

**PROPOSED BUDGET
2022-2023**

		<u>Actuals</u> <u>2019-2020</u>	<u>Actuals</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Actuals</u> <u>July 2021-</u> <u>Mar. 2022</u>	<u>Proposed</u> <u>Budget</u> <u>2022-2023</u>
REVENUES						
TAX REVENUE						
700020	PROPERTY TAXES, CURRENT SEC.	\$ 675,817	\$ 703,152	\$ 690,000	\$ 432,336	\$ 825,000
701020	PROPERTY TAXES, CURRENT UNSEC.	28,652	29,406	28,000	36,577	45,000
703000	PROPERTY TAXES, PRIOR UNSEC.	1,582	1,273	1,200	(1,023)	-
704000	TAXES, CURRENT SUPPLEMENTAL	4,961	12,402	5,000	4,107	3,500
705000	TAXES, PRIOR SUPPLEMENTAL	7,473	5,359	5,000	9,588	9,000
715070	RDV PRTY TAX, LMIH RESDUL ASTS	15,167	44,926	30,000	6,838	25,000
752800	HME OWNERS PROPERTY TAX RELIEF	6,679	6,507	4,000	3,243	4,000
752820	CA-SUPPL HMEOWNERS TAX RELIEF	13	45	-	31	-
753620	CA-MANDATE REIMBURSEMENT	0	-	-	-	-
781000	CONTRACTUAL REVENUE	184,337	200,361	185,000	104,613	150,000
781660	REDEVELOPMENT PASS-THRU REV.	0	-	-	-	-
	TOTAL TAX REVENUE	924,681	1,003,431	948,200	596,310	1,061,500
EARNINGS						
740020CO	INTEREST-COUNTY GF	15,463	1,959	500	1,385	500
740020GF	INTEREST WF/STIFEL-GF	38,867	36,787	30,000	19,405	25,000
740020OL	INTEREST-WF CAP. OUTLAY	51,100	63,863	65,000	50,372	60,000
	TOTAL EARNINGS	105,430	102,609	95,500	71,162	85,500
INVESTMENT GAINS/(LOSSES)						
740030GF	UNREALIZED GAIN/LOSS-GEN FUND	19,761	(24,221)	-	(68,528)	-
740030OL	UNREALIZED GAIN/LOSS-OUTLAY	38,659	(35,673)	-	(186,276)	-
740035GF	REALIZED GAIN/(LOSS)-GF	176	(11)	-	(325)	-
740035OL	REALIZED GAIN/(LOSS)-OUTLAY	387	(10,021)	-	16,416	-
	TOTAL INVESTMENT GAINS/(LOSSES)	58,983	(69,926)	-	(238,713)	-
DISTRICT REVENUE						
741000	RENTS	7,696	8,500	8,395	7,241	9,500
777520	SERVICE CHRGS: O/C,SETTNG,SAT	48,338	65,128	60,000	41,755	55,000
781640	SPL DST INC:LOTS/O-D/VLT/BNCH	77,350	125,651	80,000	97,875	125,000
782500	OTHER MISC REVENUE	1,010	922	-	7,015	-
	TOTAL DISTRICT REVENUE	134,394	200,201	148,395	153,886	189,500
	TOTAL REVENUES	\$ 1,223,488	1,236,315	1,192,095	582,645	1,336,500

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EXPENDITURES						
SALARIES						
510040	SALARIES	216	0	-	0	-
510040-GROUNDS	SALARIES-GROUNDSMEN (4.5 FTE)	228,853	141,001	219,453	103,306	253,618
510040-INTERIM D	CONTRACT-INTERIM DISTRICT MGR (1 FTE)	18,896	135,173	135,000	105,299	140,000
510040-MANAGEM	SALARIES-DISTRICT MANAGER (1 FTE)	58,238	-	-	-	-
510040-OFFICE	SALARIES-OFFICE (.5 PTE)	21,039	-	15,825	6,482	19,750
510040-PR TAXES	SALARIES-PAYROLL TAXES	26,108	12,328	25,330	9,614	23,517
	TOTAL SALARIES	353,350	288,503	395,610	224,701	436,884
EMPLOYEE BENEFITS						
513000	RETIREMENT	5,186	4,721	9,411	4,101	10,000
515080	HEALTH INSURANCE	75,727	62,051	96,000	62,255	96,000
515100	LIFE INSURANCE	1,026	715	1,500	543	1,500
517000	WORKER'S COMP. INS.	29,952	9,560	19,000	24,333	35,000
	TOTAL EMPLOYEE BENEFITS	111,892	77,047	125,911	91,231	142,500
INSURANCE						
	INSURANCE	0	13,847	20,000	13,956	20,000
	TOTAL INSURANCE	0	13,847	20,000	13,956	20,000
MAINTENANCE						
521420	MAINTENANCE-FIELD EQUIP.	9,243	20,614	35,000	14,518	35,000
521500	MAINTENANCE MOTOR VEHICLES	4,290	1,314	5,000	1,470	5,000
	TOTAL MAINTENANCE	13,533	21,929	40,000	15,989	40,000
OPERATING EXPENSES						
524500	OPERATIONAL EXPENSE	(815)				
524500-BENCHES	OP EXP-BENCHES	0	6,327	12,000	3,941	9,000
524500-BOOT ALL	OP EXP-BOOT ALLOWANCE	450	474	2,000	900	2,000
524500-CAMERAS	OP EXP-CAMERAS	6,558	-	5,000	-	50,000
524500-COVID19	OP EXP-COVID19	800	-	-	-	-
524500-FIRE EXT	OP EXP-FIRE EXTINGUISHERS	316	512	500	979	2,000
524500-FUEL	OP EXP-FUEL	3,322	3,692	5,500	3,341	10,000
524500-HEADSTON	OP EXP-HEADSTONES	1,785	2,440	3,000	1,040	5,000
524500-MISC.	OP EXP-MISCELLANEOUS	481	3,254	4,500	(6)	-
524500-PESTICID	OP EXP-PESTICIDES	6,318	3,808	8,500	(12)	-
524500-PLANTS	OP EXP-PLANTS	5,103	53,110	5,000	44,295	10,000
524500-RENT	OP EXP-RENT	0	2,170	3,000	-	3,000
524500-REPAIRS	OP EXP-REPAIRS	12,797	36,918	45,000	57,026	75,000
524500-SUPPLIES	OP EXP-SUPPLIES	8,923	21,075	18,000	16,463	25,000
524500-UNIFORMS	OP EXP-UNIFORMS	6,378	8,020	9,000	5,515	10,000
524500-VAULTS	OP EXP-VAULTS	20,032	37,041	45,000	23,488	45,000
	TOTAL OPERATING EXPENSES	72,446	178,840	166,000	156,970	246,000

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		<u>Actuals</u> <u>2019-2020</u>	<u>Actuals</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Actuals</u> <u>July 2021-</u> <u>Mar. 2022</u>	<u>Proposed</u> <u>Budget</u> <u>2022-2023</u>
ADMIN EXPENSES						
524520	ADMINISTRATIVE EXPENSE	370	384		189	-
524520-BANK CHG	AE-BANK & BILL CHGS	119	2,391	7,500	2,761	4,000
524520-BOARD ST	AE-BOARD STIPEND	7,325	5,881	8,000	4,377	8,000
524520-CLEANING	AE-CLEANING SERVICES	710	206	1,000	44	1,000
524520-CO. FEES	AE-COUNTY FEES	2,249	1,174	1,500	1,081	1,500
524520-MEMBERSH	AE-MEMBERSHIP	0	120	-	4,558	7,000
524520-OFF SUP	AE-OFFICE SUPPLIES	8,370	13,809	15,000	4,944	15,000
524520-POSTAGE	AE-POSTAGE	253	770	2,000	275	4,000
524520-PR FEES	AE-PAYROLL FEES	445	88	500	420	1,000
524520-PROMOTIC	AE-PROMOTION	1,083	2,859	3,000	3,055	4,500
524520-RET. FEE	AE-RETIREMENT FEES	1,942	1,754	1,500	1,375	2,000
524520-SOFTWARE	AE-SOFTWARE	2,510	2,453	3,500	2,575	4,000
524540-FEES	AE-LATE & FINANCE CHGS	453	129	500	-	-
524540-OFF. FUR	AE-OFFICE FURNITURE	4,944	-	6,000	-	-
	TOTAL ADMIN EXPENSES	30,773	32,019	50,000	25,655	52,000
ACCOUNTING & LEGAL SERVICES						
524560	ACCOUNTING	9,594	12,956	14,000	8,202	14,000
525020	LEGAL SERVICES	53,940	43,443	60,000	34,565	65,000
	TOTAL ACCOUNTING & LEGAL SVCS	63,534	56,399	74,000	42,766	79,000
PROFESSIONAL SERVICES						
525440	PROFESSIONAL SERVICES	800	-		-	-
525440-AUDITOR	PROF. SERVICES-AUDITOR	5,940	7,381	6,700	6,995	8,000
525440-FEE STUDY	PROF. SERVICES-FEE STUDY	0	-	10,000	-	-
525440-INSPECTIC	PROF. SERVICES-INSPECTION	0	2,605	5,000	-	-
525440-IT	PROF. SERVICES-INFO. TECH.	1,615	1,535	2,000	410	2,000
525440-PEST CON	PROF. SERVICES-PEST CONTROL	2,240	2,040	2,500	1,809	2,500
525440-SECURITY	PROF. SERVICES-SECURITY	25,912	766	1,000	1,395	5,000
525440-WEBSITE	PROF. SERVICES-WEBSITE	3,422	1,700	3,000	420	1,500
	TOTAL PROFESSIONAL SERVICES	39,929	16,027	30,200	11,029	19,000
MISCELLANEOUS						
523230	MISCELLANEOUS	4	1,516	2,500	-	-
581000	CONTINGENCIES	0				
	TOTAL MISCELLANEOUS	4	1,516	2,500	-	-
TRAINING & EDUCATION						
527840	TRAINING AND EDUCATION	7,738	3,004	12,000	4,600	12,000
	TOTAL TRAINING & EDUCATION	7,738	3,004	12,000	4,600	12,000

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2022-2023**

		Actuals 2019-2020	Actuals 2020-2021	Budget 2021-2022	Actuals July 2021- Mar. 2022	Proposed Budget 2022-2023
UTILITES						
529540	UTILITIES	0				-
529540-ELECTRIC	UTILITIES-ELECTRIC	1,353	1,546	2,500	1,938	3,000
529540-INTERNET	UTILITIES-INTERNET	0	1,092	1,200	600	1,200
529540-OFFICE W	UTILITIES-OFFICE WATER	839	-	1,500	287	1,000
529540-PP	UTILITIES-PORT A POTTY	0	7,459	8,000	4,833	8,000
529540-SECURITY	UTILITIES-SECURITY	3,203	1,070	1,200	852	1,200
529540-TELEPHON	UTILITIES-TELEPHONE	3,999	3,816	5,000	2,448	5,000
529540-TRASH	UTILITIES-TRASH	14,926	14,798	15,000	10,847	22,000
529540-WATER	UTILITIES-WATER	30,360	32,878	36,000	25,999	40,000
	TOTAL UTILITES	54,680	62,660	70,400	47,803	81,400
	TOTAL EXPENDITURES	747,878	751,790	986,621	634,699	1,128,784
	OPERATING REVENUE OVER EXPENDITURE	\$ 475,610	484,525	205,474	(52,055)	207,716
FIXED ASSETS						
540040	LAND	0	-		-	-
540060	LAND IMPROVEMENT	0	-		-	-
540070	LAND AND IMPROVEMENTS	0	-		-	-
542040	CAPITAL PROJECTS	10,786	72,127	540,000	(15,115)	1,392,000
542060	STRUCTURE/IMPROVEMENTS-BLDG.	0	21,164	15,000	8,272	20,000
542100	BUILDING AND IMPROVEMENTS	0	-	300,000	-	400,000
546020	EQUIPMENT - AUTOMOTIVE	0	-		-	-
546160	EQUIPMENT - OTHER THAN AUTO	0	38,039		20,309	45,000
546200	EQUIPMENT	0	-		-	-
	TOTAL FIXED ASSETS	\$ 10,786	131,330	855,000	13,466	1,857,000
ENDOWMENT FUNDS						
781360	ENDOWMENT	25,700	53,190	35,000	45,650	50,000
740020COEN	INTEREST COUNTY-ENDOWMENT	643	123	500	243	500
740020E	INTEREST WF/STIFEL-ENDOWMENT	17,085	16,177	12,000	12,311	15,000
740030END	UNREALIZED GAIN/LOSS-ENDOWMENT	28,740	(9,524)	-	(45,005)	-
740035END	REALIZED GAIN/(LOSS)-ENDOWMENT	185	(4,514)	-	2,931	-
	TOTAL ENDOWMENT REVENUE	\$ 72,353	55,451	47,500	16,130	65,500
	TRANSFER TO ENDOWMENT FUND	(72,353)	(55,451)	(47,500)	-	(65,500)
	TRANS TO/(FROM) CAPITAL OUTLAY			(649,526)		(1,649,284)
	NET REVENUE & ENDOWMENT	\$ 464,824	\$ 353,195	(0)	\$ (49,390)	\$ (0)

Llano Valley Cemetery District
Capital Outlay Budget
2022-2023

Capital Outlay & improvement Budget		20-'21 Budget	21-'22 Budget	22-'23 Budget
Land		\$ -	\$ -	\$ -
Land Improvements		\$ -	\$ -	\$ -
Land and Improvements		\$ -	\$ -	\$ -
Capital Projects				
Niche Wall		\$ 250,000	\$ 340,000	\$ 392,000
Irrigation Project				\$ 1,000,000
Water Well (Rehab or New)			\$ 200,000	
		\$ 250,000	\$ 540,000	\$ 1,392,000
Structure/Improvements-Bldg.				
Restucco Office Building		\$ 10,000	\$ 15,000	\$ 20,000
	#####			
Building & Improvements		\$ -	\$ 300,000	\$ 400,000
Prefab Building-1600'				
Equipment - Automotive				
		\$ -	\$ -	
Equipment - Other Than Auto				
Mower F2560		\$ 22,000		
Kabota				\$ 45,000
Toro Twister		\$ 20,000		
		\$ 42,000	\$ -	\$ 45,000
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
2022-2023**

Capital Outlay Account

Cash Capital Outlay Reserves 3/31/22	\$	18,392
Bonds Capital Outlay Reserves 3/31/22		2,634,571
Total Account Balance	\$	2,652,962

Capital Outlay Additions

Estimated Transfer from 6/30/21 Excess Revenue	\$	-
Estimated Transfer from 6/30/22 Excess Revenue		(0)
Total Additions	\$	-

Capital Outlay Subtractions

Estimated Transfer for FY '22-'23	\$	1,649,284
Total Subtractions	\$	1,649,284

Capital Outlay Reserves

Building Replacement Reserve	\$	-
Equipment Replacement Reserve <i>Chuck</i>	\$	250,000
General Plan Implementation	\$	327,921
Operating Reserves	\$	225,757
Recycle Water Reserve	\$	-
Road Replacement Reserve	\$	200,000
	\$	1,003,678

Capital Outlay Reserves Available

	\$	0
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