

**ELSINORE VALLEY CEMETERY
PROPOSED BUDGET
2023-2024**

		<u>Actuals</u> <u>2020-2021</u>	<u>Actuals</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Actuals</u> <u>July 2022- Apr. 2023</u>	<u>Proposed</u> <u>Budget</u> <u>2023-2024</u>	<u>NOTES</u>
REVENUES							
TAX REVENUE							
700020	PROPERTY TAXES, CURRENT SEC.	\$ 703,152	\$ 728,932	\$ 825,000	\$ 536,808	\$ 850,000	
701020	PROPERTY TAXES, CURRENT UNSEC.	29,406	36,478	45,000	33,819	50,000	
703000	PROPERTY TAXES, PRIOR UNSEC.	1,273	(1,023)	-	733	-	
704000	TAXES, CURRENT SUPPLEMENTAL	12,402	8,128	3,500	15,896	3,500	
705000	TAXES, PRIOR SUPPLEMENTAL	5,359	9,588	9,000	30,183	20,000	
715070	RDV PRTY TAX, LMIH RESDUL ASTS	44,926	34,090	25,000	11,519	10,000	
752800	HME OWNERS PROPERTY TAX RELIEF	6,507	6,487	4,000	3,109	5,000	
752820	CA-SUPPL HMEOWNERS TAX RELIEF	45	62	-	53	-	
781000	CONTRACTUAL REVENUE	200,361	213,773	150,000	117,070	150,000	
781660	REDEVELOPMENT PASS-THRU REV.	-	-	-	-	-	
	TOTAL TAX REVENUE	1,003,431	1,036,514	1,061,500	749,191	1,088,500	
EARNINGS							
740020CO	INTEREST-COUNTY GF	1,959	5,282	500	34,665	12,000	
740020GF	INTEREST WF/STIFEL-GF	36,787	28,114	25,000	25,915	25,000	
740020OL	INTEREST-WF CAP. OUTLAY	63,863	62,545	60,000	65,374	90,000	
	TOTAL EARNINGS	102,609	95,941	85,500	125,954	127,000	
INVESTMENT GAINS/(LOSSES)							
740030GF	UNREALIZED GAIN/LOSS-GEN FUND	(24,221)	(100,596)	-	(20,624)	-	
740030OL	UNREALIZED GAIN/LOSS-OUTLAY	(35,673)	(243,133)	-	(44,168)	-	
740035GF	REALIZED GAIN/(LOSS)-GF	(11)	(325)	-	-	-	
740035OL	REALIZED GAIN/(LOSS)-OUTLAY	(10,021)	16,416	-	-	-	
	TOTAL INVESTMENT GAINS/(LOSSES)	(69,926)	(327,638)	-	(64,792)	-	
DISTRICT REVENUE							
741000	RENTS	8,500	9,654	9,500	8,045	9,500	
777520	SERVICE CHRGS: O/C,SETTNG,SAT	65,128	86,580	55,000	42,645	55,000	
781640	SPL DST INC:LOTS/O-D/VLT/BNCH	125,651	191,750	125,000	87,105	100,000	
782500	OTHER MISC REVENUE	922	-	-	-	-	
	TOTAL DISTRICT REVENUE	200,201	287,985	189,500	137,795	164,500	
	TOTAL REVENUES	1,236,315	1,092,801	1,336,500	948,148	1,380,000	

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EXPENDITURES							
SALARIES							
510040	SALARIES						
510040-GROUNDS	SALARIES-GROUNDSMEN (4.5 FTE)	141,001	151,224	253,618	204,998	257,825	
510040-INTERIM D	CONTRACT-INTERIM DISTRICT MGR (1 FTE)	135,173	143,186	140,000	85,304	-	
510040-MANAGEM	SALARIES-DISTRICT MANAGER (1 FTE)	-	-	-	36,923	120,000	
510040-OFFICE	SALARIES-OFFICE (.5 PTE)	-	12,227	19,750	8,584	39,218	
510040-PR TAXES	SALARIES-PAYROLL TAXES	12,328	14,307	23,517	22,261	34,942	
	TOTAL SALARIES	288,503	320,944	436,884	358,069	451,985	
EMPLOYEE BENEFITS							
513000	RETIREMENT	4,721	5,498	10,000	3,708	10,000	
515080	HEALTH INSURANCE	62,051	75,522	96,000	65,394	96,000	
515100	LIFE INSURANCE	715	708	1,500	373	1,500	
517000	WORKER'S COMP. INS.	9,560	24,333	35,000	32,565	35,000	
	TOTAL EMPLOYEE BENEFITS	77,047	106,060	142,500	102,040	142,500	
INSURANCE							
	INSURANCE	13,847	13,956	20,000	14,012	20,000	
	TOTAL INSURANCE	13,847	13,956	20,000	14,012	20,000	
MAINTENANCE							
521420	MAINTENANCE-FIELD EQUIP.	20,614	19,396	35,000	13,210	35,000	
521500	MAINTENANCE MOTOR VEHICLES	1,314	1,363	5,000	2,487	5,000	
	TOTAL MAINTENANCE	21,929	20,759	40,000	15,697	40,000	
OPERATING EXPENSES							
524500	OPERATIONAL EXPENSE						
524500-BENCHES	OP EXP-BENCHES	6,327	3,941	9,000	-	5,000	
524500-BOOT ALL	OP EXP-BOOT ALLOWANCE	474	900	2,000	900	1,500	
524500-CAMERAS	OP EXP-CAMERAS	-	805	50,000	217	10,000	
524500-FIRE EXT	OP EXP-FIRE EXTINGUISHERS	512	979	2,000	1,561	2,000	
524500-FUEL	OP EXP-FUEL	3,692	5,169	10,000	4,241	8,000	
524500-HEADSTON	OP EXP-HEADSTONES	2,440	2,701	5,000	2,690	5,000	
524500-MISC.	OP EXP-MISCELLANEOUS	3,254	(6)	-	-	-	
524500-PESTICID	OP EXP-PESTICIDES	3,808	(12)	-	6,782	7,000	
524500-PLANTS	OP EXP-PLANTS	53,110	88,770	10,000	13,307	15,000	
524500-RENT	OP EXP-RENT	2,170	-	3,000	1,285	3,000	
524500-REPAIRS	OP EXP-REPAIRS	36,918	101,409	75,000	41,068	75,000	
524500-SUPPLIES	OP EXP-SUPPLIES	21,075	27,535	25,000	19,916	25,000	
524500-UNIFORMS	OP EXP-UNIFORMS	8,020	8,064	10,000	7,124	10,000	
524500-VAULTS	OP EXP-VAULTS	37,041	39,967	45,000	16,824	45,000	
	TOTAL OPERATING EXPENSES	178,840	280,222	246,000	115,915	211,500	

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		<u>Actuals</u> 2020-2021	<u>Actuals</u> 2021-2022	<u>Budget</u> 2022-2023	<u>Actuals</u> July 2022- Apr. 2023	<u>Proposed</u> <u>Budget</u> 2023-2024	NOTES
ADMIN EXPENSES							
524520	ADMINISTRATIVE EXPENSE	384	-	-	-	-	
524520-BANK CHG	AE-BANK & BILL CHGS	2,391	4,488	4,000	1,740	3,000	
524520-BOARD ST	AE-BOARD STIPEND	5,881	8,956	8,000	6,219	8,500	
524520-CLEANING	AE-CLEANING SERVICES	206	44	1,000	-	1,000	
524520-CO. FEES	AE-COUNTY FEES	1,174	1,546	1,500	1,339	1,500	
524520-MEMBERSH	AE-MEMBERSHIP	120	5,303	7,000	6,781	7,000	
524520-OFF SUP	AE-OFFICE SUPPLIES	13,809	8,060	15,000	9,180	12,000	
524520-POSTAGE	AE-POSTAGE	770	617	4,000	499	2,500	
524520-PR FEES	AE-PAYROLL FEES	88	457	1,000	148	1,000	
524520-PROMOTIC	AE-PROMOTION	2,859	3,689	4,500	4,080	4,500	
524520-RET. FEE	AE-RETIREMENT FEES	1,754	1,750	2,000	1,375	2,000	
524520-SOFTWARE	AE-SOFTWARE	2,453	2,864	4,000	2,575	4,000	
524540-FEES	AE-LATE & FINANCE CHGS	129	12	-	-	-	
524540-OFF. FUR	AE-OFFICE FURNITURE	-	-	-	-	30,000	
	TOTAL ADMIN EXPENSES	32,019	37,785	52,000	33,937	77,000	
ACCOUNTING & LEGAL SERVICES							
524560	ACCOUNTING	12,956	11,552	14,000	11,394	14,000	
525020	LEGAL SERVICES	43,443	47,100	65,000	42,491	60,000	
	TOTAL ACCOUNTING & LEGAL SVCS	56,399	58,652	79,000	53,885	74,000	
PROFESSIONAL SERVICES							
525440	PROFESSIONAL SERVICES	-	-	-	-	-	
525440-AUDITOR	PROF. SERVICES-AUDITOR	7,381	6,995	8,000	7,026	8,500	
525440-INSPECTIC	PROF. SERVICES-RE REVIEW	2,605	-	-	-	5,000	
525440-IT	PROF. SERVICES-INFO. TECH.	1,535	580	2,000	1,743	2,000	
525440-PEST CON	PROF. SERVICES-PEST CONTROL	2,040	2,448	2,500	213	2,500	
525440-SECURITY	PROF. SERVICES-SECURITY	766	2,227	5,000	1,435	5,000	
525440-WEBSITE	PROF. SERVICES-WEBSITE	1,700	720	1,500	961	1,500	
	TOTAL PROFESSIONAL SERVICES	16,027	12,970	19,000	11,377	24,500	
MISCELLANEOUS							
523230	MISCELLANEOUS	1,516	41	-	62	5,000	
581000	CONTINGENCIES			-		-	
	TOTAL MISCELLANEOUS	1,516	41	-	62	5,000	
TRAINING & EDUCATION							
527840	TRAINING AND EDUCATION	3,004	9,525	12,000	6,727	10,000	
	TOTAL TRAINING & EDUCATION	3,004	9,525	12,000	6,727	10,000	

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UTILITES							
529540	UTILITIES			-		-	
529540-ELECTRIC	UTILITIES-ELECTRIC	1,546	2,146	3,000	2,695	3,000	
529540-INTERNET	UTILITIES-INTERNET	1,092	824	1,200	749	1,200	
529540-OFFICE W	UTILITIES-OFFICE WATER	-	320	1,000	287	1,000	
529540-PP	UTILITIES-PORT A POTTY	7,459	6,951	8,000	5,574	7,000	
529540-SECURITY	UTILITIES-SECURITY	1,070	1,261	1,200	918	1,200	
529540-TELEPHON	UTILITIES-TELEPHONE	3,816	3,374	5,000	3,691	5,000	
529540-TRASH	UTILITIES-TRASH	14,798	14,669	22,000	12,540	22,000	
529540-WATER	UTILITIES-WATER	32,878	32,112	40,000	23,438	40,000	
	TOTAL UTILITES	62,660	61,656	81,400	49,892	80,400	
	TOTAL EXPENDITURES	751,790	922,570	1,128,784	761,613	1,136,885	
	OPERATING REVENUE OVER EXPENDITURE	484,525	170,231	207,716	186,535	243,115	
FIXED ASSETS							
540040	LAND	-	-	-	-	-	
540060	LAND IMPROVEMENT	-	-	-	-	-	
540070	LAND AND IMPROVEMENTS	-	-	-	-	-	
542040	CAPITAL PROJECTS	72,127	91,376	1,392,000	124,817	1,590,000	
542060	STRUCTURE/IMPROVEMENTS-BLDG.	21,164	24,272	20,000	15,745	185,000	
542100	BUILDING AND IMPROVEMENTS	-	-	400,000	-	1,100,000	
546020	EQUIPMENT - AUTOMOTIVE	-	-	-	-	-	
546160	EQUIPMENT - OTHER THAN AUTO	38,039	20,309	45,000	26,172	-	
546200	EQUIPMENT	-	-	-	-	-	
	TOTAL FIXED ASSETS	131,330	135,957	1,857,000	166,734	2,875,000	
ENDOWMENT FUNDS							
781360	ENDOWMENT	53,190	58,650	50,000	61,990	50,000	
740020COEN	INTEREST COUNTY-ENDOWMENT	123	374	500	8,306	500	
740020E	INTEREST WF/STIFEL-ENDOWMENT	16,177	16,685	15,000	19,160	15,000	
740030END	UNREALIZED GAIN/LOSS-ENDOWMENT	(9,524)	(60,209)	-	(15,828)	-	
740035END	REALIZED GAIN/(LOSS)-ENDOWMENT	(4,514)	2,931	-	-	-	
	TOTAL ENDOWMENT REVENUE	55,451	18,431	65,500	73,628	65,500	
	TRANSFER TO ENDOWMENT FUND	(55,451)	-	(65,500)	-	(65,500)	
	TRANS TO/(FROM) CAPITAL OUTLAY			(1,649,284)		(2,631,885)	
	NET REVENUE & ENDOWMENT	\$ 353,195	\$ 52,705	\$ (0)	\$ 93,429	\$ 0	

Elsinore Valley Cemetery District
Capital Outlay Budget
2023-2024

	20-'21 Budget	21-'22 Budget	22-'23 Budget	23-'24 Budget
Land	\$ -	\$ -	\$ -	\$ -
Land Improvements	\$ -	\$ -	\$ -	\$ -
Land and Improvements	\$ -	\$ -	\$ -	\$ -
Capital Projects				
Niche Wall	\$ 250,000	\$ 340,000	\$ 392,000	\$ -
Irrigation Project	\$ -	\$ -	\$ 1,000,000	\$ 1,500,000
Cinder Block Trash Can Enclosure	\$ -	\$ -	\$ -	\$ 55,000
Water Foundation	\$ -	\$ -	\$ -	\$ 35,000
Water Well (Rehab or New)	\$ -	\$ 200,000	\$ -	\$ -
	\$ 250,000	\$ 540,000	\$ 1,392,000	\$ 1,590,000
Structure/Improvements-Bldg.				
Restucco Office Building	\$ 10,000	\$ 15,000	\$ 20,000	\$ 35,000
Concrete Replacement Jewish	\$ -	\$ -	\$ -	\$ 100,000
Concrete Foundation	\$ -	\$ -	\$ -	\$ 50,000
	\$ 10,000	\$ 15,000	\$ 20,000	\$ 185,000
Building & Improvements				
Prefab Building-1600'	\$ -	\$ 300,000	\$ 400,000	\$ 1,000,000
Parking Lot	\$ -	\$ -	\$ -	\$ 100,000
	\$ -	\$ 300,000	\$ 400,000	\$ 1,100,000
Equipment - Automotive	\$ -	\$ -	\$ -	\$ -
Equipment - Other Than Auto				
Mower F2560	\$ 22,000	\$ -	\$ -	\$ -
Kabota	\$ -	\$ -	\$ 45,000	\$ -
Toro Twister	\$ 20,000	\$ -	\$ -	\$ -
	\$ 42,000	\$ -	\$ 45,000	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY				\$ 2,875,000

**ELSINORE VALLEY CEMETERY
CAPITAL OUTLAY RESERVES
2023-2024**

	TOTAL
Cash Capital Outlay Reserves 4/30/23	\$ 5,108
Bonds Capital Outlay Reserves 4/30/23	2,624,376
Total Account Balance	\$ 2,629,484
Capital Outlay Additions	
Estimated Transfer from 6/30/21 Excess Revenue	\$ 592,384
Estimated Transfer from 6/30/22 Excess Revenue	219,994
Total Additions	\$ 592,384
Capital Outlay Subtractions	
Estimated Transfer for FY '23-'24	\$ 2,631,885
Total Subtractions	\$ 2,631,885
Capital Outlay Reserves	
Building Replacement Reserve	\$ -
Equipment Replacement Reserve	\$ 250,000
General Plan Implementation	\$ 327,921
Operating Reserves	\$ 227,377
Recycle Water Reserve	\$ -
Road Replacement Reserve	\$ 200,000
	\$ 1,005,298
 Capital Outlay Reserves Available *	 \$ (415,315)

*Needed funding from General Funds