

**GROVE CEMETERY
2025 BUDGET WORKSHEET**

GENERAL FUND					
REVENUE:					
				2025	
OPERATIONS:					
Lot Sales				\$20,000	
Niche Wall Sales				\$2,500	
Open/Closing Permits				\$50,000	
Foundations				\$22,500	
St Mary's Maintenance				\$3,000	
Farm Rental - Grove				\$3,835	
Farm Rental - St Marys				\$1,475	
Fees				\$440	
Cremation Vault Sales				\$2,000	
TOTAL OPERATIONS INCOME:				\$105,750	
INTERGOVERNMENTAL REVENUE					
Intergovernmental Revenue				\$249,000	
MISCELLANEOUS:					
Interest Income - General Fund				\$20,000	
Miscellaneous - Other				\$500	
Niche Panel Engraving				\$500	
Gas Tax Refund				\$600	
Donations				\$0	
Sales Tax Collections				\$150	
TOTAL MISCELLANEOUS				\$21,750	
TOTAL REVENUE				\$376,500	
General Fund Carry-over Balance				\$229,000	
TOTAL AVAIL. FOR APPROP.				\$605,500	

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APPROPRIATIONS:					
				2025	
Accounting:					
Audit Expense				\$5,000	
Accounting Expenses				\$2,500	
Insurance:					
Health/Life - Employee				\$2,750	
Disability - Employee				\$2,000	
Property/Vehicle/Liability				\$8,000	
Fidelity Bond				\$250	
General Utilities:					
Electric				\$2,500	
Phone				\$3,500	
Gas				\$5,000	
Water				\$1,200	
Refuse & Recycling				\$2,000	
Maintenance & Repairs:					
Equipment				\$8,000	
Property				\$12,500	
Tree Trimming/Removal				\$10,000	
Supplies & Materials:					
Office Supplies & Expenses				\$2,500	
Vehicle Fuel				\$12,500	
Uniforms				\$3,500	
Supplies & Materials - General				\$4,000	
Cremation Vaults				\$2,000	
Other Expenses:					
New Equipment				\$11,000	
Property Taxes				\$1,250	
Capital Improv - Grave Buy-back				\$2,000	
Worker's Compensation				\$6,000	
Internet Operations				\$84	
Niche Wall Engraving				\$500	
Other Misc. Expenses				\$1,000	
Travel & Meeting Expense				\$500	
Payroll Expenses:					
OPERS				\$30,000	
Medicare - Company Share				\$2,500	
Payroll				\$190,000	
Fiscal Officer Salary				\$22,444	
Unemployment Reimbursement				\$0	
TOTAL APPROPRIATIONS				\$356,978	
BUDGET BALANCE					
Fund Transfers				\$100,000	
General Fund Ending Balance				\$148,522	

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				2025	
OTHER FUNDS:					
Capital Improvement - Equipment					
Beginning Balance				\$43,524	
Expenditures				\$0	
Transfers from General Fund				\$10,000	
Ending Balance				\$53,524	
Capital Improvement - Buildings					
Beginning Balance				\$327,820	
Expenditures				\$0	
Transfers from General Fund				\$70,000	
Ending Balance				\$397,820	
Capital Improvement - Road & Water					
Beginning Balance				\$11,570	
Expenditures				\$0	
Transfers from General Fund				\$20,000	
Ending Balance				\$31,570	
Retirement Obligations					
Beginning Balance				\$19,076	
Expenditures				\$0	
Transfers from General Fund				\$0	
Ending Balance				\$19,076	
Tree Fund					
Beginning Balance				\$15,081	
Expenditures				\$7,500	
Donations				\$0	
Transfers from General Fund				\$0	
Ending Balance				\$7,581	
Capital Improvement - Niche Wall					
Beginning Balance				\$2,625	
Income				\$700	
Expenditures				\$0	
Ending Balance				\$3,325	
ENDOWMENT FUND					
Principle Balance				\$163,000	
New Endowment					
Beginning Balance				\$179,000	
Expenditures				\$2,500	
Interest Income				\$7,500	
Ending Balance				\$184,000	