

Cemetery

2022 Proposed Budget:
\$812,154

Responsible for complete management and operation of the City Owned
Prairie Home Cemetery.

2021 ACCOMPLISHMENTS



Continued encouragement and support of the Friends of the Cemetery



Achieved and maintained outstanding customer service before, during, and after purchases



Increased the information available and the look of information on the Cemetery's website

TOTAL EXPENDITURES

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed
Personnel	\$448,285	\$493,166	\$449,376	\$501,765	\$562,065
Operating	\$231,079	\$211,914	\$255,577	\$255,864	\$250,089
TOTAL	\$679,364	\$705,080	\$704,953	\$757,629	\$812,154

STAFFING (FTE)

	2020	2021	2022 Proposed
Director	1	1	1
Administrative Assistant	1.16	1.16	1.21
Crew Leader	1	1	1
Grounds Keeper	1	1	1
Grounds Maintenance	1	1	1
Cemetery Seasonal Laborer	1.39	1.39	1.7
TOTAL	6.55	6.55	6.91

PERFORMANCE METRICS

	2018	2019	2020	2021 Estimated
# of Burials	198	183	202	225
Cost per full size burial	\$1,195	\$1,195	\$1,250	\$1,250
rk orders	155	207	159	200
rials	14	10	18	20
y Sales	113	150	151	175

2022 GOALS



Increase awareness of Natural Burial options to outlying communities by performing several presentations quarterly

Strategic Plan Goal: Customer Focused



Create a five year plan for increasing inventory based on current projections

Strategic Plan Goal: Well Managed/Financially Sound



Continue restoration project of sunken graves and historic stones so they are brought up to grade and reconstructed

Strategic Plan Goal: Customer Focused

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City of Waukesha - 2022 Annual Operating Budget

0604 Cemetery	2019 Actuals	2020 Actuals	2021 Orig Bud	2021 YTD Actuals	2021 Projected	2022 Executive	PCT Change 2021-2022Orig
7800 Cemetery	40,628.52	(142,891.46)	43,552.00	(11,157.21)	2,593.00	112,425.00	158.1%
7800 45940 Cemetery Fees	(2,765.00)	(4,132.50)	(2,000.00)	(915.00)	(800.00)	(2,000.00)	0.0%
7800 45941 Cemetery Fees-Interment	(146,430.00)	(172,965.00)	(135,000.00)	(125,317.50)	(150,000.00)	(160,000.00)	18.5%
7800 45942 Cemetery Fees-Foundations	(25,785.00)	(33,935.00)	(30,000.00)	(29,670.00)	(30,000.00)	(35,000.00)	16.7%
7800 45943 Flower & Wreath Sales Taxabl	(11,157.37)	(11,363.65)	(8,000.00)	(194.28)	(8,000.00)	(8,000.00)	0.0%
7800 45944 Planter and Benche Sales	(7,470.00)	(2,850.00)	(3,500.00)	0.00	0.00	(2,000.00)	-42.9%
7800 45946 Inscriptions	(27,365.59)	(39,404.48)	(38,000.00)	(31,433.73)	(40,000.00)	(45,000.00)	18.4%
7800 45948 Pet Cemetery Revenues	(1,683.96)	(75.00)	(300.00)	(300.00)	(875.00)	(300.00)	0.0%
7800 45949 Cemetery Fees-Other Misc	0.00	(575.00)	0.00	395.00	395.00	0.00	0.0%
7800 45951 Endowment Sales	(24,853.69)	(28,834.37)	(25,000.00)	(2,517.14)	(15,000.00)	(20,000.00)	-20.0%
7800 45970 Decoration Accessories	(5,131.00)	(6,457.19)	(5,000.00)	(4,121.78)	(5,000.00)	(5,000.00)	0.0%
7800 45999 Sales Discounts Given	5,697.67	6,775.23	6,000.00	3,812.66	6,000.00	6,000.00	0.0%
7800 48110 Interest On Investments	(6,685.66)	(1,797.92)	(2,215.00)	(441.02)	(1,200.00)	(5,000.00)	125.7%
7800 48125 Interest on Account	(2,950.55)	(2,791.07)	(2,300.00)	(1,686.44)	(2,000.00)	(2,000.00)	-13.0%
7800 48330 Sale of City Property	0.00	(3,460.00)	0.00	0.00	0.00	(6,800.00)	0.0%
7800 48350 Sale of Cemetery Lots	(98,984.25)	(162,595.00)	(100,000.00)	(94,885.00)	(120,000.00)	(110,000.00)	10.0%
7800 48352 Crypt Sales	(27,810.00)	(51,883.75)	(38,000.00)	(22,955.00)	(38,000.00)	(38,000.00)	0.0%
7800 48354 Niche Sales	(76,244.00)	(102,209.00)	(85,000.00)	(82,185.00)	(100,000.00)	(90,000.00)	5.9%
7800 48410 Private Donations and Gifts	(147.50)	(253.00)	0.00	(11.30)	0.00	0.00	0.0%
7800 48412 Donations - Pet Cemetery	(671.00)	(12.00)	(500.00)	0.00	(500.00)	(500.00)	0.0%
7800 48470 Sales Tax Discount	(30.00)	(40.00)	(40.00)	(30.00)	(40.00)	(40.00)	0.0%
7800 48490 Miscellaneous Revenues	(397.22)	(710.00)	(500.00)	(1,587.62)	(1,423.00)	(500.00)	0.0%
7800 49110 Proceeds of Long Term Debt	0.00	0.00	0.00	0.00	0.00	(22,175.00)	0.0%
7800 49210 Transfers From General Fund	(88,661.00)	(88,661.00)	(88,661.00)	(88,661.00)	(88,661.00)	(88,661.00)	0.0%
7800 49230 Transfers From Debt Service	(63,997.00)	(115,353.00)	(111,155.00)	(111,155.00)	(111,155.00)	(54,792.00)	-50.7%
7800 49281 Transfers from Perpetual Care	(75,000.00)	(75,000.00)	(75,000.00)	0.00	(75,000.00)	(75,000.00)	0.0%
7800 49282 Transfers from Endowment	(55,000.00)	(60,000.00)	(60,000.00)	0.00	(60,000.00)	(60,000.00)	0.0%

City of Waukesha - 2022 Annual Operating Budget

0604 Cemetery	2019 Actuals	2020 Actuals	2021 Orig Bud	2021 YTD Actuals	2021 Projected	2022 Executive	PCT Change 2021-2022Orig
7800 49283 Transfers from Trust K	(4,885.42)	(4,468.61)	(3,000.00)	(604.54)	(3,000.00)	(3,000.00)	0.0%
7800 51110 Salaries	94,442.91	99,806.51	98,358.00	56,631.11	98,358.00	108,536.00	10.3%
7800 51170 Accrued Compensatory time	2,630.36	(2,253.86)	0.00	0.00	0.00	0.00	0.0%
7800 51180 Accrued Vacation	303.27	1,384.00	0.00	0.00	0.00	0.00	0.0%
7800 51190 Sick Leave Accrual	13,383.93	(39,158.11)	0.00	0.00	0.00	0.00	0.0%
7800 51210 Wages Permanent	216,711.98	245,132.47	247,253.00	177,651.26	247,253.00	253,515.00	2.5%
7800 51220 Overtime	15,794.87	7,488.50	13,758.00	10,973.66	13,758.00	14,018.00	1.9%
7800 51250 Wages Temporary	31,163.04	38,623.56	35,280.00	28,045.87	35,280.00	43,275.00	22.7%
7800 51510 Social Security	22,673.77	23,549.30	24,179.00	18,468.49	24,179.00	29,260.00	21.0%
7800 51520 Retirement	19,046.42	20,283.29	20,094.00	15,098.11	20,094.00	22,390.00	11.4%
7800 51525 Retirement-GASB 68	28,427.00	(6,450.00)	10,000.00	0.00	0.00	8,000.00	-20.0%
7800 51540 Health Insurance	44,247.55	52,830.00	58,789.00	44,009.16	58,789.00	77,644.00	32.1%
7800 51550 Life Insurance	841.90	1,690.10	1,030.00	52.21	1,030.00	1,135.00	10.2%
7800 51551 Life Insurance-GASB 75	913.00	(89.00)	2,000.00	0.00	0.00	500.00	-75.0%
7800 51560 Dental Insurance	2,585.82	2,908.00	3,024.00	2,260.37	3,024.00	3,792.00	25.4%
7800 51580 Unemployment Compensation	0.00	3,631.07	0.00	1,699.00	0.00	0.00	0.0%
7800 52130 Accounting And Auditing	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,250.00	5.0%
7800 52190 Other Professional Services	230.61	231.65	500.00	0.00	0.00	500.00	0.0%
7800 52195 Credit Card Collection Fee	4,480.10	5,159.69	3,500.00	6,395.57	7,000.00	3,500.00	0.0%
7800 52210 Water And Sewer	3,698.77	4,689.39	5,775.00	2,258.75	5,775.00	6,000.00	3.9%
7800 52220 Electric	6,700.41	6,047.38	7,105.00	3,910.27	7,230.00	7,200.00	1.3%
7800 52240 Heat	3,190.57	3,005.68	4,600.00	2,427.88	4,600.00	4,600.00	0.0%
7800 52250 Telephone	2,910.85	2,939.16	3,000.00	4,182.65	5,200.00	4,000.00	33.3%
7800 52410 Vehicle Maintenance	3,065.59	3,899.06	2,500.00	1,974.98	2,800.00	3,000.00	20.0%
7800 52420 Machinery And Equip Maint	6,173.16	5,578.92	6,000.00	5,303.04	6,000.00	6,000.00	0.0%
7800 52430 Computer Hardware Maint	90.00	0.00	0.00	0.00	0.00	0.00	0.0%
7800 52440 Software Maintenance	3,631.10	5,330.10	5,500.00	5,787.10	7,950.00	7,000.00	27.3%
7800 52450 Grounds Maintenance & Impr	33,178.03	43,286.92	45,000.00	22,283.94	45,000.00	46,000.00	2.2%

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7800 52455 Flower & Wreath Expenses	21,644.27	20,593.10	23,000.00	9,408.70	23,000.00	23,000.00	0.0%
7800 52470 Building Maintenance	7,647.23	14,635.60	7,000.00	1,505.08	7,000.00	10,000.00	42.9%
7800 52476 Planters & Benches	3,265.00	2,309.30	5,000.00	1,500.00	2,500.00	4,000.00	-20.0%
7800 52477 Inscriptions	20,735.19	26,706.71	25,000.00	16,668.00	25,000.00	25,000.00	0.0%
7800 53110 Postage and Box Rent	894.10	948.90	1,000.00	136.85	1,000.00	1,000.00	0.0%
7800 53120 Office Supplies	1,319.16	1,452.58	1,300.00	1,547.34	1,600.00	1,500.00	15.4%
7800 53130 Printing/Photocopying	501.89	140.97	1,000.00	0.00	1,000.00	1,000.00	0.0%
7800 53135 Internal Printing	3,250.00	3,250.00	3,250.00	0.00	3,250.00	3,250.00	0.0%
7800 53220 Subscriptions-Office	204.00	234.00	250.00	252.00	252.00	300.00	20.0%
7800 53240 Membership Dues	693.00	648.00	700.00	705.00	705.00	800.00	14.3%
7800 53250 Conference And Training	2,102.80	0.00	1,500.00	299.00	800.00	3,000.00	100.0%
7800 53260 Advertising	4,298.40	3,345.13	6,000.00	1,977.16	6,000.00	6,000.00	0.0%
7800 53350 Travel And Meals	354.00	0.00	0.00	0.00	0.00	0.00	0.0%
7800 53440 Janitorial Supplies	142.04	232.29	200.00	256.26	300.00	250.00	25.0%
7800 53455 Hospitality expenses	1,382.03	1,280.13	1,250.00	660.93	1,250.00	1,250.00	0.0%
7800 53460 Clothing And Uniforms	2,716.15	2,810.47	2,850.00	2,248.18	2,900.00	3,000.00	5.3%
7800 53490 Other Operating Supplies	2,995.07	4,001.12	3,900.00	2,598.59	3,900.00	4,000.00	2.6%
7800 53510 Gasoline; Oil; Grease Etc.	5,655.27	4,547.56	7,250.00	4,249.62	7,250.00	7,250.00	0.0%
7800 53750 Vaults	2,207.91	2,227.97	2,300.00	4,037.33	4,038.00	2,500.00	8.7%
7800 53760 Foundations	1,650.00	300.00	1,200.00	0.00	0.00	1,200.00	0.0%
7800 53765 Headstones	0.00	0.00	0.00	490.00	490.00	0.00	0.0%
7800 53770 Decoration Accessories	4,893.73	5,474.95	3,800.00	1,080.79	3,800.00	3,800.00	0.0%
7800 53795 Pet Cemetery Expense	580.00	2,600.00	150.00	0.00	150.00	150.00	0.0%
7800 54700 Mausoleum Cost of Goods Sold	32,758.45	58,551.36	40,000.00	33,245.59	45,000.00	40,000.00	0.0%
7800 55110 Property And Boiler Insuranc	2,165.00	2,340.00	2,500.00	0.00	2,500.00	2,500.00	0.0%
7800 55120 Auto And Fleet Insurance	448.00	526.02	525.00	0.00	550.00	550.00	4.8%
7800 55130 Public Officials Liability	0.00	0.00	300.00	0.00	300.00	300.00	0.0%
7800 55160 Workman's Comp Insurance	10,703.68	8,116.59	7,102.00	7,029.58	7,030.00	7,739.00	9.0%

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7800 55190 General Liability Insurance	2,908.00	3,136.00	3,200.00	0.00	3,200.00	3,200.00	0.0%
7800 55330 Equipment Rental/Rental	0.00	0.00	500.00	4,853.56	4,544.00	500.00	0.0%
7800 55410 Provision For Depreciation	22,146.52	28,118.30	22,000.00	0.00	30,000.00	22,000.00	0.0%
7800 56210 Interest on Debt	9,502.79	10,569.36	9,500.00	8,739.53	9,500.00	9,792.00	3.1%
7800 56910 Bond Paying Agent Fees	14.84	18.19	125.00	16.91	17.00	100.00	-20.0%
7800 56990 Issue Costs	4,284.54	174.59	4,500.00	0.00	0.00	2,000.00	-55.6%
7800 68190 Cemetery & Grounds Equipment	1,450.00	0.00	0.00	0.00	0.00	43,025.00	0.0%
7800 68220 Buildings	0.00	0.00	0.00	30,125.69	0.00	0.00	0.0%
7800 89280 Transfer to Sick Leave Trust	7,230.00	8,278.20	7,632.00	8,319.95	11,983.00	11,622.00	52.3%
7800 89290 Transfer to Perpetual Care Fnd	15,068.89	24,844.25	15,000.00	16,205.11	18,000.00	16,500.00	10.0%
7800 89291 Transfer to Mausoleum Care Fnd	855.41	13,947.50	12,694.00	4,722.50	4,723.00	3,000.00	-76.4%
7800 89292 Transfer to Endowment Fund	24,853.69	28,834.37	25,000.00	6,013.81	15,000.00	20,000.00	-20.0%
7800 89390 Loss On Early Retirement of	0.00	422.56	0.00	0.00	0.00	0.00	0.0%
Grand Total	40,628.52	(142,891.46)	43,552.00	(11,157.21)	2,593.00	112,425.00	158.1%