

**ELSINORE VALLEY CEMETERY
BUDGET
2026-2027**

REVENUES											
TAX REVENUE											
		Actuals	Actuals	Budget	Actuals	Budget	Comments				
		2023-2024	2024-2025	2025-2026	July 2025-Jan. 2026	2026-2027	Notes				
700020	PROPERTY TAXES, CURRENT SEC.	\$ 840,317	\$ 876,552	\$ 860,000	\$ 523,728	\$ 900,000					
701020	PROPERTY TAXES, CURRENT UNSEC.	40,625	44,358	45,000	49,269	48,000					
703000	PROPERTY TAXES, PRIOR UNSEC.	2,161	1,196	1,500	71	-					
704000	TAXES, CURRENT SUPPLEMENTAL	34,115	24,850	25,000	10,751	20,000					
705000	TAXES, PRIOR SUPPLEMENTAL	12,530	7,480	13,000	9,555	15,000					
715070	RDV PRYTY TAX, LMBH RESDUL ASTS	50,106	129,780	90,000	50,702	120,000					
752800	HME OWNERS PROPERTY TAX RELIEF	6,062	6,020	6,000	2,982	6,000					
752820	CA-SUPPL HMEOWNERS TAX RELIEF	93	56	100	44	100					
781000	CONTRACTUAL REVENUE	268,053	274,543	250,000	140,047	280,000					
781660	REDEVELOPMENT PASS-THRU REV.										
TOTAL TAX REVENUE		1,254,062	1,364,834	1,290,600	787,149	1,389,100					
EARNINGS											
740020CO	INTEREST-COUNTY GF	121,403	89,942	70,000	9,641	18,000					
740020GF	INTEREST WF/STFEL-GF	41,606	39,892	40,000	21,965	35,000					
7400200L	INTEREST-WF CAP. OUTLAY	144,695	105,771	110,000	63,872	100,000					
TOTAL EARNINGS		307,703	235,605	220,000	95,477	153,000					
INVESTMENT GAINS/(LOSSES)											
740030GF	UNREALIZED GAIN/LOSS-GEN FUND	6,753	17,159	-	3,282	-					
7400300L	UNREALIZED GAIN/LOSS-OUTLAY	(12,646)	46,777	-	(6,650)	-					
740035GF	REALIZED GAIN/(LOSS)-GF	(400)	89	-	(363)	-					
7400350L	REALIZED GAIN/(LOSS)-OUTLAY	(5)	-	-	(363)	-					
TOTAL INVESTMENT GAINS/(LOSSES)		(6,298)	64,025	-	(3,732)	-					
DISTRICT REVENUE											
741000	RENTS	10,459	8,850	10,000	5,632	28,200					
777520	SERVICE CHRGs: O/C, SETTING	144,895	90,883	90,000	35,575	90,000					
781640	SPL DST INC:LOTS/O-D/MLT/BNCH	238,980	141,778	100,000	64,565	100,000					
782500	OTHER MISC REVENUE	-	-	-	-	-					
TOTAL DISTRICT REVENUE		394,334	241,511	200,000	105,772	218,200					
TOTAL REVENUES		1,949,800	1,905,975	1,710,600	984,666	1,760,300					

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2026-2027											
	Actuals 2023-2024	Actuals 2024-2025	Budget 2025-2026	Actuals July 2025- Jan. 2026	Budget 2026-2027	Comments Notes					
EXPENDITURES											
SALARIES											
510040-SALARIES											
510040-GROUNDS SALARIES-GROUNDSMEN (4.5 FTE)	167,908	158,464	381,885	99,288	401,401						
510040-INTERIM D CONTRACT-INTERIM DISTRICT MGR (1 FTE)	-	-	-	-	-						
510040-MANAGEMENT SALARIES-DISTRICT MANAGER (1 FTE)	133,646	143,906	140,917	76,573	148,769						
510040-OFFICE SALARIES-OFFICE (.5 PTE)	-	-	41,943	-	47,934						
510040-TEMP SALARIES-TEMPORARY	47,679	101,175	-	67,711	-						
510040-PR TAXES SALARIES-PAYROLL TAXES	28,814	26,072	46,241	13,685	48,793						
TOTAL SALARIES	378,046	429,617	610,986	257,257	646,897						
EMPLOYEE BENEFITS											
513000-RETIREMENT	5,926	12,704	56,475	11,565	59,810						
515080-HEALTH INSURANCE	74,168	74,043	105,000	45,341	105,000						
515100-LIFE INSURANCE	802	1,364	1,500	816	1,500						
517000-WORKER'S COMP. INS.	58,011	24,132	40,000	22,982	40,000						
TOTAL EMPLOYEE BENEFITS	138,907	112,243	202,975	80,704	206,310						
INSURANCE											
520930-INSURANCE	15,214	21,078	25,000	18,878	25,000						
TOTAL INSURANCE	15,214	21,078	25,000	18,878	25,000						
MAINTENANCE											
521420-MAINTENANCE-FIELD EQUIP.	10,883	15,801	20,000	14,231	30,000						
521500-MAINTENANCE MOTOR VEHICLES	3,258	5,164	5,000	1,801	5,000						
TOTAL MAINTENANCE	14,142	20,965	25,000	16,032	35,000						
OPERATING EXPENSES											
524500-OPERATIONAL EXPENSE											
524500-BENCHES OP EXP-BENCHES	1,150	-	5,000	1,200	5,000						
524500-BOOT ALL OP EXP-BOOT ALLOWANCE	1,050	750	1,500	600	1,500						
524500-CAMERAS OP EXP-CAMERAS	-	-	5,000	4,436	5,000						
524500-FIRE EXT OP EXP-FIRE EXTINGUISHERS	1,776	1,387	2,000	1,301	2,000						
524500-FUEL OP EXP-FUEL	5,015	4,962	6,000	2,827	6,000						
524500-HEADSTON OP EXP-HEADSTONES	1,595	10,377	3,500	14,208	10,000						
524500-MISC. OP EXP-MISCELLANEOUS	4	268	-	28	100						
524500-PESTICID OP EXP-PESTICIDES	-	1,758	3,000	-	3,000						
524500-PLANTS OP EXP-PLANTS	2,880	4,708	8,000	20,009	10,800						
524500-REPAIRS OP EXP-REPAIRS	-	560	1,500	-	1,500						
524500-SUPPLIES OP EXP-SUPPLIES	35,520	48,056	50,000	47,666	60,000						
524500-UNIFORMS OP EXP-UNIFORMS	40,389	14,034	25,000	10,463	25,000						
524500-VAULTS OP EXP-VAULTS	6,971	7,537	10,000	4,500	10,000						
	30,402	16,633	20,000	13,859	30,000						
TOTAL OPERATING EXPENSES	126,751	111,030	140,500	121,096	169,100						

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	<u>Actuals</u> 2023-2024	<u>Actuals</u> 2024-2025	<u>Budget</u> 2025-2026	<u>Actuals</u> July 2025- Jan. 2026	<u>Budget</u> 2026-2027	<u>Comments</u> Notes
ADMIN EXPENSES						
524520 ADMINISTRATIVE EXPENSE	52	-	-	-	-	
524520-BANK CHG AE-BANK & BILL CHGS	2,144	1,349	2,000	1,230	2,000	
524520-BOARD ST AE-BOARD STIPEND	8,793	9,069	9,000	5,334	10,000	
524520-CLEANING AE-CLEANING SERVICES	-	1,594	1,800	1,999	10,000	
524520-CO. FEES AE-COUNTY FEES	1,875	1,634	2,000	1,256	3,000	
524520-MEMBERSHIP AE-MEMBERSHIP	1,895	9,904	2,500	720	1,500	
524520-OFF SUP AE-OFFICE SUPPLIES	7,184	2,769	10,000	12,087	15,000	
524520-POSTAGE AE-POSTAGE	649	150	3,000	1,581	3,000	
524520-PR FEES AE-PAYROLL FEES	157	6,219	500	99	500	
524520-PROMOTO AE-PROMOTION	6,141	1,070	8,000	14,638	10,000	
524520-RET. FEE AE-RETIREMENT FEES	1,500	4,058	2,000	1,080	2,000	
524520-SOFTWARE AE-SOFTWARE	3,015	-	5,000	4,337	7,000	
524540 FEES AE-LATE & FINANCE CHGS	-	-	-	-	-	
524540-OFF. FUR AE-OFFICE FURNITURE	-	-	-	-	-	
TOTAL ADMIN EXPENSES	33,405	37,816	45,800	44,361	64,000	
ACCOUNTING & LEGAL SERVICES						
524560 ACCOUNTING	12,255	11,447	15,000	7,869	15,000	
525020 LEGAL SERVICES	49,893	55,108	55,000	31,480	60,000	
TOTAL ACCOUNTING & LEGAL SVCS	62,148	66,555	70,000	39,349	75,000	
PROFESSIONAL SERVICES						
525440 PROFESSIONAL SERVICES	-	-	-	-	-	
525440-AUDITOR PROF. SERVICES-AUDITOR	8,129	8,525	9,500	1,012	9,500	
525440-FEE PROF. SERVICES-FEE STUDY	12,500	-	-	8,849	-	
525440-ONLINE P.L PROF. SERVICES-ONLINE PLATFORM	-	-	5,000	-	5,000	
525440-IT PROF. SERVICES-INFO. TECH.	2,380	3,713	4,000	2,810	5,000	
525440-PEST CON PROF. SERVICES-PEST CONTROL	3,695	3,720	4,000	2,410	4,000	
525440-SECURITY PROF. SERVICES-SECURITY	3,402	7,807	7,000	65,878	210,000	
525440-TITLE PROF. SERVICES-TITLE	1,325	-	-	-	-	
525440-WEBSTE PROF. SERVICES-WEBSTE	660	720	1,250	240	1,000	
TOTAL PROFESSIONAL SERVICES	32,091	24,485	30,750	81,199	234,500	
MISCELLANEOUS						
523230 MISCELLANEOUS	18	163	-	13	-	
581000 CONTINGENCIES	(700)	-	-	-	-	
TOTAL MISCELLANEOUS	(682)	163	-	13	-	
TRAINING & EDUCATION						
527840 TRAINING AND EDUCATION	495	636	15,000	325	15,000	
TOTAL TRAINING & EDUCATION	495	636	15,000	325	15,000	

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	Actuals 2023-2024	Actuals 2024-2025	Budget 2025-2026	Actuals July 2025- Jan. 2026	Budget 2026-2027	Comments Notes
UTILITIES						
529540						
529540-ELECTRIC	2,738	4,493	6,250	3,733	7,500	
529540-INTERNET	899	1,294	1,200	1,209	2,000	
529540-OFFICE W	268	683	750	588	1,000	
529540-PP	7,644	7,200	8,500	5,578	-	
529540-SECURITY	-	-	1,000	-	-	
529540-TELEPHONE	4,541	5,348	5,000	1,396	5,000	
529540-TRASH	16,016	16,088	20,000	11,329	20,000	
529540-WATER	32,139	35,070	52,500	22,699	52,500	
TOTAL UTILITIES	64,245	70,175	95,200	46,531	88,000	
TOTAL EXPENDITURES	864,763	894,763	1,261,211	705,747	1,558,807	
OPERATING REVENUE OVER EXPENDITUR	1,085,037	1,011,212	449,389	278,919	201,493	
FIXED ASSETS						
540040						
540060						
540070						
542040						
542060						
542100						
546020						
546160						
546200						
LAND	-	-	-	-	-	
LAND IMPROVEMENT	-	-	-	8,240	1,500,000	
LAND AND IMPROVEMENTS	2,190	-	-	-	-	
CAPITAL PROJECTS	2,000	-	-	51,930	-	
STRUCTURE/IMPROVEMENTS-BLDG.	425,690	20,077	1,500,000	3,737	195,000	
BUILDING AND IMPROVEMENTS	32,130	1,179,245	1,500,000	961,545	-	
EQUIPMENT - AUTOMOTIVE	-	99,009	-	23,801	-	
EQUIPMENT - OTHER THAN AUTO	12,137	7,467	-	1,568	116,760	
TOTAL FIXED ASSETS	474,147	1,305,799	3,135,000	1,050,820	1,811,760	
ENDOWMENT FUNDS						
781360						
740020COEN						
740020E						
740030END						
740035END						
ENDOWMENT	130,060	85,400	90,000	46,440	90,000	
INTEREST COUNTY-ENDOWMENT	18,339	18,627	13,000	5,495	13,000	
UNREALIZED GAIN/LOSS-ENDOWMENT	39,469	32,944	30,000	14,535	30,000	
REALIZED GAIN/(LOSS)-ENDOWMENT	(8,559)	4,822	-	1,826	-	
	(652)	344	-	1	-	
TOTAL ENDOWMENT REVENUE	178,657	142,137	133,000	68,298	133,000	
TRANSFER TO ENDOWMENT FUND	(178,657)	(142,137)	(133,000)	(68,298)	(133,000)	
TRANS TO/(FROM) CAPITAL OUTLAY						
NET REVENUE & ENDOWMENT	\$ 610,890	\$ (294,587)	\$ 0	\$ (771,901)	\$ 0	

Elsinore Valley Cemetery District
Capital Outlay Budget
2026-2027

	23-'24 Budget	24-'25 Budget	25-'26 Budget	26-'27 Budget
Land	\$ -	\$ -	\$ -	\$ -
Land Improvements	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Land and Improvements	\$ -	\$ -	\$ -	\$ -
Capital Projects				
Niche Wall	\$ -	\$ -	\$ -	\$ -
Irrigation Project	\$ 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	\$ 100,000
Water Foundation	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
New Road by New Building into Cemetery	\$ -	\$ -	\$ -	\$ 60,000
Water Well (Rehab or New)	\$ -	\$ -	\$ -	\$ -
	\$ 1,590,000	\$ 1,575,000	\$ 135,000	\$ 195,000
Structure/Improvements-Bldg.				
Restucco Office Building	\$ 35,000	\$ -	\$ -	\$ -
Concrete Replacement Jewish	\$ 100,000	\$ -	\$ -	\$ -
Concrete Foundation-Sidewalk & Curb	\$ 50,000	\$ -	\$ -	\$ -
	\$ 185,000	\$ -	\$ -	\$ -
Building & Improvements				
Admin Building- 2400'	\$ 1,000,000	\$ 1,200,000	\$ 1,000,000	\$ -
Parking Lot	\$ 100,000	\$ 500,000	\$ 500,000	\$ -
	\$ 1,100,000	\$ 1,700,000	\$ 1,500,000	\$ -
Equipment - Automotive	\$ -	\$ -	\$ -	\$ -
Equipment - Other Than Auto				
Dump Truck-Used	\$ -	\$ 80,000	\$ -	\$ -
Kabota	\$ -	\$ -	\$ -	\$ 58,120
Kabota Mower	\$ -	\$ -	\$ -	\$ 58,640
Golf Cart	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 80,000	\$ -	\$ 116,760
Equipment	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 2,875,000	\$ 3,355,000	\$ 1,635,000	\$ 1,811,760

ELSINORE VALLEY CEMETERY
CAPITAL OUTLAY RESERVES
2026-2027

	TOTAL
Cash Capital Outlay Reserves 1/31/26	\$ 70,530
Bonds Capital Outlay Reserves 1/31/26	2,919,132
Total Account Balance	\$ 2,989,662
Capital Outlay Additions	
Total Additions	\$ -
Capital Outlay Subtractions	
Estimated Transfer for FY '26-'27	(1,610,267)
Total Subtractions	\$ (1,610,267)
Capital Outlay Reserves	
Land Purchase Reserve	\$ -
Equipment Replacement Reserve	
General Plan Implementation	
Operating Reserves	
Recycle Water Reserve	\$ -
Road Replacement Reserve	
	\$ -
Capital Outlay Reserves Available	\$ 1,379,395