

**Santa Maria Cemetery District
Proposed 2018/19 Budget**

	FY 15/16	FY 16/17	FY 17/18	FY 17/18	FY 18/19
	YTD Actual	YTD Actual	Budget thru 6/30/2018	YTD Actual thru 5/31/2018	Proposed Budget
Revenues					
Taxes					
3010 - Property Tax-Current Secured	\$ 631,167.69	\$ 655,003.80	\$ 665,000.00	\$ 686,179.31	\$ 695,000.00
3011 - Property Tax-Unitary	10,764.64	10,948.60	11,000.00	(26.36)	10,000.00
3015 - PT Prior Yr Escapes Sec	(1,203.76)	3,809.20	-	271.58	200.00
3020 - Property Tax-Current Unused	28,950.06	27,250.88	28,000.00	33,161.16	33,300.00
3023- PT PY Corr/Escapes Unsecured				489.89	
3029 - RDA RPTTF Distributions	8,935.05	7,981.84	6,000.00	5,173.80	5,250.00
3040 - Property Tax - Prior Secured	12,241.02	54.95	3,500.00	926.43	1,000.00
3050 - Property Tax - Prior Unsecured	802.05	261.45	-	125.02	-
3054 - Supplemental Pty Tax-Current	13,529.27	16,749.51	16,000.00	2,526.05	2,550.00
3056 - Supplemental Pty Tax-Prior	194.50	17.53	500.00	6.13	500.00
3057- PT-506 Int, 480 CIOS/CIC Pen				766.50	
Total Taxes	\$ 705,380.52	\$ 722,077.76	\$ 730,000.00	\$ 729,599.51	\$ 747,800.00
Use of Money and Property					
3380 - Interest Income	\$ 16,814.68	\$ 1,246.95	\$ 1,200.00	\$ 2,265.33	\$ 2,000.00
3381 - Unrealized Gain/Loss Investments	35,533.39	(3,660.87)	-	(9,921.83)	-
3409 - Rental of Buildings	32,820.75	33,547.49	32,000.00	26,970.00	-
Total Use of Money & Property	\$ 85,168.82	\$ 31,133.57	\$ 33,200.00	\$ 19,313.50	\$ 2,000.00
Intergovernmental Revenue-State/Fed					
4220 - Homeowners Property Tax Relief	\$ 3,677.86	\$ 3,595.64	\$ 3,200.00	\$ 1,857.10	\$ 3,000.00
4690 - Payment in lieu of Taxes	1,446.66	290.38	500.00	-	300.00
Total Intergovernmental Revenue-State	\$ 5,124.52	\$ 3,886.02	\$ 3,700.00	\$ 1,857.10	\$ 3,300.00
Charges for Services					
5220 - Sale of Ground/Lots	\$ 353,855.00	\$ 310,180.01	\$ 320,000.00	\$ 288,580.00	\$ 315,000.00
5221 - Open/Closing Interment Fees	232,645.00	238,595.00	235,000.00	241,795.00	264,000.00
5222 - Sale of Crypts/Vaults	190,755.00	193,761.00	190,000.00	190,938.84	208,000.00
5224 - Grave Marker Setting Fees	70,635.00	60,884.00	69,000.00	63,610.00	69,400.00
5225 - Sat/Sun Burial Service Fees	29,900.00	24,150.00	27,000.00	26,450.00	28,000.00
5226 - Perpetual Care (Endow. 2015 combine)	107,990.00	106,328.00	103,000.00	110,781.00	120,000.00
5227 - Non -Residence Fees	27,405.00	23,906.00	29,000.00	25,495.00	28,000.00
5229 - Sale of Niches	6,035.00	3,590.00	5,000.00	9,590.00	8,000.00
5739 - Other Services	2,395.00	5,420.00	5,000.00	11,310.85	5,000.00
Total Charges for Services	\$ 1,021,615.00	\$ 966,814.01	\$ 983,000.00	\$ 968,550.69	\$ 1,045,400.00
Miscellaneous Revenue					
5909 - Other Miscellaneous Revenue	\$ 11,112.92	\$ 1,442.44	\$ 1,500.00	\$ 31.06	\$ 1,500.00
Total Miscellaneous Revenue	\$ 11,112.92	\$ 1,442.44	\$ 1,500.00	\$ 31.06	\$ 1,500.00
Total Revenues	\$ 1,828,401.78	\$ 1,725,353.80	\$ 1,751,400.00	\$ 1,719,351.86	\$ 1,800,000.00

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Expenditures					
Salaries and Employee Benefits					
6100 - Regular Salaries	\$ 350,993.28	\$ 360,607.64	\$ 400,000.00	\$ 350,570.17	\$ 405,000.00
6400 - Retirement Contribution	115,945.88	125,631.89	136,000.00	124,181.73	137,000.00
6475 - Retiree medical OPEB	17,088.32	17,445.47	17,500.00	15,136.38	18,500.00
6500 - FICA Contribution	21,936.88	22,447.26	26,000.00	21,778.01	26,000.00
6550 - FICA/Medicare	5,130.39	5,249.74	5,700.00	5,093.25	6,000.00
6600 - Health Insurance Contra	93,560.37	79,782.85	95,000.00	118,512.12	130,000.00
6610 - Life & Disability Insur	1,141.80	1,141.80	1,200.00	856.35	1,200.00
6700 - Unemployment Ins Contribution	1,261.28	965.53	2,000.00	974.05	1,300.00
6900 - Workers Compensation	22,781.00	15,717.00	16,500.00	12,783.00	13,000.00
Total Salaries and Employee Benefits	\$ 629,839.20	\$ 628,989.18	\$ 699,900.00	\$ 649,885.06	\$ 738,000.00
Services and Supplies					
7005 - Advertising/Marketing Expense	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
7030- Clothing- Uniforms	6,468.27	7,281.86	7,200.00	5,879.84	6,500.00
7053 - Telephone Service Local	4,263.03	4,453.74	4,500.00	4,061.35	4,500.00
7121 - Operating Supplies	12,310.13	5,228.89	8,000.00	7,947.12	8,800.00
7200 - MTC-Struct/Impr & Grounds	47,717.30	54,576.40	48,000.00	91,973.51	100,500.00
7324 - Audit and Accounting Fees	7,340.00	4,560.00	6,500.00	6,790.00	7,200.00
7325 - Outside Services	42,997.67	150,544.87	150,000.00	172,425.00	200,000.00
7326- Auxiliary Expense (Plot Buyback)	2,658.00	9,624.88	10,000.00	3,757.20	7,000.00
7363 - Equipment Maintenance	25,921.70	11,200.36	20,000.00	16,011.36	20,000.00
7381 - Professional Liab. Insurance	21,909.00	22,821.00	24,000.00	28,442.00	33,100.00
7440- Miscellaneous exp (vaults)	67,181.00	53,888.20	65,000.00	45,852.00	65,000.00
7450 - Office Expense	7,720.01	7,991.70	8,025.00	5,504.86	8,000.00
7460 - Special Service(LAFCO, SBcnty, Bank of	13,625.09	11,598.07	13,000.00	11,766.27	13,500.00
7506 - Administration Fees(credit card fees &	7,390.95	12,513.32	13,000.00	13,751.43	16,000.00
7507- ADP Payroll Fees	4,435.14	4,769.69	5,000.00	4,526.30	5,100.00
7508- Legal Fees	7,092.71	9,330.90	10,000.00	13,218.92	13,000.00
7510 - Professional Services	29,400.00	29,400.00	30,000.00	27,472.50	30,000.00
7655- Road Maintenance	-	-	5,000.00	-	5,000.00
7731 - Gasoline-Oil-Fuel	9,924.41	9,571.42	10,500.00	10,458.33	14,000.00
7732 - Training and Travel	3,366.02	3,244.50	4,000.00	5,332.58	5,300.00
7760 - Utilities	26,005.98	27,088.57	28,000.00	33,487.94	37,000.00
7763 - Water	3,671.55	3,793.73	4,000.00	3,412.77	4,000.00
7764 - Refuse	12,038.57	17,215.05	18,000.00	18,234.76	20,000.00
Total Services and Supplies	\$ 363,436.53	\$ 460,697.15	\$ 492,225.00	\$ 530,306.04	\$ 624,000.00

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Interest Expense					
7830 - Interest Expense	\$ 39,600.00	\$ 33,825.00	\$ 27,775.00	\$ 18,516.67	\$ -
Total Interest Expense	\$ 39,600.00	\$ 33,825.00	\$ 27,775.00	\$ 18,516.67	\$ -
Fixed Assets					
8100 - Land & Land Imp.	\$ 42,169.00	\$ -	\$ 150,000.00	\$ -	\$ 110,000.00
8200 - Structures & Structure Improvements	7,118.72	-	150,000.00	-	100,000.00
8300 - Equipment	34,446.58	26,914.08	13,500.00	18,360.00	33,000.00
Total Fixed Assets	\$ 83,734.30	\$ 26,914.08	\$ 313,500.00	\$ 18,360.00	\$ 243,000.00
Total Expenditures	\$ 1,116,610.03	\$ 1,150,425.41	\$ 1,533,400.00	\$ 1,217,067.77	\$ 1,605,000.00
Other Financing Sources and Uses					
Reserving Perpetual Care(endowment)	\$ 107,990.00	\$ 106,328.00	\$ 103,000.00	\$ -	\$ 120,000.00
Board Designation	-	-	-	-	75,000.00
7950 - Debt Service-Principal Payment	105,000.00	110,000.00	115,000.00	-	-
Total Other Financing Uses	\$ 212,990.00	\$ 216,328.00	\$ 218,000.00	\$ -	\$ 195,000.00
Net Financial Impact	\$ 498,801.75	\$ 358,600.39	\$ -	\$ 502,284.09	\$ -