

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

	Budgeted Amounts		Actual	Variance with	Remaining
	Fiscal Year	Current Period	Amounts	YTD Budget Fav. (Unfav.)	Annual Budget
September 30, 2026					
Ordinary Income/Expense					
Income					
C.C. Treasurer - Levy	\$ 3,722,603.00	\$ 867,377.00	842,332.21	\$ (25,044.79)	\$ 2,880,270.79
Other County Taxes (MVR)	130,000.00	52,000.00	18,498.20	(33,501.80)	111,501.80
Interest Income				-	-
Pinnacle Bank Interest	20,000.00	4,300.00	5,632.41	1,332.41	14,367.59
Wyo Star			-	-	-
WGIF/Moreton Account Interest	1,700,000.00	425,000.00	(1,006.94)	(426,006.94)	1,701,006.94
	-			-	-
Garden Product Sales	50,000.00	12,500.00	24,300.00	11,800.00	25,700.00
Miscellaneous Income				-	-
Hay	4,000.00	3,500.00	-	(3,500.00)	4,000.00
Facility/Event Rental	15,000.00	3,750.00	3,390.00	(360.00)	11,610.00
Concrete Bases	9,000.00	4,600.00	3,350.00	(1,250.00)	5,650.00
Engraving	2,000.00	500.00	200.00	(300.00)	1,800.00
Miscellaneous Income	3,000.00	750.00	17,119.00	16,369.00	(14,119.00)
Concert Sponsorship	10,000.00	-	1,750.00	1,750.00	8,250.00
Opening/Closing	13,000.00	3,250.00	3,600.00	3,600.00	9,400.00
Sale of lots	35,000.00	8,000.00	6,400.00	(1,600.00)	28,600.00
Saturday Funerals	4,500.00	1,600.00	1,200.00	(400.00)	3,300.00
Total Revenues	\$ 5,718,103.00	\$ 1,387,127.00	\$ 926,764.88	\$ (457,112.12)	\$ 4,791,338.12
Expense					
ADMINISTRATIVE/BOARD					
Administrator Wages	\$ 138,198.00	\$ 37,206.00	\$ 37,207.17	\$ (1.17)	100,990.83
Advertising, Recording, Print	35,000.00	7,500.00	16,015.93	(8,515.93)	18,984.07
Website	9,500.00	4,250.00	3,735.00	515.00	5,765.00
Bank Service Charges	2,500.00	625.00	597.34	27.66	1,902.66
License/Dues/Subs/Registrations	13,000.00	11,000.00	12,097.76	(1,097.76)	902.24
Election Expenses	4,300.00		-	-	4,300.00
Employee Appreciation	1,500.00	600.00	731.46	(131.46)	768.54
Employee Education and Training	2,000.00	-	-	-	2,000.00
Meeting/Meals/Expenses	3,500.00	450.00	217.70	232.30	3,282.30
Mileage	600.00	-		-	600.00
Office					
Cleaning & Supplies	13,000.00	3,000.00	2,663.04	336.96	10,336.96
Office - Software	6,000.00	600.00	199.20	400.80	5,800.80
Office Equipment	5,000.00	5,000.00	3,158.02	1,841.98	1,841.98
Copier Maint.	1,000.00	250.00	340.42	(90.42)	659.58
Office Supplies	6,000.00	1,500.00	1,872.14	(372.14)	4,127.86
Uniforms	2,000.00	-	-	-	2,000.00
Postage and Delivery	2,500.00	625.00	601.31	23.69	1,898.69
Professional Fees					
Accounting/Audit	40,000.00	5,925.00	5,925.00	-	34,075.00
Clerical	5,000.00	1,250.00	1,008.00	242.00	3,992.00
EAP (Employee Assistance)	1,000.00	250.00	1,380.00	(1,130.00)	(380.00)
Legal Fees	12,000.00	3,000.00	3,930.00	(930.00)	8,070.00
Admin Assistant Wages	135,000.00	27,461.56	28,582.92	(1,121.36)	106,417.08
Telephone Communications					
Cell Phones	1,700.00	425.00	422.48	2.52	1,277.52
Internet	-	-	-	-	-
Telephone/Fax	3,900.00	975.00	818.32	156.68	3,081.68
Training/Travel	3,000.00	-		-	3,000.00
CAPITAL EXPENDITURES					
Mower	17,000.00			-	17,000.00
Mt. Nebo Master Planning	3,102,000.00	160,000.00	144,065.69	15,934.31	2,957,934.31
Gooseneck Trailer	-		21,020.00	(21,020.00)	(21,020.00)
Cemetery Signage	40,000.00			-	40,000.00
Pro Gator UTV				-	-
Wright Cemetery Beautification	20,000.00	5,000.00	2,822.50	2,177.50	17,177.50
Irrigation Controller Upgrade				-	-
Well Maintenance & Repair	25,000.00	12,500.00		-	25,000.00
3/4 ton pickup with plow	-	-		-	-

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INDIRECT COSTS					
Insurance Costs				-	
Health Insurance	260,000.00	58,599.00	58,598.55	0.45	201,401.45
Life Insurance	800.00	200.00	106.80	93.20	693.20
Surety Bonds	500.00	-	-	-	500.00
Liability Insurance	5,000.00	-	-	-	5,000.00
Insurance	20,000.00	20,000.00	15,336.50	4,663.50	4,663.50
Admin & Flex Admin Fees	250.00	62.50		62.50	250.00
Payroll Costs				-	
Medicare	9,400.00	2,350.00	2,884.87	(534.87)	6,515.13
Retirement	83,000.00	20,750.00	23,272.01	(2,522.01)	59,727.99
Social Security	45,000.00	11,250.00	12,335.21	(1,085.21)	32,664.79
WC/UI	21,300.00	5,325.00	2,930.77	2,394.23	18,369.23
Payroll Expenses DD	500.00	125.00	-	125.00	500.00
OPERATING SUPPLIES					
Building & Facilities	23,000.00	5,750.00	9,022.48	(3,272.48)	13,977.52
Cemetery Supplies					
Flags	2,500.00	1,500.00	858.82	641.18	1,641.18
Misc. Cemetery - Grave Supplies	2,000.00	700.00	-	700.00	2,000.00
Monument Cleaning Supplies	1,000.00	500.00	-	500.00	1,000.00
Temp Markers	4,400.00		-	-	4,400.00
Crack Sealing	3,000.00	3,000.00	-	3,000.00	3,000.00
Equipment Repair	7,000.00	1,600.00	3,537.46	(1,937.46)	3,462.54
Irrigation Maintenance	12,000.00	5,500.00	10,483.70	(4,983.70)	1,516.30
Replacement Parts	6,000.00	1,500.00	1,996.22	(496.22)	4,003.78
Safety Costs				-	
Safety Program (Drug Testing)	2,000.00	500.00	418.00	82.00	1,582.00
Safety Supplies	2,000.00	500.00	577.38	(77.38)	1,422.62
Tools - Shop Supplies					
Filters, Belts & Lubricants	5,000.00	1,000.00	264.65	735.35	4,735.35
Shop Supplies	5,000.00	1,250.00	1,234.07	15.93	3,765.93
Tools & Equipment	8,000.00	1,200.00	105.50	1,094.50	7,894.50
Vehicle Repair	4,000.00	1,000.00		1,000.00	4,000.00
Water Line Repair	5,000.00	1,000.00	1,857.86	(857.86)	3,142.14
OPERATIONS					
Personnel					
Wages - Operations	410,000.00	125,000.00	135,884.49	(10,884.49)	274,115.51
Travel	2,000.00		-	-	2,000.00
Mileage	300.00			-	300.00
PROGRAM SERVICES					
Beautification	-	-	-	-	-
Sales Commission			-	-	-
Earth Removal (Xtra Grave Dirt)			-	-	-
Engineering/Consulting	60,000.00	15,000.00	13,850.00	1,150.00	46,150.00
Excavation Graves	500.00	300.00		300.00	500.00
Fertilizer	12,000.00	5,000.00	-	5,000.00	12,000.00
Grounds Improvement Costs			-	-	
Signage	1,000.00	200.00	0	200.00	1,000.00
Trees, Plants, Shrubs	11,000.00	4,800.00	7,289.21	(2,489.21)	3,710.79
Monument Setting/Resetting	4,000.00	2,100.00	2,870.92	(770.92)	1,129.08
Oil and Gas	34,000.00	12,500.00	9,481.60	3,018.40	24,518.40
Security System	7,000.00	1,750.00	554.00	1,196.00	6,446.00
Tree Maintenance	10,000.00	2,300.00	-	2,300.00	10,000.00
Turf Maintenance	2,500.00	1,800.00		1,800.00	2,500.00
Utilities					
Electricity	47,000.00	23,000.00	19,120.25	3,879.75	27,879.75
Garbage	3,000.00	750.00	458.40	291.60	2,541.60
Heat (Gas)	9,000.00	600.00	683.00	(83.00)	8,317.00
Sewer	7,000.00	1,750.00	2,808.08	(1,058.08)	4,191.92
Water	18,000.00	10,700.00	14,475.00	(3,775.00)	3,525.00
Weed/Pest	1,000.00	500.00	470.99	29.01	529.01
Total Expenditures					
	\$ 4,828,148.00	\$ 642,604.06	\$ 643,178.19	\$ (13,074.13)	\$ 4,184,969.81
Change in Fund Balance					
	\$ 889,955.00	\$ 744,522.94	\$ 283,586.69	\$ (470,186.25)	\$ 606,368.31
Beginning Fund Balance			<u>\$ 47,579,294.24</u>		
Ending Fund Balance			<u>\$ 47,504,832.73</u>		