

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

December 31, 2024	Budgeted Amounts		Actual Amounts	Variance with
	Fiscal Year	Current Month		Monthly Budget
Ordinary Income/Expense				Fav. (Unfav.)
<b>Income</b>				
C.C. Treasurer - Levy	\$ 4,091,496.00	\$ 325,000.00	523,482.92	\$ 198,482.92
Other County Taxes (MVR)	140,000.00	9,000.00	16,157.34	\$ 7,157.34
<b>Interest Income</b>				\$ -
Pinnacle Bank Interest	1,000.00	83.33	120.78	\$ 37.45
Wyo Star Interest	216,000.00	18,000.00	-	\$ (18,000.00)
WGIF/Moreton Account Interest	1,584,000.00	132,000.00	13,004.29	\$ (118,995.71)
	-	-	-	\$ -
Garden Product Sales	52,000.00	4,333.33	6,200.00	\$ 1,866.67
<b>Miscellaneous Income</b>				\$ -
Hay/grazing	5,000.00	-	-	\$ -
Facility/Event Rental	3,500.00	291.67	900.00	\$ 608.33
Concrete Bases	8,000.00	-	-	\$ -
Engraving	2,500.00	208.33	-	\$ (208.33)
Miscellaneous Income	5,000.00	-	-	\$ -
Concert sponsorships	11,000.00	-	-	\$ -
Opening/Closing	14,000.00	1,166.67	300.00	\$ (866.67)
Sale of lots	37,000.00	3,083.33	1,600.00	\$ (1,483.33)
Saturday Funerals	4,500.00	200.00	400.00	\$ 200.00
<b>Total Revenues</b>	<b>\$ 6,174,996.00</b>	<b>\$ 493,366.66</b>	<b>\$ 562,165.33</b>	<b>\$ 68,798.67</b>
<b>Expense</b>				
<b>ADMINISTRATIVE/BOARD</b>				
Administrator Wages	\$ 127,532.00	\$ 9,810.16	\$ 9,810.16	\$ -
Advertising, Recording, Print	35,000.00	1,500.00	1,034.38	465.62
Website	9,500.00	500.00	1,035.00	(535.00)
Bank Service Charges	2,000.00	166.67	195.95	(29.28)
License/Dues/Subs/Registrations	14,000.00	-	-	-
Election Expenses	4,800.00	-	-	-
Employee Appreciation	1,500.00	200.00	-	200.00
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	1,900.00	151.46	1,748.54
Mileage	600.00	-	158.79	(158.79)
<b>Office</b>				
Cleaning & Supplies	11,500.00	958.33	762.01	196.32
Office - Software	5,000.00	-	66.40	(66.40)
Office Equipment	5,000.00	1,500.00	-	1,500.00
Copier Maint.	1,200.00	100.00	58.67	41.33
Office Supplies	4,400.00	366.67	873.35	(506.68)
Uniforms	2,000.00	200.00	-	200.00
Postage and Delivery	2,300.00	191.67	136.59	55.08
<b>Professional Fees</b>				
Accounting/Audit	40,700.00	11,700.00	5,925.00	5,775.00
Clerical	5,000.00	416.67	320.00	96.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	-	833.33
Admin Assistant Wages	92,997.00	7,153.60	6,191.59	962.01
<b>Telephone Communications</b>				
Cell Phones	1,600.00	133.33	131.13	2.20
Internet	-	-	-	-
Telephone/Fax	3,400.00	283.33	322.00	(38.67)
Training/Travel	5,000.00	-	-	-
<b>CAPITAL EXPENDITURES</b>				
Mower	16,000.00	-	-	-
Mt. Nebo Master Planning	20,000.00	5,000.00	-	5,000.00
Cemetery Sculpture Purchases	165,000.00	-	-	-
Cemetery Signage	35,000.00	20,000.00	-	20,000.00
Pro Gator UTV	45,000.00	-	42,800.00	(42,800.00)
Rural Pump Sheds	500,000.00	-	-	-

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<b>CAPITAL EXPENDITURES (Cont.)</b>				
Wright Cemetery Beautification	120,000.00	40,000.00	40,287.00	(287.00)
Irrigation Controller Upgrade	40,000.00	-	-	-
Well Maintenance & Repair	-	-	-	-
<b>INDIRECT COSTS</b>				
<b>Insurance Costs</b>				
Health Insurance	200,000.00	16,666.67	12,093.35	4,573.32
Life Insurance	800.00	66.67	-	66.67
Surety Bonds	500.00	-	-	-
Liability Insurance	5,000.00	-	-	-
Insurance	10,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	-	25.00
<b>Payroll Costs</b>				
Medicare	8,391.00	699.25	488.61	210.64
Retirement	75,376.00	6,281.33	5,005.23	1,276.10
Social Security	35,875.00	2,989.58	2,089.22	900.36
WC/UI	19,858.00	4,964.50	-	4,964.50
Payroll Expenses DD	500.00	41.67	40.00	1.67
<b>OPERATING SUPPLIES</b>				
Building & Facilities	27,000.00	2,250.00	774.76	1,475.24
<b>Cemetery Supplies</b>				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	-	-	-
Monument Cleaning Supplies	3,000.00	-	-	-
Temp Markers	3,800.00	-	-	-
Crack Sealing	3,000.00	-	-	-
Equipment Repair	8,000.00	1,200.00	178.56	1,021.44
Irrigation Maintenance	15,000.00	-	1,838.39	(1,838.39)
Replacement Parts	6,000.00	500.00	447.77	52.23
<b>Safety Costs</b>				
Safety Program (Drug Testing)	2,000.00	166.67	-	166.67
Safety Supplies	3,000.00	250.00	-	250.00
<b>Tools - Shop Supplies</b>				
Filters, Belts & Lubricants	6,000.00	1,000.00	-	1,000.00
Shop Supplies	5,000.00	416.67	785.48	(368.81)
Tools & Equipment	9,000.00	3,000.00	150.70	2,849.30
Vehicle Repair	3,000.00	250.00	98.28	151.72
Water Line Repair	8,000.00	-	-	-
<b>OPERATIONS</b>				
<b>Personnel</b>				
Wages - Operations	405,000.00	27,000.00	18,233.79	8,766.21
Travel	2,000.00	-	-	-
Mileage	300.00	-	-	-
<b>PROGRAM SERVICES</b>				
Beautification	-	-	-	-
Sales Commissions	500.00	250.00	-	250.00
Earth Removal (Xtra Grave Dirt)	500.00	-	-	-
Engineering/Consulting	60,000.00	5,000.00	2,937.50	2,062.50
Excavation Graves	500.00	-	-	-
Fertilizer	11,000.00	-	-	-
Fixtures	-	-	-	-
<b>Grounds Improvement Costs</b>				
Signage	11,000.00	-	-	-
Trees, Plants, Shrubs	3,500.00	-	-	-
Monument Setting/Resetting	38,000.00	-	-	-
Oil and Gas	5,000.00	2,000.00	2,692.95	(692.95)
Security System	27,000.00	416.67	716.86	(300.19)
Tree Maintenance	2,500.00	-	4,320.00	(4,320.00)
Turf Maintenance	-	-	-	-

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<b>Utilities</b>				
Electricity	43,000.00	1,400.00	1,411.29	(11.29)
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	9,000.00	1,300.00	1,235.90	64.10
Sewer	6,000.00	500.00	127.13	372.87
Water	14,000.00	300.00	51.32	248.68
Weed/Pest	1,500.00	-		-
<b>Total Expenditures</b>	<u>\$ 2,440,129.00</u>	<u>\$ 182,181.77</u>	\$ 166,129.37	\$ 16,052.40
<b>Change in Fund Balance</b>	\$ 3,734,867.00	\$ 311,184.89	\$ 396,035.96	\$ 84,851.07
<b>Beginning Fund Balance</b>			<u>\$ 41,437,114.24</u>	
<b>Ending Fund Balance</b>			<u><u>\$ 41,849,036.43</u></u>	