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DEPARTMENT

Parks & Recreation

ACTIVITY

Greenwood Cemetery

INSTRUCTIONS:

Please limit text and utilize bullets when possible. **Bold items that require special attention.** Note any significant changes to revenue. Do not list individual line item changes unless there is a significant change in amount. **Please limit memo to less than 3 pages.**

REVISED ESTIMATE FOR CURRENT FISCAL YEAR (2025/2026)

Items of Concerns for Current Fiscal Year:

- Finding seasonal staff to fill the 6 identified positions.
- Training staff on proper equipment use.
- Build a good relationship with the new Monument contractor.
- Continue to cover Greenwood Cemetery office responsibilities.

Significant Line Item Increases/Decreases for Revised Estimate:

- 52400- Sanit. & Industrial Supplies increase by \$200.
 - 52830- decrease Tools & Minor Equipment by \$200.
- 52760- DEF. Created by Public Works. Increase to \$50.
- 52860- Sign Materials increase by \$650.
 - 64200- decrease registrations by \$650.
- 53220- Non-inventory materials increase by \$3,000.

Is Revised Estimate for Activity the same as Approved Budget? If not, explain why:

No, cemetery had several pricey break downs with equipment in the summer of 2025. A right rear hydraulic drive \$1,650. 2 starters \$507.92. Cemetery is asking for an additional \$3,000 in 53220, non-inventory materials. Costs broke down on form 9 Memo.

With the conversion of the Cemetery Chapel to a rental space some refurbishing costs were occurred. Cemetery is asking for \$1,500 to cover this unforeseen cost.

**"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain**

FY 2026/2027 BUDGET REQUEST

Items of Concern for Fiscal Year 2026/2027 (changes in service levels, revenue, etc. that impact budget):

- Finding seasonal staff to fill the 6 identified positions.
- Continuing to maintain service level at the Cemetery office.
- Increased usage at the Cemetery Chapel.

Significant Line Item Increases/Decreases proposed for FY 2026/2027 (include justification for increases)

- 52250- Other Chemicals and Drugs increased to \$500. Current full-time employee at the cemetery holds his pesticide applicators license.
- 52400- Sanit & Industrial Supplies increase to \$400. Addition of Chapel rental space increased the use of supplies.
- 52750- Other fuels & Lubricants increase to \$400. New piece of equipment require brand labeled oils to not void warranty.
- 52760- DEF Created by public works with addition of the DEF dispenser at the fueling dock. Requesting \$50 to be in this account.
- 52860- Sign Materials increase to \$600. Wooden sign posts are rotting and need replaced to identify roads in the cemetery.
- 53220- Non-inventory equipment to \$7,000. Cost of mower replacement parts have increased. Forced to purchase suppliers' filters for the first two years to not void warranty.
- 64200- Registrations increase to \$1,300. Covers cost of CDL class and Pesticide applicator Licensing and CEU's.
- 67150- Outside parts increase to \$1000. Large equipment replacement parts i.e., Cylinders, starters, drives, etc. on the low-end cost \$1,000. This increase is on the low-end costs for any part replacement for current equipment.

Is Budget Request the same as the Revised Estimate for the Previous Fiscal Year? If not, explain why:

No, due to the increased cost of many products and the need to buy name brand service items to maintain warranties a few line items have been increased.

FY 2026/2027 CAPITAL OUTLAY REQUESTS

Capital Outlay Requests (item and cost) for FY 2026/2027 (item and cost)

- | | | |
|----|--------------------------------------|-----------|
| 1. | * Columbarium | \$120,000 |
| 2. | * Water supply and Hydrant System | \$350,000 |
| 3. | * Survey Veterans Plot | \$6,000 |
| 4. | * Storm Drain collection replacement | \$20,000 |
| 5. | HVAC System for maintenance building | \$10,000 |

*In previous years form 11

Please note
whether capital
requests were
included in Form
11 in the previous
year.

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: CULTURE & RECREATION		DEPARTMENT: PARKS & RECREATION						ACTIVITY: CEMETERY			
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2023/2024	ACTUAL FISCAL YEAR 2024/2025	BUDGET FISCAL YEAR 2025/2026	FIRST 3 MOS FISCAL YEAR 2025/2026	LAST 9 MOS FISCAL YEAR 2025/2026	ESTIMATE FISCAL YEAR 2025/2026	CITY ADMIN ESTIMATE FISCAL YEAR 2025/2026	BUDGET REQUEST FISCAL YEAR 2026/2027	CITY ADMIN REVISION FISCAL YEAR 2026/2027	APPROVED BUDGET 2026/2027
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)
PERSONAL SERVICES											
41XXX	REGULAR SALARIES & WAGES	\$58,052	\$63,058	\$65,000	\$14,684	\$50,274	64,958	\$65,000	\$66,900	\$66,900	
42XXX	PART TIME SALARIES & WAGES	69,544	67,283	71,200	26,598	44,602	71,200	71,200	71,200	71,200	
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	
44XXX	OTHER SALARIES & WAGES	0	0	0	0	0	0	0	100	100	
45XXX	PENSION & RETIREMENT	17,424	19,215	20,000	5,225	14,110	19,335	19,300	20,200	20,200	
46XXX	INSURANCE	27,809	27,579	28,400	8,885	19,607	28,492	28,500	29,600	29,600	
SUBTOTAL		\$172,829	\$177,135	\$184,600	\$55,392	\$128,593	\$183,985	\$184,000	\$188,000	\$188,000	\$0
COMMODITIES											
51XXX	OFFICE SUPPLIES	\$351	\$1,040	\$400	\$274	\$126	\$400	\$400	\$400	\$400	\$0
52XXX	OPERATING SUPPLIES	14,571	13,327	15,800	4,529	11,921	16,450	16,450	16,900	16,900	0
53XXX	REPAIR & MAINTENANCE SUPPLIES	13,020	13,851	10,400	5,328	8,072	13,400	13,400	12,400	12,400	0
SUBTOTAL		\$27,942	\$28,218	\$26,600	\$10,131	\$20,119	\$30,250	\$30,250	\$29,700	\$29,700	\$0
CONTRACTUAL SERVICES											
61XXX	PROFESSIONAL FEES	\$7,355	\$1,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62XXX	TECHNICAL SERVICES	2,113	1,725	3,100	90	3,010	3,100	3,100	3,100	3,100	0
63XXX	RENTALS	0	0	0	0	0	0	0	0	0	0
64XXX	TRAVEL AND EDUCATION	1,230	155	1,100	0	450	450	450	1,300	1,300	0
65XXX	COMMUNICATIONS & UTILITIES	3,838	3,888	6,100	359	5,741	6,100	6,100	6,100	6,100	0
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0	0
67XXX	REPAIR & MAINTENANCE SERVICES	1,887	6,250	3,700	1,232	2,468	3,700	3,700	4,300	4,300	0
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0
69XXX	MISCELLANEOUS	2,705	470	400	1	399	400	400	400	400	0
SUBTOTAL		\$19,128	\$13,778	\$14,400	\$1,682	\$12,068	\$13,750	\$13,750	\$15,200	\$15,200	\$0
CAPITAL OUTLAY											
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72XXX	BUILDINGS	0	0	0	0	0	\$0	0	0	0	
73XXX	IMPROVEMENTS	4,500	7,003	7,000	6,698	0	\$6,698	6,700	506,000	0	
74XXX	EQUIPMENT	14,768	0	0	0	1,238	\$1,238	1,200	0	0	
SUBTOTAL		\$19,268	\$7,003	\$7,000	\$6,698	\$1,238	\$7,936	\$7,900	\$506,000	\$0	\$0
9XXXX	TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$239,167	\$226,134	\$232,600	\$73,903	\$162,018	\$235,921	\$235,900	\$738,900	\$232,900	\$0

Form 11

FY 2026/2027 Budget

Five Year Capital Outlay Projections - ___Parks & Recreation/Cemetery___ Department/Division

		Capital Outlay Classification (Check One)				Estimated Cost
		Vehicles	Equip- ment	Improve- ments	Other	
Fiscal Year 2026/2027						
1.	Columbarium			X		120,000
2.	Water supply and Hydrant system			X		350,000
3.	Survey Veterans plot			X		6,000
4.	Storm Drain collection replacement			X		20,000
5.	HVAC System for shop			X		10,000
6.						
7.						
8.						
Fiscal Year Total						506,000
Fiscal Year 2027/2028						
1.	Truck	X				150,000
2.	Zero turn mower		X			25,000
3.						
4.						
5.						
6.						
7.						
8.						
Fiscal Year Total						175,000
Fiscal Year 2028/2029						
1.	Utility vehicle		X			35,000
2.	Building Extension			X		150,000
3.						
4.						
5.						
6.						
7.						
8.						
Fiscal Year Total						185,000
Fiscal Year 2029/2030						
1.	Tractor		X			65,000
2.	Zero turn					27,000
3.						
4.						
5.						
6.						
7.						
8.						
Fiscal Year Total						92,000
Fiscal Year 2030/2031						
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
Fiscal Year Total						-
Grand Total						958,000

Form 12

FY 2026/2027 Budget

Department-Prioritized Budget Reductions if Necessary

		Reductions Needed Based on Form 2 Department Budget Request for 2026/2027		
		If 1%	If 3%	If 5%
Amount of Reduction Needed Based on Form 2 Amounts (Personal Services + Commodities + Contractual) x %		\$ 2,329	\$ 1,347	\$ 11,645
Detail of Potential Reductions:				
Account	Description			
Personal Services Accounts:				
42200	Temporary Part Time Wages	405	3,189	7,223
Commodities Accounts:				
51100	Office Supplies	25	25	50
51300	Printing Supplies	50	75	75
52100	Agricultural Supplies		200	200
52830	Tools and Minor Equipment	150	600	700
52890	Misc. Operating Supplies	100	100	100
53110	Building Supplies	200	200	200
53220	Non Inventory Materials	200	400	600
Contractual Services Accounts:				
62120	Tree Removal Services	300	400	500
62130	Tree Trimming Services	100	200	250
62210	Uniforms Laundry Services	100	200	200
62530	Misc Technical Services	200	300	350
64200	Registrations	300	600	600
67110	Inside Services - Labor	200	500	600
Total Department-Prioritized Budget Reductions		\$ 2,330	\$ 6,989	\$ 11,648
Difference Over (Under) Targeted Amount		\$ 1	\$ 5,642	\$ 3

**CITY OF MUSCATINE
2026/2027 BUDGET**

**GOALS & OBJECTIVES
For 2025/2026**

DEPARTMENT:

Parks and Recreation

ACTIVITY:

Cemetery

OBJECTIVES TO BE ACCOMPLISHED IN 2025/2026:

- To provide maintenance on a weekly, monthly and yearly basis to the cemetery steps for the safety of users. **(Strategic Plan - Safety)**
- To continue to pour foundations three times/year. **(Strategic Plan - Infrastructure)**
- To continue foundation repairs throughout the Cemetery in coordination with foundation pours. **(Strategic Plan - Infrastructure)**
- To continue cross training of other park division staff in the Cemetery operation, specifically with identifying grave spaces and digging for both full burials and for cremations. **(Strategic Plan - Succession Planning)**
- To continue to recruit and train quality seasonal staff. **(Strategic Plan - Retention of Talent)**
- To build and install an additional columbarium (subject to funding). **(Strategic Plan - Infrastructure)**
- To complete the review of the Cemetery policies and guidelines for review by the City Council. **(Strategic Plan - Sustainment of Gains)**

STATUS REPORT ON 2025/2026 OBJECTIVES:

- Staff continues to perform maintenance and provide a safe environment for the users of the cemetery steps.
- Foundation procedures were updated to be poured when the work order received a minimum of 4 yards. This allowed for more manageable pours for staff and more timely installs for monument companies.
- Staff continues to work on leveling stones throughout the cemetery as time allows. Stones were leveled and reset in several areas in the older part of the cemetery throughout the year.
- Cross training was performed with several staff members in regards to pouring foundations, digging both full burials and cremations.
- We continue to evaluate the needs for seasonal staffing. The Parks and Recreation Department held a job fair for seasonal employees at the Municipal Golf Course this past spring with many jobs being filled through the job fair. Training took place with all staff during their orientation and on a monthly basis.
- The cemetery rules and regulations were update 4/1/2025.

NARRATIVE ON RECENT DEPARTMENT/ACTIVITY ACCOMPLISHMENTS:

The cemetery steps opened for the year in March and will remain open until the first measurable snow fall. Staff worked hard this year on spraying weeds, string trimming on both sides of the steps to keep weeds and grasses from encroaching and blowing leaves and debris from the steps as needed. The donation bricks for the steps were also treated and maintained throughout the year. Way finding signs were added at the base and top of the steps.

A new foundation list is created for maintenance staff throughout the year. Maintenance staff was able to receive the list and complete foundations in a timely manner. Other staff members were cross trained on the process to help assist.

Time and age are continually wearing the existing stones and foundations. Staff worked hard between mowing and foundations restoring the structure of older stones and bases.

With new full-time staff turnover at park maintenance and several new seasonal staff at the cemetery cross training was emphasized greatly. Multiple opportunities were used to go over proper burial techniques throughout the season.

Both the spring and fall cleanup weeks were a success. Staff also worked hard at preparing the cemetery for the Memorial Day celebrations, the cemetery walk that was held in September, and Veteran's Day celebrations in the cemetery.

A new Monument Company was awarded the contract for Greenwood Cemetery Monument sales. Parks and Recreation staff has absorbed the office operations.

**CITY OF MUSCATINE
2026/2027 BUDGET
GOALS & OBJECTIVES**

GOAL STATEMENT:

(Only complete if different from 2025/2026)

OBJECTIVES TO BE ACCOMPLISHED IN 2026/2027:

- To provide maintenance on a weekly, monthly and yearly basis to the cemetery steps for the safety of users. **(Strategic Plan –Excellent Customer Service, Vibrant Community, Safe Community, Reliable Public Infrastructure)**
- To continue to pour foundations on a timely and efficient basis. **(Strategic Plan –Excellent Customer Service, Reliable Public Infrastructure)**
- To continue foundation repairs throughout the Cemetery in coordination with the foundation pours. **(Strategic Plan –Reliable Public Infrastructure)**
- To continue cross training of other park division staff in the Cemetery operation, specifically with identifying grave spaces and digging for both full burials and for cremations. **(Strategic Plan - Excellent Customer Service, Healthy Community)**
- To continue to recruit and train quality seasonal staff. **(Strategic Plan – Excellent Customer Service)**
- To continue to repair current services provided for the users of Greenwood Cemetery. Replacement of water system to be used to settle graves by maintenance and wash grave stones by public (subject to funding) **(Strategic Plan – Reliable Public Infrastructure)**
- To build and install an additional columbarium (subject to funding). **(Strategic Plan – Reliable Public Infrastructure, Excellent Customer Service)**
- Continue to maintain good public relations while absorbing the additional work internally. **(Strategic Plan – Excellent Customer Service)**

**CITY OF MUSCATINE
2026/2027 BUDGET
PERFORMANCE MEASURES**

PERFORMANCE MEASURES

Fiscal Year Basis	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Estimated 2025/2026	Estimated 2026/2027
Burials:					
Casket	54	38	28	25	25
Cremains	36	32	42	40	40
County	0	1	2	1	1
Total Burials	90	71	72	65	65
Grave Spaces Sold	60	49	31	45	45
Columbarium Niches Sold	7	8	4	3	5
Acres Maintained	80	80	80	80	80
Chapel Rentals (1)	0	0	0	0	12
Perpetual Care Interest (Fiscal Year Ending June 30)	\$26,660	\$42,459			
General Fund Subsidy (Fiscal Year Ended June 30)	\$61,752	\$77,526			

(1) The Chapel at Greenwood Cemetery was renovated and repurposed in FY25/26 to a rental space to help generate revenue.

