

# DIVISION OF CEMETERIES

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## M E M O R A N D U M

TO: MARK PATTISON, Department of State  
THOMAS FULLER Department of Health  
JILL F. FABER, Esq., Office of Attorney General

FROM: LEWIS A. POLISHOOK, Director, Division of Cemeteries  
KERRY FOREZZI, Assistant Director

RE: VANDALISM, ABANDONMENT AND MONUMENT REPAIR OR  
REMOVAL FUND: APPROPRIATION AND ANTICIPATED  
PAYMENTS IN  
FY 2024-25

DATE: February 11, 2025

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The following is a brief summary of collected fees and payments of funds granted from the Vandalism, Abandonment and Monument Repair or Removal Fund. The vast majority of monies are collected concurrent with the submission of annual reports, generally filed within the first three months of the calendar year.

For calendar year 2025, the vandalism collections are \$102,983 and the assessment collections are \$56,361. Fiscal year collections from April 1, 2024, through March 31, 2015, are \$203,414 for vandalism and \$107,952 for assessments.

The appropriation for the 2024-2025 fiscal year is \$2,000,000.

### Summary of Applications Granted FYE 3/31/2025:

• 1	Vandalism applications	-	\$ 489.00
• 32	Restoration Applications	-	\$ 1,624,398.36
• 1	Abandonment applications	-	\$ 145,016.55
			\$ 1,769,903.91

There are applications that the Cemetery Board approved in previous years that we have not paid in full yet, either because the cemeteries have not completed the work or for other reasons. There remains \$1,695.86 of funds committed for 2018/19, \$17,930.39 for 2019/20 applications, and \$47,613.60 committed for applications approved in the 2020/21 fiscal year. There are no outstanding payments for the 2021/22 fiscal year. Outstanding payments for the 2022/23 fiscal year totals \$43,531.37. Outstanding



Department of State  
Cemeteries

payments for applications approved in the 2023/24 fiscal year total \$296,271.52. \$948,471.31 is still owed on applications approved so far, this fiscal year (2024/25).

Currently there are eight applications in the pipeline for approval seeking a total of \$441,833.20. There are two applications on the agenda for this meeting totaling \$133,160.04.

**Allocation of Vandalism Funds FYE March 31, 2025**

<b>2024/25 Appropriation</b>	<b>\$2,000,000.00</b>
Cash Paid Out	(\$1,456,749.42)
Owed FYE 2019 & 2020	(\$19,626.25)
Owed FYE2021	(\$47,613.60)
Owed FYE 2022	\$0.00
Owed FYE 2023	(\$43,531.37)
Owed FYE 2024	(296,271.52)
Owed FYE 2025	(948,471.31)
<i>Sub-Total</i>	<u>(2,812,263.47)</u>
<b>Available Funds from 2024/2025 Appropriation</b>	<b>(\$812,263.47)</b>
 <b><u>Pending applications</u></b>	
Applications on February 2025 Agenda (2)	\$133,160.04
Applications in the Pipeline (8)	\$441,833.20
Total	<u>(\$574,993.24)</u>
 <b>Available Funds for Future Applications (assuming all received applications are approved)</b>	 <b>(\$1,387,256.71)</b>