

RECOMMENDED BUDGET

The Cemeteries Division budget is recommended at \$583,576, which is an increase of \$17,703 (3.1%) when compared to the FY 2023-24 Adopted Budget. The Department’s budgeted Net County Cost reflects General Fund support of \$374,211, an increase of \$9,635 (2.6%) when compared to the FY 2023-24 Adopted Budget. Revenues have increased by \$8,068 (4%) based on prior year actual revenues. The budget reflects the transfer of the Cemeteries program from the Planning and Building Department to the Chief Administrative Office.

Special Revenue Funds

Non-General Fund portions of this budget include the Placerville Union Cemetery (Fund 1119) and County Service Area #9 Georgetown Cemetery Zone 3 (Fund 1359). These funds are each balanced and show as no Net County Cost, but some funds receive a General Fund contribution. Detailed tables for all Special Revenue Funds are located in the Special Revenue Funds portion of this Budget book.

CAO Adjustments

The Division requested additional appropriations that were deferred in the Recommended Budget and will be considered in the fall with the Adopted Budget. This includes several supplemental requests, totaling \$56,000, to be funded by the General Fund. These requests for Cemeteries are not included in the Recommended Budget but may be added should the year end with a higher than anticipated General Fund balance.

DEPARTMENT BUDGET SUMMARY BY FUND – GENERAL FUND

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	17,245	15,000	25,000	10,000
Miscellaneous Rev	15,200	19,000	22,750	3,750
Total Revenue	32,445	34,000	47,750	13,750
Salaries & Benefits	229,558	218,079	317,933	99,854
Services & Supplies	37,290	106,220	85,528	(20,692)
Other Charges	0	0	5,000	5,000
Intrafund Transfers	82,481	74,277	13,500	(60,777)
Total Appropriations	349,329	398,576	421,961	23,385
FUND 1000 GENERAL FUND TOTAL	316,884	364,576	374,211	9,635

MAJOR BUDGET CHANGES

Revenue

Service Charges

\$10,000 Increase to charges for service for salary and benefit cost charges to Placerville Union Cemetery.

Chief Administrative Office

RECOMMENDED BUDGET • FY 2024-25

Miscellaneous Revenue

- \$4,750 Increase in other sales revenue to align budget with prior year actuals.
- (\$1,000) Decrease in miscellaneous revenue for administrative fees and marker deposits to align budget with prior year actuals.

Appropriations

Salaries and Benefits

- \$99,854 Increase in Salaries and Benefits primarily due to the reassignment of one Administrative Technician allocation from the Administration Division of Planning and Building to the Chief Administrative Office, along with Board-approved compensation increases.

Services and Supplies

- \$13,653 Increase in General Liability premium expenses.
- \$5,000 Increase in Computer Software/Maintenance for cemetery software annual subscription.
- (\$9,835) Decrease in Cemetery Maintenance costs based on routine maintenance projects planned for the year.
- (\$25,000) Decrease in Professional & Special Services due to the removal of costs for ground-penetrating radar services for grave location, which was budgeted in FY 2023-24.
- (\$5,000) Decrease in Burial Services to align the budget with prior year actuals.
- (\$490) Decrease due to adjustments across multiple objects to align the budget with prior year actuals.

Other Charges

- \$5,000 Increase to interfund services between fund types for surveying services.

Intrafund Transfers

- (\$64,277) Decrease in Intrafund Transfers from Cemeteries to the Administration Division of Planning and Building due to the reassignment of the program to the Chief Administrative Office.
- \$3,500 Increase in Intrafund Transfers from Cemeteries to Facilities for building and grounds maintenance.

DEPARTMENT BUDGET SUMMARY BY FUND – PLACERVILLE UNION CEMETERY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	633	150	150	0
Fund Balance	0	38,002	38,550	548
Total Revenue	633	38,152	38,700	548
Other Charges	0	0	10,000	10,000
Fixed Assets	0	0	0	0
Contingency	0	38,152	28,700	(9,452)
Total Appropriations	0	38,152	38,700	548
TOTAL	(633)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Interest

\$150 Increase in interest revenue resulting from the fund balance in this fund.

Fund Balance

\$548 Increase in fund balance for the Placerville Union Cemetery fund.

Appropriations

Other Charges

\$10,000 Increase to interfund services for salaries and benefits charges for staff time spent on the cemetery, to align budget more closely with prior year actuals.

Contingency

(\$9,452) Decrease in contingency to balance the fund.

Chief Administrative Office

RECOMMENDED BUDGET • FY 2024-25

DEPARTMENT BUDGET SUMMARY BY FUND – GEORGETOWN CEMETERY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,106	15,900	16,151	251
Fines & Penalties	230	0	0	0
Rev Use Money/Prop	1,383	0	0	0
Service Charges	5,325	9,000	8,000	(1,000)
Miscellaneous Rev	(350)	6,000	7,000	1,000
Fund Balance	0	97,820	91,339	(6,481)
Total Revenue	22,693	128,720	122,490	(6,230)
Salaries & Benefits	6,812	11,964	7,338	(4,626)
Services & Supplies	10,316	59,200	40,070	(19,130)
Other Charges	0	0	561	561
Contingency	0	57,556	74,521	16,965
Total Appropriations	17,128	128,720	122,490	(6,230)
FUND 1359 County Service Area #9 TOTAL	(5,566)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

\$251 Increase to special taxes as a result of property tax increases for the Zone of Benefit.

Service Charges

(\$1,000) Decrease to charges for service to align budget with prior year actuals.

Miscellaneous Revenue

\$1,000 Increase in Miscellaneous Revenue to align budget with prior year actuals.

Fund Balance

\$6,481 Increase in Fund Balance for the Georgetown Cemetery fund.

Appropriations

Salaries and Benefits

(\$4,626) Increase in Salaries and Benefits costs for staff time spent on the cemetery, due to Board-approved compensation increases.

Services and Supplies

(\$19,130) Decrease due primarily to the completion of projects, including the urn garden, section and row markers, benches, fencing, and drainage at the cemetery, with other smaller adjustments across multiple objects to align the budget with prior year actuals.

Other Charges

\$561 Increase to interfund services between fund types to County Counsel for surveying services.

Contingency

\$16,965 Increase in contingency to balance the fund.

MISSION

The mission of the Cemeteries Division is to administer and maintain seventeen public cemeteries throughout the County, eight of which are actively used for burials.

PROGRAM SUMMARIESDepartment Structure

The Cemeteries Division is under the Chief Administrative Office. The Division is responsible for Administrative activities including coordinating or contracting for landscape maintenance; selling plots, crypts, and niches; making arrangements for burials; and responding to public inquiries. The Division also assists with the work of two advisory committees, one associated with three Georgetown Zone of Benefit cemeteries, and the other associated with countywide cemeteries.

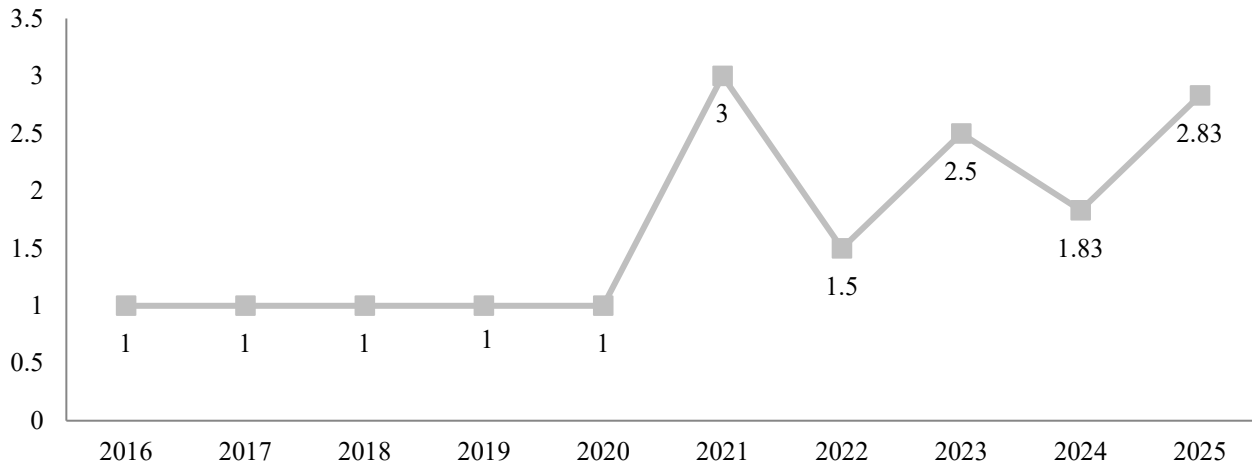
The primary source of funding is the General Fund, with a portion of the costs offset by charges for burial services. With the combination of Cemetery Operations and the Placerville Union Cemetery in FY 2018-19, the Special Revenue Fund was designated for the operation and maintenance of the Placerville Union Cemetery. Funding for the operation and maintenance of the Georgetown Cemetery Zone of Benefit cemeteries is provided through parcel assessments and charges for burial services.

STAFFING TREND

Changes in staffing for Cemeteries reflect several organizational changes throughout the past ten years. In the past, there was employee exclusively working on cemeteries with supervision and support from Community Development Agency Administration and Finance Division staff. In FY 2020-21, the Cemeteries and Airports programs were moved to the Planning and Building Department and the management and oversight of those programs was then reflected in the total full-time equivalent (FTE) count. The division of staff time between the two programs fluctuated from year to year. During FY 2021-22, an Administrative Technician was added to support both programs, bringing the total FTE count for both programs to 6 FTEs. For FY 2024-25, the total FTEs for Cemeteries is budgeted at 2.83 FTE.

Chief Administrative Office

RECOMMENDED BUDGET • FY 2024-25



SOURCES & USES OF FUNDS

The Cemetery Division relies on a combination of special revenue funds, fees for services and General Fund contributions, to fund capital improvements and operations.