

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

136



FROM: Executive Office on Behalf of the Perris Valley Cemetery District
SUBJECT: Approval of Amended FY 08/09 Budget

SUBMITTAL DATE:
May 11, 2009

RECOMMENDED MOTION: That the Board of Supervisors acting as Trustees for the Perris Valley Cemetery District approve amendments to the FY 08/09 budget.

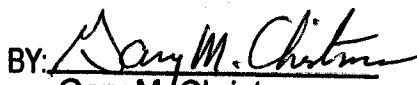
BACKGROUND: The Perris Valley Cemetery District has experienced an increase in revenue due to property tax increases, prior year Economic Development funds and additional burials. Concomitant to receipt of these funds the district has also had unanticipated expenditures. The largest expenditure was for health care benefits provided for district employees following Board action in 2006 (14.1 8/15/06) and unpaid until this fiscal year.
Continued

Departmental Conference


Elizabeth J. Olson, Sr. Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	

SOURCE OF FUNDS: Perris Valley Cemetery District Fund	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE
BY: 
County Executive Office Signature Gary M. Christmas

- Policy
- Policy
- Consent
- Consent

14.1 8/15/06

Dept's Recomm.:
Per Exec. Ofc.:

Other changes to the budget include increased water usage, new tires for the backhoe, and funds for temporary employment services to cover the cost of the TAP manager who was brought in during September 2008 to provide professional administration. Overtime charges have increased this year with the addition of entrance gates. The gates have apparently led to decreased tagging and appear to have stopped partying on the property.

In addition to the gates, property improvements have included making the restroom in the office compliant with provisions of the Americans with Disabilities Act, expansion of the office so that grieving families can sit in the office while making burial arrangements, and the addition of new trees and shrubs. Plans to improve the cemetery's roads are underway for FY 2009/10.

Perris Valley Cemetery District

FY08/09 Budget

Fund 51310

Dept ID 980501

<u>Appropriation for Operations</u>		<u>Approved</u>	<u>Amended</u>
510040	Regular Salaries	125,000	
510420	Overtime	1,000	3,000.00
513120	Retirement - Social Security	9,534	
513140	Medicare Tax	2,230	
510460	Leave Buy-out	2,000	
515040	Health Benefits	30,000	
513000	401A	1,300	
517000	Workers' Comp	12,000	1,898.00
518000	Deferred Comp		4,400.00
Total Appropriation 1 \$		183,064 \$	192,362

<u>Appropriations for Services & Supplies</u>			
520005	Agricultural Supplies	2,500	
520015	Irrigation Supplies	2,500	
520115	Uniforms	250	40
520320	Verizon	4,000	
520320	Alarm	1,200	
520815	Cleaning and Custodial Sup.	250	(200)
520845	Trash	4,000	
520930	General Liability	5,100	
521400	Maint Diesel Equip/Truck (Backhoe)	5,000	(4,300)
521420	Maint Field Equipment	6,500	4,300
522310	Improvements-Building	500	(500)
522320	Maint. Grounds	7,000	(2,000)
523230	Misc Expense	6,000	(3,000)
523100	Memberships	300	
523680	Office Equipment Non Fixed Assets	150	(150)
523700	Office Supplies	1,000	(500)
523760	Postage-Mailing	200	250
523800	Printing-Binding	200	
525340	Temporary Help Services	1,000	10,800
526960	Small Tools and Instruments	1,000	1,500
527100	Fuel	2,500	
527560	Direct Materials	25,000	
529500	Electricity	2,500	
529550	Water	25,000	17,000
528920	Car Pool Expense	200	
527840	Training	200	1,300
524560	Auditing Services	6,000	68,000
525300	OASIS Financials/HR	3,000	
529040	Private Mileage Reimbursement	150	250
524520	LAFCO	200	
Total Appropriation 2 \$		113,400 \$	206,190

542060	Improvements--Building	35,000	5,000
546020	Equipment-Automotive	5,000	(5,000)
Total Appropriation 4 \$		40,000 \$	40,000

581000	Contingencies	\$ 10,000	
TOTAL Appropriations \$		346,464 \$	448,552

Perris Valley Cemetery District

Revenue Code

700020	Property Taxes, Current Secured	165,000	109,125
701020	Property Taxes, Current Unsecured	7,500	3,545
703000	Property Taxes, Prior Unsecured	350	206
704000	Taxes Current Supplemental	850	456
705000	Taxes - Prior Supplemental	300	4,518
740020	Interest	15,000	
752800	Homeowners Tax Relief	3,000	(2,532)
777520	Reimbursement for Services	155,000	45,000
Total Revenue		\$ 347,000	\$ 507,318
Beginning Fund Balance 07/01/08		\$ 462,563	
Less Estimated Expenditures for FY08/09		346,464	448,552
Plus Estimated Revenue for FY08/09		347,000	507,318
Net Gain(Loss)		536	58,766
Estimated Fund Balance 06/30/09		\$ 463,099	\$ 521,329