

This is a Budget Overview for the fiscal year 2023-24 for the Kern County Cemetery District. The first column shows the previous years budget as adopted and/or adjusted. The second column is the estimated/actual income and expense for this past year, and the third column is the proposed budget for the upcoming fiscal year. This Draft Summary and Details is to give the Trustees a look at the estimated income and costs, when finalized the budget will be drafted into a final overview which will be made available to the public.

**REVENUE:**

The Proposed 2023-24 column indicates the income anticipated for the next fiscal year as derived from burials, property tax and miscellaneous income including any transfers from reserve funds for capital projects. This income includes any price increases previously authorized by the board and an estimation of the property taxes to be received in the next budget year.

**EXPENSE:**

The Proposed 2023-24 column shows the anticipated expenses for the next fiscal year including operational costs, personnel, capital outlay and the operational reserve needed to work through December. The current contract MOU with employees and the contracted obligations are included.

REVENUE	Budget 2022-23	Actual 2022-23	Proposed 2023-24	
Operational Reserve	\$127,200	\$198,909	\$544,593	428%
Property Taxes	\$1,003,385	\$1,089,593	\$1,089,593	109%
At Need Cash Sales	\$363,590	\$448,016	\$359,661	99% See Page 2
Pre-need used prior year	\$212,940	\$0	\$199,485	94% Prior Yr Prend
Interest/Misc	\$26,650	\$51,413	\$35,650	134% Int./Rent/Ect
Total	<u>\$1,733,765</u>	<u>\$1,787,930</u>	<u>\$2,228,982</u>	103%
Transfers:				
Endowment Care	\$0	\$0	\$0	
Pre-need Transfer	\$0	\$0	-\$750	
Land Purchase Transfer	\$0	\$0	\$0	
Sub-Total	<u>\$0</u>	<u>\$0</u>	<u>-\$750</u>	
Total Income	<u>\$1,733,765</u>	<u>\$1,787,930</u>	<u>\$2,228,232</u>	\$ 54,165
<b>EXPENSE</b>				
Operation Expense:				
Payroll	\$392,793	\$405,994	\$433,908	110% See Page 4
Benefits	\$296,041	\$256,291	\$245,592	83% See Page 4
Maint. & Operation	\$375,318	\$377,408	\$406,318	108% See Page 5-6
Total	<u>\$1,064,152</u>	<u>\$1,039,693</u>	<u>\$1,085,818</u>	102%
Other Expense:				
Contingency Reserve	\$100,000	\$0	\$100,000	100%
Capital Outlay	\$316,700	\$97,015	\$789,500	149% See Page 7
PERS Unfunded Accrued Liability	\$120,100	\$109,130	\$120,100	100% Prepay PERS
PERS Side Fund Payback	\$32,814	\$32,814	\$32,814	100%
Prior Years Reserve Payback	\$100,000	\$155,045	\$100,000	100% TFR to 42037
Sub-Total	<u>\$669,614</u>	<u>\$394,004</u>	<u>\$1,142,414</u>	71%
Total Expenses	<u>\$1,733,765</u>	<u>\$1,433,698</u>	<u>\$2,228,232</u>	-22% \$ 300,067

**AT NEED CASH SALES:**

At need cash sales are burials that have not been sold as a pre-need by contract with the Kern County Cemetery District. These sales are indicated in the Prior Year Budgeted, Actual, and Projected Target income for these burials. We are seeing a continuing rise in cremation burials, both in-ground and niche. This number of burials is traditionally relatively stable, but with the continued changes that we have seen in cremation burials, we are adjusting the income to reflect that change. COVID has greatly increased the number of services this year. I anticipate a return to traditional numbers for the coming year.

The Property Tax Revenue indicates the loss of property taxes in our district. Per the Board request, we have budgeted the same income as was received the past year.

	2022-23 Budget	2022-23 Actual	Difference	2023-24 Proposed
4-0000	<u>OPERATION REVENUE</u>			
4-1000	<u>AT-NEED/BURIALS</u>			
4-1010	\$ 63,800	\$ 82,464	\$ 18,664	\$ 63,800
4-1015	\$ 3,500	\$ 6,440	\$ 2,940	\$ 3,500
4-1030	\$ 34,000	\$ 46,000	\$ 12,000	\$ 34,000
4-1050	\$ 28,000	\$ 33,700	\$ 5,700	\$ 28,000
4-1060	\$ 105,600	\$ 125,595	\$ 19,995	\$ 105,600
4-1070	\$ 23,000	\$ 32,100	\$ 9,100	\$ 23,000
4-1080	\$ 14,000	\$ 15,525	\$ 1,525	\$ 14,000
4-1090	\$ 23,000	\$ 34,450	\$ 11,450	\$ 23,000
4-1100	\$ 28,000	\$ 21,200	\$ (6,800)	\$ 28,000
4-1110	\$ 200	\$ 400	\$ 200	\$ 250
4-1120	\$ 2,000	\$ 2,070	\$ 70	\$ 2,000
4-1130	\$ 400	\$ 270	\$ (130)	\$ 200
4-1140	\$ 225	\$ 300	\$ 75	\$ 225
4-1150	\$ 250	\$ 410	\$ 160	\$ 300
4-1155	\$ 246	\$ -	\$ (246)	\$ 246
4-1160	\$ 400	\$ 200	\$ (200)	\$ 200
4-1165	\$ 279	\$ -	\$ (279)	\$ 150
4-1170	\$ 29,000	\$ 45,600	\$ 16,600	\$ 29,000
4-1180	\$ 4,000	\$ 850	\$ (3,150)	\$ 1,500
4-1190	\$ 1,000	\$ -	\$ (1,000)	\$ 1,000
4-1200	\$ 500	\$ -	\$ (500)	\$ 500
4-1210	\$ 90	\$ -	\$ (90)	\$ 90
4-1220	\$ 2,000	\$ -	\$ (2,000)	\$ 1,000
4-1230	\$ 100	\$ 442	\$ 342	\$ 100
Total AT-NEED BURIALS	\$ 363,590	\$ 448,016	\$ 84,426	\$ 359,661
<u>Tax Revenue</u>				
Property Tax	\$ 1,003,385	\$ 1,089,593	\$ 86,208	\$ 1,089,593
<u>Other Revenue</u>				
Interest	\$ 11,000	\$ 26,921	\$ 15,921	\$ 20,000
Land Rent	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Misc	\$ 250	\$ 8,641	\$ 8,391	\$ 250
House Rentals	\$ 8,400	\$ 8,850	\$ 450	\$ 8,400
Sub-Total	\$ 26,650	\$ 51,413	\$ 24,763	\$ 35,650
Total	\$ 1,393,625	\$ 1,589,021	\$ 195,396	\$ 1,484,904

RESALE OF OUTER BURIAL CONTAINERS and VASES  
INVENTORY COST

**COST of INVENTORY:**

Our inventory consists mainly of the outer burial containers we sell at each burial. This inventory gives the estimated cost to purchase the burial containers used for each burial including at-need services and pre-need contracts used. These costs also show the vases used when placing permanent markers.

Type	Actual 2023-24	Cost	% of Sales
Liners	0	\$ -	0.0%
Crypts	104	\$ 31,408	33.0%
Vaults	14	\$ 4,228	4.4%
Companion	73	\$ 34,675	23.2%
Companion-2	27	\$ -	8.6%
Pre Installed Comp	11	\$ -	3.5%
Monticello	3	\$ 2,355	1.0%
Oversize	2	\$ 920	0.6%
Cremation	60	\$ 5,400	19.0%
Niche	10	\$ 910	3.2%
Baby liner	1	\$ 148	0.3%
Special baby	10	\$ 1,230	3.2%
Total Containers	315	\$ 81,274	100.0%
Vases	\$600.00	\$ 7,200	
Total		\$ 82,505	
Sales Tax		\$ 7,013	
Grand Total		<u>\$ 89,518</u>	

**SALARY and BENEFITS:**  
 This gives the final cost for personnel salaries and benefits including total wages (with overtime), social security costs, retirement with PERS, health insurance with the County of Kern, workers compensation costs, and negotiated MOU benefits.

		TOTAL TO DISTRICT
Total Salary	\$ 433,908	\$ 679,500
Total Benefits	\$ 245,592	
Groundsman Salaries	\$ 287,707	
Administration Salaries	\$ 146,201	
Groundsman Benefits	\$ 163,530	
Administration Benefits	\$ 82,063	

**MAINTENANCE and OPERATION EXPENSES:**

Shows the direct costs to fulfill our burial and grounds-keeping obligations for both cemetery locations excluding salaries. The Capital Expenditures are shown for the budgeted and actual amounts for previous fiscal year and the targeted estimation for the next fiscal year. The target capital projects are listed on page 7.

		2022-23	2022-23		2023-24
		Budget	Actual	Difference	Proposed
5-5000	<u>MAINTENANCE AND OPERATION</u>				
	<u>OUTSIDE EXPENSE</u>				
5-5010	Building Maintenance	\$ 1,000	\$ 50	\$ 950	\$ 1,000
5-5020	Equipment Opr.-Gas,Oil, etc.	\$ 13,000	\$ 22,675	\$ (9,675)	\$ 1,800
5-5030	Equipment Rental	\$ 500	\$ -	\$ 500	\$ 500
5-5040	Equipment Repair	\$ 20,000	\$ 27,159	\$ (7,159)	\$ 22,000
5-5050	Landscape Maintenance	\$ 14,000	\$ 11,408	\$ 2,592	\$ 11,000
5-5060	Miscellaneous/Customr	\$ 500	\$ -	\$ 500	\$ 500
5-5070	Miscellaneous Maintenance	\$ 250	\$ 4,684	\$ (4,434)	\$ 250
5-5080	Other Expense	\$ 250	\$ -	\$ 250	\$ 250
5-5090	Operating Supplies	\$ 8,000	\$ 12,685	\$ (4,685)	\$ 10,000
5-6000	Operating Expense/Cement	\$ -	\$ 2,018	\$ (2,018)	\$ -
5-6010	Operating Expense/Herbicides	\$ 2,000	\$ 617	\$ 1,383	\$ 1,000
5-6020	Pump Repair	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
5-6030	Rental Repair	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
5-6035	Rental Propane	\$ 1,500	\$ 3,781	\$ (2,281)	\$ 4,000
5-6040	Wasco SWID 9.3-155	\$ 4,500	\$ 5,509	\$ (1,009)	\$ 6,000
5-6045	Shafter Outlet 1.5-1.0-6-A	\$ -	\$ 360	\$ (360)	\$ -
5-6060	Small Equipment Purchase	\$ 2,000	\$ -	\$ 2,000	\$ 4,500
5-6065	Purchase Small Tools	\$ 1,500	\$ 5,510	\$ (4,010)	\$ 1,500
5-6070	Uniform Expense	\$ 2,000	\$ -	\$ 2,000	\$ 2,500
5-6080	Utilities/Pump	\$ 21,000	\$ 2,767	\$ 18,233	\$ 56,000
5-6085	Power Bill/25 hp Booster	\$ -	\$ 62,728	\$ (62,728)	\$ -
5-6090	Utilities/Water Meter	\$ 2,500	\$ -	\$ 2,500	\$ 3,000
5-7010	Truck Repair	\$ 500	\$ 3,737	\$ (3,237)	\$ 1,000
5-7020	Burial Equipment Repair	\$ 1,000	\$ 1,191	\$ (191)	\$ 1,000
5-7030	Almond Expense	\$ -	\$ -	\$ -	\$ -
	<b>Total MAINTENANCE AND OPERATON</b>	<b>\$ 102,500</b>	<b>\$ 166,878</b>	<b>\$ (64,378)</b>	<b>\$ 134,300</b>
5-8000	<u>CAPITAL EXPENDITURES</u>				
5-8010	Outside Equipment Purchase	\$ 13,000	\$ 89,158	\$ (76,158)	\$ 13,000
5-8015	Burial Equipment Purchase	\$ -	\$ -	\$ -	\$ -
5-8020	Shafter Landscape Improvements	\$ -	\$ 6,550	\$ (6,550)	\$ -
5-8023	Wasco Landscape Improvements	\$ -	\$ -	\$ -	\$ -
5-8025	Shafter Vet. Wall Expense	\$ -	\$ 857	\$ (857)	\$ -
5-8026	Wasco Vet. Wall Expense	\$ -	\$ 450	\$ (450)	\$ -
5-8030	Structure Improvement	\$ -	\$ -	\$ -	\$ -
5-8040	Office Equipment	\$ -	\$ -	\$ -	\$ -
5-8050	Shafter Roads & Drainage	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
5-8055	Wasco Roads & Drainage	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
5-8065	Wasco Niche Wall-Features	\$ -	\$ -	\$ -	\$ -
5-8066	Shaft Niche Wall-Features	\$ -	\$ -	\$ -	\$ -
5-8070	Almond Development	\$ -	\$ -	\$ -	\$ -
	<b>Total CAPITAL EXPENDITURES</b>	<b>\$ 23,000</b>	<b>\$ 97,015</b>	<b>\$ (74,015)</b>	<b>\$ 23,000</b>

## ADMINISTRATIVE and GENERAL EXPENSES:

Shows administrative costs for the inside sales. This also breaks out the non-operating costs and benefits relating to

	2022-23 Budget	2022-23 Actual	Difference	2023-24 Proposed
6-0000	<u>ADMINISTRATION &amp; GEN EXPENSE</u>			
6-1000	<u>EXPENSE</u>			
6-1010	\$ 750	\$ 499	\$ 251	\$ 750
6-1020	\$ 100	\$ 43	\$ 57	\$ 100
6-1050	\$ 3,000	\$ 4,159	\$ (1,159)	\$ 3,500
6-1060	\$ 20,000	\$ 32,035	\$ (12,035)	\$ 28,000
6-1070	\$ -	\$ -	\$ -	\$ -
6-1080	\$ 500	\$ 650	\$ (150)	\$ 700
6-1090	\$ 15,000	\$ 17,549	\$ (2,549)	\$ 18,000
6-1095	\$ 1,000	\$ 2,270	\$ (1,270)	\$ 2,000
6-1100	\$ 3,000	\$ 2,190	\$ 810	\$ 2,500
6-1110	\$ 250	\$ -	\$ 250	\$ 250
6-1120	\$ 2,000	\$ 1,929	\$ 71	\$ 1,800
6-1130	\$ 4,000	\$ 4,126	\$ (126)	\$ 4,000
6-1140	\$ 10,500	\$ 15,701	\$ (5,201)	\$ 13,000
6-1150	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
6-1160	\$ 1,500	\$ 2,958	\$ (1,458)	\$ 1,500
6-1175	\$ 500	\$ -	\$ 500	\$ 500
6-1180	\$ 1,800	\$ 1,560	\$ 240	\$ 1,800
6-1190	\$ 6,000	\$ 6,985	\$ (985)	\$ 6,000
6-1200	\$ 1,000	\$ 125	\$ 875	\$ 1,000
6-1310	\$ 15,000	\$ 14,619	\$ 381	\$ 15,000
6-1400	\$ 3,200	\$ 7,614	\$ (4,414)	\$ 7,000
	<u>\$ 95,100</u>	<u>\$ 121,012</u>	<u>\$ (25,912)</u>	<u>\$ 113,400</u>
6-2000	<u>NON-OPERATING</u>			
6-2210	\$ 174,678	\$ 169,629	\$ 5,049	\$ 163,506
6-2220	\$ 98,039	\$ 40,083	\$ 57,956	\$ 77,371
6-2230	\$ 31,412	\$ 32,814	\$ (1,402)	\$ 30,835
6-2240	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
6-2250	\$ 32,500	\$ 13,765	\$ 18,736	\$ 30,000
6-2260	\$ 3,600	\$ 3,300	\$ 300	\$ 3,600
6-3000	<u>OTHER OPERATING</u>			
6-3010	\$ 20,000	\$ 18,730	\$ 1,270	\$ 21,500
6-3020	\$ 12,000	\$ 14,213	\$ (2,213)	\$ 14,000
	<u>\$ 373,229</u>	<u>\$ 292,534</u>	<u>\$ 80,695</u>	<u>\$ 341,812</u>
Total ADMINISTRATION & GEN EXPENSE	<u>\$ 468,329</u>	<u>\$ 413,546</u>	<u>\$ 54,783</u>	<u>\$ 455,212</u>

## CAPITAL OUTLAY

**CAPITAL OUTLAY:**

Indicates the capital outlay approved by the board for purchase in this next year. Actual expenditure depends on the overall income including property taxes received and may also include carry-over from the previous year. When these purchases are made they will be booked under capital purchases.

## Burial Replacement

1. Edgers	\$	6,000
2. Small Equipment	\$	3,500
subtotal	\$	<u>9,500</u>

## Landscape Maintenance and Development

1. Pine trees (WMP)	\$	30,000
2. Engineering for New Development	\$	160,000
3. Shafter/Wasco Irrigation	\$	550,000
4. Shop Lofts	\$	40,000
subtotal	\$	<u>780,000</u>

\$ 789,500

Exhibit A

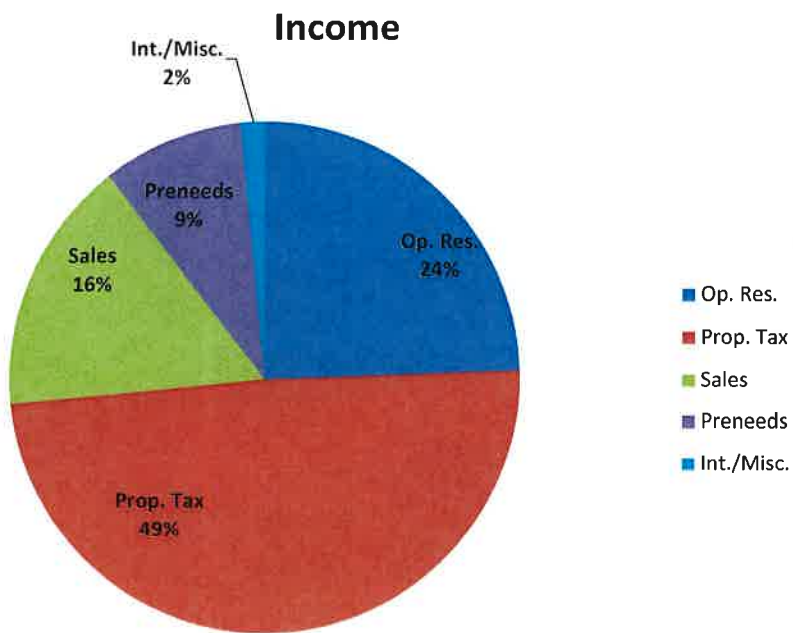


Exhibit B

