

**ELSINORE VALLEY CEMETERY
PROPOSED BUDGET
2021-2022**

		<u>Actuals</u> <u>2018-2019</u>	<u>Actuals</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Actuals</u> <u>July 2020- April 2021</u>	<u>Projected</u> <u>2020-2021</u>	<u>Proposed</u> <u>Budget</u> <u>2021-2022</u>
REVENUES							
TAX REVENUE							
700020	PROPERTY TAXES, CURRENT SEC.	\$ 641,887	\$ 675,817	\$ 675,000	\$ 481,952	\$ 689,632	\$ 690,000
701020	PROPERTY TAXES, CURRENT UNSEC.	28,422	28,652	30,000	29,406	29,406	28,000
703000	PROPERTY TAXES, PRIOR UNSEC.	1,404	1,582	2,000	1,273	1,273	1,200
704000	TAXES, CURRENT SUPPLEMENTAL	8,300	4,961	4,000	8,162	11,466	5,000
705000	TAXES, PRIOR SUPPLEMENTAL	407	7,473	8,000	4,745	5,055	5,000
715070	RDV PRTY TAX, LMIH RESDUL ASTS	16,780	15,167	5,000	19,967	31,024	30,000
752800	HME OWNERS PROPERTY TAX RELIEF	6,873	6,679	4,000	3,252	3,903	4,000
752820	CA-SUPPL HMEOWNERS TAX RELIEF	91	13	-	-	-	-
753620	CA-MANDATE REIMBURSEMENT	0	0	-	-	-	-
781000	CONTRACTUAL REVENUE	173,221	184,337	100,000	96,472	189,622	185,000
781660	REDEVELOPMENT PASS-THRU REV.	0	0	-	-	-	-
	TOTAL TAX REVENUE	877,385	924,681	828,000	645,228	961,381	948,200
EARNINGS							
740020CO	INTEREST-COUNTY GF	20,143	15,463	10,000	443	532	500
740020GF	INTEREST WF/STIFEL-GF	21,891	38,867	40,000	28,997	34,796	30,000
740020OL	INTEREST-WF CAP. OUTLAY	52,888	51,100	50,000	61,454	65,826	65,000
	TOTAL EARNINGS	94,922	105,430	100,000	90,894	101,154	95,500
INVESTMENT GAINS/(LOSSES)							
740030GF	UNREALIZED GAIN/LOSS-GEN FUND	10,074	19,761	-	(20,488)	(24,586)	-
740030OL	UNREALIZED GAIN/LOSS-OUTLAY	82,886	38,659	-	(37,536)	(45,044)	-
740035GF	REALIZED GAIN/(LOSS)-GF	0	176	-	(11)	(14)	-
740035OL	REALIZED GAIN/(LOSS)-OUTLAY	(7,182)	387	-	(10,021)	(12,025)	-
	TOTAL INVESTMENT GAINS/(LOSSES)	85,778	58,983	-	(68,057)	(81,668)	-
DISTRICT REVENUE							
741000	RENTS	8,395	7,696	7,500	6,996	8,395	8,395
777520	SERVICE CHRGS: O/C,SETTNG,SAT	49,870	48,338	50,000	54,543	65,452	60,000
781640	SPL DST INC:LOTS/O-D/VLT/BNCH	85,240	77,350	70,000	110,751	132,901	80,000
782500	OTHER MISC REVENUE	567	1,010	-	175	210	-
	TOTAL DISTRICT REVENUE	144,072	134,394	127,500	172,465	206,958	148,395
	TOTAL REVENUES	\$ 1,202,158	\$ 1,223,488	1,055,500	840,531	1,187,825	1,192,095
EXPENDITURES							
SALARIES							
510040	SALARIES	314,335	216	0	0	-	-
510040-GROUNDS	SALARIES-GROUNDSMEN (4.5 FTE)	0	228,853	166,919	120,023	144,027	219,453
510040-INTERIM	CONTRACT-INTERIM DISTRICT MGR (1 FTE)	0	18,896	-	112,133	134,559	135,000

**ELSINORE VALLEY CEMETERY
PROPOSED BUDGET
2021-2022**

		<u>Actuals</u> <u>2018-2019</u>	<u>Actuals</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Actuals</u> <u>July 2020- April 2021</u>	<u>Projected</u> <u>2020-2021</u>	<u>Proposed</u> <u>Budget</u> <u>2021-2022</u>
510040-MANAGEM	SALARIES-DISTRICT MANAGER (1 FTE)	0	58,238	61,800	-	-	
510040-OFFICE	SALARIES-OFFICE (.5 PTE)	0	21,039	15,825	-	-	15,825
510040-PR TAXES	SALARIES-PAYROLL TAXES	0	26,108	21,311	10,688	12,826	25,330
	TOTAL SALARIES	314,335	353,350	265,855	242,844	291,413	395,610
EMPLOYEE BENEFITS							
513000	RETIREMENT	8,188	5,186	9,800	4,290	5,148	9,411
515080	HEALTH INSURANCE	93,210	75,727	96,000	56,580	67,895	96,000
515100	LIFE INSURANCE	797	1,026	1,500	550	660	1,500
517000	WORKER'S COMP. INS.	24,798	29,952	36,000	9,560	11,472	19,000
	TOTAL EMPLOYEE BENEFITS	126,992	111,892	143,300	70,979	85,175	125,911
INSURANCE							
	INSURANCE	14,030	0	15,000	13,847	16,616	20,000
	TOTAL INSURANCE	14,030	0	15,000	13,847	16,616	20,000
MAINTENANCE							
521420	MAINTENANCE-FIELD EQUIP.	2,789	9,243	15,000	18,336	22,003	35,000
521500	MAINTENANCE MOTOR VEHICLES	0	4,290	6,000	1,054	1,265	5,000
	TOTAL MAINTENANCE	2,789	13,533	21,000	19,390	23,268	40,000
OPERATING EXPENSES							
524500	OPERATIONAL EXPENSE	56,682	(815)			-	
524500-BENCHES	OP EXP-BENCHES	0	0	-	2,805	3,366	12,000
524500-BOOT ALL	OP EXP-BOOT ALLOWANCE	0	450	500	474	569	2,000
524500-CAMERAS	OP EXP-CAMERAS	0	6,558	2,500	-	-	5,000
524500-COVID19	OP EXP-COVID19	0	800	-	-	-	-
524500-FIRE EXT	OP EXP-FIRE EXTINGUISHERS	0	316	500	512	615	500
524500-FUEL	OP EXP-FUEL	0	3,322	4,000	2,891	3,469	5,500
524500-HEADSTON	OP EXP-HEADSTONES	0	1,785	1,500	1,990	2,388	3,000
524500-MISC.	OP EXP-MISCELLANEOUS	0	481	500	3,254	3,904	4,500
524500-PESTICID	OP EXP-PESTICIDES	0	6,318	8,000	3,783	4,540	8,500
524500-PLANTS	OP EXP-PLANTS	0	5,103	6,000	50,667	60,800	5,000
524500-RENT	OP EXP-RENT	0	0	-	2,170	2,605	3,000
524500-REPAIRS	OP EXP-REPAIRS	0	12,797	8,000	31,744	38,093	45,000
524500-SUPPLIES	OP EXP-SUPPLIES	0	8,923	8,000	16,396	19,675	18,000
524500-UNIFORMS	OP EXP-UNIFORMS	0	6,378	7,000	6,066	7,279	9,000
524500-VAULTS	OP EXP-VAULTS	0	20,032	17,000	37,041	44,449	45,000
	TOTAL OPERATING EXPENSES	56,682	72,446	63,500	159,793	191,751	166,000
ADMIN EXPENSES							

**ELSINORE VALLEY CEMETERY
PROPOSED BUDGET
2021-2022**

		Actuals 2018-2019	Actuals 2019-2020	Budget 2020-2021	Actuals July 2020- April 2021	Projected 2020-2021	Proposed Budget 2021-2022
524520	ADMINISTRATIVE EXPENSE	33,935	370	-	384	461	
524520-BANK CHG	AE-BANK & BILL CHGS	0	119	500	1,616	1,939	7,500
524520-BOARD ST	AE-BOARD STIPEND	0	7,325	8,000	4,725	5,670	8,000
524520-CLEANING	AE-CLEANING SERVICES	0	710	1,000	156	187	1,000
524520-CO. FEES	AE-COUNTY FEES	0	2,249	1,500	887	1,064	1,500
524520-OFF SUP	AE-OFFICE SUPPLIES	0	8,370	6,000	11,939	14,327	15,000
524520-POSTAGE	AE-POSTAGE	0	253	500	673	808	2,000
524520-PR FEES	AE-PAYROLL FEES	0	445	1,000	74	89	500
524520-PROMOTI	AE-PROMOTION	0	1,083	1,500	2,418	2,902	3,000
524520-RET. FEE	AE-RETIREMENT FEES	0	1,942	2,500	1,375	1,650	1,500
524520-SOFTWARE	AE-SOFTWARE	0	2,510	3,000	2,453	2,944	3,500
524540-FEES	AE-LATE & FINANCE CHGS	0	453	500	129	154	500
524540-OFF. FUR	AE-OFFICE FURNITURE	0	4,944	6,000	-	-	6,000
	TOTAL ADMIN EXPENSES	33,935	30,773	32,000	26,829	29,794	50,000
ACCOUNTING & LEGAL SERVICES							
524560	ACCOUNTING	301	9,594	10,000	10,896	13,075	14,000
525020	LEGAL SERVICES	55,774	53,940	60,000	36,413	43,696	60,000
	TOTAL ACCOUNTING & LEGAL SVCS	56,075	63,534	70,000	47,309	56,770	74,000
PROFESSIONAL SERVICES							
525440	PROFESSIONAL SERVICES	9,252	800	-	-	-	
525440-AUDITOR	PROF. SERVICES-AUDITOR	0	5,940	10,000	660	6,792	6,700
525440-FEE STUDY	PROF. SERVICES-FEE STUDY	0	0	3,000	-	-	10,000
525440-INSPECTI	PROF. SERVICES-INSPECTION	0	0	-	2,605	3,126	5,000
525440-IT	PROF. SERVICES-INFO. TECH.	0	1,615	1,500	1,535	1,842	2,000
525440-PEST CON	PROF. SERVICES-PEST CONTROL	0	2,240	2,500	1,700	2,040	2,500
525440-SECURITY	PROF. SERVICES-SECURITY	0	25,912	-	766	919	1,000
525440-WEBSITE	PROF. SERVICES-WEBSITE	0	3,422	4,000	1,595	1,914	3,000
	TOTAL PROFESSIONAL SERVICES	9,252	39,929	21,000	8,861	16,633	30,200
MISCELLANEOUS							
523230	MISCELLANEOUS	1,615	4	-	1,516	1,819	2,500
581000	CONTINGENCIES	0	0	-	-	-	
	TOTAL MISCELLANEOUS	1,615	4	-	1,516	1,819	2,500
TRAINING & EDUCATION							
527840	TRAINING AND EDUCATION	15,802	7,738	12,000	3,004	3,605	12,000
	TOTAL TRAINING & EDUCATION	15,802	7,738	12,000	3,004	3,605	12,000

**ELSON VALLEY CEMETERY
PROPOSED BUDGET
2021-2022**

		<u>Actuals</u> <u>2018-2019</u>	<u>Actuals</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Actuals</u> <u>July 2020-</u> <u>April 2021</u>	<u>Projected</u> <u>2020-2021</u>	<u>Proposed</u> <u>Budget</u> <u>2021-2022</u>
UTILITES							
529540	UTILITIES	0	0			-	
529540-ELECTRIC	UTILITIES-ELECTRIC	1,785	1,353	2,500	1,180	1,416	2,500
529540-INTERNET	UTILITIES-INTERNET	0	0	-	943	1,131	1,200
529540-OFFICE W	UTILITIES-OFFICE WATER	0	839	1,500	-	-	1,500
529540-PP	UTILITIES-PORT A POTTY	0	0	7,200	6,417	7,701	8,000
529540-SECURITY	UTILITIES-SECURITY	1,202	3,203	4,000	892	1,071	1,200
529540-TELEPHON	UTILITIES-TELEPHONE	3,174	3,999	5,000	2,880	3,455	5,000
529540-TRASH	UTILITIES-TRASH	9,423	14,926	15,000	12,260	14,712	15,000
529540-WATER	UTILITIES-WATER	31,016	30,360	35,000	27,752	33,302	36,000
	TOTAL UTILITES	46,599	54,680	70,200	52,323	62,788	70,400
	TOTAL EXPENDITURES	678,106	747,878	713,855	646,695	779,634	986,621
	OPERATING REVENUE OVER EXPENDITURE	\$ 524,052	\$ 475,610	341,645	193,836	408,191	205,474
FIXED ASSETS							
540040	LAND	3,145	0	-	-	-	
540060	LAND IMPROVEMENT	5,646	0	35,000	-	-	
540070	LAND AND IMPROVEMENTS	0	0	-	-	-	
542040	CAPITAL PROJECTS	69,095	10,786	250,000	46,012	55,214	540,000
542060	STRUCTURE/IMPROVEMENTS-BLDG.	1,527	0	10,000	15,664	18,797	15,000
542100	BUILDING AND IMPROVEMENTS	0	0	-	-	-	300,000
546020	EQUIPMENT - AUTOMOTIVE	0	0	-	-	-	
546160	EQUIPMENT - OTHER THAN AUTO	6,013	0	42,000	38,039	45,647	
546200	EQUIPMENT	0	0	-	-	-	
	TOTAL FIXED ASSETS	\$ 85,427	\$ 10,786	337,000	99,715	119,658	855,000
ENDOWMENT FUNDS							
781360	ENDOWMENT	27,400	25,700	25,000	45,340	54,408	35,000
740020COEN	INTEREST COUNTY-ENDOWMENT	585	643	500	59	71	500
740020E	INTEREST WF/STIFEL-ENDOWMENT	13,164	17,085	20,000	14,640	17,568	12,000
740030END	UNREALIZED GAIN/LOSS-ENDOWMENT	17,637	28,740	-	(7,291)	(8,749)	-
740035END	REALIZED GAIN/(LOSS)-ENDOWMENT	0	185	-	(4,514)	(5,417)	-
	TOTAL ENDOWMENT REVENUE	\$ 58,785	\$ 72,353	45,500	48,235	57,882	47,500
	TRANSFER TO ENDOWMENT FUND	(58,785)	(72,353)	(45,500)	(48,235)	(57,882)	(47,500)
	TRANS TO/(FROM) CAPITAL OUTLAY	331,133		4,645			(649,526)
	NET REVENUE & ENDOWMENT	\$ 107,492	\$ 464,824	\$ 0	\$ 94,121	\$ 288,533	0

**Elsinore Valley Cemetery District
Employee Salary Taxes
2021-2022**

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	115	\$ 3,651.22	\$ 52,334.17
#2	\$ 18.98	\$ 19.55	2300	\$ 44,963.62	\$ 28.47	\$ 29.32	115	\$ 3,372.27	\$ 48,335.89
#3	\$ 23.20	\$ 23.90	2300	\$ 54,960.80	\$ 34.80	\$ 35.84	115	\$ 4,122.06	\$ 59,082.86
#4	\$ 16.50	\$ 17.00	2300	\$ 39,088.50	\$ 24.75	\$ 25.49	115	\$ 2,931.64	\$ 42,020.14
#5	\$ 16.50	\$ 17.00	1040	\$ 17,680.00	\$ 24.75	\$ 25.49	0	\$ -	\$ 17,680.00
									\$ 219,453.06

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
----------------	----------	----------	------	--------------	----------	----------	----	-----------	--------------

Payroll Taxes

FICA

\$ 22,726.47

Unemployment

\$ 2,604.00

\$ 25,330.47

The district currently has positions for three full-time groundsmen, a full-time district manager and a part-time clerical office worker. Proposal is to add 1 1/2 groundmen to adequately cover the work that is needed and allow for employees to take time off.

**Elsinore Valley Cemetery District
Capital Outlay Budget
2021-2022**

Capital Outlay & improvement Budget			20-'21 Budget	21-'22 Budget
Land			\$ -	\$ -
Land Improvements			\$ -	\$ -
Land and Improvements			\$ -	\$ -
Capital Projects				
Niche Wall			\$ 250,000	\$ 340,000
Water Well (Rehab or New)				\$ 200,000
				\$ 540,000
Structure/Improvements-Bldg.				
Restucco Office Building			\$ 10,000	\$ 15,000
Building & Improvements			\$ -	\$ 300,000
Prefab Building-1600'				
Equipment - Automotive			\$ -	\$ -
Equipment - Other Than Auto				
Mower F2560			\$ 22,000	
Toro Twister			\$ 20,000	
			\$ 42,000	\$ -
Equipment			\$ -	\$ -
The budget committee is recommending the Niche Wall, Water Weel (rehab or new), restucco office building, and new prefab 1600' office building.				

**ELSINORE VALLEY CEMETERY
CAPITAL OUTLAY RESERVES
2021-2022**

Capital Outlay Account

Cash Capital Outlay Reserves 3/31/21	\$	337,572
Bonds Capital Outlay Reserves 3/31/21		2,426,654
Mutual Fund Outlay Reserves 3/31/21		
Total Account Balance	\$	2,764,227

Capital Outlay Additions

Estimated Transfer from 6/30/20 Excess Revenue	\$	464,824
Estimated Transfer from 6/30/21 Excess Revenue		288,533
Total Additions	\$	464,824

Capital Outlay Subtractions

Estimated Transfer for FY 06/30/22	\$	649,526
Total Subtractions	\$	649,526

Capital Outlay Reserves

Building Replacement Reserve	\$	732,200
Restroom Addition	\$	50,000
Equipment Replacement Reserve	\$	250,000
General Plan Implementation	\$	1,000,000
Operating Reserves	\$	197,324
Recycle Water Reserve	\$	200,000
Road Replacement Reserve	\$	150,000
	\$	2,579,524

Capital Outlay Reserves Available **\$** **0**