

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the Month Ended September 30, 2026

For the Month Ended September 30, 2020				Variance with
September 30, 2026	Budgeted Amounts		Actual Amounts	Monthly Budget Fav. (Unfav.)
	Fiscal Year	Current Month		
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 3,722,603.00	\$ 297,377.00	302,030.35	\$ 4,653.35
Other County Taxes (MVR)	130,000.00	30,000.00	-	\$ (30,000.00)
Interest Income				\$ -
Pinnacle Bank Interest	20,000.00	1,500.00	1,413.80	\$ (86.20)
Wyo Star Interest			-	\$ -
WGIF/Moreton Account Interest	1,700,000.00	141,666.67	(196,351.85)	\$ (338,018.52)
	-			\$ -
Garden Product Sales	50,000.00	4,166.67	7,700.00	\$ 3,533.33
Miscellaneous Income				\$ -
Hay/grazing	4,000.00	-	-	\$ -
Facility/Event Rental	15,000.00	1,250.00	1,500.00	\$ 250.00
Concrete Bases	9,000.00	2,000.00	1,050.00	\$ (950.00)
Engraving	2,000.00	166.67	-	\$ (166.67)
Miscellaneous Income	3,000.00	250.00	-	\$ (250.00)
Concert sponsorships	10,000.00	-	-	\$ -
Opening/Closing	13,000.00	1,083.33	2,150.00	\$ 1,066.67
Sale of lots	35,000.00	3,000.00	4,700.00	\$ 1,700.00
Saturday Funerals	4,500.00	600.00	800.00	\$ 200.00
Total Revenues	\$ 5,718,103.00	\$ 483,060.34	\$ 124,992.30	\$ (358,068.04)
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 138,198.00	\$ 15,944.00	\$ 15,945.93	\$ (1.93)
Advertising, Recording, Print	35,000.00	2,500.00	388.00	2,112.00
Website	9,500.00	250.00	1,035.00	(785.00)
Bank Service Charges	2,500.00	208.33	291.20	(82.87)
License/Dues/Subs/Registrations	13,000.00	1,000.00	127.76	872.24
Election Expenses	4,300.00		-	-
Employee Appreciation	1,500.00		493.20	(493.20)
Employee Education and Training	2,000.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	50.00	100.00
Mileage	600.00	-		-
Office				-
Cleaning & Supplies	13,000.00	1,000.00	1,585.76	(585.76)
Office - Software	6,000.00	200.00	66.40	133.60
Office Equipment	5,000.00	5,000.00	199.00	4,801.00
Copier Maint.	1,000.00	83.33	-	83.33
Office Supplies	6,000.00	500.00	1,337.92	(837.92)
Uniforms	2,000.00	-	-	-
Postage and Delivery	2,500.00	208.33	361.10	(152.77)
Professional Fees				
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	-	83.33
Legal Fees	12,000.00	1,000.00	2,840.00	(1,840.00)
Admin Assistant Wages	135,000.00	11,769.24	12,250.66	(481.42)
Telephone Communications				
Cell Phones	1,700.00	141.67	142.93	(1.26)
Internet	-	-	-	-
Telephone/Fax	3,900.00	325.00	284.64	40.36
Training/Travel	3,000.00	-		-
CAPITAL EXPENDITURES				
Mower	17,000.00	-	-	-
Mt. Nebo Master Planning	3,102,000.00	50,000.00	45,900.71	4,099.29
Gooseneck Trailer	-		-	-
Cemetery Signage	40,000.00	-		-
Pro Gator UTV				-
Rural Pump Sheds		-	-	-

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CAPITAL EXPENDITURES (Cont.)				
Wright Cemetery Beautification	20,000.00	5,000.00	280.00	4,720.00
Irrigation Controller Upgrade		-	-	-
Well Maintenance & Repair	25,000.00			-
One Ton - 3/4 Ton Pickup	-			
INDIRECT COSTS				
Insurance Costs				
Health Insurance	260,000.00	19,533.00	19,532.85	0.15
Life Insurance	800.00	66.67	-	66.67
Surety Bonds	500.00	-	-	-
Liability Insurance	5,000.00	-	-	-
Insurance	20,000.00	-	(578.00)	578.00
Admin & Flex Admin Fees	250.00	20.83		20.83
Payroll Costs				
Medicare	9,400.00	783.33	1,059.50	(276.17)
Retirement	83,000.00	6,916.67	10,120.94	(3,204.27)
Social Security	45,000.00	3,750.00	4,530.26	(780.26)
WC/UI	21,300.00	5,325.00	-	5,325.00
Payroll Expenses DD	500.00	41.67	-	41.67
OPERATING SUPPLIES				
Building & Facilities	23,000.00	1,916.67	811.08	1,105.59
Cemetery Supplies				
Flags	2,500.00		-	-
Misc. Cemetery - Grave Supplies	2,000.00	200.00	-	200.00
Monument Cleaning Supplies	1,000.00		-	-
Temp Markers	4,400.00		-	-
Crack Sealing	3,000.00	3,000.00	-	3,000.00
Equipment Repair	7,000.00	200.00	67.35	132.65
Irrigation Maintenance	12,000.00	1,300.00	5,565.51	(4,265.51)
Replacement Parts	6,000.00	500.00	804.00	(304.00)
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	38.00	128.67
Safety Supplies	2,000.00	166.67	-	166.67
Tools - Shop Supplies				
Filters, Belts & Lubricants	5,000.00	500.00	199.61	300.39
Shop Supplies	5,000.00	416.67	292.76	123.91
Tools & Equipment	8,000.00	400.00	-	400.00
Vehicle Repair	4,000.00	333.33		333.33
Water Line Repair	5,000.00	300.00	1,006.21	(706.21)
OPERATIONS				
Personnel				
Wages - Operations	410,000.00	45,000.00	46,037.67	(1,037.67)
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	3,822.50	1,177.50
Excavation Graves	500.00			-
Fertilizer	12,000.00	5,000.00	-	5,000.00
Fixtures			-	-
Grounds Improvement Costs				
Signage	1,000.00		-	-
Trees, Plants, Shrubs	11,000.00		28.94	(28.94)
Monument Setting/Resetting	4,000.00	400.00	892.50	(492.50)
Oil and Gas	34,000.00	3,000.00	4,312.83	(1,312.83)
Security System	7,000.00	583.33	158.00	425.33
Tree Maintenance	10,000.00	1,000.00	-	1,000.00
Turf Maintenance	2,500.00	1,800.00		1,800.00

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Utilities				
Electricity	47,000.00	7,000.00	6,405.91	594.09
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	9,000.00	200.00	487.78	(287.78)
Sewer	7,000.00	583.33	569.36	13.97
Water	18,000.00	3,000.00	8,128.51	(5,128.51)
Weed/Pest	1,000.00	100.00	46.94	53.06
Total Expenditures	\$ 4,828,148.00	\$ 216,508.73	\$ 200,385.02	\$ 16,123.71
Change in Fund Balance	\$ 889,955.00	\$ 266,551.61	\$ (75,392.72)	\$ (341,944.33)
Beginning Fund Balance			\$ 47,579,294.24	
Ending Fund Balance			\$ 47,504,832.73	