

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the One Month Ended March 31, 2024

February 31, 2024	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 4,474,665.00	\$ 325,000.00	342,197.99	\$ 17,197.99
Other County Taxes (MVR)	150,000.00	6,000.00	-	\$ (6,000.00)
Interest Income				\$ -
Pinnacle Bank Interest	500.00	41.67	192.72	\$ 151.05
Wyo Star Interest	700,000.00	20,833.33	-	\$ (20,833.33)
WGIF/Moreton Account Interest	250,000.00	58,333.33	90,784.96	\$ 32,451.63
	-	-	-	\$ -
Garden Product Sales	50,000.00	4,166.67	2,200.00	\$ (1,966.67)
Miscellaneous Income				\$ -
Concert Sponsorship			2,000.00	
Hay/grazing	5,000.00	-	-	\$ -
Facility/Event Rental	3,000.00	250.00	400.00	\$ 150.00
Concrete Bases	6,000.00	-	1,700.00	\$ 1,700.00
Engraving	3,000.00	250.00		\$ (250.00)
Miscellaneous Income	10,000.00	250.00	300.00	\$ 50.00
Opening/Closing	15,000.00	1,250.00	400.00	\$ (850.00)
Sale of lots	35,000.00	2,916.67	3,650.00	\$ 733.33
Saturday Funerals	4,500.00	375.00	-	\$ (375.00)
Total Revenues	\$ 5,706,665.00	\$ 419,666.67	\$ 443,825.67	\$ 22,159.00
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 122,509.00	\$ 9,423.77	\$ 9,423.76	\$ 0.01
Advertising, Recording, Print	35,000.00	2,916.67	64.00	2,852.67
Website	9,500.00	250.00	939.00	(689.00)
Bank Service Charges	2,000.00	166.67	273.79	(107.12)
License/Dues/Subs/Registrations	14,000.00	-	-	-
Election Expenses	-	-	-	-
Employee Appreciation	2,500.00	-	-	-
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	50.00	100.00
Mileage	600.00	200.00	115.24	84.76
Office				
Cleaning & Supplies	12,000.00	1,000.00	835.23	164.77
Office - Software	5,000.00	200.00	66.40	133.60
Office Equipment	10,000.00	500.00		500.00
Copier Maint.	1,000.00	83.33	169.76	(86.43)
Office Supplies	3,800.00	316.67	409.98	(93.31)
Uniforms	2,200.00	-	-	-
Postage and Delivery	2,000.00	166.67	431.19	(264.52)
Professional Fees				
Accounting/Audit	37,000.00	1,900.00	1,975.00	(75.00)
Clerical	5,000.00	416.67	160.00	256.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	777.50	55.83
Admin Assistant Wages	86,800.00	6,676.92	6,594.86	82.06
Telephone Communications				
Cell Phones	1,600.00	133.33	130.56	2.77
Internet	200.00	16.67	-	16.67
Telephone/Fax	3,200.00	266.67	279.67	(13.00)
Training/Travel	5,000.00	-	2,536.84	(2,536.84)
CAPITAL EXPENDITURES				
Mower	15,000.00	-	-	-
Mt. Nebo Master Planning	113,000.00	1,666.67	2,200.00	(533.33)
Insp. Garden Remodel	-	-	-	-
Cemetery Sculpture Purchases	72,000.00	-	-	-
Cemetery Signage	-	-	-	-
Ground Protection Mats	6,000.00	-	-	-
Snowblower tractor attachment	14,000.00	-	-	-

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Towable Air Compressor

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CAPITAL EXPENDITURES (Cont.)

Rural Pump Sheds	432,000.00	100,000.00	48,628.00	51,372.00
Wright Cemetery Beautification	63,000.00	-	-	-
Irrigation Controller Upgrade	-	12,000.00	-	12,000.00
Shop Lighting Upgrade	-	-	-	-

INDIRECT COSTS

Insurance Costs

Health Insurance	195,252.00	15,600.00	15,534.45	65.55
Life Insurance	1,000.00	83.33	-	83.33
Surety Bonds	500.00	-	-	-
Liability Insurance	4,000.00	-	-	-
Insurance	10,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	13.00	12.00

Payroll Costs

Medicare	10,000.00	833.33	548.13	285.20
Retirement	75,000.00	6,250.00	5,633.57	616.43
Social Security	40,000.00	3,333.33	2,343.77	989.56
WC/UI	16,500.00	4,125.00	-	4,125.00
Payroll Expenses DD	400.00	33.33	-	33.33

OPERATING SUPPLIES

Building & Facilities	34,000.00	2,083.33	248.17	1,835.16
Cemetery Supplies				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	200.00	-	200.00
Monument Cleaning Supplies	900.00	-	462.70	(462.70)
Temp Markers	3,600.00	-	-	-
Crack Sealing	3,000.00	-	-	-
Equipment Repair	8,000.00	750.00	145.76	604.24
Irrigation Maintenance	16,000.00	-	-	-
Replacement Parts	7,000.00	583.33	75.98	507.35
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	58.00	108.67
Safety Supplies	2,000.00	166.67	-	166.67
Tools - Shop Supplies				
Filters, Belts & Lubricants	4,000.00	450.00	29.99	420.01
Shop Supplies	5,000.00	416.67	87.66	329.01
Tools & Equipment	12,000.00	583.33	154.99	428.34
Vehicle Repair	5,000.00	416.67	-	416.67
Water Line Repair	8,000.00	-	-	-

OPERATIONS

Personnel

Wages - Operations	400,000.00	28,000.00	22,514.86	5,485.14
Travel	2,000.00	-	-	-
Mileage	500.00	-	115.24	(115.24)

PROGRAM SERVICES

Beautification	10,000.00	-	-	-
Sales Commissions	1,000.00	83.33	-	83.33
Earth Removal (Xtra Grave Dirt)	500.00	-	-	-
Engineering/Consulting	60,000.00	5,000.00	3,112.50	1,887.50
Excavation Graves	500.00	-	-	-
Fertilizer	12,000.00	-	-	-
Fixtures	-	-	-	-
Grounds Improvement Costs				
Grounds Improvement	2,500.00	-	-	-
Signage	1,000.00	-	-	-
Trees, Plants, Shrubs	10,000.00	-	4,455.00	(4,455.00)
Monument Setting/Resetting	5,000.00	500.00	35.86	464.14
Oil and Gas	40,000.00	3,000.00	1,119.48	1,880.52
Security System	5,000.00	416.67	142.00	274.67
Tree Maintenance	25,000.00	-	-	-
Turf Maintenance	2,000.00	-	-	-
Utilities				

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Electricity	47,000.00	1,200.00	1,395.33	(195.33)
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	11,000.00	700.00	-	700.00
Sewer	6,000.00	500.00	145.55	354.45
Water	19,000.00	300.00	41.33	258.67
Weed/Pest	2,000.00		-	-
Total Expenditures	\$ 2,225,761.00	\$ 215,417.36	\$ 134,626.90	\$ 80,790.46
Change in Fund Balance	\$ 3,480,904.00	\$ 204,249.31	\$ 309,198.77	\$ 102,949.46
Beginning Fund Balance			<u>\$ 39,081,750.53</u>	
Ending Fund Balance			<u><u>\$ 39,411,556.91</u></u>	