

**Campbell County Cemetery District**  
**Budgetary Comparison Schedule - Cash Basis**  
**For the Month Ended December 31, 2025**

May 31, 2026	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	\$ 3,727,377.00	\$ 325,000.00	358,706.75	\$ 33,706.75
Other County Taxes (MVR)	135,000.00	10,000.00		\$ (10,000.00)
<b>Interest Income</b>				\$ -
Pinnacle Bank Interest	90,000.00	7,500.00	4,651.18	\$ (2,848.82)
Wyo Star Interest			-	\$ -
WGIF/Moreton Account Interest	1,700,000.00	141,666.67	137,891.46	\$ (3,775.21)
-	-			\$ -
<b>Garden Product Sales</b>	50,000.00	4,166.67	2,000.00	\$ (2,166.67)
<b>Miscellaneous Income</b>				\$ -
Hay/grazing	4,000.00	-	490.00	\$ 490.00
Facility/Event Rental	14,400.00	1,200.00	1,850.00	\$ 650.00
Concrete Bases	9,000.00	1,200.00	850.00	\$ (350.00)
Engraving	1,000.00	83.33	100.00	\$ 16.67
Miscellaneous Income	5,000.00	250.00	40.00	\$ (210.00)
Concert sponsorships	10,000.00	1,000.00	1,500.00	\$ 500.00
Opening/Closing	14,000.00	1,166.67	1,400.00	\$ 233.33
Sale of lots	36,000.00	3,000.00	15,100.00	\$ 12,100.00
Saturday Funerals	4,500.00	400.00	200.00	\$ (200.00)
<b>Total Revenues</b>	<b>\$ 5,800,277.00</b>	<b>\$ 496,633.34</b>	<b>\$ 524,779.39</b>	<b>\$ 28,146.05</b>
<b>Expense</b>				
<b>ADMINISTRATIVE/BOARD</b>				
Administrator Wages	\$ 133,654.00	\$ 10,281.08	\$ 10,281.08	\$ -
Advertising, Recording, Print	35,000.00	5,000.00	500.63	4,499.37
Website	9,500.00	1,000.00	129.62	870.38
Bank Service Charges	2,500.00	208.33	159.05	49.28
License/Dues/Subs/Registrations	13,000.00			-
Election Expenses			-	-
Employee Appreciation	1,500.00	-	-	-
Employee Education and Training	2,000.00	100.00	-	100.00
Meeting/Meals/Expenses	3,500.00	150.00	302.67	(152.67)
Mileage	800.00	-		-
<b>Office</b>				
Cleaning & Supplies	12,000.00	1,000.00	945.76	54.24
Office - Software	6,000.00	200.00	598.37	(398.37)
Office Equipment	7,000.00	-	(311.68)	311.68
Copier Maint.	1,000.00	83.33	-	83.33
Office Supplies	5,000.00	416.67	339.23	77.44
Uniforms	2,000.00	200.00	-	200.00
Postage and Delivery	2,300.00	191.67	158.35	33.32
<b>Professional Fees</b>				
Accounting/Audit	40,000.00	1,975.00	1,975.00	-
Clerical	5,000.00	416.67	336.00	80.67
EAP (Employee Assistance)	1,000.00	83.33	250.00	(166.67)
Legal Fees	10,000.00	833.33	-	833.33
Admin Assistant Wages	97,000.00	7,461.52	8,473.03	(1,011.51)
<b>Telephone Communications</b>				
Cell Phones	1,700.00	141.67	137.66	4.01
Internet	-	-	-	-
Telephone/Fax	3,700.00	308.33	344.08	(35.75)
Training/Travel	4,500.00	-		-
<b>CAPITAL EXPENDITURES</b>				
Mower	17,000.00	-	-	-
Mt. Nebo Master Planning		10,000.00	12,248.75	(2,248.75)
Cemetery Sculpture Purchases			-	-
Cemetery Signage	40,000.00	-		-
Pro Gator UTV				-
Gooseneck Trailer		-	6,445.00	(6,445.00)

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<b>CAPITAL EXPENDITURES (Cont.)</b>				
Wright Cemetery Beautification	1,848,710.00		15,897.14	(15,897.14)
Irrigation Controller Upgrade		-	-	-
Well Maintenance & Repair	25,000.00			-
One Ton - 3/4 Ton Pickup	68,000.00			
<b>INDIRECT COSTS</b>				
<b>Insurance Costs</b>				
Health Insurance	205,000.00	17,083.33	19,532.85	(2,449.52)
Life Insurance	800.00	66.67		66.67
Surety Bonds	500.00	100.00		100.00
Liability Insurance	5,000.00	-	4,046.00	(4,046.00)
Insurance	13,000.00	-	-	-
Admin & Flex Admin Fees	250.00	20.83		20.83
<b>Payroll Costs</b>				
Medicare	9,008.00	750.67	726.44	24.23
Retirement	78,900.00	6,575.00	6,840.63	(265.63)
Social Security	38,514.00	3,209.50	3,106.09	103.41
WC/UI	20,300.00	-	-	-
Payroll Expenses DD	500.00	41.67	-	41.67
<b>OPERATING SUPPLIES</b>				
Building & Facilities	23,000.00	1,916.67	7,850.00	(5,933.33)
<b>Cemetery Supplies</b>				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,000.00	300.00	526.50	(226.50)
Monument Cleaning Supplies	1,000.00	200.00	-	200.00
Temp Markers	3,800.00		-	-
Crack Sealing	2,000.00		-	-
Equipment Repair	8,000.00	350.00	82.66	267.34
Irrigation Maintenance	16,000.00	4,000.00	25.98	3,974.02
Replacement Parts	6,000.00	500.00	680.08	(180.08)
<b>Safety Costs</b>				
Safety Program (Drug Testing)	2,000.00	166.67	106.00	60.67
Safety Supplies	2,000.00	166.67	-	166.67
<b>Tools - Shop Supplies</b>				
Filters, Belts & Lubricants	5,000.00	200.00	744.47	(544.47)
Shop Supplies	5,000.00	416.67	303.85	112.82
Tools & Equipment	8,000.00	400.00	230.52	169.48
Vehicle Repair	4,000.00	333.33		333.33
Water Line Repair	6,000.00	2,000.00	-	2,000.00
<b>OPERATIONS</b>				
<b>Personnel</b>				
Wages - Operations	410,000.00	30,000.00	32,121.15	(2,121.15)
Travel	2,000.00		48.96	(48.96)
Mileage	300.00			-
<b>PROGRAM SERVICES</b>				
Beautification	-	-	-	-
Sales Commissions			-	-
Earth Removal (Xtra Grave Dirt)			-	-
Engineering/Consulting	60,000.00	5,000.00	2,500.00	2,500.00
Excavation Graves	500.00			-
Fertilizer	12,000.00			-
Fixtures			-	-
<b>Grounds Improvement Costs</b>				
Signage	1,000.00		-	-
Trees, Plants, Shrubs	11,000.00	5,000.00	-	5,000.00
Monument Setting/Resetting	4,000.00	550.00	465.93	84.07
Oil and Gas	36,000.00	3,500.00	236.32	3,263.68
Security System	7,000.00	583.33	-	583.33
Tree Maintenance	15,000.00	1,000.00	-	1,000.00
Turf Maintenance	2,500.00	700.00		700.00

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<b>Utilities</b>				
Electricity	45,000.00	4,300.00	1,928.41	2,371.59
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	9,500.00	300.00	652.14	(352.14)
Sewer	5,000.00	416.67	684.36	(267.69)
Water	16,000.00	1,000.00	266.39	733.61
Weed/Pest	1,500.00	300.00		300.00
<b>Total Expenditures</b>	<u>\$ 3,507,136.00</u>	<u>\$ 131,748.60</u>	<u>\$ 143,068.27</u>	<u>\$ (11,319.67)</u>
<b>Change in Fund Balance</b>	<u>\$ 2,293,141.00</u>	<u>\$ 364,884.74</u>	<u>\$ 381,711.12</u>	<u>\$ 16,826.38</u>
<b>Beginning Fund Balance</b>			<u>\$ 46,500,190.44</u>	
<b>Ending Fund Balance</b>			<u>\$ 46,882,383.88</u>	