

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

	Budgeted Amounts		Actual	Variance with
	Fiscal Year	Current Month	Amounts	Monthly Budget
October 31, 2025				Fav. (Unfav.)
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 3,727,377.00	\$ 320,000.00	418,165.09	\$ 98,165.09
Other County Taxes (MVR)	135,000.00	12,000.00		\$ (12,000.00)
Interest Income				\$ -
Pinnacle Bank Interest	90,000.00	7,500.00	1,584.32	\$ (5,915.68)
Wyo Star Interest			-	\$ -
WGIF/Moreton Account Interest	1,700,000.00	141,666.67	217,728.97	\$ 76,062.30
	-			\$ -
Garden Product Sales	50,000.00	4,166.67	1,600.00	\$ (2,566.67)
Miscellaneous Income				\$ -
Hay/grazing	4,000.00	-	-	\$ -
Facility/Event Rental	14,400.00	1,200.00	1,100.00	\$ (100.00)
Concrete Bases	9,000.00	-		\$ -
Engraving	1,000.00	83.33	-	\$ (83.33)
Miscellaneous Income	5,000.00	1,000.00		\$ (1,000.00)
Concert sponsorships	10,000.00			
Opening/Closing	14,000.00	1,166.67	1,450.00	\$ 283.33
Sale of lots	36,000.00	3,000.00	800.00	\$ (2,200.00)
Saturday Funerals	4,500.00	200.00	400.00	\$ 200.00
Total Revenues	\$ 5,800,277.00	\$ 491,983.34	\$ 642,828.38	\$ 150,845.04
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 133,654.00	\$ 10,281.08	\$ 10,281.08	\$ -
Advertising, Recording, Print	35,000.00	1,500.00	225.00	1,275.00
Website	9,500.00	1,000.00	-	1,000.00
Bank Service Charges	2,500.00	208.33	58.45	149.88
License/Dues/Subs/Registrations	13,000.00	-		-
Election Expenses			-	-
Employee Appreciation	1,500.00	200.00	-	200.00
Employee Education and Training	2,000.00	800.00	-	800.00
Meeting/Meals/Expenses	3,500.00	150.00	56.65	93.35
Mileage	800.00	200.00		200.00
Office				
Cleaning & Supplies	12,000.00	1,000.00	922.01	77.99
Office - Software	6,000.00	100.00	251.87	(151.87)
Office Equipment	7,000.00		-	-
Copier Maint.	1,000.00	83.33	89.18	(5.85)
Office Supplies	5,000.00	416.67	210.79	205.88
Uniforms	2,000.00		40.00	(40.00)
Postage and Delivery	2,300.00	191.67	629.55	(437.88)
Professional Fees				
Accounting/Audit	40,000.00	7,300.00	2,975.00	4,325.00
Clerical	5,000.00	416.67	504.00	(87.33)
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	3,000.00	(2,166.67)
Admin Assistant Wages	97,000.00	7,461.54	7,808.48	(346.94)
Telephone Communications				
Cell Phones	1,700.00	141.67	135.48	6.19
Internet	-	-	-	-
Telephone/Fax	3,700.00	308.33	281.55	26.78
Training/Travel	4,500.00	500.00	1,865.00	(1,365.00)
CAPITAL EXPENDITURES				
Mower	17,000.00	-	-	-
Mt. Nebo Master Planning				-
Cemetery Sculpture Purchases			-	-
Cemetery Signage	40,000.00	10,000.00		10,000.00
Pro Gator UTV				-
Rural Pump Sheds		-	-	-

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CAPITAL EXPENDITURES (Cont.)				
Wright Cemetery Beautification	1,848,710.00	400,000.00	418,136.84	(18,136.84)
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	16,069.45	1,013.88
Life Insurance	800.00	66.67	-	66.67
Surety Bonds	500.00	-	150.00	(150.00)
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	656.97	93.70
Retirement	78,900.00	6,575.00	6,065.99	509.01
Social Security	38,514.00	3,209.50	2,809.02	400.48
WC/UI	20,300.00		14.61	(14.61)
Payroll Expenses DD	500.00	41.67	-	41.67
OPERATING SUPPLIES				
Building & Facilities	23,000.00	1,916.67	766.51	1,150.16
Cemetery Supplies				-
Flags	1,900.00		-	-
Misc. Cemetery - Grave Supplies	2,000.00	-	-	-
Monument Cleaning Supplies	1,000.00		-	-
Temp Markers	3,800.00	3,800.00	-	3,800.00
Crack Sealing	2,000.00		-	-
Equipment Repair	8,000.00	400.00	165.30	234.70
Irrigation Maintenance	16,000.00	-	813.70	(813.70)
Replacement Parts	6,000.00	500.00	18.17	481.83
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	300.00	-	300.00
Shop Supplies	5,000.00	416.67	35.25	381.42
Tools & Equipment	8,000.00	400.00	46.99	353.01
Vehicle Repair	4,000.00	333.33		333.33
Water Line Repair	6,000.00		-	-
OPERATIONS				
Personnel				
Wages - Operations	410,000.00	26,000.00	27,852.08	(1,852.08)
Travel	2,000.00	1,000.00	681.61	318.39
Mileage	300.00	300.00		300.00
PROGRAM SERVICES				
Beautification	-	-	-	-
Sales Commissions			-	-
Earth Removal (Xtra Grave Dirt)			-	-
Engineering/Consulting	60,000.00	5,000.00	4,113.75	886.25
Excavation Graves	500.00			-
Fertilizer	12,000.00			-
Fixtures			-	-
Grounds Improvement Costs				-
Signage	1,000.00		-	-
Trees, Plants, Shrubs	11,000.00			-
Monument Setting/Resetting	4,000.00		2,349.22	(2,349.22)
Oil and Gas	36,000.00	1,200.00	2,893.05	(1,693.05)
Security System	7,000.00	583.33	40.00	543.33
Tree Maintenance	15,000.00		-	-
Turf Maintenance	2,500.00			-

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Utilities				
Electricity	45,000.00	1,500.00	2,785.97	(1,285.97)
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	9,500.00	1,000.00	206.70	793.30
Sewer	5,000.00	416.67	410.43	6.24
Water	16,000.00	300.00	704.66	(404.66)
Weed/Pest	1,500.00			-
Total Expenditures	\$ 3,507,136.00	\$ 516,873.62	\$ 517,273.16	\$ (399.54)
Change in Fund Balance	\$ 2,293,141.00	\$ (24,890.28)	\$ 125,555.22	\$ 150,445.50
Beginning Fund Balance			\$ 44,988,910.04	
Ending Fund Balance			\$ 44,999,872.43	