

**City of Racine, Wisconsin**  
**Summary of Expenditures**

**Fund:** General  
**Department:** Park, Recreation and Cultural Services  
**Division:** Cemetery  
**Activity:** Public Service Enterprise  
**Account:** 101.760.xxxx

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<b>Expenditures</b>						
Salaries & Fringe Benefits	\$ 67,642	\$ 68,525	\$ 73,963	\$ 78,056	\$ 80,932	\$ 82,084
Operating Expenditures	306,025	327,937	350,644	376,198	364,821	383,755
Inter-Departmental	-	-	10,854	10,926	13,844	25,142
Capital Outlay	-	30,097	49,581	-	339,547	101,085
<b>Total Expenditures</b>	<u>\$ 373,667</u>	<u>\$ 426,559</u>	<u>\$ 485,042</u>	<u>\$ 465,180</u>	<u>\$ 799,144</u>	<u>\$ 592,066</u>
<b>Revenues</b>	<u>\$ 641,508</u>	<u>\$ 613,769</u>	<u>\$ 506,610</u>	<u>\$ 387,234</u>	<u>\$ 514,411</u>	<u>\$ 491,439</u>

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**Function:** The Cemetery Department consists of two cemeteries, Mound and Graceland. Approximately 110 acres in size. It is responsible for the burial of Human remains, the maintenance of the grounds, buildings, and equipment in connection with this operation. Also, the administration of requested services in all Perpetual Care accounts.

**City of Racine, Wisconsin**  
Detail of Revenues

**Fund:** General  
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**Division:** Cemetery  
**Activity:** Public Service Enterprise  
**Account:** 101.760.xxxx

<u>Account Number</u>	<u>Description</u>	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>
<b>Revenues</b>							
6010	Tax Levy	\$ 236,757	\$ 224,057	\$ 192,881	\$ 79,481	\$ 186,557	\$ 190,980
6030	Lot Sales	106,870	74,105	63,670	79,925	86,280	85,212
6900	Interest Income	85,082	90,862	76,415	67,007	55,276	53,661
7670	Cemetery	212,799	224,745	173,644	160,821	186,298	161,586
7900	Tnsf. From Cem. Main. Fund	-	-	-	-	-	-
<b>Total Revenues</b>		<u>\$ 641,508</u>	<u>\$ 613,769</u>	<u>\$ 506,610</u>	<u>\$ 387,234</u>	<u>\$ 514,411</u>	<u>\$ 491,439</u>

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<u>Account</u>		<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<b>Salaries &amp; Fringes</b>							
5010	Salaries	\$ 39,482	\$ 40,627	\$ 63,007	\$ 49,506	\$ 50,846	\$ 51,963
5020	Other Salaries	13,284	13,218	-	15,889	16,822	16,204
5080	Holiday Pay	2,030	2,225	-	-	-	-
5090	Vacation Pay	2,176	1,601	-	-	-	-
5110	Wisconsin Retirement	6,305	6,007	6,324	6,945	6,643	6,959
5120	FICA	4,365	4,382	4,580	4,831	5,087	4,925
5190	3rd Party Temporary Help	-	465	52	885	1,534	2,033
<b>Total Salaries &amp; Fringes</b>		<b>\$ 67,642</b>	<b>\$ 68,525</b>	<b>\$ 73,963</b>	<b>\$ 78,056</b>	<b>\$ 80,932</b>	<b>\$ 82,084</b>
<b>Operating Expenditures:</b>							
5230	Publications	\$ -	\$ 187	\$ 231	\$ 187	\$ -	\$ 187
5240	Memberships	195	135	135	-	-	-
5270	Office Supplies	807	896	2,044	764	398	545
5290	Gas & Oil	455	455	-	-	270	270
5310	Postage	264	242	259	270	-	-
5430	Furn & Equip Under \$5000	-	-	-	7,984	-	2,946
5510	Utilities	7,163	10,780	9,927	13,729	13,348	13,025
5530	Telephone	1,591	1,680	-	767	524	381
5540	Advertising	1,367	484	97	-	-	-
5550	Repairs & Maintenance	2,303	2,012	-	-	-	-
5560	Equipment Rental	-	-	-	-	-	-
5570	Ground Maintenance	1,183	383	40	1,656	766	973
5610	Professional Services	288,962	310,324	322,253	336,802	337,402	339,014
5670	Building Maintenance	1,735	359	12,231	4,513	1,504	1,132
5950	Miscellaneous Expenses	-	-	1,072	881	7,249	2,931
5980	Repurchase of Graves	-	-	2,355	8,645	3,360	22,351
<b>Total Operating Expenditures:</b>		<b>\$ 306,025</b>	<b>\$ 327,937</b>	<b>\$ 350,644</b>	<b>\$ 376,198</b>	<b>\$ 364,821</b>	<b>\$ 383,755</b>
<b>Inter-Departmental</b>							
5450	I/S Telephone	\$ -	\$ -	\$ 2,424	\$ 1,290	\$ 1,437	\$ 1,421
5460	I/S Health Insurance	-	-	8,207	8,642	11,519	11,768
5470	I/S Garage Fuel	-	-	223	416	425	599
5480	I/S Garage Labor	-	-	-	541	180	293
5490	I/S Garage Materials	-	-	-	37	283	41
5500	I/S Information Systems	-	-	-	-	-	11,020
<b>Total Inter-Departmental</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,854</b>	<b>\$ 10,926</b>	<b>\$ 13,844</b>	<b>\$ 25,142</b>
<b>Capital Outlay:</b>							
5750	Land Improvements	\$ -	\$ 6,712	\$ 22,227	\$ -	\$ 333,397	\$ 29,624
5760	Building Improvements	-	12,739	2,550	-	6,150	71,461
5770	Machinery & Equipment	-	9,668	-	-	-	-
5780	Licensed Vehicle	-	-	-	-	-	-
5800	Furniture	-	978	24,804	-	-	-
<b>Total Capital Outlay:</b>		<b>\$ -</b>	<b>\$ 30,097</b>	<b>\$ 49,581</b>	<b>\$ -</b>	<b>\$ 339,547</b>	<b>\$ 101,085</b>

**Saturday Burial Cost**

<b><u>Expenses</u></b>	<b><u>Weeks</u></b>	<b><u>Cost</u></b>	
Professional Services Bruce Company	52	\$695.00	\$36,140.00
O/T hours after noon	4	\$175.00	<u>\$700.00</u>
			\$36,840.00
 Laurie			
4-hrs x 4 weeks @ \$16.29 + 10%		\$287.00	<u>\$287.00</u>
			\$287.00

Total Expenses

<b><u>Revenue</u></b>	<b><u>Number</u></b>	<b><u>Revenue</u></b>	<b><u>City Cost</u></b>	<b><u>Wkly City Subsidy</u></b>	<b><u>Weeks</u></b>	<b><u>Annual Cty Subsidy</u></b>
Burials	1	\$200.00	\$714.00	-\$514.00	52	-\$26,728.00
Burials	2	\$400.00	\$714.00	-\$314.00	52	-\$16,328.00
Burials	3	\$600.00	\$714.00	-\$114.00	52	-\$5,928.00
Burials	4	\$800.00	\$714.00	\$86.00	52	\$4,472.00

City Subsidy: \$37,127.00 divided by 52 weeks = \$714.00

Bruce Company Contractal Agreement

August 15, 2000 to August 14, 2002	\$305,000.00
August 15, 2002 to August 14, 2005	\$333,000.00
August 15, 2005 to August 14, 2008	\$341,325.00

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$305,000	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	\$314,150.00	\$323,574.50	\$333,281.74	\$343,280.19	\$353,578.59	\$364,185.95	

**TOTAL NUMBER OF YEARLY BURIALS AT MOUND AND GRACELAND CEMETERIES  
INCLUDING SATURDAY BURIALS**

YEAR/NO. BURIALS MINUS SAT  
BURIALS = TOTAL BURIALS W/O SAT  
BURIALS

1994, 377 - 56 = 321

1995, 396 - 63 = 333

1996, 362 - 62 = 300

1997, 365 - 57 = 308

1998, 373 - 58 = 315

1999, 337 - 59 = 278

2000, 364 - 49 = 315

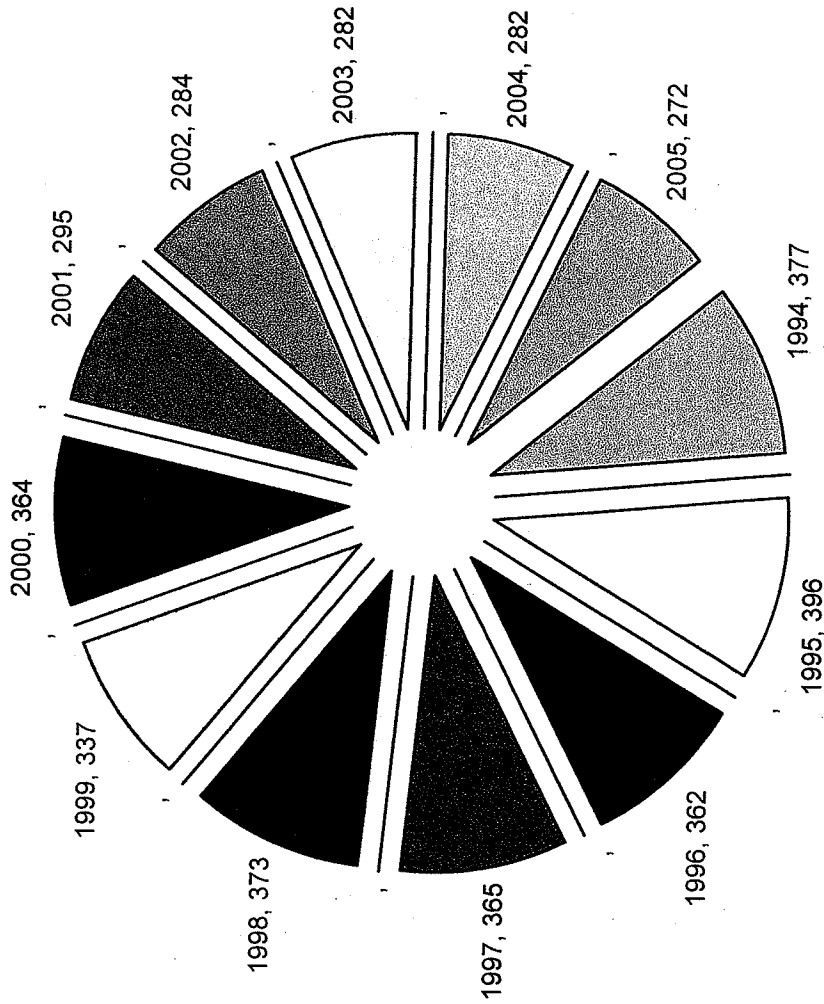
2001, 295 - 58 = 237

2002, 284 - 24 = 260

2003, 282 - 1 = 281

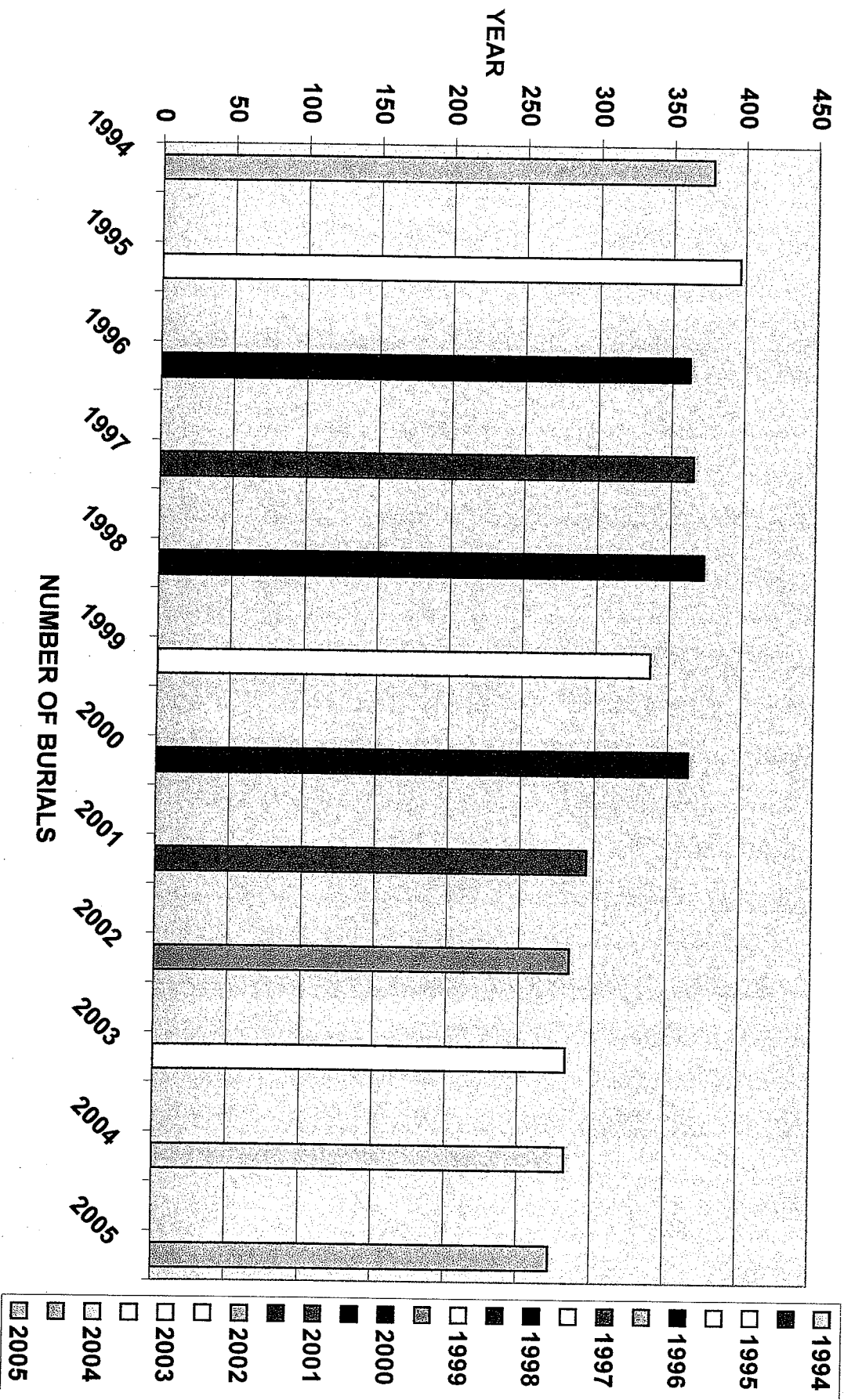
2004, 282 - 0 = 282

2005, 272 - 0 = 272



1994
  1995
  1996
  1997
  1998
  1999
  2000
  2001
  2002
  2003
  2004
  2005

**TOTAL NUMBER OF YEARLY BURIALS AT MOUND AND GRACELAND CEMETERIES  
INCLUDING SATURDAY BURIALS**



A	B	C	D	E	F	G	H	I	J	K
1	TOTAL NUMBER OF YEARLY BURIALS AT MOUND AND GRACELAND CEMETERY									
2	INCLUDING SATURDAY BURIALS									
3	TOTAL NUMBER OF BURIALS INCL SATURDAY'S									
4	TOTAL NUMBER OF BURIALS INCL SATURDAY'S									
5	NUMBER OF SATURDAY BURIALS									
6	1994			377				56		
7										
8	1995			396				63		
9										
10	1996			362				62		
11										
12	1997			365				57		
13										
14	1998			373				58		
15										
16	1999			337				59		
17										
18	2000			364				49		
19										
20	2001			295				58		
21										
22	2002			284				24	August	
23								21	Sept	
24	2003			282				1	Dec	45
25										
26	2004			282				0		
27										
28	2005			272				0		