

County of Merced
Budget Unit Financing Uses Detail Final
Approved budget FY 2026-2027

Budget Unit	Object Type	Budget Category	Object	Description	FY 24/25	FY 25/26	FY 26/27
					Actual	Actual	* Requested
88700 Winton Cemetery	Revenue	Taxes	91010	Property-Taxes-Current Secured	471,860	489,478	489,000
			91020	Property-Taxes-Current Unsec	35,492	35,345	35,000
			91030	Prop Taxes-Delinquent Secured	0	4	0
			91040	Property-Taxes-Prior Unsecured	1,190	879	900
			91090	Prop Taxes-Timber Yield/Other	0	0	0
			91097	Prop Tax-SB813 Supplemental	9,981	5,556	6,000
			Taxes - Total		518,522	531,262	530,900
		Use of Money and Property	94200	Interest	26,437	35,749	30,000
		Use of Money and Property - Total			26,437	35,749	30,000
		Aid From Other Govt Agencies	95460	State Homeowners Prop Tax Rel	3,015	2,991	2,500
			95620	Other In-Lieu Taxes-Housing	319	304	0
		Aid From Other Govt Agencies - Total			3,334	3,295	2,500
		Charges for Current Services	96923	Other Services-Burials	403,554	403,003	400,000
		Charges for Current Services - Total			403,554	403,003	400,000
		Other Revenue	97990	Other Revenue	3,764	13,012	3,000
			97991	Other Revenue-Stale Dated Warr	10	0	0
			97993	Other Revenue-Ins Proceeds	13,600	0	0
		Operating transfers in	97210	Operatging transfers in			70000
	Revenue - Total		Other Revenue - Total		17,374	13,012	73,000
					969,221	986,321	1,036,400
	Expenditure	Salaries & Benefits	10110	Salaries And Wages-Perm Emp	323,314	329,157	439,342
			10111	Overtime	1,756	633	1,500
			10150	Salaries And Wages-Extra Help	28,893	5,400	22,900
			10220	Fica	21,946	20,782	25,000
			10230	Medicare Tax	5,133	4,860	5,500
			10300	Employee Group Insurance	60,335	68,590	83,000
			10350	Unemployment Insurance	942	769	1,000
			10360	Workers Compensation Insurance	14,797	0	15,000
		Salaries & Benefits - Total			457,115	430,191	593,242
		Services & Supplies	20500	Clothing & Personal Supp-Other	3,967	3,668	4,500
			20600	Communications	2,760	2,760	2,800

			21000	Insurance-Other	66,165	0	60,000		
			21200	Maintenance-Equipment	8,155	7,132	8,140		
			21300	Maint-Structure, Improv & Gr	114,594	251,124	288,200		
			21500	Membership	3,316	3,677	3,700		
			21700	Office Expense-General	18,791	14,899	23,000		
			21810	Prof & Spec Serv-Cntrct Agree	24,345	12,623	29,500		
			22313	Spec Dept Exp-Grave Liners	48,835	49,319	54,000		
			22500	Transportation & Travel	307	890	3,200		
			22600	Utilities	1,143	12,425	11,300		
			Services & Supplies - Total		292,376	358,517	488,340		
			Capital Assets		83600	Structures And Improvements	21,297	6,672	322,400
					83700	Equipment	43,855	0	97,021
Expenditure	- To	Capital Assets - Total		65,152	6,672	419,421			
				814,644	795,381	1,501,003			

* - Actual June 30, 2026 preliminary does not include accruals

Jul 9, 2026

Additional Requested:							
	Object Type	Budget Category	Object	Description	FY 24/25	FY 25/26	FY 26/27
	Revenue				Actual	Actual	Requested
	Additional Revenue						
					0	0	0
	Expenditure						
	Additional Expenditure						