

**Service Category Summary**
**Cemetery**

	2024 Actual (AA)	2024 Bylaw (UB)	2025 Bylaw (UB)	2026 Proposed (UX)	Budget Change 2026 vs 2025
<b>Revenues</b>					
Memorial Park Cemetery	(806,958)	(680,000)	(680,000)	(680,000)	0
<b>Total Revenues</b>	<b>(806,958)</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>0</b>
<b>Expenditures</b>					
Memorial Park Cemetery	650,646	633,134	678,723	703,798	25,075
<b>Total Expenditures</b>	<b>650,646</b>	<b>633,134</b>	<b>678,723</b>	<b>703,798</b>	<b>25,075</b>
<b>Debt</b>					
<b>Total Debt</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>					
Memorial Park Cemetery	(58,748)	107,661	75,088	59,100	(15,988)
<b>Total Transfers</b>	<b>(58,748)</b>	<b>107,661</b>	<b>75,088</b>	<b>59,100</b>	<b>(15,988)</b>
<b>Revenues - Asset Maintenance</b>					
<b>Total Revenues - Asset Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures - Asset Maintenance</b>					
Memorial Park Cemetery AM	3,973	15,394	16,399	16,607	208
<b>Total Expenditures - Asset Maintenance</b>	<b>3,973</b>	<b>15,394</b>	<b>16,399</b>	<b>16,607</b>	<b>208</b>
<b>Transfers - Asset Maintenance</b>					
Memorial Park Cemetery AM	0	1,000	1,000	0	(1,000)
<b>Total Transfers - Asset Maintenance</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>(1,000)</b>
<b>Net Operations</b>	<b>(211,087)</b>	<b>77,189</b>	<b>91,210</b>	<b>99,505</b>	<b>8,295</b>

**Service Category Summary**
**Cemetery**

Supporting Detail (Consolidation)	2024 Actual (AA)	2024 Bylaw (UB)	2025 Bylaw (UB)	2026 Proposed (UX)	Budget Change 2026 vs 2025
Revenues	<b>(806,958)</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>0</b>
Expenditures					
Salary & Wages (including Benefits)	<b>462,589</b>	<b>459,705</b>	<b>509,922</b>	<b>530,305</b>	<b>20,383</b>
Non-Salary Expenses	<b>192,029</b>	<b>188,823</b>	<b>185,200</b>	<b>190,100</b>	<b>4,900</b>
Total Expenditures	<b>654,618</b>	<b>648,528</b>	<b>695,122</b>	<b>720,405</b>	<b>25,283</b>
Debt	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers	<b>(58,748)</b>	<b>108,661</b>	<b>76,088</b>	<b>59,100</b>	<b>(16,988)</b>
Net Operations	<b>(211,087)</b>	<b>77,189</b>	<b>91,210</b>	<b>99,505</b>	<b>8,295</b>