

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

May 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	376,838.09	\$ 51,838.09
Other County Taxes (MVR)	150,000.00	12,000.00	-	\$ (12,000.00)
Interest Income				\$ -
Pinnacle Bank Interest	500.00	41.67	203.69	\$ 162.02
Wyo Star Interest	700,000.00	20,833.33	-	\$ (20,833.33)
WGIF/Moreton Account Interest	250,000.00	58,333.33	(750.23)	\$ (59,083.56)
	-	-	-	\$ -
Garden Product Sales	50,000.00	4,166.67	11,000.00	\$ 6,833.33
Miscellaneous Income				\$ -
Concert Sponsorship			750.00	
Hay/grazing	5,000.00	-	490.00	\$ 490.00
Facility/Event Rental	3,000.00	250.00	100.00	\$ (150.00)
Concrete Bases	6,000.00	300.00	1,000.00	\$ 700.00
Engraving	3,000.00	250.00	100.00	\$ (150.00)
Miscellaneous Income	10,000.00	250.00	30.00	\$ (220.00)
Opening/Closing	15,000.00	1,250.00	1,200.00	\$ (50.00)
Sale of lots	35,000.00	2,916.67	4,350.00	\$ 1,433.33
Saturday Funerals	4,500.00	375.00	600.00	\$ 225.00
Total Revenues	\$ 5,706,665.00	\$ 425,966.67	\$ 395,911.55	\$ (30,805.12)
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 122,509.00	\$ 14,135.53	\$ 14,135.64	\$ (0.11)
Advertising, Recording, Print	35,000.00	2,916.67	4,729.95	(1,813.28)
Website	9,500.00	1,000.00	-	1,000.00
Bank Service Charges	2,000.00	166.67	155.00	11.67
License/Dues/Subs/Registrations	14,000.00		60.00	(60.00)
Election Expenses	-	-	-	-
Employee Appreciation	2,500.00		-	-
Employee Education and Training	2,500.00	100.00	-	100.00
Meeting/Meals/Expenses	3,500.00	150.00	60.50	89.50
Mileage	600.00		-	-
Office				
Cleaning & Supplies	12,000.00	1,000.00	755.23	244.77
Office - Software	5,000.00	200.00	1,026.12	(826.12)
Office Equipment	10,000.00		1,856.58	(1,856.58)
Copier Maint.	1,000.00	83.33	97.27	(13.94)
Office Supplies	3,800.00	316.67	295.89	20.78
Uniforms	2,200.00	200.00		200.00
Postage and Delivery	2,000.00	166.67	282.35	(115.68)
Professional Fees				
Accounting/Audit	37,000.00	1,900.00	1,975.00	(75.00)
Clerical	5,000.00	416.67	600.00	(183.33)
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	-	833.33
Admin Assistant Wages	86,800.00	10,015.39	10,228.31	(212.92)
Telephone Communications				
Cell Phones	1,600.00	133.33	133.39	(0.06)
Internet	200.00	16.67	-	16.67
Telephone/Fax	3,200.00	266.67	325.78	(59.11)
Training/Travel	5,000.00		468.85	(468.85)
CAPITAL EXPENDITURES				
Mower	15,000.00		-	-
Mt. Nebo Master Planning	113,000.00	1,666.67	232.50	1,434.17
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	30,000.00	142,003.09	(112,003.09)
Wright Cemetery Beautification	63,000.00			-
Irrigation Controller Upgrade	-		-	-
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	100.00	-	100.00
Liability Insurance	4,000.00	-	-	-
Insurance	10,000.00	10,000.00	-	10,000.00
Admin & Flex Admin Fees	300.00	25.00	13.00	12.00

Payroll Costs

Medicare	10,000.00	833.33	1,005.24	(171.91)
Retirement	75,000.00	6,250.00	8,833.62	(2,583.62)
Social Security	40,000.00	3,333.33	4,298.24	(964.91)
WC/UI	16,500.00		-	-
Payroll Expenses DD	400.00	33.33	88.00	(54.67)

OPERATING SUPPLIES

Building & Facilities	34,000.00	2,083.33	304.70	1,778.63
Cemetery Supplies				-
Flags	1,900.00		-	-
Misc. Cemetery - Grave Supplies	2,500.00	300.00	-	300.00
Monument Cleaning Supplies	900.00	200.00	-	200.00
Temp Markers	3,600.00	-	-	-
Crack Sealing	3,000.00			-
Equipment Repair	8,000.00	350.00	1,808.57	(1,458.57)
Irrigation Maintenance	16,000.00	3,500.00	524.00	2,976.00
Replacement Parts	7,000.00	583.33	-	583.33
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	-	166.67
Safety Supplies	2,000.00	166.67	179.77	(13.10)
Tools - Shop Supplies				-
Filters, Belts & Lubricants	4,000.00	200.00	33.21	166.79
Shop Supplies	5,000.00	416.67	184.35	232.32
Tools & Equipment	12,000.00	583.33	-	583.33
Vehicle Repair	5,000.00	416.67	-	416.67
Water Line Repair	8,000.00	2,500.00	291.80	2,208.20

OPERATIONS

Personnel

Wages - Operations	400,000.00	48,000.00	46,058.35	1,941.65
Travel	2,000.00		240.12	(240.12)
Mileage	500.00	-	-	-

PROGRAM SERVICES

Beautification	10,000.00	1,500.00	-	1,500.00
Sales Commissions	1,000.00	83.33	-	83.33
Earth Removal (Xtra Grave Dirt)	500.00	100.00		100.00
Engineering/Consulting	60,000.00	5,000.00	4,600.00	400.00
Excavation Graves	500.00	-		-
Fertilizer	12,000.00		-	-
Fixtures	-	-		-
Grounds Improvement Costs				-
Grounds Improvement	2,500.00	500.00		500.00
Signage	1,000.00	-	-	-
Trees, Plants, Shrubs	10,000.00	7,000.00		7,000.00
Monument Setting/Resetting	5,000.00	550.00	909.71	(359.71)
Oil and Gas	40,000.00	3,500.00	2,313.89	1,186.11
Security System	5,000.00	416.67	444.00	(27.33)
Tree Maintenance	25,000.00	3,000.00	-	3,000.00
Turf Maintenance	2,000.00		-	-
Utilities				-

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Electricity	47,000.00	4,300.00	1,811.94	2,488.06
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	11,000.00	300.00	1,343.42	(1,043.42)
Sewer	6,000.00	500.00	377.13	122.87
Water	19,000.00	1,850.00	59.89	1,790.11
Weed/Pest	2,000.00	700.00	-	700.00
Total Expenditures	\$ 2,225,761.00	\$ 191,042.59	\$ 270,831.65	\$ (79,789.06)
Change in Fund Balance	\$ 3,480,904.00	\$ 234,924.08	\$ 125,079.90	\$ (110,594.18)
Beginning Fund Balance			<u>\$ 39,606,044.49</u>	
Ending Fund Balance			<u><u>\$ 39,759,809.21</u></u>	