

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the One Month Ended June 30, 2024

May 31, 2024	Budgeted Amounts		Actual Amounts	Variance with
	Fiscal Year	Current Month		Monthly Budget
Ordinary Income/Expense				Fav. (Unfav.)
Income				
C.C. Treasurer - Levy	\$ 4,474,665.00	\$ 700,000.00	675,022.53	\$ (24,977.47)
Other County Taxes (MVR)	150,000.00	7,000.00	11,733.31	\$ 4,733.31
Interest Income				\$ -
Pinnacle Bank Interest	500.00	41.67	143.78	\$ 102.11
Wyo Star Interest	700,000.00	20,833.33	-	\$ (20,833.33)
WGIF/Moreton Account Interest	250,000.00	58,333.33	195,551.19	\$ 137,217.86
	-	-	-	\$ -
Garden Product Sales	50,000.00	4,166.67	-	\$ (4,166.67)
Miscellaneous Income				\$ -
Concert Sponsorship			2,750.00	
Hay/grazing	5,000.00	-	-	\$ -
Facility/Event Rental	3,000.00	250.00	880.00	\$ 630.00
Concrete Bases	6,000.00	2,000.00	1,000.00	\$ (1,000.00)
Engraving	3,000.00	250.00	-	\$ (250.00)
Miscellaneous Income	10,000.00	1,000.00	40.00	\$ (960.00)
Opening/Closing	15,000.00	1,250.00	1,275.00	\$ 25.00
Sale of lots	35,000.00	2,916.67	1,500.00	\$ (1,416.67)
Saturday Funerals	4,500.00	375.00	600.00	\$ 225.00
Total Revenues	<u>\$ 5,706,665.00</u>	<u>\$ 798,416.67</u>	<u>\$ 890,495.81</u>	<u>\$ 89,329.14</u>
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	1,700.00	1,216.67
Website	9,500.00	500.00	939.00	(439.00)
Bank Service Charges	2,000.00	166.67	121.33	45.34
License/Dues/Subs/Registrations	14,000.00	-	-	-
Election Expenses	-	-	-	-
Employee Appreciation	2,500.00	500.00	121.05	378.95
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	75.27	74.73
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	12,000.00	1,000.00	915.23	84.77
Office - Software	5,000.00	2,000.00	-	2,000.00
Office Equipment	10,000.00	-	-	-
Copier Maint.	1,000.00	83.33	86.33	(3.00)
Office Supplies	3,800.00	316.67	387.13	(70.46)
Uniforms	2,200.00	-	-	-
Postage and Delivery	2,000.00	166.67	162.69	3.98
Professional Fees				
Accounting/Audit	37,000.00	1,900.00	1,388.11	511.89
Clerical	5,000.00	416.67	360.00	56.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	920.00	(86.67)
Admin Assistant Wages	86,800.00	6,676.91	7,404.62	(727.71)
Telephone Communications				
Cell Phones	1,600.00	133.33	135.34	(2.01)
Internet	200.00	16.67	-	16.67
Telephone/Fax	3,200.00	266.67	241.52	25.15
Training/Travel	5,000.00	500.00	-	500.00
CAPITAL EXPENDITURES				
Mower	15,000.00	-	-	-
Mt. Nebo Master Planning	113,000.00	1,666.67	-	1,666.67
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		-	-
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		-	-
Liability Insurance	4,000.00	-	-	-
Insurance	10,000.00		33.00	(33.00)
Admin & Flex Admin Fees	300.00	25.00	13.00	12.00

Payroll Costs

Medicare	10,000.00	833.33	919.91	(86.58)
Retirement	75,000.00	6,250.00	5,744.50	505.50
Social Security	40,000.00	3,333.33	3,933.29	(599.96)
WC/UI	16,500.00	4,125.00	-	4,125.00
Payroll Expenses DD	400.00	33.33	148.00	(114.67)

OPERATING SUPPLIES

Building & Facilities	34,000.00	2,083.33	6,335.84	(4,252.51)
Cemetery Supplies				-
Flags	1,900.00		371.67	(371.67)
Misc. Cemetery - Grave Supplies	2,500.00	200.00	-	200.00
Monument Cleaning Supplies	900.00	300.00	556.21	(256.21)
Temp Markers	3,600.00	-	-	-
Crack Sealing	3,000.00	1,500.00		1,500.00
Equipment Repair	8,000.00	750.00	1,521.30	(771.30)
Irrigation Maintenance	16,000.00	3,700.00	3,966.54	(266.54)
Replacement Parts	7,000.00	583.33	-	583.33
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	372.00	(205.33)
Safety Supplies	2,000.00	166.67	71.10	95.57
Tools - Shop Supplies			-	
Filters, Belts & Lubricants	4,000.00	250.00		250.00
Shop Supplies	5,000.00	416.67	307.27	109.40
Tools & Equipment	12,000.00	583.33	-	583.33
Vehicle Repair	5,000.00	416.67	-	416.67
Water Line Repair	8,000.00	2,000.00	324.32	1,675.68

OPERATIONS

Personnel

Wages - Operations	400,000.00	45,000.00	47,342.60	(2,342.60)
Travel	2,000.00			-
Mileage	500.00	-	-	-

PROGRAM SERVICES

Beautification	10,000.00		-	-
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	2,500.00	2,500.00
Excavation Graves	500.00	200.00		200.00
Fertilizer	12,000.00	6,000.00	5,497.50	502.50
Fixtures	-	-		-
Grounds Improvement Costs				
Grounds Improvement	2,500.00	500.00		500.00
Signage	1,000.00	-	-	-
Trees, Plants, Shrubs	10,000.00	2,500.00	135.00	2,365.00
Monument Setting/Resetting	5,000.00	600.00	37.20	562.80
Oil and Gas	40,000.00	5,000.00	-	5,000.00
Security System	5,000.00	416.67	-	416.67
Tree Maintenance	25,000.00	5,000.00	-	5,000.00
Turf Maintenance	2,000.00		-	-
Utilities				

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Electricity	47,000.00	7,000.00	3,055.62	3,944.38
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	11,000.00	600.00	1,468.74	(868.74)
Sewer	6,000.00	500.00	232.49	267.51
Water	19,000.00	3,000.00	2,156.32	843.68
Weed/Pest	2,000.00	700.00	111.65	588.35
Total Expenditures	\$ 2,225,761.00	\$ 155,567.35	\$ 127,223.70	\$ 28,343.65
Change in Fund Balance	\$ 3,480,904.00	\$ 642,849.32	\$ 763,272.11	\$ 117,672.79
Beginning Fund Balance			<u>\$ 39,759,809.21</u>	
Ending Fund Balance			<u><u>\$ 40,554,226.45</u></u>	