

CEMETERY

2025 ACCOMPLISHMENTS

 **Service in Excellence**
Completion of two major capital projects (Chapel HVAC replacement and mausoleum water feature replacement).

 **Financial Stability**
Identified and resolved water loss issue and updated plumbing concerns on cemetery grounds.

 **Service in Excellence**
By end of year, will have a design for the boulevard area to create a "cremation garden" with additional cremation options to meet increasing demand.

2026 GOALS

 **Service in Excellence**
By May 2026, determine best option and contract for comprehensive cemetery management software platform that will help create streamlined processes, improve records management, and enhance service levels to our customers.

 **Engaged Community**
Continue to increase marketing and educational initiatives to build awareness of the history and offerings at Prairie Home Cemetery. Plan and execute at least one new initiative in 2026.

 **Service in Excellence**
Develop a Comprehensive Master Plan for the Cemetery Department by December 2026.

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Burials	237	207	175	167	106
Cost per Full-Size Burial	\$1,250	\$1,300	\$1,325	\$1,360	\$1,430
# of Completed Work Orders	172	150	141	131	46
# of Natural Burials	14	11	18	14	7
# of Property Sales	216	142	148	170	79

DEPARTMENT FUNCTION

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

2026 EXECUTIVE BUDGET

\$958,297

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$473,773	\$647,389	\$613,484	\$647,431	\$670,889
Operating	\$234,219	\$278,382	\$290,020	\$298,018	\$287,408
Total	\$707,792	\$925,771	\$903,505	\$945,449	\$958,297

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	1	1
Cemetery Services Specialist	1	1
Administrative Assistant	0.5	0.5
Crew Leader	1	1
Grounds Maintenance	2	2
Cemetery Seasonal Laborer	1.7	1.7
Total	7.2	7.2

Department Summary						
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Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Revenues	838,854	817,401	966,959	948,301	130,900	16.0%
<i>Personnel</i>	613,484	654,531	647,431	670,889	16,358	2.5%
<i>Operating</i>	290,020	289,781	298,018	287,408	(2,373)	-0.8%
Operating Expenses	903,505	944,312	945,449	958,297	13,985	1.5%
Operating Income / (Loss)	(64,651)	(126,911)	21,510	(9,996)	116,915	-92.1%
<i>Debt Service Transfers In</i>	58,773	91,334	91,334	91,343	9	0.0%
<i>Debt Service Payments</i>	(14,521)	(17,907)	(90,260)	(88,675)	(70,768)	-395.2%
<i>Proceeds from LT Debt</i>	-	47,200	50,447	314,500	267,300	566.3%
<i>Capital Outlay</i>	(116,865)	(54,700)	(177,975)	(315,000)	(260,300)	-475.9%
Capital Outlay / Debt Serv. Net Activity	(72,613)	65,927	(126,454)	2,168	(63,759)	-96.7%
Net Cashflow Addition / (Reduction)	(137,264)	(60,984)	(104,944)	(7,828)	53,156	87.2%
<i>Depreciation</i>	(36,268)	(31,500)	(37,000)	(37,000)	(5,500)	-17.5%
<i>Elimination of Capital Outlay</i>	116,865	-	177,975	315,000	315,000	100.0%
<i>Elimination of Principal Payments</i>	-	-	76,134	75,658	75,658	100.0%
<i>Elimination of New Debt Issuance</i>	-	-	(50,447)	(314,500)	(314,500)	-100.0%
Non-Cash Adjustment Net Activity	80,597	(31,500)	166,662	39,158	70,658	224.3%
Fund Net Income / (Loss)	(56,667)	(92,484)	61,718	31,330	123,814	133.9%

Revenues and Expenditures by Org						
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Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7800 - Cemetery						
Public Charges for Services	588,873	586,200	598,580	602,600	16,400	2.8%
Investment Income	21,162	7,000	14,200	5,000	(2,000)	-28.6%
Miscellaneous Revenue	11,515	10,540	15,518	5,040	(5,500)	-52.2%
Proceeds from LT Debt	-	47,200	50,447	314,500	267,300	566.3%
Debt Service Transfers In	58,773	91,334	91,334	91,343	9	0.0%
Transfers from Other Funds	217,303	213,661	338,661	335,661	122,000	57.1%
Elimination of New Debt Issuance	-	-	(50,447)	(314,500)	(314,500)	-100.0%
7800 - Cemetery - Total Revenues	897,627	955,935	1,058,293	1,039,644	83,709	8.8%
Salaries & Wages	400,233	418,117	418,117	429,414	11,297	2.7%
Wages - Seasonal/Temp.	45,913	49,000	49,000	50,500	1,500	3.1%
Overtime	6,159	14,600	7,500	15,000	400	2.7%
Retirement	25,118	28,265	28,265	30,009	1,744	6.2%
Health Insurance	99,693	107,020	107,020	107,048	28	0.0%
Other Benefits	36,369	37,529	37,529	38,918	1,389	3.7%
7800 - Cemetery - Personnel	613,484	654,531	647,431	670,889	16,358	2.5%
Professional Services	18,644	18,291	18,291	16,523	(1,768)	-9.7%
Utilities	17,433	20,300	20,050	20,785	485	2.4%
Contracted Services	48,570	59,000	54,200	60,000	1,000	1.7%
Vehicle & Equip. Maint.	12,284	9,000	10,000	9,000	-	0.0%
Bldg & Grounds Maint.	48,136	55,000	55,000	55,000	-	0.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Office Supplies	5,267	6,290	5,790	6,350	60	1.0%
Operating Supplies/Exp.	55,299	62,500	63,850	64,300	1,800	2.9%
Memberships & Training	3,983	5,300	2,950	5,150	(150)	-2.8%
Gasoline/Fuel/Oil	6,509	6,000	6,600	7,000	1,000	16.7%
Insurance	16,308	15,600	16,935	17,800	2,200	14.1%
Depreciation	36,268	31,500	37,000	37,000	5,500	17.5%
Debt - Principal Payments	-	-	76,134	75,658	75,658	100.0%
Debt - Interest Expense	11,700	17,887	13,426	12,997	(4,890)	-27.3%
Debt Costs	2,821	20	700	20	-	0.0%
Capital Outlay	116,865	54,700	177,975	315,000	260,300	475.9%
Transfer to Other Funds	57,587	32,500	44,352	25,500	(7,000)	-21.5%
Elimination of Capital Outlay	(116,865)	-	(177,975)	(315,000)	(315,000)	-100.0%
Elimination of Principal Payments	-	-	(76,134)	(75,658)	(75,658)	-100.0%
<i>7800 - Cemetery - Operating</i>	<i>340,809</i>	<i>393,888</i>	<i>349,144</i>	<i>337,425</i>	<i>(56,463)</i>	<i>-14.3%</i>
7800 - Cemetery - Total Expenses	954,294	1,048,419	996,575	1,008,314	(40,105)	-3.8%
7800 - Cemetery - Fund Net Income	(56,667)	(92,484)	61,718	31,330	123,814	133.9%