

**Campbell County Cemetery District**  
**Budgetary Comparison Schedule - Cash Basis**  
**For the Month Ended February 28, 2025**

February 28, 2025	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
C.C. Treasurer - Levy	\$ 4,091,496.00	\$ 325,000.00	286,221.76	\$ (38,778.24)
Other County Taxes (MVR)	140,000.00	10,000.00		\$ (10,000.00)
<b>Interest Income</b>				\$ -
Pinnacle Bank Interest	1,000.00	83.33	119.72	\$ 36.39
Wyo Star Interest	216,000.00	18,000.00	-	\$ (18,000.00)
WGIF/Moreton Account Interest	1,584,000.00	132,000.00	206,201.33	\$ 74,201.33
	-			\$ -
<b>Garden Product Sales</b>	52,000.00	4,333.33	-	\$ (4,333.33)
<b>Miscellaneous Income</b>				\$ -
Hay/grazing	5,000.00		-	\$ -
Facility/Event Rental	3,500.00	291.67	800.00	\$ 508.33
Concrete Bases	8,000.00		500.00	\$ 500.00
Engraving	2,500.00	208.33	-	\$ (208.33)
Miscellaneous Income	5,000.00			\$ -
Concert sponsorships	11,000.00	4,000.00	-	
Opening/Closing	14,000.00	1,166.67	1,300.00	\$ 133.33
Sale of lots	37,000.00	3,083.33	2,900.00	\$ (183.33)
Saturday Funerals	4,500.00	200.00	400.00	\$ 200.00
<b>Total Revenues</b>	<b>\$ 6,174,996.00</b>	<b>\$ 498,366.66</b>	<b>\$ 498,442.81</b>	<b>\$ 4,076.15</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	2,500.00	447.20	2,052.80
Website	9,500.00	1,000.00	-	1,000.00
Bank Service Charges	2,000.00	166.67	15.55	151.12
License/Dues/Subs/Registrations	14,000.00		-	-
Election Expenses	4,800.00			-
Employee Appreciation	1,500.00	150.00	-	150.00
Employee Education and Training	2,500.00	1,100.00	-	1,100.00
Meeting/Meals/Expenses	3,500.00	150.00	44.00	106.00
Mileage	600.00			-
<b>Office</b>				
Cleaning & Supplies	11,500.00	958.33	922.01	36.32
Office - Software	5,000.00	1,000.00		1,000.00
Office Equipment	5,000.00		-	-
Copier Maint.	1,200.00	100.00	58.42	41.58
Office Supplies	4,400.00	366.67	231.50	135.17
Uniforms	2,000.00	1,200.00	-	1,200.00
Postage and Delivery	2,300.00	191.67	13.39	178.28
<b>Professional Fees</b>				
Accounting/Audit	40,700.00	1,900.00	1,975.00	(75.00)
Clerical	5,000.00	416.67	280.00	136.67
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	4,689.71	2,463.89
<b>Telephone Communications</b>				
Cell Phones	1,600.00	133.33	132.94	0.39
Internet	-	-	-	-
Telephone/Fax	3,400.00	283.33	319.55	(36.22)
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			-
Pro Gator UTV	45,000.00			-
Rural Pump Sheds	500,000.00	-	-	-

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<b>CAPITAL EXPENDITURES (Cont.)</b>				
Wright Cemetery Beautification	120,000.00	7,000.00	7,238.25	(238.25)
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	14,960.00	1,706.67
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	26.00	(1.00)
<b>Payroll Costs</b>				
Medicare	8,391.00	699.25	489.74	209.51
Retirement	75,376.00	6,281.33	5,030.71	1,250.62
Social Security	35,875.00	2,989.58	2,094.05	895.53
WC/UI	19,858.00	-	-	-
Payroll Expenses DD	500.00	41.67	50.00	(8.33)
<b>OPERATING SUPPLIES</b>				
Building & Facilities	27,000.00	2,250.00	1,102.07	1,147.93
<b>Cemetery Supplies</b>				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	600.00	-	600.00
Monument Cleaning Supplies	3,000.00	-	-	-
Temp Markers	3,800.00	-	-	-
Crack Sealing	3,000.00	-	-	-
Equipment Repair	8,000.00	400.00	-	400.00
Irrigation Maintenance	15,000.00	-	-	-
Replacement Parts	6,000.00	500.00	34.99	465.01
<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	750.00	-	750.00
Shop Supplies	5,000.00	416.67	248.73	167.94
Tools & Equipment	9,000.00	500.00	-	500.00
Vehicle Repair	3,000.00	250.00	-	250.00
Water Line Repair	8,000.00	-	-	-
<b>OPERATIONS</b>				
<b>Personnel</b>				
Wages - Operations	405,000.00	28,000.00	19,909.90	8,090.10
Travel	2,000.00	1,000.00	-	1,000.00
Mileage	300.00	-	-	-
<b>PROGRAM SERVICES</b>				
Beautification	-	-	-	-
Sales Commissions	500.00	-	-	-
Earth Removal (Xtra Grave Dirt)	500.00	-	-	-
Engineering/Consulting	60,000.00	5,000.00	3,880.00	1,120.00
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	935.78	1,064.22
Security System	27,000.00	416.67	320.00	96.67
Tree Maintenance	2,500.00	-	-	-
Turf Maintenance	-	-	-	-

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<b>Utilities</b>				
Electricity	43,000.00	1,100.00	1,937.25	(837.25)
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	9,000.00	2,000.00	4,061.30	(2,061.30)
Sewer	6,000.00	500.00	127.13	372.87
Water	14,000.00	300.00	57.38	242.62
Weed/Pest	1,500.00	-		-
<b>Total Expenditures</b>	<u>\$ 2,440,129.00</u>	<u>\$ 114,917.27</u>	\$ 81,595.51	\$ 33,321.76
<b>Change in Fund Balance</b>	\$ 3,734,867.00	\$ 383,449.39	\$ 416,847.30	\$ 37,397.91
<b>Beginning Fund Balance</b>			<u>\$ 42,609,242.02</u>	
<b>Ending Fund Balance</b>			<u><u>\$ 43,041,166.34</u></u>	