



ORLAND CEMETERY DISTRICT

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2024-2025 Proposed Budget

Staff has prepared a comprehensive budget proposal that outlines a strategic financial plan for the Orland Cemetery District. This proposal aims to ensure the effective allocation and management of resources, enabling us to achieve our goals and objectives while maintaining fiscal responsibility.

Staff feels that it is crucial to exercise prudence and foresight in financial decision-making. This budget proposal not only considers our current needs and priorities but also considers future contingencies and opportunities. By carefully analyzing past performance, market trends, and the organization's strategic objectives, we have developed a budget plan that promotes efficiency, innovation, and growth.

Throughout this proposal, you will find projected expenses, revenue sources, and anticipated outcomes. Our primary objective is to optimize resource allocation, maximizing the impact of every dollar spent.

Additionally, this proposal addresses key considerations such as risk management, sustainability, and compliance with regulatory requirements. By adopting a proactive approach to financial planning and incorporating responsible practices, we aim to minimize financial risks while ensuring the long-term viability and success of our organization.

We understand that every budget decision should be made in the best interests of our community and customers. Therefore, we have prioritized open communication, collaboration, and transparency throughout the budgeting process. We welcome feedback, suggestions, and active involvement from all relevant parties to ensure that this budget proposal reflects the collective wisdom and expertise of our entire organization.

We are confident that this budget proposal will provide a solid foundation for achieving our strategic objectives, fostering sustainable growth, and delivering value to our community. By adhering to the principles of accountability, adaptability, and continuous improvement, we can navigate the challenges ahead and seize the opportunities that lie before us.

Thank you for your time and consideration. We look forward to discussing this budget proposal further and working together to secure a prosperous future for the Orland Cemetery District.

Steve Thomas, Manager

Staci Buttermore, Office Manager

Orland Cemetery District

Below are the line items that are being proposed to increase or decrease and a brief explanation behind the new proposed amount.

Line Item:	<u>2023-2024 Budget</u>	<u>2024-2025 Proposed</u>	<u>District Changes</u>
01010 Salaries & Wages: This increase encompasses wage increases for employees and accrued vacation liability.	\$217,360.00	\$228,228.00	\$10,868.00 Increase
01030 Social Security: This increase encompasses wage increases.	\$12,500.00	\$ 13,000.00	\$ 500.00 Increase
01034 Retirement- ER Portion: This increase encompasses wage increases and CalPERS unfunded Accrued Liability.	\$61,500.00	\$ 66,000.00	\$4,500.00 Increase
01050 Worker's Comp. The Orland Cemetery District Worker's Comp Insurance has increased by 37%.	\$ 9,800.00	\$ 14,000.00	\$4,200.00 Increase
03120 Communications: This line item was increased to include a price increase for the District's website and an increase in phone services.	\$ 5,400.00	\$ 5,640.00	\$ 240.00 Increase
03150 Insurance: The Orland Cemetery District Insurance increased by 37%.	\$11,500.00	\$ 16,250.00	\$4,750.00 Increase
03200 Memberships: The Orland Cemetery District are members of the PCA and CAPC. This increase covers membership dues.	\$ 700.00	\$ 800.00	\$ 100.00 Increase
03230 Office Expenses: Increased due to the raising cost of office supplies.	\$3,500.00	\$ 4,000.00	\$ 500.00 Increase
03230 Professional Services: Orland Cemetery District has (1) remaining audit that need completed 23-24. The increase is to cover the fee's for the GASB-68 Reports.	\$10,700.00	\$12,400.00	\$1,700.00 Increase
03231 Professional Services-Admin: Increased to encompass Kampshmidt Payroll Services increase.	\$ 2,500.00	\$ 500.00	\$3,000.00 Increase
03280 Special Dept. Expense Decreased due to the District did not apply for any additional grants.	\$32,070.00	\$30,000.00	(\$-2,070.00) Decrease
03281 Special Dept. Training: The Orland Cemetery District has not had a training line item and staff feels that propriate training needs to be offered to OCD employees. This line item is being funded through GSRMA.	\$ 4,500.00	\$ 5,000.00	\$ 500.00 Increase
04291 Food & Lodging: Staff would like to attend (2) conferences for 2024/2025.	\$ 1,000.00	\$ 1,500.00	\$ 500.00 Increase
04294 Mileage: Increased to cover staff's travel expenses for conferences.	\$ 600.00	\$ 1,000.00	\$ 400.00 Increase

04295 Other Travel:	\$ 300.00	\$ 500.00	\$ 200.00 Increase
Increased to cover staff's travel expenses.			
04300 Utilities:	\$12,500.00	\$ 13,000.00	\$ 500.00 Increase
Increased to cover additional utilities costs.			
05730 A-87 Cost Allocation:	\$ 808.00	\$ 1,249.00	\$ 441.00 Increase
This increase came from the Department of Finance.			
07360 Special Dept. Equipment	\$175,000.00	\$ 100,000.00	\$75,000.00 Decrease
The District has plans to purchase the following: New Goo'cy Wagon, New Cement Trailer, and Dump trailer.			
<u>Income Accounts</u>	<u>2023-2024 Budget</u>	<u>2024-2025 Proposed</u>	<u>District Changes</u>
14010 – Current Secured	\$345,000	\$ 350,000.00	\$5,000.00 Increase
Increase to better represent revenues collected in 2023-2024.			
14020 – Current Unsecured	\$ 14,000	\$ 15,500.00	\$1,500.00 Increase
Increased to better represent revenues collected in 2023-2024.			
44300 Interest:	\$ 13,000	\$ 25,000.00	\$12,000.00 Increase
This line item has been underestimated by DOF. With current financial trends it is estimated that this account will perform well for 2024-2025.			
66400 Sales & Services:	\$130,000	\$ 132,500.00	\$2,500.00 Increase
The Orland Cemetery District did a price increase 01/2023.			
66450 Endowment Services	\$ -0-	\$ 1,000.00	\$1, 000.00 Increase
This is for deposits that are not correctly coded.			
66551 Administration Fees (Contracts)	\$800.00	\$ 500.00	(\$ 300.00) Decrease
This was decreased to better represent revenues collected in 2023-2024.			
74112 Miscellaneous Revenue:	\$ 3, 740.00	\$ 740.00	(\$3,000.00) Decrease
No proposed Barceloux-Tibessart grant for 2024-2025.			
74124 Insurance Reimb:	\$ 6,670.00	\$ 6,520.00	(\$ 150.00) Decrease
GSRMA RMAP reimbursement is estimated at \$1,579.00 and \$5,000 for Misc. Programs.			
78103 Auction Proceeds	\$1000.00	\$0.	(\$1,000.00) Decrease
This line item was decreased, due to there are no District items that need to be auctioned.			

OVERALL COMPARISION:

BUDGET	INCOME	SALARY & BENEFITS	EXPENSES/OTHER	FIXED/CONTG.	TOTAL
2022-2023 Budget:	\$470,546.00	\$358,800.00	\$126,880.00	\$192,000.00	\$677,680.00
2023-2024 Budget:	\$516,723.00	\$367,000.00	\$132,649.00	\$195,000.00	\$694,649.00
2024-2025 Budget:	\$542,942.00	\$396,828.00	\$145,089.00	\$220,000.00	\$761,917.00
Difference:	37.22% Increase	8.12% Increase	8.12% Increase	2.82% Increase	9.68% Increase

COUNTY OF GLENN
STATE OF CALIFORNIA
BUDGET WORKPAPER
FOR FISCAL YEAR 2024-25

DEPARTMENT: **06050000 ORLAND CEMETERY**
 FUNCTION: **HEALTH & SANITATION**
 ACTIVITY: **N/A**

SIGNATURE:	2022-23 ACTUAL	2023-24 WORKING BUDGET	2024-25 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2024-25 DISTRICT REQUESTS
REVENUES					
TAXES					
14010 CURRENT SECURED	\$ 361,664	\$ 345,000	\$ 345,000	\$ 5,000	\$ 350,000
14020 CURRENT UNSECURED	14,062	14,000	14,000	1,500	15,500
14030 PRIOR SECURED TAX	(40)	-	-	-	-
14040 PRIOR UNSECURED TAX	212	200	200	-	200
14045 SB813 SUPP TAXES	786	500	500	-	500
14046 SB813 CURRENT SECURED	5,798	5,200	5,200	-	5,200
14047 SB813 CURRENT UNSECURED	437	140	140	-	140
14048 SB813 PRIOR SECURED	2,656	2,600	2,600	-	2,600
14049 SB813 PRIOR UNSECURED	-	-	-	-	-
14081 BACKFILL TAXES	-	-	-	-	-
TOTAL TAXES	385,575	367,640	367,640	6,500	374,140
USE OF MONEY & PROPERTY					
44300 INTEREST	26,491	13,000	13,000	12,000	25,000
TOTAL USE OF MONEY & PROPERTY	26,491	13,000	13,000	12,000	25,000
INTERGOVERNMENTAL REVENUE					
52240 STATE IN-LIEU TAX	133	140	140	-	140
52580 HOPTR	2,680	2,300	2,300	-	2,300
54621 US FISH & WILDLIFE	1	2	2	-	2
TOTAL INTERGOVERNMENTAL REVENUE	2,814	2,442	2,442	-	2,442
CHARGES FOR CURRENT SERVICES					
66400 SALES & SERVICES	170,472	130,000	130,000	2,500	132,500
66450 ENDOWMENT SERVICES	620	-	-	1,000	1,000
66551 ADMINISTRATION FEES	840	800	800	(300)	500
TOTAL CHARGES FOR CURRENT SERVICES	171,932	130,800	130,800	3,200	134,000
MISCELLANEOUS REVENUES					
74112 MISCELLANEOUS REVENUE	5,163	3,740	3,740	(3,000)	740
74124 INSURANCE REIMB	3,694	6,670	6,670	(150)	6,520
74140 BAD CHECK RECOVERY	25	100	100	-	100
TOTAL MISCELLANEOUS REVENUES	8,882	10,510	10,510	(3,150)	7,360
OTHER FINANCING SOURCES					
78103 AUCTION PROCEEDS	-	1,000	1,000	(1,000)	-
TOTAL OTHER FINANCING SOURCES	-	1,000	1,000	(1,000)	-
TOTAL REVENUES	595,694	525,392	525,392	17,550	542,942

COUNTY OF GLENN
STATE OF CALIFORNIA
BUDGET WORKPAPER
FOR FISCAL YEAR 2024-25

DEPARTMENT: **06050000 ORLAND CEMETERY**
 FUNCTION: **HEALTH & SANITATION**
 ACTIVITY: **N/A**

SIGNATURE:	2022-23 ACTUAL	2023-24 WORKING BUDGET	2024-25 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2024-25 DISTRICT REQUESTS
EXPENSES					
SALARIES & BENEFITS					
01010 SALARIES & WAGES	188,168	217,360	217,360	10,868	228,228
01012 ADDITIONAL HELP	-	-	-	-	-
01013 OVERTIME PAY	-	1,000	1,000	-	1,000
01018 COMMISSION & DIRECTOR SALARIE:	3,800	5,100	5,100	-	5,100
01030 SOCIAL SECURITY	11,666	12,500	12,500	500	13,000
01031 MEDICARE COVERAGE	2,616	3,500	3,500	-	3,500
01034 RETIREMENT-ER PORTION	50,051	61,500	61,500	4,500	66,000
01040 GROUP HEALTH INSURANCE	58,380	61,500	65,100	-	65,100
01045 UNEMPLOYMENT INSURANCE	560	900	900	-	900
01050 WORKER COMPENSATION INSURAN	7,542	9,800	9,800	4,200	14,000
TOTAL SALARIES & BENEFITS	322,793	373,160	376,760	20,068	396,828
SERVICES & SUPPLIES					
03100 AGRICULTURAL	4,436	5,000	5,000	-	5,000
03110 CLOTHING & PERSONAL SUPPLIES	1,308	1,500	1,500	-	1,500
03120 COMMUNICATIONS	4,935	5,400	5,400	240	5,640
03140 HOUSEHOLD EXPENSE	771	1,200	1,200	-	1,200
03150 INSURANCE	8,953	11,500	11,500	4,750	16,250
03170 MAINT-EQUIPMENT	7,072	8,000	8,000	-	8,000
03180 MAINT-STRUCTURES & IMPROVEME	3,838	4,000	4,000	-	4,000
03190 MEDICAL & LAB SUPPLIES	322	750	750	-	750
03200 MEMBERSHIPS	678	800	800	-	800
03210 MISCELLANEOUS EXPENSE	18	500	500	-	500
03220 OFFICE EXPENSE	2,991	3,500	3,500	500	4,000
03230 PROFESSIONAL SERVICES	6,540	10,700	10,700	1,700	12,400
03231 PROFESSIONAL SERVICES-ADMIN	96	2,500	2,500	500	3,000
03250 RENTS & LEASES-EQUIP	1,537	2,000	2,000	-	2,000
03270 SMALL TOOLS & INSTRUMENTS	1,598	2,000	2,000	-	2,000
03280 SPECIAL DEPT EXPENSE	32,984	32,070	32,070	(2,070)	30,000
03281 SPECIAL DEPT TRAINING	-	4,500	4,500	500	5,000
04291 FOOD & LODGING	-	1,000	1,000	500	1,500
04292 GAS & OIL	11,345	12,500	12,500	-	12,500
04294 MILEAGE	-	600	600	400	1,000
04295 OTHER TRAVEL	-	300	300	200	500
04300 UTILITIES	11,279	12,500	12,500	500	13,000
TOTAL SERVICES & SUPPLIES	100,701	122,820	122,820	7,720	130,540

COUNTY OF GLENN
STATE OF CALIFORNIA
BUDGET WORKPAPER
FOR FISCAL YEAR 2024-25

DEPARTMENT: **06050000 ORLAND CEMETERY**
 FUNCTION: **HEALTH & SANITATION**
 ACTIVITY: **N/A**

SIGNATURE:	2022-23 ACTUAL	2023-24 WORKING BUDGET	2024-25 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2024-25 DISTRICT REQUESTS
EXPENSES					
OTHER CHARGES					
03225 BAD CHECK EXPENSE	50	100	100	-	100
05700 ADMINISTRATIVE EXPENSE	11,550	13,200	13,200	-	13,200
05730 A-87 COST ALLOCATION	2,172	808	1,249	-	1,249
TOTAL OTHER CHARGES	13,772	14,108	14,549	-	14,549
FIXED ASSETS					
07200 BUILDINGS & IMPROVEMENTS	-	-	-	100,000	100,000
07360 SPECIAL DEPT EQUIPMENT	54,000	175,000	175,000	(75,000)	100,000
TOTAL FIXED ASSETS	54,000	175,000	175,000	25,000	200,000
CONTINGENCY					
09900 CONTINGENCY	-	17,000	17,000	3,000	20,000
TOTAL CONTINGENCY	-	17,000	17,000	3,000	20,000
TOTAL EXPENSES	491,266	702,088	706,129	55,788	761,917
NET COUNTY RETURN/(COST)	\$ 104,428	\$ (176,696)	\$ (180,737)	\$ (38,238)	\$ (218,975)

COUNTY OF GLENN
 STATE OF CALIFORNIA
 BUDGET WORKPAPER
 FOR FISCAL YEAR 2024-25

DEPARTMENT: **06080000 ORLAND CEM.ENDOWMENT PRINCIPAL**
 FUNCTION: **HEALTH & SANITATION**
 ACTIVITY: **N/A**

SIGNATURE:	2022-23 ACTUAL	2023-24 WORKING BUDGET	2024-25 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2024-25 DISTRICT REQUESTS
REVENUES					
CHARGES FOR CURRENT SERVICES					
66450 ENDOWMENT SERVICES	\$ 47,865	\$ 30,000	\$ 40,000	\$ -	\$ 40,000
TOTAL CHARGES FOR CURRENT SERVICES	47,865	30,000	40,000	-	40,000
TOTAL REVENUES	47,865	30,000	40,000	-	40,000
NET COUNTY RETURN/(COST)	\$ 47,865	\$ 30,000	\$ 40,000	\$ -	\$ 40,000

COUNTY OF GLENN
 STATE OF CALIFORNIA
 BUDGET WORKPAPER
 FOR FISCAL YEAR 2024-25

DEPARTMENT: **06085000 ORLAND CEM ENDOW INTEREST**
 FUNCTION: **HEALTH & SANITATION**
 ACTIVITY: **N/A**

SIGNATURE:	2022-23 ACTUAL	2023-24 WORKING BUDGET	2024-25 DOF PROVIDED AMOUNTS	DISTRICT CHANGES	2024-25 DISTRICT REQUESTS
REVENUES					
USE OF MONEY & PROPERTY					
44300 INTEREST	\$ 8,211	\$ 8,700	\$ 10,000	\$ -	\$ 10,000
TOTAL USE OF MONEY & PROPERTY	8,211	8,700	10,000	-	10,000
TOTAL REVENUES	8,211	8,700	10,000	-	10,000
NET COUNTY RETURN/(COST)	\$ 8,211	\$ 8,700	\$ 10,000	\$ -	\$ 10,000