

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

March 31, 2025	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	\$ 4,091,496.00	\$ 325,000.00		\$ (325,000.00)
Other County Taxes (MVR)	140,000.00	6,000.00		\$ (6,000.00)
<b>Interest Income</b>				\$ -
Pinnacle Bank Interest	1,000.00	83.33	734.05	\$ 650.72
Wyo Star Interest	216,000.00	18,000.00	-	\$ (18,000.00)
WGIF/Moreton Account Interest	1,584,000.00	132,000.00	141,662.03	\$ 9,662.03
	-			\$ -
<b>Garden Product Sales</b>	52,000.00	4,333.33	3,900.00	\$ (433.33)
<b>Miscellaneous Income</b>				\$ -
Hay/grazing	5,000.00		-	\$ -
Facility/Event Rental	3,500.00	291.67	900.00	\$ 608.33
Concrete Bases	8,000.00		750.00	\$ 750.00
Engraving	2,500.00	208.33	-	\$ (208.33)
Miscellaneous Income	5,000.00	250.00		\$ (250.00)
Concert sponsorships	11,000.00	5,000.00	2,250.00	
Opening/Closing	14,000.00	1,166.67	1,200.00	\$ 33.33
Sale of lots	37,000.00	3,083.33	1,600.00	\$ (1,483.33)
Saturday Funerals	4,500.00	600.00	600.00	\$ -
<b>Total Revenues</b>	<b>\$ 6,174,996.00</b>	<b>\$ 496,016.66</b>	<b>\$ 153,596.08</b>	<b>\$ (339,670.58)</b>
<b>Expense</b>				
<b>ADMINISTRATIVE/BOARD</b>				
Administrator Wages	\$ 127,532.00	\$ 9,810.16	\$ 9,810.16	\$ -
Advertising, Recording, Print	35,000.00	3,000.00	920.00	2,080.00
Website	9,500.00	250.00	1,035.00	(785.00)
Bank Service Charges	2,000.00	166.67	36.50	130.17
License/Dues/Subs/Registrations	14,000.00		30.00	(30.00)
Election Expenses	4,800.00			-
Employee Appreciation	1,500.00		403.52	(403.52)
Employee Education and Training	2,500.00		-	-
Meeting/Meals/Expenses	3,500.00	150.00		150.00
Mileage	600.00	200.00	178.50	21.50
<b>Office</b>				
Cleaning & Supplies	11,500.00	958.33	762.01	196.32
Office - Software	5,000.00	200.00	66.40	133.60
Office Equipment	5,000.00	200.00	-	200.00
Copier Maint.	1,200.00	100.00	65.92	34.08
Office Supplies	4,400.00	366.67	423.77	(57.10)
Uniforms	2,000.00		-	-
Postage and Delivery	2,300.00	191.67	54.02	137.65
<b>Professional Fees</b>				
Accounting/Audit	40,700.00	1,900.00	1,975.00	(75.00)
Clerical	5,000.00	416.67	240.00	176.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33		833.33
Admin Assistant Wages	92,997.00	7,153.60	6,777.29	376.31
<b>Telephone Communications</b>				
Cell Phones	1,600.00	133.33	130.98	2.35
Internet	-	-	-	-
Telephone/Fax	3,400.00	283.33	327.16	(43.83)
Training/Travel	5,000.00		-	-
<b>CAPITAL EXPENDITURES</b>				
Mower	16,000.00	-	-	-
Mt. Nebo Master Planning	20,000.00			-
Cemetery Sculpture Purchases	165,000.00			-
Cemetery Signage	35,000.00			-
Pro Gator UTV	45,000.00			-
Rural Pump Sheds	500,000.00	-	-	-

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<b>CAPITAL EXPENDITURES (Cont.)</b>				
Wright Cemetery Beautification	120,000.00	7,000.00	2,135.00	4,865.00
Irrigation Controller Upgrade	40,000.00	-	-	-
Well Maintenance & Repair	-	-	-	-
<b>INDIRECT COSTS</b>				
<b>Insurance Costs</b>				
Health Insurance	200,000.00	16,666.67	14,960.00	1,706.67
Life Insurance	800.00	66.67	-	66.67
Surety Bonds	500.00	-	-	-
Liability Insurance	5,000.00	-	-	-
Insurance	10,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	-	25.00
<b>Payroll Costs</b>				
Medicare	8,391.00	699.25	491.29	207.96
Retirement	75,376.00	6,281.33	5,046.21	1,235.12
Social Security	35,875.00	2,989.58	2,100.62	888.96
WC/UI	19,858.00	4,964.50	-	4,964.50
Payroll Expenses DD	500.00	41.67	50.00	(8.33)
<b>OPERATING SUPPLIES</b>				
Building & Facilities	27,000.00	2,250.00	773.00	1,477.00
<b>Cemetery Supplies</b>				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	200.00	-	200.00
Monument Cleaning Supplies	3,000.00	-	-	-
Temp Markers	3,800.00	-	-	-
Crack Sealing	3,000.00	-	-	-
Equipment Repair	8,000.00	750.00	460.72	289.28
Irrigation Maintenance	15,000.00	-	-	-
Replacement Parts	6,000.00	500.00	-	500.00
<b>Safety Costs</b>				
Safety Program (Drug Testing)	2,000.00	166.67	68.00	98.67
Safety Supplies	3,000.00	250.00	-	250.00
<b>Tools - Shop Supplies</b>				
Filters, Belts & Lubricants	6,000.00	500.00	1,269.05	(769.05)
Shop Supplies	5,000.00	416.67	231.22	185.45
Tools & Equipment	9,000.00	400.00	-	400.00
Vehicle Repair	3,000.00	250.00	-	250.00
Water Line Repair	8,000.00	-	-	-
<b>OPERATIONS</b>				
<b>Personnel</b>				
Wages - Operations	405,000.00	26,000.00	17,928.24	8,071.76
Travel	2,000.00	-	-	-
Mileage	300.00	-	-	-
<b>PROGRAM SERVICES</b>				
Beautification	-	-	-	-
Sales Commissions	500.00	-	-	-
Earth Removal (Xtra Grave Dirt)	500.00	-	-	-
Engineering/Consulting	60,000.00	5,000.00	7,780.00	(2,780.00)
Excavation Graves	500.00	-	-	-
Fertilizer	11,000.00	-	-	-
Fixtures	-	-	-	-
<b>Grounds Improvement Costs</b>				
Signage	11,000.00	-	-	-
Trees, Plants, Shrubs	3,500.00	-	-	-
Monument Setting/Resetting	38,000.00	-	-	-
Oil and Gas	5,000.00	2,600.00	-	2,600.00
Security System	27,000.00	416.67	158.00	258.67
Tree Maintenance	2,500.00	-	-	-
Turf Maintenance	-	-	-	-

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<b>Utilities</b>				
Electricity	43,000.00	1,000.00	1,587.89	(587.89)
Garbage	3,000.00	250.00	567.40	(317.40)
Heat (Gas)	9,000.00	700.00	-	700.00
Sewer	6,000.00	500.00	127.13	372.87
Water	14,000.00	300.00	43.12	256.88
Weed/Pest	1,500.00	-		-
<b>Total Expenditures</b>	<u>\$ 2,440,129.00</u>	<u>\$ 107,581.77</u>	\$ 79,013.12	\$ 28,568.65
<b>Change in Fund Balance</b>	\$ 3,734,867.00	\$ 388,434.89	\$ 74,582.96	\$ (311,101.93)
<b>Beginning Fund Balance</b>			<u>\$ 43,041,166.34</u>	
<b>Ending Fund Balance</b>			<u><u>\$ 43,359,723.31</u></u>	