



July 9, 2020

RE: EVCD's Proposed Budget

Please find attached Elsinore Valley Cemetery District's Proposed Budget for 2020-2021.

Listed below is a summary of the budget:

Description

Tax Revenue	\$	828,000
District Revenue	\$	127,500
Earnings	\$	100,000
Total Revenue	\$	1,055,500
Salaries, Employee Benefits	\$	409,155
Insurance, Maintenance, Operating, Utilities Expenses	\$	169,700
Admin, Accounting, Legal, Prof Services, Training Expenses	\$	135,000
Total Expenditures	\$	713,855
Operating Revenue Over Expenses	\$	341,645
Fixed Assets	\$	337,000
Transfer to Capital Outlay	\$	4,645
Net Revenue	\$	-0-
Endowment Revenue	\$	45,500

If you have any questions, feel free to contact me at 951-678-2165 or email kmand@verizon.net

Sincerely,

Kristine Anderson
EVCD CFO

**ELSINORE VALLEY CEMETERY
INCOME STATEMENT VS BUDGET
2020-2021**

		<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u> <u>Budget</u>	<u>July 2019 -</u> <u>April 2020</u>	<u>Projected</u> <u>2019-2020</u>	<u>Proposed</u> <u>Budget</u> <u>2020-2021</u>
<u>REVENUES</u>							
<u>TAX REVENUE</u>							
700020	PROPERTY TAXES, CURRENT SEC.	\$ 592,968	\$ 641,887	\$ 1,000,000	\$ 398,235	\$ 650,000	\$ 675,000
701020	PROPERTY TAXES, CURRENT UNSEC.	26,852	28,422	0	28,652	29,000	30,000
703000	PROPERTY TAXES, PRIOR UNSEC.	1,626	1,404	0	1,582	1,898	2,000
704000	TAXES, CURRENT SUPPLEMENTAL	10,865	8,300	0	2,011	4,000	4,000
705000	TAXES, PRIOR SUPPLEMENTAL	4,969	407	0	6,809	8,171	8,000
715070	RDV PRTY TAX, LMIH RESDUL ASTS	703	16,780	0	4,110	4,932	5,000
752800	HME OWNERS PROPERTY TAX RELIEF	6,999	6,873	0	3,337	4,004	4,000
752820	CA-SUPPL HMEOWNERS TAX RELIEF	0	91	0	7	8	-
753620	CA-MANDATE REIMBURSEMENT	0	0	0	0	0	-
781000	CONTRACTUAL REVENUE	170,307	173,221	0	91,186	109,423	100,000
781660	REDEVELOPMENT PASS-THRU REV.	0	0	0	0	0	-
	TOTAL TAX REVENUE	815,290	877,385	1,000,000	535,930	811,438	828,000
<u>EARNINGS</u>							
740020CO	INTEREST-COUNTY GF	7,897	20,313	0	8,432	10,118	10,000
740020GF	INTEREST WF-GF	16,841	21,891	0	35,359	42,431	40,000
740020OL	INTEREST-WF CAP. OUTLAY	38,158	52,888	0	42,626	51,152	50,000
	TOTAL EARNINGS	62,896	95,092	0	86,418	103,701	100,000
<u>INVESTMENT GAINS/(LOSSES)</u>							
740030GF	UNREALIZED GAIN/LOSS-GEN FUND	(23,195)	10,074	0	13,027	15,632	-
740030OL	UNREALIZED GAIN/LOSS-OUTLAY	(43,578)	82,886	0	21,464	25,757	-
740035GF	REALIZED GAIN/(LOSS)-GF	0	0	0	176	212	-
740035OL	REALIZED GAIN/(LOSS)-OUTLAY	0	(7,182)	0	107	129	-
	TOTAL INVESTMENT GAINS/(LOSSES)	(66,772)	85,778	0	34,775	41,730	-
<u>DISTRICT REVENUE</u>							
741000	RENTS	8,395	8,395	0	6,296	7,556	7,500
777520	SERVICE CHRGS: O/C.SETTING.SAT	50,850	49,870	0	38,195	45,834	50,000
781640	SPL DST INC:LOTS/O-D/VLT/BNCH	80,300	85,240	0	58,950	70,740	70,000
782500	OTHER MISC REVENUE	0	567	0	710	852	-
	TOTAL DISTRICT REVENUE	139,545	144,072	0	104,151	124,981	127,500
	TOTAL REVENUES	\$ 950,958	\$ 1,202,328	\$ 1,000,000	\$ 761,274	\$ 1,081,850	1,055,500

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2020-2021**

		<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019 Budget</u>	<u>July 2019 - April 2020</u>	<u>Projected 2019-2020</u>	<u>Proposed Budget 2020-2021</u>
EXPENDITURES							
SALARIES							
510040	SALARIES	315,572	314,335	300,000	0	0	
510040-GROUNDS	SALARIES-GROUNDSMEN (3 FTE, .5 PTE)	0	0	0	202,535	243,043	166,919
510040-MANAGEM	SALARIES-DISTRICT MANAGER (1 FTE)	0	0	0	49,440	59,328	61,800
510040-OFFICE	SALARIES-OFFICE (.5 PTE)	0	0	0	17,913	21,495	15,825
510040-PR TAXES	SALARIES-PAYROLL TAXES	0	0	0	22,461	26,953	21,312
	TOTAL SALARIES	315,572	314,335	300,000	292,349	350,818	265,855
EMPLOYEE BENEFITS							
513000	RETIREMENT	8,206	8,188	10,000	4,731	5,678	9,800
515080	HEALTH INSURANCE	86,626	93,210	100,000	69,354	83,225	96,000
515100	LIFE INSURANCE	1,180	797	1,100	916	1,099	1,500
517000	WORKER'S COMP. INS.	17,604	24,798	20,000	29,952	35,943	36,000
	TOTAL EMPLOYEE BENEFITS	113,616	126,992	131,100	104,954	125,945	143,300
INSURANCE							
	INSURANCE	14,002	14,030	15,000	0	15,000	15,000
	TOTAL INSURANCE	14,002	14,030	15,000	0	15,000	15,000
MAINTENANCE							
521420	MAINTENANCE-FIELD EQUIP.	5,002	2,789	0	9,158	10,990	15,000
521500	MAINTENANCE MOTOR VEHICLES	128	0	0	4,233	5,079	6,000
	TOTAL MAINTENANCE	5,129	2,789	0	13,391	16,069	21,000
OPERATING EXPENSES							
524500	OPERATIONAL EXPENSE	59,788	56,682	70,000	6,556	7,867	
524500-BOOT ALL	OP EXP-BOOT ALLOWANCE	0	0	0	450	540	500
524500-CAMERAS	OP EXP-CAMERAS	0	0	0	6,558	7,869	2,500
524500-COVID19	OP EXP-COVID19	0	0	0	800	960	-
524500-FIRE EXT	OP EXP-FIRE EXTINGUISHERS	0	0	0	316	379	500
524500-FUEL	OP EXP-FUEL	0	0	0	2,724	3,268	4,000
524500-HEADSTON	OP EXP-HEADSTONES	0	0	0	1,235	1,482	1,500
524500-MISC.	OP EXP-MISCELLANEOUS	0	0	0	353	424	500
524500-PESTICID	OP EXP-PESTICIDES	0	0	0	6,146	7,375	8,000
524500-PLANTS	OP EXP-PLANTS	0	0	0	4,426	5,311	6,000
524500-REPAIRS	OP EXP-REPAIRS	0	0	0	5,663	6,796	8,000
524500-SUPPLIES	OP EXP-SUPPLIES	0	0	0	6,122	7,346	8,000
524500-UNIFORMS	OP EXP-UNIFORMS	0	0	0	5,356	6,427	7,000
524500-VAULTS	OP EXP-VAULTS	0	0	0	13,782	16,538	17,000
	TOTAL OPERATING EXPENSES	59,788	56,682	70,000	60,485	72,582	63,500

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ADMIN EXPENSES							
524520	ADMINISTRATIVE EXPENSE	34,398	33,935	50,000	27,300	27,300	-
524520-BANK CHG	AE-BANK & BILL CHGS	0	0	0	119	143	500
524520-BOARD ST	AE-BOARD STIPEND	0	0	0	5,225	6,270	8,000
524520-CLEANING	AE-CLEANING SERVICES	0	0	0	710	852	1,000
524520-CO. FEES	AE-COUNTY FEES	0	0	0	858	1,030	1,500
524520-OFF SUP	AE-OFFICE SUPPLIES	0	0	0	4,924	5,909	6,000
524520-POSTAGE	AE-POSTAGE	0	0	0	192	230	500
524520-PR FEES	AE-PAYROLL FEES	0	0	0	425	510	1,000
524520-PROMOTIO	AE-PROMOTION	0	0	0	1,083	1,299	1,500
524520-RET. FEE	AE-RETIREMENT FEES	0	0	0	1,692	2,031	2,500
524520-SOFTWARE	AE-SOFTWARE	0	0	0	2,510	3,012	3,000
524540-FEES	AE-LATE & FINANCE CHGS	0	0	0	453	544	500
524540-OFF. FUR	AE-OFFICE FURNITURE	0	0	0	4,944	5,933	6,000
	TOTAL ADMIN EXPENSES	34,398	33,935	50,000	50,436	55,063	32,000
ACCOUNTING & LEGAL SERVICES							
524560	AUDITING & ACCOUNTING	8,900	301	0	6,866	8,239	10,000
525020	LEGAL SERVICES	24,462	55,774	40,000	45,362	54,434	60,000
	TOTAL ACCOUNTING & LEGAL SVCS	33,362	56,075	40,000	52,228	62,673	70,000
PROFESSIONAL SERVICES							
525440	PROFESSIONAL SERVICES	0	9,252	10,000	800	960	-
525440-AUDITOR	PROF. SERVICES-AUDITOR	0	0	0	5,940	7,128	10,000
525440-FEE STUDY	PROF. SERVICES-FEE STUDY	0	0	0	0	0	3,000
525440-IT	PROF. SERVICES-INFO. TECH.	0	0	0	595	714	1,500
525440-PEST CON	PROF. SERVICES-PEST CONTROL	0	0	0	1,730	2,076	2,500
525440-SECURITY	PROF. SERVICES-SECURITY	0	0	0	25,240	30,288	-
525440-WEBSITE	PROF. SERVICES-WEBSITE	0	0	0	3,192	3,831	4,000
	TOTAL PROFESSIONAL SERVICES	0	9,252	10,000	37,497	44,997	21,000
MISCELLANEOUS							
523230	MISCELLANEOUS	2,581	1,615	10,000	0	0	
581000	CONTINGENCIES	0	0	0	0	0	
	TOTAL MISCELLANEOUS	2,581	1,615	10,000	0	0	-
TRAINING & EDUCATION							
527840	TRAINING AND EDUCATION	17,281	15,802	20,000	7,738	9,285	12,000
	TOTAL TRAINING & EDUCATION	17,281	15,802	20,000	7,738	9,285	12,000

**ELSINORE VALLEY CEMETERY
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2020-2021**

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UTILITIES							
529540	UTILITIES	0	0	70,000	0	0	
529540-ELECTRIC	UTILITIES-ELECTRIC	2,600	1,785	0	1,261	1,513	2,500
529540-OFFICE W	UTILITIES-OFFICE WATER	0	0	0	839	1,007	1,500
529540-PP	UTILITIES-PORT A POTTY	0	0	0	0	0	7,200
529540-SECURITY	UTILITIES-SECURITY	1,049	1,202	0	3,080	3,696	4,000
529540-TELEPHON	UTILITIES-TELEPHONE	3,352	3,174	0	3,402	4,083	5,000
529540-TRASH	UTILITIES-TRASH	10,057	9,423	0	12,262	14,714	15,000
529540-WATER	UTILITIES-WATER	34,782	31,016	0	26,917	32,301	35,000
	TOTAL UTILITES	51,839	46,599	70,000	47,761	57,314	70,200
	TOTAL EXPENDITURES	647,568	678,106	716,100	666,838	809,746	713,855
	OPERATING REVENUE OVER EXPEND	\$ 303,390	\$ 524,221	\$ 283,900	\$ 94,435	\$ 272,104	341,645
FIXED ASSETS							
540040	LAND	4,000	3,145	60,000	0	0	-
540060	LAND IMPROVEMENT	675	5,646	20,000	0	0	35,000
540070	LAND AND IMPROVEMENTS	0	0	0	0	0	-
542040	CAPITAL PROJECTS	70,854	69,095	0	10,786	12,943	250,000
542060	STRUCTURE/IMPROVEMENTS-BLDG.	0	1,527	0	650	780	10,000
542100	BUILDING AND IMPROVEMENTS	0	0	30,000	0	0	-
546020	EQUIPMENT - AUTOMOTIVE	0	0	30,000	0	0	-
546160	EQUIPMENT - OTHER THAN AUTO	622	6,013	50,000	0	0	42,000
546200	EQUIPMENT	0	0	0	0	0	-
	TOTAL FIXED ASSETS	\$ 76,151	\$ 85,427	\$ 190,000	\$ 11,436	\$ 13,723	337,000
ENDOWMENT FUNDS							
781360	ENDOWMENT	24,700	27,400	0	19,900	23,880	25,000
740020COEN	INTEREST COUNTY-ENDOWMENT	353	415	0	540	648	500
740020E	INTEREST WF-ENDOWMENT	13,770	13,164	0	15,325	18,390	20,000
740030END	UNREALIZED GAIN/LOSS-ENDOWMENT	(14,798)	17,637	0	25,305	30,366	-
740035END	REALIZED GAIN/(LOSS)-ENDOWMENT	0	0	0	0	0	-
	TOTAL ENDOWMENT REVENUE	\$ 24,026	\$ 58,615	\$ -	\$ 61,069	\$ 73,283	45,500
	TRANSFER TO ENDOWMENT FUND	(24,026)	(58,615)	-	(61,069)	(73,283)	(45,500)
	TRANSFER TO CAPITAL OUTLAY						4,645
	NET REVENUE & ENDOWMENT	\$ 227,239	\$ 438,794	\$ 93,900	\$ 82,999	\$ 258,381	\$ (0)

**Elsinore Valley Cemetery District
Employee Salary Taxes
2020-2021**

Payroll Analysis

	Rate	Inc Rate	Hours	Subtotal	OT Rate	OT Rate Inc	OT Hours	OT Subtotal	Totals
Groundsmen									
#1	\$ 20.55	\$ 21.17	2300	\$ 48,682.95	\$ 30.83	\$ 31.75	40	\$ 1,270.20	\$ 49,953.15
#2	\$ 18.42	\$ 18.97	2300	\$ 43,636.98	\$ 27.63	\$ 28.46	55	\$ 1,565.24	\$ 45,202.22
#3	\$ 22.52	\$ 23.20	2300	\$ 53,349.88	\$ 33.78	\$ 34.79	55	\$ 1,913.64	\$ 55,263.52
#4 -New P/T	\$ 16.50	\$ 16.50	1000	\$ 16,500.00	\$ -	\$ -	\$ -	\$ -	\$ 16,500.00
									\$ 166,918.88

Management

District Manager

\$ 61,800.00

Office

Clerical - P/T	\$ 15.00	\$ 15.00	1040	\$ 15,600.00	\$ 22.50	\$ 22.50	10	\$ 225.00	\$ 15,825.00
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Payroll Taxes

FICA

\$ 18,707.61

Unemployment

\$ 2,604.00

\$ 21,311.61

**Elsinore Valley Cemetery District
Capital Outlay Budget
2020-2021**

Capital Outlay & improvement Budget		20-'21 Budget
Land		\$ -
Land Improvements		\$ 35,000
Land and Improvements		\$ -
Capital Projects		
Niche Wall		\$ 250,000
Structure/Improvements-Bldg.		
Restucco Office Building		\$ 10,000
Building & Improvements		\$ -
Equipment - Automotive		\$ -
Equipment - Other Than Auto		
Mower F2560		\$ 22,000
Toro Twister		\$ 20,000
		\$ 42,000
Equipment		\$ -
Budget Committee wants to set up funds for:		
	1) Road Replacement - 4-5 years	
	2) Capital Asset Replacement	
	3) Restroom Addition	
	4) Recycle Water Line	
	5) Reserves - General Fund	
Need purchasing policy -		
	1) Up to \$5000	
	2) Between \$5-10,000-3 bids	
	3) Over \$10,000 - sealed bids	