

Springdale Cemetery Management Authority
 Comparative Budget -vs- Actual
 For 2022, 2023 & YTD 2024 (P01-P09)

**DRAFT - NOT YET APPROVED.
 APPROVAL ON DEC. 16, 2024.**

**NOTE FOR INTERNAL USE PURPOSES ONLY
 THIS REPORT HAS NOT BEEN AUDITED**

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Sept YTD	2025 Budget Proposal
Revenue:							
Lot Sales	\$ 100,000	181,206	122,250	68,550	120,000	61,905	125,000
Crypt & Niche Sales	15,600	4,650	10,000	950	12,000	10,150	12,000
Pet Cemetery Sales	3,000	1,300	2,000	1,850	2,000	1,475	2,000
Openings and Closings	151,000	139,774	140,000	121,495	140,000	99,115	140,000
Refund/Reimbursements	(850)	-	(1,000)	-	-	-	-
Miscellaneous Income	6,000	9,762	6,900	6,368	5,000	3,694	5,000
Markers and Related Items	100,000	107,618	115,000	72,736	115,000	52,631	115,000
Engraving	7,500	3,970	6,000	5,906	6,000	2,695	6,000
Total Revenue	\$ 382,250	448,279	401,150	277,855	400,000	231,665	405,000
Cost of Sales:							
Markers and Related Items	44,000	51,414	45,000	33,390	45,000	23,081	45,000
Engraving	4,400	388	-	2,127	4,000	3,174	3,000
Cost of Sales	48,400	51,802	45,000	35,517	49,000	26,255	48,000
Gross Margin	\$ 333,850	396,478	356,150	242,338	351,000	205,410	357,000
Selling Expenses:							
Advertising Expenses:							
Advertising and Marketing :	17,250	14,014	18,000	13,868	18,000	1,706	15,500
Total Selling Expense:	\$ 17,250	14,014	18,000	13,868	18,000	1,706	15,500

	2022	2022	2023	2023	2024	2024	2025
Grounds and Maintenance:	Budget	Actual	Budget	Actual	Budget	Sept YTD	Budget Proposal
Personnel Expenses:							
Salaries and Wages Regular	\$ 254,616	266,296	270,000	291,127	287,800	236,548	308,880
Salaries and Wages Overtime	3,000	3,797	4,000	3,725	4,000	4,435	5,000
Payroll Taxes	25,000	20,879	29,000	22,286	22,000	18,783	23,500
Workmen Comp Insurance	20,000	7,767	12,000	14,610	15,000	9,769	15,000
Equipment Repairs	45,000	44,696	40,000	54,965	45,000	27,916	33,500
Equipment Rental	1,000	200	500	-	500	1,770	500
Fuel Expense	16,000	25,166	20,000	22,866	18,000	16,740	18,000
Ground Supplies	10,000	31,313	12,500	15,426	12,500	14,918	12,500
Shop Supplies and Tools	10,000	14,125	10,000	16,209	12,500	7,616	10,000
Uniforms	3,500	7,133	6,000	5,609	6,000	2,653	3,000
Garbage and Disposal Fees	2,000	2,974	3,600	3,742	3,500	3,208	4,000
Depreciation Expense	60,000	63,245	60,000	59,010	60,000	49,048	60,000
Total Grounds & Maintenance:	\$ 450,116	487,590	467,600	509,575	486,800	393,404	493,880

	2022	2022	2023	2023	2024	2024	2025
Administrative Expenses:	Budget	Actual	Budget	Actual YTD	Budget	Sept YTD	Budget Proposal
Personnel Expenses:							
Salaries and Wages Regular	\$ 150,000	132,415	160,000	148,963	166,400	126,592	190,400
Salaries and Wages Overtime	100	-	-	-	-	-	-
Payroll taxes	23,000	12,527	24,000	13,371	13,000	11,270	15,000
Workmen Comp Insurance	2,000	4,519	4,000	5,386	5,000	4,430	6,000
Insurance - General Liability	2,500	2,309	2,500	1,941	2,500	1,334	2,500
Audit Fees	11,500	12,863	15,500	18,075	18,600	24,675	26,000
Computer Support	17,500	19,546	18,500	17,164	17,500	14,097	18,000
Telecommunications	8,500	8,989	9,000	9,440	9,000	7,078	9,000
Contractual Services	40,000	37,690	42,500	26,245	10,000		
Payroll Service	3,000	2,814	3,000	1,560	-	-	
Security / Alarm	1,300	14,556	6,000	5,201	10,000	1,046	5,000
Office Supplies & Equipment	5,000	8,138	6,500	11,397	7,000	9,730	8,000
Postage and Shipping	600	596	600	900	600	546	600
Miscellaneous Expense	1,000	593	1,000	307	1,000	9,750	1,000
Special Events	1,000	2,100	1,000	2,927	5,000	509	5,000
Credit Card Fees	3,000	4,554	3,000	4,186	4,000	4,309	4,000
Bank Charges	300	231	300	1,071	1,200	363	1,000
Depreciation Expense	13,000	13,675	13,000	12,760	13,000	10,605	13,000
Total Administrative:	\$ 283,300	278,116	310,400	280,894	283,800	226,334	304,500

	2022	2022	2023	2023	2024	2024	2025
	Budget	Actual	Budget	Actual	Budget	Sept YTD	Budget Proposal
Facilities Expenses:							
Offices/Maintenance Buildings:							
Repairs and Maintenance	\$ 10,000	6,724	25,000	7,783	25,000	2,133	25,000
Utilities	10,000	14,289	10,000	16,004	15,000	11,704	15,000
Insurance	12,000	16,656	12,000	15,226	14,000	12,389	14,000
Depreciation	11,000	13,363	11,000	12,468	11,000	10,363	11,000
Mausoleum:							
Repairs and Maintenance	2,000	6,112	3,000	-	3,000	27	4,000
Utilities	8,000	11,032	8,500	9,282	9,000	6,319	9,000
Insurance	2,500	4,430	4,500	5,537	4,500	4,438	6,000
Depreciation	13,000	13,790	13,000	12,866	13,000	10,694	13,000
Total Facilities Expense:	\$ 68,500	86,395	87,000	79,166	94,500	58,067	97,000
Income (Loss) from Operations:	(485,316)	(469,637)	(526,850)	(641,165)	(532,100)	(474,101)	(553,880)
Other Income:							
Contributions - General	\$ 3,000	89,306	3,000	450	1,000	2,735	2,000
Contributions - SHPF	-	-	-	-	-	-	-
Operating subsidy - City of Peoria	-	50,000	-	200,000	-	200,000	-
Operating subsidy - Peoria County	60,000	60,000	102,000	102,000	104,000	104,000	106,000
Operating subsidy - Peoria Park District	40,000	-	40,000	-	40,000	-	40,000
Capital subsidy - City of Peoria	-	28,821	-	27,634	-	10,232	15,000
Investment income - Decoration Funds	-	853	250	828	500	339	-
Net Investment Income (Pre-need)	10,000	7,903	6,000	13,738	9,000	10,323	12,000
Other Income	28,000.00	27,796	30,000.00	28,630	28,800.00	22,110	30,000.00
Unrealized Gain (Loss) on Investments	-	(30,528)	-	2,054	-	3,732	-
Gain (Loss) on Asset Disposals	-	-	-	3,500	-	-	-
Total Other Income	141,000	234,152	181,250	378,834	183,300	353,471	205,000
Total Operating Income (Loss)					(348,800)		(348,880)
Adjustments:							
Depreciation Expense:	97,000		97,000	-	97,000		97,000
Total Income (Loss)	\$ (247,316)	(235,486)	(248,600)	(262,331)	(251,800)	(120,630)	(251,880)