#### COUNTY OF LAKE

**MEMORANDUM** 

TO:	Jenavive Herrington				
FROM	Auditor-Controller  1: Middletown Cemetery Distric	ct	Fund No:	304	
SUBJ	ECT: RECOMMENDED BUDGE		- Budget Unit	9104	
DATE	: 3/28/2024	_			
	The Board of Directors of the	e Middletown Cemetery E	District District DID		
	ve, during their public meeting on DMMENDED BUDGET and for RE		, the following	ng for	
	cal year 2024-2025.	COMMENDED RESERVES/DE	SIGNATIONS		
Author	rize Auditor-Controller to adjust Res	erves/Designations as necessary:	X	_ or _	NO
<u>TOTA</u>	L FINANCING USES:		YES		NO
	Appropriation for Budget Expendity Category on Pg. 2)	tures: (A)	319,250		
Increa (Detail o	use to Reserves/Designations: n Pg. 2)	(B)	0		
		<u>Total Uses:</u>	319,250		
<u>TOTA</u>	L FINANCING SOURCES:				
Total	Fund Balance Available as of:	30-Apr-24	137,186 (Enter Amount on "Balance Budget	Worksheet tab)	
	Anticipated Revenues: n Pg. 10)		183,462		
Decre (Detail o	ase to Reserves/Designations:	(B)	0		
		<u>Total Sources:</u>	320,648		
		<u>Variance:</u>	1,398		
Γotal re	ecommended requirements for Fis	scal Year 24/25 (C)	319,250		
		Authorized Signature (Chairperson of the Board <b>ONLY</b> )	-		
		Date	-		

For additional Budget information please contact: Danielle Dizon

Marcy Harrison

Supervising Accountant-Auditor Chief Deputy Auditor-Controller

#### RECOMMENDED BUDGET

Budget Summary Worksheet - RECOMMENDED 2024-25

(Note: Category totals on this form <u>must</u> agree with category totals of budget submission - <u>District's responsibility</u>).

Total Salaries & Employee Benefits	57,050
Total Service & Supplies	212,200
Total Other	0
Total Fixed Assets	50,000
Sub-Total (must equal Grand Total Expenses pg 8)	319,250
Total Contingencies	
TOTAL APPROPRIATION FOR BUDGET EXPENDITURES	319,250 (A)

Increases or Decreases to Reserves/Designations - RECOMMENDED 2024-25

		(B)	(B)	
	*Balance as of	Increase	Decrease	Total Budger Yr
Description	4/30/24	Amount	Amount	Reserves/Desgn.
(*Us	e latest Balance Sheet Data)	)	(enter as neg)	
Reserve:				
General	437,098			437,098
Designation:				
General/Unreserved				0
Equipment Repl				0
Building				0
Capacity Expansion				0
Medical Svcs/Supps				0
Other (Identify)				0

Must be completed by District for verification by Auditor
(A) (B) (C)

Total	319250	+	0	=	319,250	
Total RECOMMENDED A	319,25	0	(A) and tota	al combined increase/		
decrease to reserves \$	0		(B) constitute	s the Dis	strict's Total	RECOMMENDED
Budget financing requi	rment of \$		319,250		(C) for Fisc	al Year 2024-25.

# **SALARIES AND EMPLOYEE BENEFITS**

1.11	Salaries & Wages-Permaner	nt	_	43,000
1.12	Salaries & Wages-Temporar	-у	_	
1.13	Salaries & Wages-Overtime,	Holiday, Stby	_	
1.14	Salaries & Wages-Other, Te	rm	_	
2.21	Retirement Contributions-FIG	CA	_	7,200
2.22	Retirement Contributions-PE	RS	_	
2.23	Retirement Contributions-Co	Paid Employee Con	_	
2.28	Retirement Contributions-De	eferred Comp	_	
3.30	Insurance-Health/Life		_	
3.31	Insurance-Unemployment		_	5,200
3.32	Insurance-Opt Out		_	
3.39	Insurance-State Disability		_	550
3.45	Retiree - OPEB		_	
4.00	Worker's Compensation		_	1,100
TOTAL SA	ALARIES AND EMPLOYEE	BENEFITS	\$_	57,050
SERVICE	AND SUPPLIES			
11.00	Clothing & Personal Supplies	S	_	
-				
40.00	Communication -			0.000
12.00	Communications		-	3,000
-	Telephone Internet			
-	Security			
-	Security			

13.00	Food		
14.00	Household Expense		8,000
	Housekeeping Garbage		
	Kitchen Supplies		
15.10	Insurance-Other		
15.12	Insurance-Public Liability		12,000
15.13	Fire & Comprehensive		
17.00	Maintenance-Equipment		10,000
18.00	Maintenance-Buildings & Im Electrical, Plumbing	nprvmnts	65,000
	HVAC, Painting Minor Repairs		
19.40	Medical Supplies First Aid		200
20.00	Memberships CAPC, CSDA		1,000
22.70	Office Expense-Supplies		3,500

22.71	Office Expense-Postage		500
22.72	Office Expense-Book & Peri	iodicals	
23.80	Professional & Specialized S	Services	79,000
	Backhoe, Ashes, Audit		
	Groundskeeping		
	Treework		
24.00	Publications & Legal Notices	S	200
25.00	Rents & Leases-Equipment		
26.00	Rents & Leases-Buildings &	Improv	
27.00	Small Tools & Instruments		300
28.30	Special Departmental-Suppl	lies & Services	10,000
	Mem Day Service		
	Headstone Replacement		
	Cleaning, Restoration		

# 28.48 Special Departmental-Ambulance Expense

29.50	Transportation & Travel		-	10,000
30.00	Utilities		-	3,500
38.00	Inventory Items	·	-	6,000
TOTAL S	ERVICES AND SUPPLIES		\$	212,200
OTHER				
42.10	Principal & Interest-Notes &	Loans	_	
42.11	Principal & Interest-Advanc	es	-	
47.00	Rights of Way		_	
48.00	Taxes & Assessments		-	
		· ·		

52.10	Other Charges-Contrib. to I	Non-Co Gov Agen	
53.50	Resource Management		
TOTAL O	<u>THER</u>		\$0
FIXED AS	SETS TALL FIXED ASSETS <u>IN DE</u>	TAIL BY ITEM AND DOLLAR	R AMOUNT
60.00	Land		
61.60	Buildings & Improvements-	Current	50,000
61.69	Buildings & Improvements-	Prior	
62.71	Equipment-Office		
62.72	Equipment-Autos & Light T	rucks	

62.73	Equipment-Shop			
62.74	Equipment-Other			
62.76	Equipment-Fire Hose			
62.79	Equipment-Prior Years			
63.04	Const. in Progress-Water Sy	ys		
63.13	Const. in Progress-Bldg & In	np		
TOTAL FI	XED ASSETS		\$	50,000
GRAND T	OTAL EXPENSES		\$3	19,250

### **EMPLOYEE SALARIES 1.11 AND 1.12**

## FISCAL YEAR 2024-25

DISTRICT NAME M	liddletown Cem	etery District	BUDGET	UNIT	9104
EMPLOY PERMAN		POSITION TITLE	PAY RATE	CURRENT MONTHLY	SALARY ANNUAL
Shirley Foster		Manager		2,900	34,800
August Santana		Maintenance	\$35.00	875	10,500
			+		
			1		
			1		
Total 1.	11				45,300
EMPLOY TEMPOR		POSITION TITLE	PAY RATE	CURRENT MONTHLY	SALARY ANNUAL
none					
			-		
Total 1.	12				0

# REVENUE BY SOURCE FISCAL YEAR 2024-25

District Name Middletown Cemetery District Budget Unit No. 9104

Account No.

(xxx.xx-xx)	Description	Pr Yr Estimate	Cur Yr Estimate
example: 412.10-10	Property Taxes-Current Secured		
411.10-10	Local Secured	154,732	163,385
411.10-20	Unsecured Allocation	3,652	3,921
411.10-35	813 Supplemental	1,000	
411.10-35	Supplemental Tax	600	
441.42.01	Interest	500	
453.54-60	HOPTR	1,181	1,156
466.69-21	Services	15,000	15,000
466.69-22	Other Cemetery Fees	0	0

**TOTAL REVENUE** 176,665 183,462