



Department Purpose

To provide perpetual funding toward the maintenance of Woodlawn Cemetery, a Village-owned five acre cemetery.

Department Descriptions

The Woodlawn Cemetery Perpetual Care Fund is one of two funds associated with the Woodlawn Cemetery. (The other fund is a Special Revenue Fund - Woodlawn Cemetery Capital Fund.) Proceeds from lot sales are equally divided between the two accounts. The Woodlawn Cemetery is located at the corner of North Street and Third Avenue.

The Woodlawn Cemetery maintenance, lot sales and record keeping are performed by the Inspection Department.

2017 Budget Highlights

There are no notable changes in 2017.

| | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | 2017 Adopted |
|-------------------------|----------------|----------------|-----------------|-------------------|-----------------|
| Revenues | | | | | |
| Miscellaneous Revenues | 1,396 | 2,506 | 1,490 | 2,340 | 1,650 |
| Other Financing Sources | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,396 | 2,506 | 1,490 | 2,340 | 1,650 |

| | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | 2017 Adopted |
|---------------------------|----------------|----------------|-----------------|-------------------|-----------------|
| Expenditures | | | | | |
| Personnel | 0 | 0 | 0 | 0 | 0 |
| Operating | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Other Financing Uses | 196 | 231 | 190 | 390 | 250 |
| Total Expenditures | 196 | 231 | 190 | 390 | 250 |

Areas of Emphasis: Ensure fiscal stability.

Goal: To maintain lot sales and ensure proper funding for maintenance of cemetery grounds.

Objective: 1. Maintain lot sales.

| | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | 2017 Adopted |
|---------------------|----------------|----------------|-----------------|-------------------|-----------------|
| Measurements | | | | | |
| Resource | | | | | |
| Lot price | \$650 | \$650 | \$650 | \$650 | \$700 |
| Workload | | | | | |
| Lots sold | 2 | 4 | 4 | 2 | 2 |

**FIDUCIARY FUND
Woodlawn Cemetery
Perpetual Care Fund
803.000000**

| <u>Account Number</u> | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | 2017 Adopted |
|--|----------------|----------------|-----------------|-------------------|-----------------|
| <u>Revenues</u> | | | | | |
| 48.481100 Interest Income-Perpetual Care | 196 | 231 | 190 | 390 | 250 |
| 48.482210 Cemetery Lot Sales | 1,200 | 2,275 | 1,300 | 1,950 | 1,400 |
| Total Revenues | 1,396 | 2,506 | 1,490 | 2,340 | 1,650 |
| <u>Other Financing Uses</u> | | | | | |
| 592000 Transfer to General Fund | 196 | 231 | 190 | 390 | 250 |
| Total Expenditures & Other Financing Uses | 196 | 231 | 190 | 390 | 250 |
| Excess revenues over expenditures & other uses | 1,200 | 2,275 | 1,300 | 1,950 | 1,400 |
| Fund Balance - Beginning of Year | 88,590 | 89,790 | 91,740 | 92,065 | 94,015 |
| Fund Balance - End of Year | 89,790 | 92,065 | 93,040 | 94,015 | 95,415 |