

**EL SINORE VALLEY CEMETERY
PROPOSED BUDGET
2025-2026**

	<u>Actuals</u> 2022-2023	<u>Actuals</u> 2023-2024	<u>Budget</u> 2024-2025	<u>Actuals</u> July 2024- Apr. 2025	<u>Budget 2025</u> 2026	<u>Comments</u> Notes
REVENUES						
TAX REVENUE						
700020	PROPERTY TAXES, CURRENT SEC.	\$ 788,852	\$ 840,317	\$ 800,000	\$ 860,000	
701020	PROPERTY TAXES, CURRENT UNSEC.	33,819	40,625	40,000	45,000	
703000	PROPERTY TAXES, PRIOR UNSEC.	801	2,161	2,500	1,500	
704000	TAXES, CURRENT SUPPLEMENTAL	23,961	34,115	40,000	25,000	
705000	TAXES, PRIOR SUPPLEMENTAL	30,608	12,530	13,000	13,000	
715070	RDV RRTY TAX, LMIH RESUL ASTS	95,803	50,106	100,000	90,000	
752800	HME OWNERS PROPERTY TAX RELIEF	6,219	6,062	4,000	6,000	
752820	CA-SUPL HMEOWNERS TAX RELIEF	107	93	-	100	
781000	CONTRACTUAL REVENUE	243,506	268,053	250,000	250,000	
781660	REDEVELOPMENT PASS-THRU REV.			-	-	
	TOTAL TAX REVENUE	1,223,676	1,254,062	1,249,500	749,283	1,290,600
						-
EARNINGS						
740020CO	INTEREST-COUNTY GF	41,852	121,403	70,000	50,928	70,000
740020GF	INTEREST WF-STIFEL-GF	27,030	41,606	31,000	32,145	40,000
740020OL	INTEREST-WF CAP. OUTLAY	75,179	144,695	95,000	84,663	110,000
	TOTAL EARNINGS	144,060	307,703	196,000	167,736	220,000
						-
INVESTMENT GAINS/(LOSSES)						
740030GF	UNREALIZED GAIN/LOSS-GEN FUND	(34,204)	6,753	-	13,765	-
740030OL	UNREALIZED GAIN/LOSS-OUTLAY	(69,196)	(12,646)	-	41,759	-
740035GF	REALIZED GAIN/(LOSS)-GF	-	(400)	-	89	-
740035OL	REALIZED GAIN/(LOSS)-OUTLAY	-	(5)	-	-	-
	TOTAL INVESTMENT GAINS/(LOSSES)	(103,400)	(6,298)	-	55,613	-
DISTRICT REVENUE						
741000	RENTS	9,654	10,459	10,000	7,241	10,000
777520	SERVICE CHRGs: O/C,SETTING	66,541	144,895	96,000	41,973	90,000
781640	SPL DST INC:LOTS/O-D/MT/BMCH	143,530	238,980	198,000	79,958	100,000
782500	OTHER MISC REVENUE			-	-	-
	TOTAL DISTRICT REVENUE	219,725	394,334	304,000	129,172	200,000
	TOTAL REVENUES	1,484,061	1,949,800	1,749,500	1,101,805	1,710,600

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EXPENDITURES						
SALARIES						
510040 SALARIES						
510040-GROUNDS SALARIES-GROUNDSMEN (4.5 FTE)	238,022	167,908	380,697	124,625	381,885	
510040-INTERIM D CONTRACT-INTERIM DISTRICT MGR (1 FTE)	85,304	-	-	-	-	
510040-MANAGEMENT SALARIES-DISTRICT MANAGER (1 FTE)	55,717	133,646	132,840	117,809	140,917	
510040-OFFICE SALARIES-OFFICE (.5 PTE)	9,673	-	41,912	-	41,943	
5100.40-TEM SALARIES-TEMPORARY		47,679		79,368		
510040-PR TAXES SALARIES-PAYROLL TAXES	27,289	28,814	45,530	20,029	46,241	
TOTAL SALARIES	416,003	378,046	600,979	341,831	610,986	
EMPLOYEE BENEFITS						
513000 RETIREMENT	3,931	5,926	10,000	8,385	56,475	
515080 HEALTH INSURANCE	74,734	74,168	104,500	60,517	105,000	
515100 LIFE INSURANCE	373	802	1,500	1,177	1,500	
517000 WORKERS COMP. INS.	35,877	58,011	57,000	24,132	40,000	
TOTAL EMPLOYEE BENEFITS	114,915	138,907	173,000	94,211	202,975	
INSURANCE						
520930 INSURANCE	14,012	15,214	22,000	20,619	25,000	
TOTAL INSURANCE	14,012	15,214	22,000	20,619	25,000	
MAINTENANCE						
521420 MAINTENANCE-FIELD EQUIP.	13,797	10,883	20,000	2,345	20,000	
521500 MAINTENANCE MOTOR VEHICLES	3,087	3,258	5,000	5,164	5,000	
TOTAL MAINTENANCE	16,884	14,142	25,000	7,509	25,000	
OPERATING EXPENSES						
524500 OPERATIONAL EXPENSE						
524500-BENCHES OP EXP-BENCHES	-	1,150	3,000	-	5,000	
524500-BOOT ALL OP EXP-BOOT ALLOWANCE	900	1,050	1,500	750	1,500	
524500-CAMERAS OP EXP-CAMERAS	667	-	5,000	-	5,000	
524500-FIRE EXT OP EXP-FIRE EXTINGUISHERS	3,350	1,776	5,000	1,599	2,000	
524500-FUEL OP EXP-FUEL	5,280	5,015	6,000	3,963	6,000	
524500-HEADSTON OP EXP-HEADSTONES	2,985	1,595	2,000	2,806	3,500	
524500-MISC. OP EXP-MISCELLANEOUS	3,400	4	-	268	-	
524500-PESTICID OP EXP-PESTICIDES	6,782	-	5,000	1,758	3,000	
524500-PLANTS OP EXP-PLANTS	18,999	2,880	8,000	4,708	8,000	
524500-RENT OP EXP-RENT	1,285	-	-	560	1,500	
524500-REPAIRS OP EXP-REPAIRS	48,621	35,520	55,000	36,447	50,000	
524500-SUPPLIES OP EXP-SUPPLIES	27,226	40,389	55,000	10,773	25,000	
524500-UNIFORMS OP EXP-UNIFORMS	8,995	6,971	10,000	6,153	10,000	
524500-VAULTS OP EXP-VAULTS	16,824	30,402	30,000	1,742	20,000	
TOTAL OPERATING EXPENSES	145,315	126,751	185,500	71,528	140,500	

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ADMIN EXPENSES							
524520	ADMINISTRATIVE EXPENSE		52	-	2,057	-	
524520-BANK CHG	AE-BANK & BILL CHGS	1,869	2,144	2,000	1,058	2,000	
524520-BOARD ST	AE-BOARD STIPEND	7,388	8,793	9,000	6,394	9,000	
524520-CLEANING	AE-CLEANING SERVICES	-	-	-	-	1,800	
524520-CO. FEES	AE-COUNTY FEES	1,846	1,875	2,000	1,049	2,000	
524520-MEMBERSH	AE-MEMBERSHIP	6,371	1,895	2,500	475	2,500	
524520-OFF SUP	AE-OFFICE SUPPLIES	11,930	7,184	10,000	8,850	10,000	
524520-POSTAGE	AE-POSTAGE	619	649	1,000	2,575	3,000	
524520-PR FEES	AE-PAYROLL FEES	190	157	500	126	500	
524520-PROMOTIO	AE-PROMOTION	5,382	6,141	6,000	5,270	8,000	
524520-RET. FEE	AE-RETIREMENT FEES	1,625	1,500	2,000	820	2,000	
524520-SOFTWARE	AE-SOFTWARE	2,575	3,015	3,000	4,058	5,000	
524540-FEES	AE-LATE & FINANCE CHGS	-	-	-	-	-	
524540-OFF. FUR	AE-OFFICE FURNITURE	-	-	-	-	-	
	TOTAL ADMIN EXPENSES	39,796	33,405	38,000	32,732	45,800	
ACCOUNTING & LEGAL SERVICES							
524560	ACCOUNTING	13,806	12,255	14,000	9,895	15,000	
525020	LEGAL SERVICES	51,072	49,893	52,000	46,663	55,000	
	TOTAL ACCOUNTING & LEGAL SVCS	64,878	62,148	66,000	56,558	70,000	
PROFESSIONAL SERVICES							
525440	PROFESSIONAL SERVICES			-	-	-	
525440-AUDITOR	PROF. SERVICES-AUDITOR	7,026	8,129	9,000	8,525	9,500	
525440-FEE	PROF. SERVICES-FEE STUDY		12,500	-	-	5,000	
525440-ONLINE PL	PROF. SERVICES-ONLINE PLATFORM			-	-	4,000	
525440-IT	PROF. SERVICES-INFO. TECH.	2,083	2,380	2,000	3,153	4,000	
525440-PEST CON	PROF. SERVICES-PEST CONTROL	213	3,695	3,500	3,100	4,000	
525440-SECURITY	PROF. SERVICES-SECURITY	1,645	3,402	5,000	4,479	7,000	
525440-TITLE	PROF. SERVICES-TITLE	-	1,325	-	-	-	
525440-WBSITE	PROF. SERVICES-WBSITE	792	660	2,500	600	1,250	
	TOTAL PROFESSIONAL SERVICES	11,758	32,091	22,000	19,857	30,750	
MISCELLANEOUS							
523230	MISCELLANEOUS	58	18	-	163	-	
581000	CONTINGENCIES	7	(700)	-	-	-	
	TOTAL MISCELLANEOUS	65	(682)	-	163	-	
TRAINING & EDUCATION							
527840	TRAINING AND EDUCATION	7,182	495	9,000	544	15,000	
	TOTAL TRAINING & EDUCATION	7,182	495	9,000	544	15,000	

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UTILITIES						
529540 UTILITIES						
529540-ELECTRIC UTILITIES-ELECTRIC	3,376	2,738	5,000	3,932	6,250	
529540-INTERNET UTILITIES-INTERNET	899	899	1,200	674	1,200	
529540-OFFICE W UTILITIES-OFFICE WATER	379	268	500	593	750	
529540-PP UTILITIES-PORT A POTTY	7,280	7,644	8,500	5,979	8,500	
529540-SECURITY UTILITIES-SECURITY	946	-	1,000	-	1,000	
529540-TELEPHONE UTILITIES-TELEPHONE	4,017	4,541	5,000	4,482	5,000	
529540-TRASH UTILITIES-TRASH	15,547	16,016	20,000	12,983	20,000	
529540-WATER UTILITIES-WATER	25,814	32,139	35,000	30,670	52,500	
TOTAL UTILITIES	58,257	64,245	76,200	59,313	95,200	
TOTAL EXPENDITURES	889,065	864,763	1,217,679	704,865	1,261,211	
OPERATING REVENUE OVER EXPENDITUR	594,996	1,085,037	531,821	396,939	449,389	
FIXED ASSETS						
540040 LAND			-	-	-	
540060 LAND IMPROVEMENT		2,190	-	-	1,500,000	
540070 LAND AND IMPROVEMENTS		2,000	-	-	-	
542040 CAPITAL PROJECTS	125,756	425,690	1,575,000	2,598	135,000	
542060 STRUCTURE/IMPROVEMENTS-BLDG.	15,745	32,130	1,700,000	785,713	-	
542100 BUILDING AND IMPROVEMENTS			-	-	1,500,000	
546020 EQUIPMENT - AUTOMOTIVE		-	-	-	-	
546160 EQUIPMENT - OTHER THAN AUTO	51,019	12,137	80,000	6,162	-	
546200 EQUIPMENT			-	-	-	
TOTAL FIXED ASSETS	192,520	474,147	3,355,000	794,473	3,135,000	
ENDOWMENT FUNDS						
781360 ENDOWMENT	73,690	130,060	120,000	69,800	90,000	
740020COEN INTEREST COUNTY-ENDOWMENT	12,060	18,339	13,000	9,204	13,000	
740020E INTEREST W/STIFEL-ENDOWMENT	20,777	39,469	28,000	25,900	30,000	
740030END UNREALIZED GAIN/LOSS-ENDOWMENT	(22,496)	(8,559)	-	776	-	
740035END REALIZED GAIN/(LOSS)-ENDOWMENT	-	(652)	-	344	-	
TOTAL ENDOWMENT REVENUE	84,032	178,657	161,000	106,024	133,000	
TRANSFER TO ENDOWMENT FUND	(84,032)	(178,657)	(161,000)	(106,024)	(133,000)	
TRANS TO/(FROM) CAPITAL OUTLAY			(2,823,179)		(2,685,611)	
NET REVENUE & ENDOWMENT	\$ 402,477	\$ 610,890	\$ -	\$ (397,534)	\$ 0	

**ELSINORE VALLEY CEMETERY
CAPITAL OUTLAY RESERVES
2025-2026**

	TOTAL
Cash Capital Outlay Reserves 3/31/25	\$ 103,891
Bonds Capital Outlay Reserves 3/31/25	2,759,791
Total Account Balance	\$ 2,863,681
Capital Outlay Additions	
Total Additions	\$ -
Capital Outlay Subtractions	
Estimated Transfer for FY '25-'26	\$ 2,685,611
Total Subtractions	\$ 2,685,611
Capital Outlay Reserves	
Land Purchase Reserve	\$ 5,500,000
Equipment Replacement Reserve	
General Plan Implementation	
Operating Reserves	
Recycle Water Reserve	\$ -
Road Replacement Reserve	
	\$ 5,500,000
Capital Outlay Reserves Available *	\$ 49,292

*Needed funding from General Funds

Elsinore Valley Cemetery District
Capital Outlay Budget
2025-2026

		22-'23 Budget	23-'24 Budget	24-'25 Budget	25-'26 Budget
Land		\$ -	\$ -	\$ -	\$ -
Land Improvements		\$ -	\$ -	\$ -	\$ 1,500,000
Land and Improvements		\$ -	\$ -	\$ -	\$ -
Capital Projects					
Niche Wall		\$ 392,000	\$ -	\$ -	\$ -
Irrigation Project		\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ -
Cinder Block Trash Can Enclosure		\$ -	\$ 55,000	\$ -	\$ -
Cinder Wall - Hwy 15		\$ -	\$ -	\$ -	\$ -
Resurfacing Roads		\$ -	\$ -	\$ 40,000	\$ -
Turf Project by Main Gate		\$ -	\$ -	\$ -	\$ 100,000
Water Foundation		\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Water Well (Rehab or New)		\$ -	\$ -	\$ -	\$ -
		\$ 1,392,000	\$ 1,590,000	\$ 1,575,000	\$ 135,000
Structure/Improvements-Bldg.					
Restucco Office Building		\$ 20,000	\$ 35,000	\$ -	\$ -
Concrete Replacement Jewish		\$ -	\$ 100,000	\$ -	\$ -
Concrete Foundation-Sidewalk & Curb		\$ -	\$ 50,000	\$ -	\$ -
		\$ 20,000	\$ 185,000	\$ -	\$ -
Building & Improvements					
Admin Building- 2400'		\$ 400,000	\$ 1,000,000	\$ 1,200,000	\$ 1,000,000
Parking Lot		\$ -	\$ 100,000	\$ 500,000	\$ 500,000
		\$ 400,000	\$ 1,100,000	\$ 1,700,000	\$ 1,500,000
Equipment - Automotive		\$ -	\$ -	\$ -	\$ -
Equipment - Other Than Auto					
Dump Truck-Used		\$ -	\$ -	\$ 80,000	\$ -
Kabota		\$ 45,000	\$ -	\$ -	\$ -
Kabota Mower					\$ -
Golf Cart		\$ -	\$ -		\$ -
		\$ 45,000	\$ -	\$ 80,000	\$ -
Equipment		\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY			\$ 2,875,000	\$ 3,355,000	\$ 1,635,000