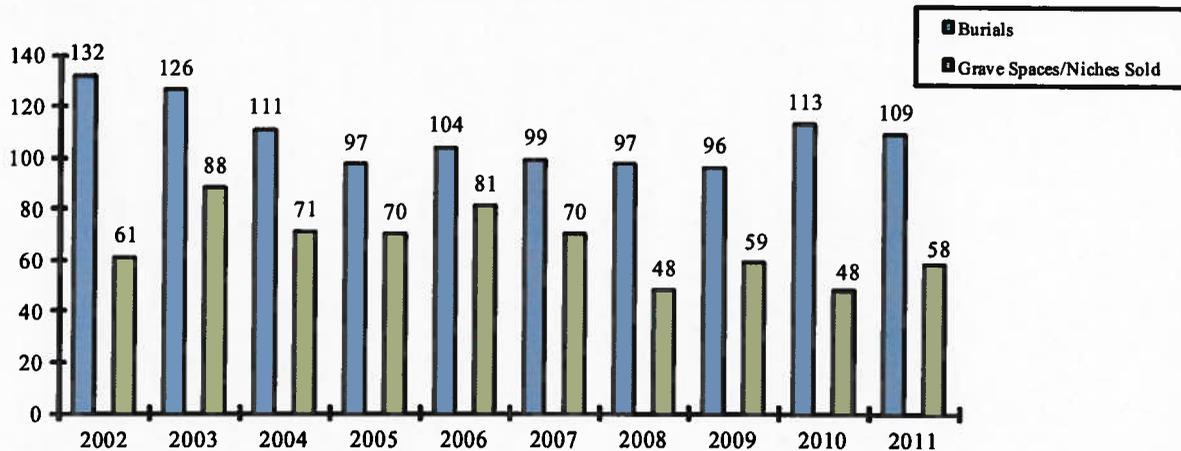
Interest earnings from the Perpetual Care Fund are utilized to help support the operation of the cemetery. A percentage of all grave sales by State law are placed in the fund with the interest earnings available to support cemetery operating and improvement costs. The interest transfers from the Perpetual Care Fund to the General Fund from fiscal year 2003/2004 through 2010/2011 and the estimated amounts for 2011/2012 and 2012/2013 are follows:

Perpetual Care Interest Revenue



The principal balance in the Perpetual Care Fund on June 30, 2011 was \$836,943, 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 \$16,800 is expected to be needed to cover the operating costs of the cemetery for 2011/2012 and this subsidy is estimated to be \$21,200 for 2012/2013. The decline in interest rates in recent years has reduced interest revenues from the Perpetual Care Fund which is a contributing factor for these subsidies.

The 2011/2012 revised estimate is over the budgeted amount by \$6,600. This increase includes \$4,100 for chapel roof repairs, \$1,600 for increased equipment maintenance costs, and \$1,100 for emergency water hydrant repairs.

The 2012/2013 budget is \$4,200 (2.9%) higher than the original budget for 2011/2012 primarily due to increased personal services costs. As part of the Parks department personnel reorganization in 2011/2012, a Maintenance Repairperson is now assigned to the Cemetery instead of a Maintenance Worker I which was at a lower pay grade. The Equipment Replacement Fund budget includes \$12,000 to replace a mower at the Cemetery.

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 2008/2009	Actual 2009/2010	Actual 2010/2011	Estimated 2011/2012	Estimated 2012/2013
Burials:					
Casket	77	74	84	78	78
Cremains	15	17	27	20	20
County	4	6	10	6	6
Total Burials	96	97	121	104	104
Grave Spaces Sold	59	36	61	50	50
Columbarium Niches Sold	0	2	7	8	8
Acres Maintained	80	80	80	80	80
Perpetual Care Interest (Fiscal Year Ending June 30)	\$27,993	\$22,155	\$23,612	\$23,900	\$17,100
General Fund Subsidy (Fiscal Year Ended June 30)	\$5,175	\$28,234	\$0	\$16,800	\$21,200

RECENT ACCOMPLISHMENTS

The Cemetery staff continues to evaluate and make improvements to the cemetery as time and funding become available.

Accomplishments during the past year include: 1) Clearing of trees and brush from the Musser Mausoleum area; 2) filling and seeding additional areas around the new fence; 3) installing drainage tile to remove water from around the Columbarium; 4) adding dirt to low areas in various locations; 5) removing old bushes from grave rows; 6) painting the interior of the shop; 7) replacing the carpet in the Chapel office; 8) completing roof repairs to the Chapel; and 9) replanting the beds at the entrances to the cemetery.

OBJECTIVES TO BE ACCOMPLISHED IN 2012/2013

- * To initiate a mapping of the water service in the cemetery.
- * To continue stone and monument leveling.
- * To continue cross training of staff at the Cemetery.
- * To continue evaluating the seasonal staffing.
- * To continue street sign replacements as needed.
- * To continue to work with outside agencies and groups.
- * To continue to address storm water issues.
- * To explore and implement "Lean" initiatives. **(Management Agenda High Priority)**

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	Actual 2009/2010	Actual 2010/2011	Budget 2011/2012	Revised Estimate 2011/2012	Budget 2012/2013	Percent Change
Expenditure Summary						
Personal Services	\$ 119,943	\$ 110,470	\$ 111,000	\$ 110,600	\$ 116,200	4.68%
Commodities	14,987	18,737	16,400	17,200	16,100	-1.83%
Contractual Services	17,622	19,567	18,000	24,200	17,300	-3.89%
Capital Outlay	260	-	-	-	-	
Transfers	-	-	-	-	-	
Total Expenditures	\$ 152,812	\$ 148,774	\$ 145,400	\$ 152,000	\$ 149,600	2.89%
Funding Sources						
Cemetery Revenues	\$ 102,116	\$ 125,062	\$ 108,000	\$ 111,300	\$ 111,300	3.06%
Perpetual Care Interest	22,155	23,612	23,900	23,900	17,100	-28.45%
FEMA Reimbursements	307	100	-	-	-	
General Revenues	28,234	-	13,500	16,800	21,200	57.04%
Total Funding Sources	\$ 152,812	\$ 148,774	\$ 145,400	\$ 152,000	\$ 149,600	2.89%

Personnel Schedule						
	Actual 2009/2010	Actual 2010/2011	Budget 2011/2012	Revised Estimate 2011/2012	Budget 2012/2013	Budget Amount 2012/2013
Full Time Positions/Position Allocations:						
Groundskeeper	1.00	0.50	0.00	0.00	0.00	
Maintenance Worker I	0.00	0.50	1.00	0.50	0.00	
Maintenance Repairperson	0.25	0.00	0.00	0.50	1.00	
Total Full Time	1.25	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	3.71	3.46	3.46	3.46	3.46	\$ 85,600
Employee Benefits						30,600
Total Personal Services						\$ 116,200

Capital Outlay - Equipment Replacement Fund			
Item	Quantity	Replacement	Amount
Mower	1	Yes	\$ 12,000