

**Santa Maria Cemetery District  
2020/21 Budget Worksheet**

	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	FY 20/21
	Actual	Actual	Actual	Approved Budget	YTD Actual thru 4/30/2019	Draft Budget
<b>Revenues</b>						
<b>Taxes</b>						
3010 - Property Tax-Current Secured	\$ 655,003.80	\$ 696,727.20	\$ 745,958.52	\$ 736,000.00	\$ 761,321.91	\$ 775,000.00
3011 - Property Tax-Unitary	10,948.60	10,705.01	11,127.94	11,000.00	7,005.59	11,500.00
3015 - PT Prior Yr Escapes Sec	3,809.20	3,045.80	(3,524.51)	-	(659.22)	-
3020 - Property Tax-Current Unused	27,250.88	28,535.66	26,362.49	27,000.00	30,231.42	31,000.00
3023- PT PY Corr/Escapes Unsecured		8,188.08	(66.88)		512.16	250.00
3029 - RDA RPTTF Distributions	7,981.84	8,242.28	8,159.65	5,000.00	-	8,500.00
3040 - Property Tax - Prior Secured	54.95	921.86	4,085.84	800.00	35.64	2,000.00
3050 - Property Tax - Prior Unsecured	261.45	10,393.15	916.11	-	3,816.13	3,900.00
3054 - Supplemental Pty Tax-Current	16,749.51	17,164.41	14,067.63	17,000.00	5,956.67	15,000.00
3057 - PT-506 Int 480 CIOS/CIC PEN		4,997.15	(132.46)		1.19	-
3056 - Supplemental Pty Tax-Prior	17.53	124.31	411.38	-	108.91	-
<b>Total Taxes</b>	<b>\$ 722,077.76</b>	<b>\$ 789,044.91</b>	<b>\$ 807,365.71</b>	<b>\$ 796,800.00</b>	<b>\$ 808,330.40</b>	<b>\$ 847,150.00</b>
<b>Use of Money and Property</b>						
3380 - Interest Income	\$ 1,246.95	\$ 3,173.65	\$ 3,490.00	\$ 2,000.00	\$ 42,076.76	\$ 30,000.00
3409 - Other Rental of Buildings/Lnd					\$ 28,570.00	\$ 57,000.00
3381 - Unrealized Gain/Loss Investments	(3,660.87)	(12,129.73)	131,298.36	-	93,582.73	
3409 - Rental of Buildings	33,547.49	26,970.00	-	-		
<b>Total Use of Money &amp; Property</b>	<b>\$ 31,133.57</b>	<b>\$ 18,013.92</b>	<b>\$ 134,788.36</b>	<b>\$ 2,000.00</b>	<b>\$ 164,229.49</b>	<b>\$ 87,000.00</b>
<b>Intergovernmental Revenue-State/Fed</b>						
4160- State Aid for Disaster			1,790.84		-	-
4220 - Homeowners Property Tax Relief	\$ 3,595.64	\$ 3,714.20	\$ 2,406.26	\$ 3,500.00	\$ 1,824.91	\$ 3,000.00
4690 - Payment in lieu of Taxes	290.38	149.50	-	300.00	-	-
<b>Total Intergovernmental Revenue-State</b>	<b>\$ 3,886.02</b>	<b>\$ 3,863.70</b>	<b>\$ 4,197.10</b>	<b>\$ 3,800.00</b>	<b>\$ 1,824.91</b>	<b>\$ 3,000.00</b>
<b>Charges for Services</b>						
5220 - Sale of Ground/Lots	\$ 310,180.01	\$ 332,257.00	\$ 336,276.00	\$ 671,000.00	\$ 334,478.00	\$ 410,000.00
5221 - Open/Closing Interment Fees	238,595.00	268,620.00	249,320.00	256,000.00	200,524.00	243,000.00
5222 - Sale of Crypts/Vaults	193,761.00	213,248.40	201,747.24	204,000.00	163,218.41	197,000.00
5224 - Grave Marker Setting Fees	60,884.00	68,335.00	77,010.00	77,000.00	54,421.00	68,000.00
5225 - Sat/Sun Burial Service Fees	24,150.00	28,750.00	46,000.00	40,000.00	24,625.00	31,000.00
5226 - Perpetual Care	106,328.00	125,250.00	117,706.00	121,000.00	109,310.00	132,000.00
5227 - Non -Residence Fees	23,906.00	26,480.00	20,590.00	28,000.00	22,160.00	27,000.00
5229 - Sale of Niches	3,590.00	9,590.00	3,250.00	8,000.00	12,600.00	16,500.00
5739 - Other Services	5,420.00	16,430.85	2,145.00	5,000.00	2,425.40	3,200.00
<b>Total Charges for Services</b>	<b>\$ 966,814.01</b>	<b>\$ 1,088,961.25</b>	<b>\$ 1,054,044.24</b>	<b>\$ 1,410,000.00</b>	<b>\$ 923,761.81</b>	<b>\$ 1,127,700.00</b>
<b>Miscellaneous Revenue</b>						
5863 - Special Sales						
5909 - Other Miscellaneous Revenue	\$ 1,442.44	\$ 31.06	\$ 232.91	\$ 1,500.00	\$ 229.09	\$ 200.00
<b>Total Miscellaneous Revenue</b>	<b>\$ 1,442.44</b>	<b>\$ 31.06</b>	<b>\$ 232.91</b>	<b>\$ 1,500.00</b>	<b>\$ 229.09</b>	<b>\$ 200.00</b>
9799- Designated - Various						
<b>Total Revenues</b>	<b>\$ 1,725,353.80</b>	<b>\$ 1,899,914.84</b>	<b>\$ 2,000,628.32</b>	<b>\$ 2,214,100.00</b>	<b>\$ 1,898,375.70</b>	<b>\$ 2,065,050.00</b>

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<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 - Regular Salaries	\$ 360,607.64	\$ 385,391.79	\$ 398,953.83	\$ 420,000.00	\$ 362,414.79	\$ 410,000.00
6400 - Retirement Contribution	125,631.89	136,215.25	143,680.67	152,000.00	111,140.86	148,000.00
6475 - Retiree medical OPEB	17,445.47	16,577.94	16,577.94	18,500.00	14,415.60	18,500.00
6500 - FICA Contribution	22,447.26	23,910.55	24,719.30	26,500.00	21,354.86	25,500.00
6550 - Medicare/ETT	5,249.74	5,591.98	5,781.11	6,100.00	4,994.28	6,300.00
6600 - Health Insurance Contra	79,782.85	117,120.78	131,202.28	133,000.00	89,767.44	133,000.00
6610 - Life & Disability Insur	1,141.80	1,210.65	1,449.60	1,400.00	1,160.10	1,300.00
6700 - Unemployment Ins Contribution	965.53	981.25	981.58	1,300.00	1,121.90	1,250.00
6900 - Workers Compensation	15,717.00	12,783.00	12,915.00	14,000.00	15,413.00	16,000.00
Total Salaries and Employee Benefits	\$ 628,989.18	\$ 699,783.19	\$ 736,261.31	\$ 772,800.00	\$ 621,782.83	\$ 759,850.00
<b>Services and Supplies</b>						
7005 - Advertising/Marketing Expense	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -
7030- Clothing- Uniforms	7,281.86	6,854.91	6,584.14	6,500.00	6,977.34	8,400.00
7053 - Telephone Service Local	4,453.74	4,429.10	4,213.68	4,500.00	4,454.38	5,400.00
7121 - Operating Supplies	5,228.89	10,781.98	5,028.55	8,800.00	4,124.50	5,700.00
7200 - MTC-Struct/Impr & Grounds	54,576.40	72,163.90	76,780.34	75,000.00	60,721.24	77,000.00
7324 - Audit and Accounting Fees	4,560.00	6,790.00	6,790.00	7,200.00	7,025.00	7,500.00
7325 - Outside Services	150,544.87	188,925.00	188,770.17	264,000.00	253,151.58	305,000.00
7326- Auxiliary Expense (Plot Buyback)	9,624.88	3,757.20	3,749.00	6,000.00	7,233.00	10,000.00
7363 - Equipment Maintenance	11,200.36	23,686.85	14,007.68	20,000.00	5,601.97	10,000.00
7381 - Professional Liab. Insurance	22,821.00	28,442.00	33,181.00	35,000.00	42,703.00	43,000.00
7440- Miscellaneous exp (vaults)	53,888.20	50,718.00	45,325.00	65,000.00	49,664.80	54,000.00
7450 - Office Expense	7,991.70	6,287.39	8,806.64	9,000.00	11,059.14	11,000.00
7460 - Special Service(LAFCO, SBNY)	11,598.07	12,054.66	13,698.14	14,500.00	12,185.54	15,000.00
7506 - Administration Fees(credit card fees & retire	12,513.32	15,266.15	16,732.21	16,000.00	15,174.95	18,600.00
7507- ADP Payroll Fees	4,769.69	4,872.72	4,843.76	5,100.00	3,881.11	5,200.00
7508- Legal Fees	9,330.90	15,197.32	13,487.09	16,000.00	18,546.31	20,000.00
7510 - Professional Services	29,400.00	29,922.50	33,545.00	35,000.00	34,855.83	36,000.00
7731 - Gasoline-Oil-Fuel	9,571.42	11,508.44	10,232.22	14,000.00	7,046.48	10,500.00
7732 - Training and Travel	3,244.50	5,332.58	5,546.06	5,800.00	2,562.51	5,900.00
7760 - Utilities	27,088.57	35,921.92	21,467.73	35,000.00	24,740.59	29,000.00
7763 - Water	3,793.73	4,157.28	4,661.84	4,400.00	6,201.35	7,500.00
7764 - Refuse	17,215.05	20,791.09	21,934.16	22,000.00	14,539.36	21,000.00
Total Services and Supplies	\$ 460,697.15	\$ 557,860.99	\$ 539,384.41	\$ 674,300.00	\$ 592,449.98	\$ 705,700.00
<b>Interest Expense</b>						
7830 - Interest Expense	\$ 33,825.00	\$ 18,516.67	\$ -	\$ -	\$ -	\$ -
Total Interest Expense	\$ 33,825.00	\$ 18,516.67	\$ -	\$ -	\$ -	\$ -

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<b>Fixed Assets</b>						
8100 - Land & Land Imp.	\$ -	\$ 19,592.50	\$ 273,359.52	\$ 251,000.00	\$ 346,688.13	\$ 500,000.00
8200 - Structures & Structure Improvements	-	-	-	395,000.00	-	150,000.00
8300 - Equipment	26,914.08	37,060.00	-		-	24,500.00
Total Fixed Assets	\$ 26,914.08	\$ 56,652.50	\$ 273,359.52	\$ 646,000.00	\$ 346,688.13	\$ 674,500.00
<b>Total Expenditures</b>	\$ 1,150,425.41	\$ 1,332,813.35	\$ 1,549,005.24	\$ 2,093,100.00	\$ 1,560,920.94	\$ 2,140,050.00
<b>Other Financing Sources and Uses</b>						
Other Financing Uses						
Reserving Perpetual Care(endowment)	\$ 106,328.00	\$ 125,250.00	\$ 117,706.00	\$ 121,000.00	\$ -	\$ 132,000.00
7950 - Debt Service-Principal Payment	110,000.00	356,493.33	-	-	-	
Total Other Financing Uses	\$ 216,328.00	\$ 481,743.33	\$ 117,706.00	\$ 121,000.00	\$ -	\$ 132,000.00
<b>In/Decreases To Reserves/Designations</b>						
Release of Funds- for Expansion						\$ 207,000.00
<b>Net Financial Impact</b>	\$ 358,600.39	\$ 85,358.16	\$ 333,917.08	\$ -	\$ 337,454.76	\$ -