

6416 SPECIAL ASSESSMENT BUDGET DOCUMENT

Live Oak Cemetery District

Fiscal Year 2022 - 2023

The following budget establishing revenues and setting expense appropriations is hereby adopted and effective July 1, 2022, through June 30, 2023.

Section 1. Estimated Revenues. It is estimated that the revenues listed below will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the operational and functional appropriations as set forth in Section 2, in accordance with the chart of accounts prescribed by the state.

Estimated General Revenues:

Fund Balance as of 6/30/22	\$ 264,194.00
Land Reserve (from prior years)	\$ 99,925.00
2021-2022 transfer to land reserve	\$ 6,000.00
41222 Tax Spec Assessment Cr	\$ 75,000.00
41223 Tax Spec Assessment Pr	\$ 2,500.00
49995 Cancellation of Obligated F/B	\$ 203,200.00
Total	\$ 386,625.00

Section 2. Appropriations. The following expenses are hereby appropriated for fiscal year 2022-2023 and are funded by the revenues made available through Section 1, herein.

Appropriations:


Cost of Goods Sold

Salaries & Employee Benefits

51010 Permanent Salaries	\$ 50,000.00
51020 Salaries & Wages - Extra Help	\$ 17,000.00
51030 Overtime	\$ 500.00
51100 Payroll Tax-Social Security	\$ 3,500.00
51101 Payroll Taxes-Medicare	\$ 1,000.00
51110 Co Contribution Retirement	\$ 3,500.00
51140 Spec Dist Unemployment Insurance	\$ 700.00
Total	\$ 76,200.00

Services & Supplies

52045 Weed Control - Chemicals	\$ 2,500.00
52120 Maint. Equipment	\$ 4,000.00
52124 Fuel & Oil	\$ 2,500.00
52130 Maint Structures	\$ 25,000.00
52165 Legal Fees	\$ 1,500.00
52168 Rodent Control	\$ 1,500.00
52180 Prof/Special Services	\$ 5,000.00
52200 Rent Equipment	\$ 2,500.00
52220 Small Tools	\$ 3,500.00
52247 Landscape Maint	\$ 100,000.00
52260 Utilities	\$ 3,500.00
Total	\$ 151,500.00

Other Charges	
53401 Treasury Fee	\$ 1,000.00
53550 Taxes & Assessments	\$ 2,000.00
Total	\$ 3,000.00
Capital Outlay:	
54500 Capital Assest-Spec D-Land	\$ 105,925.00
54501 Capital Asset - Spec Dist	\$ 50,000.00
59999 Cancellation of Obligated F/B	
Total	\$ 155,925.00
Total Estimated Expenses	\$ 386,625.00
Total Expense, Distribution & Reserve	
Proposed Year End Fund Balance (as of 6/30/23)	\$ -
<p><i>Section 3.</i> Copies of this Budget Document shall be furnished to the County of Sutter and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.</p>	
<p>Adopted by the Live Oak Cemetery District Borad of Trustees  7/13/22</p>	