

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

	Budgeted Amounts		Actual	Variance with	Remaining
	Fiscal Year	Current Period	Amounts	YTD Budget	Annual
September 30, 2025				Fav. (Unfav.)	Budget
Ordinary Income/Expense					
Income					
C.C. Treasurer - Levy	\$ 3,727,377.00	\$ 1,507,377.00	1,396,057.86	\$ (111,319.14)	\$ 2,331,319.14
Other County Taxes (MVR)	135,000.00	78,000.00	56,139.21	(21,860.79)	78,860.79
Interest Income				-	-
Pinnacle Bank Interest	90,000.00	37,500.00	12,713.16	(24,786.84)	77,286.84
Wyo Star			38.02	38.02	(38.02)
WGIF/Moreton Account Interest	1,700,000.00	708,333.34	1,044,786.69	336,453.35	655,213.31
	-			-	-
Garden Product Sales	50,000.00	20,833.34	33,292.05	12,458.71	16,707.95
Miscellaneous Income				-	-
Hay	4,000.00	3,500.00	3,806.94	306.94	193.06
Facility/Event Rental	14,400.00	6,000.00	6,290.00	290.00	8,110.00
Concrete Bases	9,000.00	4,900.00	6,389.65	1,489.65	2,610.35
Engraving	1,000.00	416.67	-	(416.67)	1,000.00
Miscellaneous Income	5,000.00	2,000.00		(2,000.00)	5,000.00
Concert Sponsorship	10,000.00			-	
Opening/Closing	14,000.00	5,833.34	5,150.00	(683.34)	8,850.00
Sale of lots	36,000.00	15,000.00	10,825.00	(4,175.00)	25,175.00
Saturday Funerals	4,500.00	2,000.00	2,400.00	400.00	2,100.00
Total Revenues	\$ 5,800,277.00	\$ 2,391,693.69	\$ 2,577,888.58	\$ 186,194.89	\$ 3,212,388.42
Expense					
ADMINISTRATIVE/BOARD					
Administrator Wages	\$ 133,654.00	\$ 56,545.94	\$ 56,545.94	\$ -	77,108.06
Advertising, Recording, Print	35,000.00	11,500.00	23,960.46	(12,460.46)	11,039.54
Website	9,500.00	5,500.00	3,735.00	1,765.00	5,765.00
Bank Service Charges	2,500.00	1,041.67	768.27	273.40	1,731.73
License/Dues/Subs/Registrations	13,000.00	11,000.00	11,830.00	(830.00)	1,170.00
Election Expenses	-		-	-	-
Employee Appreciation	1,500.00	900.00	539.77	360.23	960.23
Employee Education and Training	2,000.00	1,300.00	-	1,300.00	2,000.00
Meeting/Meals/Expenses	3,500.00	750.00	513.19	236.81	2,986.81
Mileage	800.00	200.00		200.00	800.00
Office					
Cleaning & Supplies	12,000.00	5,000.00	4,583.50	416.50	7,416.50
Office - Software	6,000.00	900.00	583.87	316.13	5,416.13
Office Equipment	7,000.00	3,900.00	-	3,900.00	7,000.00
Copier Maint.	1,000.00	416.67	280.27	136.40	719.73
Office Supplies	5,000.00	2,083.34	2,515.82	(432.48)	2,484.18
Uniforms	2,000.00		503.00	(503.00)	1,497.00
Postage and Delivery	2,300.00	958.34	1,191.03	(232.69)	1,108.97
Professional Fees					
Accounting/Audit	40,000.00	15,200.00	10,875.00	4,325.00	29,125.00
Clerical	5,000.00	2,083.34	1,580.00	503.34	3,420.00
EAP (Employee Assistance)	1,000.00	416.67	-	416.67	1,000.00
Legal Fees	10,000.00	4,166.67	4,900.00	(733.33)	5,100.00
Admin Assistant Wages	97,000.00	41,038.47	42,412.29	(1,373.82)	54,587.71
Telephone Communications					
Cell Phones	1,700.00	708.34	680.98	27.36	1,019.02
Internet	-	-	-	-	-
Telephone/Fax	3,700.00	1,541.67	1,670.71	(129.04)	2,029.29
Training/Travel	4,500.00	500.00	2,565.00	(2,065.00)	1,935.00
CAPITAL EXPENDITURES					
Mower	17,000.00	17,000.00	15,500.00	1,500.00	1,500.00
Mt. Nebo Master Planning				-	-
Cemetery Sculpture purchases				-	-
Cemetery Signage	40,000.00	10,000.00		10,000.00	40,000.00
Pro Gator UTV				-	-
Wright Cemetery Beautification	1,848,710.00	1,327,000.00	1,369,922.15	(42,922.15)	478,787.85
Irrigation Controller Upgrade				-	-
Well Maintenance & Repair	25,000.00	12,500.00		-	25,000.00
3/4 ton pickup with plow	68,000.00	-		-	

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INDIRECT COSTS					
Insurance Costs				-	
Health Insurance	205,000.00	85,416.67	79,237.80	6,178.87	125,762.20
Life Insurance	800.00	333.34	218.20	115.14	581.80
Surety Bonds	500.00	400.00	150.00	250.00	350.00
Liability Insurance	5,000.00		-	-	5,000.00
Insurance	13,000.00		14,547.20	(14,547.20)	(1,547.20)
Admin & Flex Admin Fees	250.00	104.17		104.17	250.00
Payroll Costs				-	
Medicare	9,008.00	3,753.34	4,134.55	(381.21)	4,873.45
Retirement	78,900.00	32,875.00	33,443.82	(568.82)	45,456.18
Social Security	38,514.00	16,047.50	17,678.69	(1,631.19)	20,835.31
WC/UI	20,300.00	5,075.00	9,405.56	(4,330.56)	10,894.44
Payroll Expenses DD	500.00	208.34	-	208.34	500.00
OPERATING SUPPLIES					
Building & Facilities	23,000.00	9,583.34	4,956.90	4,626.44	18,043.10
Cemetery Supplies					
Flags	1,900.00	1,200.00	-	1,200.00	1,900.00
Misc. Cemetery - Grave Supplies	2,000.00	900.00	515.00	385.00	1,485.00
Monument Cleaning Supplies	1,000.00	500.00	-	500.00	1,000.00
Temp Markers	3,800.00	3,800.00	4,080.70	(280.70)	(280.70)
Crack Sealing	2,000.00	500.00	-	-	2,000.00
Equipment Repair	8,000.00	2,600.00	1,120.44	1,479.56	6,879.56
Irrigation Maintenance	16,000.00	7,300.00	5,444.22	1,855.78	10,555.78
Replacement Parts	6,000.00	2,500.00	1,674.71	825.29	4,325.29
Safety Costs				-	
Safety Program (Drug Testing)	2,000.00	833.34	600.00	233.34	1,400.00
Safety Supplies	2,000.00	833.34	172.65	660.69	1,827.35
Tools - Shop Supplies					
Filters, Belts & Lubricants	5,000.00	1,600.00	151.35	1,448.65	4,848.65
Shop Supplies	5,000.00	2,083.34	1,944.66	138.68	3,055.34
Tools & Equipment	8,000.00	2,150.00	1,459.34	690.66	6,540.66
Vehicle Repair	4,000.00	1,666.67	1,096.90	569.77	2,903.10
Water Line Repair	6,000.00	1,000.00	-	1,000.00	6,000.00
OPERATIONS					
Personnel					
Wages - Operations	410,000.00	181,000.00	189,672.51	(8,672.51)	220,327.49
Travel	2,000.00	1,000.00	681.61	318.39	1,318.39
Mileage	300.00	300.00		300.00	300.00
PROGRAM SERVICES					
Beautification	-	-		-	-
Sales Commission				-	-
Earth Removal (Xtra Grave Dirt)				-	-
Engineering/Consulting	60,000.00	25,000.00	14,981.25	10,018.75	45,018.75
Excavation Graves	500.00	300.00		300.00	500.00
Fertilizer	12,000.00	5,000.00	3,712.81	1,287.19	8,287.19
Grounds Improvement Costs				-	
Signage	1,000.00	1,000.00	0	1,000.00	1,000.00
Trees, Plants, Shrubs	11,000.00	4,800.00	1,644.56	3,155.44	9,355.44
Monument Setting/Resetting	4,000.00	2,400.00	6,367.96	(3,967.96)	(2,367.96)
Oil and Gas	36,000.00	16,200.00	14,228.72	1,971.28	21,771.28
Security System	7,000.00	2,916.67	1,030.00	1,886.67	5,970.00
Tree Maintenance	15,000.00	12,000.00	6,075.00	5,925.00	8,925.00
Turf Maintenance	2,500.00	1,800.00	-	1,800.00	2,500.00
Utilities					
Electricity	45,000.00	26,600.00	27,074.56	(474.56)	17,925.44
Garbage	3,000.00	1,250.00	764.00	486.00	2,236.00
Heat (Gas)	9,500.00	2,200.00	800.69	1,399.31	8,699.31
Sewer	5,000.00	2,083.34	4,197.87	(2,114.53)	802.13
Water	16,000.00	11,300.00	15,741.11	(4,441.11)	258.89
Weed/Pest	1,500.00	600.00	826.20	(226.20)	673.80
Total Expenditures	\$ 3,507,136.00	\$ 2,015,164.52	\$ 2,027,487.79	\$ (24,823.27)	\$ 1,411,648.21
Change in Fund Balance	\$ 2,293,141.00	\$ 376,529.17	\$ 550,400.79	\$ 161,371.62	\$ 1,800,740.21
Beginning Fund Balance			\$ 44,988,910.04		
Ending Fund Balance			\$ 44,999,872.43		