

NEVADA CEMETERY DISTRICT

FINAL OPERATING BUDGET

7/2022-----6/2023

Prepared by: The NCD Finance Committee

Version 2022-23 v1 6-14-2022

NEVADA CEMETERY DISTRICT

MISSION STATEMENT

The Mission of the Nevada Cemetery District is:

To provide a distinctive place of burial;

To preserve and expand the public cemeteries in Western Nevada County;

To maintain the historic significance and character of our cemeteries;

To ensure that a physical connection to our past is available for all citizens to visit, enjoy, and reflect;

To develop community outreach programs to inform the public of the availability of, and access to, historic cemetery sites in Nevada County.

NEVADA CEMETERY DISTRICT

STATEMENT OF 3-YEAR GOALS

Fiscal Year 7/2022-6/2024

2021 -2022

- 1. Continue Historic Monument Restoration (Staff)**
- 2. Continue Improvement Protection Plan for Historic Cemeteries (Staff)**
- 3. Continue Long-term Improvement Plan for Historic Cemeteries (Property Committee/Staff)**
- 4. Review Nevada Cemetery District Pricing, Policies and Schedule Review every 2 years -1/2021**
- 5. Improve Penn Valley Cemetery Columbarium Area**
- 6. Review Job Descriptions and Salary Ranges**

2022-2023

- 1. Continue Historic Monument Restoration (Staff)**
- 2. Continue Improvement Protection Plan for Historic Cemeteries (Staff)**
- 3. Continue Long-term Improvement Plan for Historic Cemeteries (Property Committee/Staff)**
- 4. Continue Marketing Strategy (Marketing Committee)**
- 5. Complete staff succession plan (Personnel Committee)**

2023-2024

- 1. Continue Historic Monument Restoration (Staff)**
- 2. Continue Improvement Protection Plan for Historic Cemeteries (Staff)**
- 3. Continue Long-term Improvement Plan for Historic Cemeteries (Property Committee/Staff)**
- 4. Continue Marketing Strategy (Marketing Committee)**
- 5. Review Nevada Cemetery District Pricing, Policies and Schedule Review every 2 years 1/2023 (Board)**
- 6. Begin addition of Penn Valley Cemetery**

NEVADA CEMETERY DISTRICT FINAL ANNUAL BUDGET FY 2022-2023

REVENUE	Budgeted
ACCOUNT DESCRIPTION	2022-2023
CASH ON HAND IN COUNTY TREASURY 7/1/2022	\$979,960 projected
Less Reserve Funds	-108,651
Vehicle Replacement \$46,000	
Equipment Replacement \$12,000	
Annual Leave Fund \$13,651	
Monument Restoration \$22,000	
Plot Buy Back \$15,000	
 CASH AVAILABLE TO FINANCE BUDGET	 \$871,309
PROCEEDS OF TAXES	
CURRENT SECURED	492,646
PUBLIC UTILITY	0
CURRENT UNSECURED	7,874
PRIOR SECURED	134
TIMBER YIELD TAX	555
SUPPLEMENTAL SECURED	3,910
SUPPLEMENTAL UNSECURED	64
SUPPLEMENTAL PRIOR UNSECURED	11
RPTTF REVENUE	4314
ST-HOMEOWNERS PROPERTY TAX	4194
ST-OTHER IN LIEU	0
INTEREST ON FUNDS IN TREASURY	11,726
 SUBTOTAL ESTIMATED TAXES	 <u>\$525,428</u>
ESTIMATED REVENUE FROM OPERATIONAL (other) SOURCES	
MONUMENT RESTORATION	750
EQUIPMENT RENTALS	1,000
LAWN/CREMATION/VLT/LNR	9,000
LAYOUTS/MARKERS	2,000
NICHE SALES	5,000
NON-RESIDENT FEES	3,000
OPENINGS/CLOSINGS OF PLOTS	30,000
PLOT SALES	50,000
SATURDAY FEES	1,000
SCATTERING GARDEN	500
WOOD/VASES/OTHER	60
 SUBTOTAL OTHER SOURCES	 <u>\$102,310</u>
 <u>TOTAL TO FINANCE CURRENT BUDGET</u>	 <u>\$627,738</u>

NEVADA CEMETERY DISTRICT DRAFT ANNUAL BUDGET FY 2022-2023

EXPENDITURES	Budget	
ACCOUNT DESCRIPTION	2022-2023	Page
PERSONNEL		
PERMANENT SALARIES	222,415	6
RETIREMENT BENEFITS	53,338	7
GROUP INSURANCE/	77,758	8-9
SUBTOTAL PERSONNEL	<u>\$353,511</u>	
SERVICES/SUPPLIES		
STAFF DEVELOPMENT	5,000	10
CLOTHING & PERSONAL	3,500	11
COMMUNICATIONS	6,000	12
REFUSE/SUPPLIES EXPENSE	11,000	13
INSURANCE	24,140	14
MAINTENANCE-EQUIPMENT	1,800	15
MAINTENANCE-STRUCTURES	25,000	16
MAINTENANCE-AUTOMOTIVE	6,000	17
OFFICE EXPENSE	7,000	18
PROFESSIONAL & SPECIAL SVCS	26,400	19
MARKETING	18,850	20
RENTS & LEASES - EQUIPMENT	3,000	21
SMALL TOOLS	1,000	22
MEMBERSHIPS/PROF ASSN	1,500	23
GASOLINE	11,000	24
UTILITIES	17,000	25
SUBTOTAL SERVICES/SUPPLIES	<u>\$168,190</u>	
OTHER CHARGES		
ADMINISTRATIVE TAXES	12,390	26
SUBTOTAL OTHER CHARGES	<u>\$12,390</u>	
CAPITAL OUTLAY		
STRUCTURAL IMPROVEMENTS	93,647	27
EQUIPMENT	0	28
VAULTS*	0	29
SUBTOTAL CAPITAL OUTLAY	<u>\$93,647</u>	
RESERVE FUNDS*		
ACCRUED ANNUAL LEAVE*	\$13,651	31-34
AUTO DEPRECIATION*	\$46,000	31-34
MONUMENT RESTORATION*	\$22,000	31-34
PLOT RE-PURCHASE	\$15,000	31-34
EQUIPMENT REPLACEMENT	\$12,000	31-34
SUBTOTAL RESERVE FUNDS*	<u>\$108,651*</u>	
(ALREADY IN RESERVE)		
<u>TOTAL BUDGET – EXPENDITURES</u>	<u>\$627,738</u>	

*These funds are no longer included in the Operating Budget. They are Reserve Funds and Enterprise Funds which are addressed in the Appendix at the end of this budget (Pages 30-33).

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #51010

Salaries/Payroll Taxes

ACTIVITY DETAIL

This line item provides for the salary compensation for permanent exempt and non-exempt staff. The District has one manager (an exempt position) three full-time non-exempt crew members. All salaries, employer payroll taxes and employee payroll tax deductions are made from this line item

JUSTIFICATION

The District is responsible for the operation, care, maintenance and development of all its cemeteries located throughout Nevada County. The manager assigns tasks to the crew appropriately.

COST ESTIMATE

District Manager Salary (Step 2)	\$54,561/year
Maintenance Equip/Grds II (Step 4)	14,466/year
Maintenance Equip/Grds II (Step 4)	54,746/year
Maintenance Equip/Grds II (Step 4)	53,706/year
Maintenance Equip/Grds II (Step 2)	41,205/year
Total Salaries	\$218,683
Payroll Taxes: Medicare @ 1.45%	3,171
State UI/ETT/SDI	560
Total Recommended	<u>\$222,414</u>

SOURCE: NCD Salary Agreements, and Federal/State Laws

PREPARED BY: Lisa LaBarbera & Budget Committee

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #51030**

Retirement Benefits

ACTIVITY DETAIL

This line item provides for the payment of Public Employee Retirement System benefits per NCD contract with PERS. In this budget year, Plan's Total Normal Cost for Classic Employee's will be 8.7% + the Employer's UAL of \$23,000. The Plan's Total Normal Cost for PEPRA Employee's will be 7.6% + the Employer's UAL of \$0. Employees may pay 50% of Plan's Total Normal Cost and NCD may pay 50% Plan's Total Normal Cost.

This line item also provides for the 6.2% Social Security benefits paid by the District for the retirement benefit of its CalPERS employees on gross salaries (\$218,683).

JUSTIFICATION

The District is responsible for and believes in employees planning for retirement. Upon retirement, employees will receive PERS and Social Security benefits.

COST ESTIMATE:

PERS assessment on PERS Reportable Salaries of \$218,683

Classic (\$14,466 x 8.7%)	\$ 1,259
Peptra (\$204,217 x 7.6%)	\$15,521
UAL (Unfunded Accrued Liability)	\$23,000

\$39,780

6.2% Social Security on ALL Salaries of \$240,822

\$13,558

Total Recommended

\$53,338

SOURCE: PERS Contract, Social Security Tax Rate.

PREPARED BY: Lisa LaBarbera & Budget Committee

NEVADA CEMETERY DISTRICT

FY 2022-23

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: ACCOUNT #51040

Group Insurance (Page 1)

ACTIVITY DETAIL:

This line item provides for medical/dental/vision health insurance coverage for the employees paid through Account #51010. The District also pays for \$40,000 life insurance for employees.

JUSTIFICATION:

The District will provide medical health insurance through CalPERS for employees and dependents. Caps: \$1,250 per month-Employee Only, \$1350 per month- Employee + 1, \$1450 per month-Employee +2. Employees will pay any further costs above cap. The District will provide Dental/Vision insurance with Ameritas for employees and dependents. The District will provide life insurance.

COST ESTIMATE:

July-Dec 2022

PERS medical:	Plan @ \$2,641/month: M	2,641	
	Plan @ \$1,016/month: MH	6,096	
	Plan @ \$1,016/month: H	3,048	
	Plan @ \$1,350/month: B	8,100	
	Plan @ \$1016/month: D	6,096	
	Plan @ \$1016/month New	6,096	
Total Medical Jul-Dec 2022			\$32,077

Jan-Jun 2023

PERS medical:	Plan @ \$1,016/month: MH	6,096	
	Plan @ \$1,350/month: B	8,100	
	Plan @ \$1016/month: D	6,096	
	Plan @ \$1016/month New	6,096	
Total Medical Jan-Jun 2023			\$26,388

CALPers Admin Fee **\$175**

Grand Total PERS Medical Jul 2022 - Jun 2023 **\$68,640**

Total Dental/Vision (for all employees) **\$ 7,356**

**NEVADA CEMETERY DISTRICT
FY 2022-2023**

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #51040**
Group Insurance page 2

ACTIVITY DETAIL:

This line item provides for medical/dental/vision health insurance coverage for the employees paid through Account #51010. The District also pays for \$40,000 life insurance for the employees.

JUSTIFICATION:

The District will provide medical health insurance through CalPERS for employees and dependents. Caps: \$1,250 per month-Employee Only, \$1350 per month- Employee + 1, \$1450 per month-Employee +2. Employees will pay any further costs above cap. The District will provide Dental/Vision insurance for employees and dependents. The District will provide \$40,000 life insurance.

Life Insurance:

4 Employees: \$440 per Qtr	\$1,762
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Total Life	\$1,762
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Total Group Insurances Recommended: **\$77,758**

SOURCE: NCD Policy & PERS Contract, Ameritas Contract, Reliable Life Contract

PREPARED BY: Lisa LaBarbera & Budget Committee

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #52001**

Staff Development

ACTIVITY DETAIL: Courses and specialized training for district employees including coursework for manager to obtain appropriate pesticide license. Includes defensible driving courses and safety course materials as determined to be needed by the Operations Manager.

JUSTIFICATION: District uses GSRMA for much of its safety training and mandatory coursework.

Total Recommended: **\$5,000**

SOURCE: Budget committee

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #52020**

Clothing & Personal

ACTIVITY DETAIL:

This line item provides linens and protective gear for use by employees in the shop. It also provides for disposable uniforms to be worn for spraying the cemeteries. This line provides 15 work shirts, 15 pair heavy-duty pants, and a pair of boots for each employee.

COST ESTIMATE:	\$400 per employee Uniforms & Boots	\$1,100
	Tyvek Coveralls for Spraying	0
	Linens	1,400
	Safety Related equipment	800
	Shop towels and rags	200
	Total	\$3,500

SOURCE: Prior year expenditures, Management Estimates, and NCD policy.

PREPARED BY: Matt Melugin, Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT 52030**

Communications

ACTIVITY DETAIL

This line item provides for telecommunications costs.

JUSTIFICATION

The District office has two telephones, a fax machine, computer lines, internet and monthly maintenance website costs, and four cell phones for use in the field.

COST ESTIMATE **\$6,000**

SOURCE: Prior year expenditures and current projections.

PREPARED BY: Budget Committee

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #52060**

Refuse Disposal and Supplies-Office and Cemeteries

ACCOUNT DETAIL

This line item provides for the cost of dumping refuse collected from all NCD cemeteries and from the NCD office/shop. Burning refuse is not allowed in the cemeteries. It also covers any special dumpsters rented for cleaning cemetery property or any other NCD land. This line also covers items used in maintaining/cleaning the office/shop. Principal vendor is Waste Management Inc.

JUSTIFICATION

The District is responsible for the cleanliness and beautiful presentation of all its cemeteries and grounds, and buildings.

COST ESTIMATE	8 each 30-yard Dumpster Rental	\$9,500
Staff-delivered Waste		1,500
	Total Recommended	\$11,000

SOURCE: Prior year expenditures and Management projections

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT 52070

Insurance

ACTIVITY DETAIL

This line provides for general liability, property, auto, workers compensation, mobile equipment, pollution, Board of Directors Errors and Omissions, and crime bond insurance coverage. The liability and property insurance provides \$1 million/\$3 million coverage; workers compensation is provided as legally required. The District is part of a risk management pool with Golden State Risk Management Authority (GSRMA) in order to maintain affordable coverage in all respects, and has incurred considerable savings from prior years.

JUSTIFICATION

The District has the fiduciary responsibility to the taxpayers to provide sufficient liability insurance coverage.

COST ESTIMATE-DETAIL BY INSURANCE TYPE:

Worker's Compensation	\$9,976
All Other Liability Insurance	\$14,164

Total recommended insurance	\$24,140
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SOURCE: Current GSRMA Agreement, Current GSRMA Invoice 2022-2023

PREPARED BY: GSRMA & Budget Committee

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #52090

Maintenance - Equipment

ACTIVITY DETAIL

This line item provides for the maintenance of all District non-auto equipment.

JUSTIFICATION

The District has the fiduciary responsibility to maintain all of its equipment in the safest condition possible to ensure a safe workplace for its employees and the public.

COST ESTIMATE

\$1,800

Power Equipment Listed for Service & Maintenance:

1. 2-STIHO BR400 Gas-powered Leaf Blower
2. STIHL Gas-powered Blower
3. 180DT Husqvarna Blower
4. 3-Husqvarna 245R 343R Weedeater
5. Husqvarna Riding Lawn Mower 2009
6. STIHL Hedge Trimmer
7. 2-Tanaka 2-cycle Water Pump
8. Briggs & Stratton Pressure Washer
9. Husqvarna 22" Self-Propelled Lawn Mower
10. Honda Tri-fuel Generator 5500
11. Husqvarna 371X Chainsaw
12. 2-STIHL Gas Pole Saws
13. STIHL 039 Chainsaw
14. STIHL 026 Chainsaw
15. STIHL 025 Chainsaw
16. STIHL MS210 Chainsaw
17. STIHL MS192TC 009 Chainsaw
18. STIHL FS250R Weedeater
19. STIHL F250 Weedeater
20. 2009 John Deer Tractor/Loader VIN LV110T711026

SOURCE: Prior year expenditures + projections.

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #52100**
Maintenance – Structures and Grounds

ACTIVITY DETAIL

This line item provides for the maintenance and beautification of all NCD structures and cemeteries.

JUSTIFICATION

The District has the fiduciary responsibility to maintain all of its structures and cemeteries in the best and safest condition possible, ensuring staff/public safety, and complying with its mission of historical preservation of county cemeteries.

COST ESTIMATE

Everyday maintenance of all cemeteries, grounds
and buildings including road work
\$25,000

Projects:

1. Services provided by FireSafe Council	1,000
2. Iron Crosses for burial sites not marked	1,500
3. Rough and Ready Green Burial site	2,500
4. Building Paint	20,000

TOTAL COST **\$25,000**

SOURCE: Management projected activities and estimates.

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #52110**

Maintenance - Automotive

ACTIVITY DETAIL

This line item provides for the maintenance of all District vehicles:

2009 Equipment Tilt Trailer (CA License #E1262428)
2007 Nissan Titan 4WD 4-door Truck (VIN: INDAA07B67N20267)
2017 Ford 4x4 dump truck
1987 Rears 320-gallon Water Tank Trailer with 3HP 2Cycle Engine (License #E1262428)
2018 Ford F-250

JUSTIFICATION

The District has the fiduciary responsibility to operate its vehicles in the safest condition possible, and to maintain them to allow projected years of service be attained.

COST ESTIMATE

TOTAL	\$6,000
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SOURCE: Prior year expenditures + projections.

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #52140

Office Expense

ACTIVITY DETAIL

This line item provides for the cost of office supplies necessary to operating the business of the District. This includes computer software, cartridges, postage, and all other supplies necessary to conduct the business of the District.

JUSTIFICATION

The District needs all the supplies necessary to operate its offices.

General Office Needs: Paper, Pens/Pencils, Tape, Tablets, Easels, Markers, File Folders, Presentation Folders, Mailing Envelopes, Letterhead, Printed Envelopes, etc.	\$1,800
Printer Cartridges re Computers & Fax Machines	1,000
Replace computer/printer	4,000
Postage	200

TOTAL COST ESTIMATE

\$7,000

SOURCE: Prior year expenditures + projections.

PREPARED BY: Budget Committee

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #52150

Professional & Special Services

ACTIVITY DETAIL

This line item provides for the cost of the Subcontract Secretary position for the District, Board Honoraria, Subcontract Independent Audit expense, and legal expense. This account also functions as the account through which feasibility studies re: expansion/acquisition of the District are contracted and paid, in addition to Cloud Service for storage of all District files.

JUSTIFICATION

The District contracts for the Secretary and Payroll/Bookkeeping positions at its discretion. The District policy is to pay Board Honoraria for meeting attendance in the amount of \$100/meeting, to a maximum of \$200/month. The District policy is to have an annual independent audit performed. The District needs legal representation from time to time. No contractor mileage is included in this budget

COST ESTIMATE

Secretary: per contract	\$1,500
Payroll & bookkeeping service: per contract	2,400
Honoraria: Regular & Special Meetings @ \$100 for 5 members	8,000
Honoraria: Committee meetings @ \$100	4,500
Audit:	6,800
Cloud Service-Streamline	1,200
Legal & Miscellaneous	2,000

Total recommended Professional/Spec Svcs. \$26,400

SOURCE: budget projections plus new contracts

PREPARED BY: Budget Committee

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #52016

Marketing

ACTIVITY DETAIL

This line item provides for public appearances, special printings, ceremonies, newspaper advertising, and all other special expenses necessary to complete the goals and objectives of the District.

JUSTIFICATION

The District must maintain communication with the public, education re District services and cemeteries, and further its enterprise plan.

COST ESTIMATE:

The Union Advertising: 2x4 black/white ad 6 times per week	\$9,600
Chamber of Commerce Ad, purchased every other Year (2015, 2017 etc.)	500
Penn Valley Daffodil Runs sponsor and ads	350
NCTV 7 minute video	1,000
Radio ads	2,400
Chamber mixer	2,500
Mobile District display	2,500
TOTAL	\$18,850

SOURCE: Marketing Committee and Board

Prepared by: Budget Committee

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #52170

Rents & Leases - Equipment

ACTIVITY DETAIL

This line item provides for the cost of rented equipment necessary to maintain the cemeteries.

JUSTIFICATION

The District must maintain all the cemeteries and structures in its care, and the District does not currently own all pieces of equipment necessary to perform such maintenance. Use FireSafe Council services when possible.

COST ESTIMATE

Equipment most often rented:

Brush Hog Chipper

Field Mower

Ditch Trencher

Excavator w/360 degree bucket

Log Splitter

Recommended Total

\$3,000

SOURCE: Prior year expenditures and projections.

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #52190

Small Tools

ACTIVITY DETAIL

This line item provides for the purchase of small hand tools to be used in the maintenance of the District cemeteries, structures, and equipment. Such tools include of wrenches, pliers, sockets, screwdrivers, shovels, rakes, digging bars, loppers, chippers, etc.

JUSTIFICATION

The District must replace tools as needed in order to provide a safe working environment for its staff. Developing technology warrants use of new types of tools to achieve efficient use of staff time.

TOTAL RECOMMENDED COST \$1,000

SOURCE: Staff Projections and prior year expenditures

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #52220

Memberships/Professional Associations

ACTIVITY DETAIL

This line item provides for the cost of various professional associations and organizations to which the District belongs; i.e., Public Cemetery Alliance, the Nevada County Historical Society, Chambers of Commerce and Nevada County Fire Safe Council.

JUSTIFICATION

The District must keep abreast of legislative activities which pertain to the operation of public cemeteries. It must also network with various special district associations to ensure proper representation of its mission and goals.

COST ESTIMATE

\$1,500

SOURCE:

Prior expenditures

PREPARED BY:

Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #52230**

Gasoline

ACTIVITY DETAIL

This line item provides for the cost of gasoline used in NCD vehicles.

JUSTIFICATION

The District must operate its vehicles in the ordinary maintenance and beautification of its cemeteries and structures.

COST ESTIMATE **\$11,000**

SOURCE: Prior year expenditures and projections of gasoline future prices.

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #52240

Utilities

ACTIVITY DETAIL

This line item provides for the cost of PG & E and Nevada Irrigation District to all cemeteries, and Amerigas propane services to the District office/shop.

JUSTIFICATION

The District operates its office/shop Monday through Friday of each week and occasional Saturdays. We plan to purchase our own storage tank to obtain better pricing.

COST ESTIMATE

\$17,000

SOURCE: Prior year expenditures + projections.

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #52000

Administrative Taxes

ACTIVITY DETAIL

This line provides for the County of Nevada assessed cost to the District for SB 2557, and the LAFCO (\$363) operating budget costs apportioned to NCD.

JUSTIFICATION

The District is assessed these charges annually.

COST ESTIMATE

\$12,390

SOURCE: Prior year assessment and LAFCO Notice.

PREPARED BY: Budget Committee

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #54020**
Capital Outlay

Structural Improvements

ACTIVITY DETAIL

This line item provides for capital improvements to existing District structures and/or grounds, as well as newly-acquired structures and/or grounds in order to maintain all District structures in maximum condition.

JUSTIFICATION

The District has the fiduciary responsibility to maintain its structures in accordance with all applicable State laws, and to protect the assets for the taxpayers. The historical site preservation mandates beautification of the cemeteries. Newly-acquired cemetery land requires site plan development and implementation of burials.

COST ESTIMATE	Phase II Elster Memorial Cemetery	
	Site Development	\$120,428
	Temporary Realignment of Access	
	Entry to District Headquarters	10,000
	Demolition & Hazardous Materials &	
	Remediation of Property Acquired	
	from NID	40,000

Additional Projects to be identified **\$550,957**

TOTAL RECOMMENDED **\$721,385**

SOURCE: Finance Committee Projections

PREPARED BY: Budget Committee

SOURCE: Goals & Objectives

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #54000

Capital Outlay

Equipment

ACTIVITY DETAIL

This line item provides seed money for the purchase of capital equipment to accomplish the District mission and goals.

JUSTIFICATION

NCD needs to purchase equipment in the normal operation of its business.

COST ESTIMATES:

Power edger	\$0
Lawn Mower	\$0

TOTAL RECOMMENDED	\$0
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SOURCE: Prior year expenditures and projections

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2022-2023

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION

ACCOUNT #54030

Capital Outlay

Vaults

ACTIVITY DETAIL

This line item provides for seed money to set up the Enterprise Fund for the purchase of Concrete and Poly lawn Vaults including cremation vaults. Thus, this line will be present in the Operating Budget for this fiscal year only. The fund will be self-sustaining in future fiscal years.

JUSTIFICATION

All interments in District cemeteries require an interment vault for all in-ground interments, except for scattering gardens or ossuaries interments. The cost of a vault is recaptured at its price plus sales tax at the time of sale to a client. Thus, the fund will not need to have funds expensed after this year in order to continue selling vaults.

COST EXTIMATE

Seed Money in 2013-2014 (\$9,000) and 2014-15 (\$3,500)
\$12,500

Recommended Total \$12,500

SOURCE: Prior year expenditures and projections of in-ground interments.

PREPARED BY: Matt Melugin, Operations Manager

RESERVE AND ENTERPRISE FUNDS

NEVADA CEMETERY DISTRICT

FY 2021-2022

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #00001

Reserve Funds

Accrued Annual Leave Liability

ACTIVITY DETAIL

This line item provides the Reserve Fund to recognize the liability of accrued Annual Leave at the end of each fiscal year.

COST ESTIMATE: Recorded & Unused Annual Leave as of 7/01/21: est. \$13,651

Manager

Maintenance Worker II (Administration)

Maintenance Worker II (Operations)

Maintenance Worker I

The Est. Accrued Annual Leave Balance as of 6/30/2021 = \$13,651

The District will continue to fund \$2,000 to this Reserve Fund each year until it is totally funded.

Total Recommended \$13,651

SOURCE: Finance Committee.

PREPARED BY: Matt Melugin, Operations Manager

NEVADA CEMETERY DISTRICT

FY 2021-2022

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:

ACCOUNT #00003

Reserve Funds

Auto Depreciation Fund

(Reflects purchase of new dump truck in 6/2017)

(Sales proceeds from old dump truck will be deposited into this fund)

ACTIVITY DETAIL:

This line item provides a Reserve Fund to recognize the funds allocated to Auto Depreciation throughout the fiscal year. When auto equipment needs to be purchased, the monies will be withdrawn from this fund.

COST ESTIMATE:

Balance of Fund 6/30/21:	\$34,000
7/1/21-6/30/22 Allocation	12,000
Total Auto Reserve Fund 6/30/21	\$46,000
*Total Recommended 7/1/21-6/30/22	<u>\$12,000</u>

SOURCE: Finance Committee & Prior Years Allocations

PREPARED BY: Budget Committee

NEVADA CEMETERY DISTRICT

APPENDIX

**RESERVE & ENTERPRISE FUNDS
SUMMARY**

NEVADA CEMETERY DISTRICT

ANNUAL STATUS OF RESERVE & ENTERPRISE FUNDS

Reserve Funds	Balance	Balance	Balance
	6/30/20	6/30/21	6/30/22
Plot Re-purchase Fund	\$12,000	\$15,000	\$15,000
Accrued Annual Leave	\$13,651	\$13,651	\$13,651
Auto Depreciation	\$25,000	\$34,000	\$46,000
Endowment reserve*1	\$3,000	\$6,000	\$0
Equipment Replacement			\$12,000
Total Reserve Funds 6/30/21			\$86,651

NOTE: These funds have Operating Budget Funds allocated to them each fiscal year through Expenditure line items.

***1 To strengthen our endowment fund we are recommending funding \$3,000 a year for 4 years from reserves, and \$3,000 a year for 4 years from the operations budget for a total of \$24,000.**

Enterprise Funds	Balance 6/20	Est. Balance 6/21	Est. Balance 6/22
Monument Restoration	\$21,000	\$22,000	\$22,000
Vaults *2		0	0
Vases *2		0	0
Benches *2		0	0
Total Enterprise Funds	\$21,000	\$22,000	\$22,000

These are pass through funds, collected and disbursed, with a net annual balance of \$0.

***2 These funds are self-sustaining, acquiring funds through Operational Sources throughout each fiscal year.**