

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the Month Ended September 30, 2025

For the Month Ended September 30, 2025				Variance with
September 30, 2025	Budgeted Amounts		Actual Amounts	Monthly Budget Fav. (Unfav.)
	Fiscal Year	Current Month		
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 3,727,377.00	\$ 325,000.00	245,631.87	\$ (79,368.13)
Other County Taxes (MVR)	135,000.00	12,000.00	18,022.79	\$ 6,022.79
Interest Income				\$ -
Pinnacle Bank Interest	90,000.00	7,500.00	2,629.41	\$ (4,870.59)
Wyo Star Interest			38.02	\$ 38.02
WGIF/Moreton Account Interest	1,700,000.00	141,666.67	270,402.96	\$ 128,736.29
	-			\$ -
Garden Product Sales	50,000.00	4,166.67	20,700.00	\$ 16,533.33
Miscellaneous Income				\$ -
Hay/grazing	4,000.00	3,500.00	3,806.94	\$ 306.94
Facility/Event Rental	14,400.00	1,200.00	1,690.00	\$ 490.00
Concrete Bases	9,000.00	700.00	1,500.00	\$ 800.00
Engraving	1,000.00	83.33	-	\$ (83.33)
Miscellaneous Income	5,000.00	250.00		\$ (250.00)
Concert sponsorships	10,000.00			
Opening/Closing	14,000.00	1,166.67	950.00	\$ (216.67)
Sale of lots	36,000.00	3,000.00	2,750.00	\$ (250.00)
Saturday Funerals	4,500.00	400.00	800.00	\$ 400.00
Total Revenues	\$ 5,800,277.00	\$ 500,633.34	\$ 568,921.99	\$ 68,288.65
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 133,654.00	\$ 10,281.08	\$ 10,281.08	\$ -
Advertising, Recording, Print	35,000.00	2,500.00	2,574.38	(74.38)
Website	9,500.00	250.00	1,017.95	(767.95)
Bank Service Charges	2,500.00	208.33	396.25	(187.92)
License/Dues/Subs/Registrations	13,000.00	-		-
Election Expenses			-	-
Employee Appreciation	1,500.00		457.95	(457.95)
Employee Education and Training	2,000.00		-	-
Meeting/Meals/Expenses	3,500.00	150.00	125.40	24.60
Mileage	800.00			-
Office				
Cleaning & Supplies	12,000.00	1,000.00	762.01	237.99
Office - Software	6,000.00	200.00	66.40	133.60
Office Equipment	7,000.00	3,000.00	-	3,000.00
Copier Maint.	1,000.00	83.33	55.19	28.14
Office Supplies	5,000.00	416.67	801.10	(384.43)
Uniforms	2,000.00		-	-
Postage and Delivery	2,300.00	191.67	112.55	79.12
Professional Fees				
Accounting/Audit	40,000.00	1,975.00	1,975.00	-
Clerical	5,000.00	416.67	420.00	(3.33)
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	940.00	(106.67)
Admin Assistant Wages	97,000.00	7,461.54	7,271.98	189.56
Telephone Communications				
Cell Phones	1,700.00	141.67	135.34	6.33
Internet	-	-	-	-
Telephone/Fax	3,700.00	308.33	346.78	(38.45)
Training/Travel	4,500.00		-	-
CAPITAL EXPENDITURES				
Mower	17,000.00	17,000.00	15,500.00	1,500.00
Mt. Nebo Master Planning				-
Cemetery Sculpture Purchases			-	-
Cemetery Signage	40,000.00			-
Pro Gator UTV				-
Rural Pump Sheds		-	-	-

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CAPITAL EXPENDITURES (Cont.)				
Wright Cemetery Beautification	1,198,710.00	450,000.00	287,899.63	162,100.37
Irrigation Controller Upgrade		-	-	-
Well Maintenance & Repair	25,000.00			-
One Ton - 3/4 Ton Pickup	68,000.00			
INDIRECT COSTS				
Insurance Costs				
Health Insurance	205,000.00	17,083.33	17,178.90	(95.57)
Life Insurance	800.00	66.67	-	66.67
Surety Bonds	500.00			-
Liability Insurance	5,000.00		-	-
Insurance	13,000.00		-	-
Admin & Flex Admin Fees	250.00	20.83		20.83
Payroll Costs				
Medicare	9,008.00	750.67	683.98	66.69
Retirement	78,900.00	6,575.00	6,116.13	458.87
Social Security	38,514.00	3,209.50	2,924.56	284.94
WC/UI	20,300.00	5,075.00		5,075.00
Payroll Expenses DD	500.00	41.67	-	41.67
OPERATING SUPPLIES				
Building & Facilities	23,000.00	1,916.67	11.68	1,904.99
Cemetery Supplies				-
Flags	1,900.00		-	-
Misc. Cemetery - Grave Supplies	2,000.00	200.00	-	200.00
Monument Cleaning Supplies	1,000.00		-	-
Temp Markers	3,800.00		-	-
Crack Sealing	2,000.00		-	-
Equipment Repair	8,000.00	200.00		200.00
Irrigation Maintenance	16,000.00	1,300.00	1,123.02	176.98
Replacement Parts	6,000.00	500.00	426.11	73.89
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	-	166.67
Safety Supplies	2,000.00	166.67	-	166.67
Tools - Shop Supplies			-	
Filters, Belts & Lubricants	5,000.00	500.00	-	500.00
Shop Supplies	5,000.00	416.67	289.48	127.19
Tools & Equipment	8,000.00	400.00		400.00
Vehicle Repair	4,000.00	333.33	1,083.59	(750.26)
Water Line Repair	6,000.00	300.00	-	300.00
OPERATIONS				
Personnel				
Wages - Operations	410,000.00	30,000.00	30,251.89	(251.89)
Travel	2,000.00		-	-
Mileage	300.00			-
PROGRAM SERVICES				
Beautification	-	-	-	-
Sales Commissions			-	-
Earth Removal (Xtra Grave Dirt)			-	-
Engineering/Consulting	60,000.00	5,000.00	3,055.00	1,945.00
Excavation Graves	500.00			-
Fertilizer	12,000.00		3,712.81	(3,712.81)
Fixtures			-	-
Grounds Improvement Costs				-
Signage	1,000.00		-	-
Trees, Plants, Shrubs	11,000.00			-
Monument Setting/Resetting	4,000.00	400.00	175.46	224.54
Oil and Gas	36,000.00	3,000.00	3,503.21	(503.21)
Security System	7,000.00	583.33	158.00	425.33
Tree Maintenance	15,000.00	3,000.00	6,075.00	(3,075.00)
Turf Maintenance	2,500.00	1,800.00		1,800.00

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Utilities				
Electricity	45,000.00	6,000.00	7,159.56	(1,159.56)
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	9,500.00	200.00	-	200.00
Sewer	5,000.00	416.67	774.36	(357.69)
Water	16,000.00	3,000.00	4,222.07	(1,222.07)
Weed/Pest	1,500.00	100.00	256.70	(156.70)
Total Expenditures	\$ 2,857,136.00	\$ 589,473.62	\$ 420,473.30	\$ 169,000.32
Change in Fund Balance	\$ 2,943,141.00	\$ (88,840.28)	\$ 148,448.69	\$ 237,288.97
Beginning Fund Balance			\$ 44,839,826.33	
Ending Fund Balance			\$ 44,988,910.04	