

NEVADA CEMETERY DISTRICT

FINAL OPERATING BUDGET

7/2024-----6/2025

Prepared by: The NCD Finance Committee

Version 2024-25 v4 07-11-2024

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 7/2024-6/2027

2024-2025

- 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. Implement volunteer stewardship program.**

2025-2026

- 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 to Penn Valley Cemetery**

2026-2027

- 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)**

NEVADA CEMETERY DISTRICT FINAL ANNUAL BUDGET FY 2024-2025

REVENUE	Budgeted
ACCOUNT DESCRIPTION	2024-2025
CASH ON HAND IN COUNTY TREASURY 7/1/2024	\$1,505,531.44
Less Reserve Funds	-154,400
Vehicle Replacement	\$80,000
Equipment Replacement	\$15,000
Annual Leave Fund	\$15,400
Monument Restoration	\$26,000
Plot Buy Back	\$18,000
CASH AVAILABLE TO FINANCE BUDGET	<u>\$1,351,131</u>
PROCEEDS OF TAXES	
CURRENT SECURED	613,879
PUBLIC UTILITY	0
CURRENT UNSECURED	10,313
PRIOR SECURED	238
TIMBER YIELD TAX	64
SUPPLEMENTAL SECURED	24,788
SUPPLEMENTAL UNSECURED	869
SUPPLEMENTAL PRIOR UNSECURED	93
RPTTF REVENUE	16,335
ST-HOMEOWNERS PROPERTY TAX	3,708
ST-OTHER IN LIEU	0
INTEREST ON FUNDS IN TREASURY	14,769
SUBTOTAL ESTIMATED TAXES	<u>\$685,056</u>
ESTIMATED REVENUE FROM OPERATIONAL (other) SOURCES	
EQUIPMENT RENTALS	1,000
LAWN/CREMATION/VLT/LNR	7,000
LAYOUTS/MARKERS	4,200
NICHE SALES	4,500
NON-RESIDENT FEES	3,000
OPENINGS/CLOSINGS OF PLOTS	25,000
PLOT SALES	30,000
SATURDAY FEES	1,000
SCATTERING GARDEN	500
WOOD/VASES/OTHER	100
BENCH INSTALLATION	500
HEAVY/LARGE MARKER SETTING FEE	500
SUBTOTAL OTHER SOURCES	<u>\$ 77,300</u>
<u>TOTAL TO FINANCE CURRENT BUDGET</u>	<u>\$762,356</u>

NEVADA CEMETERY DISTRICT DRAFT ANNUAL BUDGET FY 2024-2025

EXPENDITURES	Budget	
ACCOUNT DESCRIPTION	2024- 2025	Page
PERSONNEL		
PERMANENT SALARIES	260,758	6
RETIREMENT BENEFITS	34,805	7
GROUP INSURANCE/	66,685	8-9
SUBTOTAL PERSONNEL	<u>\$362,248</u>	
SERVICES/SUPPLIES		
STAFF DEVELOPMENT	5,000	10
HEALTH & SAFTETY	1,300	11
CLOTHING & PERSONAL	3,164	12
COMMUNICATIONS	16,000	13
REFUSE/SUPPLIES EXPENSE	11,000	14
INSURANCE	30,581	15
MAINTENANCE-EQUIPMENT	4,000	16
MAINTENANCE-STRUCTURES	55,000	17
MAINTENANCE-AUTOMOTIVE	7,000	18
OFFICE EXPENSE	5,500	19
PROFESSIONAL & SPECIAL SVCS	76,400	20
MARKETING	17,250	21
RENTS & LEASES - EQUIPMENT	5,000	22
SMALL TOOLS	2,000	23
MEMBERSHIPS/PROF ASSN	3,000	24
GASOLINE	12,000	25
UTILITIES	20,000	26
SUBTOTAL SERVICES/SUPPLIES	<u>\$274,195</u>	
OTHER CHARGES		
ADMINISTRATIVE TAXES	13,629	27
SUBTOTAL OTHER CHARGES	<u>\$13,629</u>	
CAPITAL OUTLAY		
STRUCTURAL IMPROVEMENTS	384,428	28
EQUIPMENT	0	29
VAULTS*	9,000	30
SUBTOTAL CAPITAL OUTLAY	<u>\$393,428</u>	
RESERVE FUNDS*		
ACCRUED ANNUAL LEAVE*	\$15,400	32-35
MONUMENT RESTORATION*	\$26,000	32-35
PLOT RE-PURCHASE	\$18,000	32-35
EQUIPMENT REPLACEMENT	\$15,000	32-35
VEHICLE REPLACEMENT	\$80,000	32-35
SUBTOTAL RESERVE FUNDS* (ALREADY IN RESERVE)	<u>\$154,400*</u>	
<u>TOTAL BUDGET – EXPENDITURES</u>	<u>\$1,043,500</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 2024-2025

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 of Operations, a Deputy District Manager two full-time non- exempt crew members and a seasonal temp employee. 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-Includes 48 hours of OT for Maintenance Workers for Saturdays

District Manager Operations	\$78,670/year
Deputy District Manager Acctg and Records	\$70,013/year
Maintenance Grounds/Equip II (Step 3)	\$ 55,549/year
Maintenance Grounds/Equip I (trainee)	\$ 9,066/year
Maintenance Grounds/Equip I (Step 1)	\$ 19,334/year
Maintenance Grounds/Equip I (Step 2)	\$ 10,822/year
Seasonal Maint Grounds/Equip I (Step 1)	\$ 12,646/year
Cola of 3.5% effective 7/01/2024 – 06/30/2025 (Included in salary totals)	

Total Salaries: \$256,100

Payroll Taxes:

Medicare 1.45%	3,713
State UI/ETT	945

Total Recommended \$260,758

SOURCE: NCD Salary Agreements, and Federal/State Laws

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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 10.15% + the Employer's UAL of \$0 . The Plan's Total Normal Cost for PEPRA Employee's will be 7.87% + 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 (\$253,140).

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	\$240,494	
Classic (\$0 x 10.1%)	\$ 0	
Pepra (\$240,494 x 7.87%)	\$ 18,927	
UAL (Unfunded Accrued Liability)	\$0	
		\$18,927
6.2% Social Security on ALL Salaries of \$256,100		\$15,878
Total Recommended		<u>\$34,805</u>

SOURCE: PERS Contract, Social Security Tax Rate.

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-25

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 2024

PERS medical:	Plan @ \$1,350/month: B	8,100	
	Plan @ \$1,250/month: F	6,833	
	Plan @ \$1250/month: G	7,500	
	Plan @ \$1250/month: K	7,500	
	Total Medical Jul-Dec 2024		\$29,933

Jan-Jun 2025

PERS medical:	Plan @ \$1,350/month: B	8,100	
	Plan @ \$1,350/month: F	7,500	
	Plan @ \$1016/month: G	7,500	
	Plan @ \$1016/month: K	7,500	
	Total Medical Jan-Jun 2025		\$30,600

CALPers Admin Fee \$175

Grand Total PERS Medical Jul 2024 - Jun 2025 \$60,708

Total Dental/Vision (for all employees) \$ 5,055

NEVADA CEMETERY DISTRICT

FY 2024-2025

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #52025**

Health and Safety

ACTIVITY DETAIL:

This line item provides safety items such as knee pads and gloves for work performed in the cemetery maintenance. This line item also provides water for the jobsite when working in hot weather and Porta Potty rentals for services and events.

COST ESTIMATE:	Water	\$200
	Safety Related equipment	300
	Porta Potty	800
	Total	<u>\$1,300</u>

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

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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	\$1,200
	Linens	1,424
	Shop towels and rags	540
	Total	<u>\$3,164</u>

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

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: ACCOUNT 52030

Communications

ACTIVITY DETAIL

This line item provides for telecommunications costs.

JUSTIFICATION

The District office has three telephones, a copy machine, two printers, computer lines, internet and monthly maintenance website costs, and cell phone reimbursement for cell phone use in the field.

Cell Phone Reimbursement D	25
Cell Phone Reimbursement J	13
Cell Phone Reimbursement M	7

COST ESTIMATE \$16,000

SOURCE: Prior year expenditures and current projections.

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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	\$11,067	
All Other Liability Insurance	\$19,514	
Total recommended insurance		<u>\$30,581</u>

SOURCE: Current GSRMA Quote for 2024-2025

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: ACCOUNT #52090

Maintenance – Non Automotive 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 \$4,000

Power Equipment Listed for Service & Maintenance:

1. 2-STIHO BR400 Gas-powered Leaf Blower
2. STIHL Gas-powered Blower
3. 180DT Husqvarna Blower
4. Husqvarna Riding Lawn Mower 2009
5. STIHL Hedge Trimmer
6. Honda Tri-fuel Generator 5500
7. Husqvarna 371X Chainsaw
8. 2-STIHL Gas Pole Saws
9. STIHL 039 Chainsaw
10. STIHL 026 Chainsaw
11. STIHL 025 Chainsaw
12. STIHL MS210 Chainsaw
13. STIHL MS192TC 009 Chainsaw
14. STIHL FS250R Weedeater
15. STIHL F250 Weedeater
16. 2009 John Deere Tractor/Loader VIN LV110T711026
17. 2024 John Deere Excavator VIN (Will be added)

SOURCE: Prior year expenditures + projections.

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION: **ACCOUNT #5200**
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

\$34,000

Projects:

- | | |
|---|--------|
| 1. Iron Crosses for burial sites not marked | 1,500 |
| 2. Rough and Ready Green Burial site | 2,500 |
| 3. Window Repair Inside Building Offices | 7,000 |
| 4. Building Paint (Inside Offices) | 10,000 |

TOTAL COST **\$55,000**

SOURCE: Management projected activities and estimates.

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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
- 2021 Mower and Trailer

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 **\$7,000**

SOURCE: Prior year expenditures + projections.

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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
Postage	500
Computer Software	1,200
Refreshments for Clients	1,000

TOTAL COST ESTIMATE

\$5,500

SOURCE: Prior year expenditures + projections.

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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 Client Services position when the manager is not available at it's 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

Fire Safe Council	10,000
Secretary: per contract	1,500
Honoraria: Regular & Special Meetings @ \$100 for 5 members	12,000
Honoraria: Committee meetings @ \$100	4,500
Audit:	10,500
Cloud Service-Streamline	1,200
Legal & Miscellaneous	6,000
CALPERS GASB-68 study for the Audit	700
Client Services	30,000
Total recommended Professional/Spec Svcs.	<u>\$76,400</u>

SOURCE: budget projections plus new contracts

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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.)	250
Radio ads	2,400
Chamber mixer	2,500
Mobile District display (parades)	2,500
TOTAL	<u>\$17,250</u>

SOURCE: Marketing Committee and Board

Prepared by: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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 Fire Safe Council services when possible.

COST ESTIMATE

Equipment most often rented:

Brush Hog Chipper

Recommended Total \$5,000

SOURCE: Prior year expenditures and projections.

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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 \$2,000

SOURCE: Staff Projections and prior year expenditures

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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

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

\$3,000

SOURCE:

Prior expenditures

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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. This line item is also providing the cost of a replacement propane tank and the cost to install it.

JUSTIFICATION

The District operates its office/shop Monday through Friday of each week and occasional Saturdays.

PG&E	\$4,000
NID	4,000
Amerigas	5,600
New Propane Tank	6,000
Installation of new tank	400

COST ESTIMATE **\$20,000**

SOURCE: Prior year expenditures + projections. New propane tank projections

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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

\$13,629

SOURCE: Prior year assessment and LAFCO Notice.

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

FY 2024-2025

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 Temporary Realignment of Access:	\$120,428
	HEW	
	Entry to District Headquarters Demolition & Hazardous	40,000
	Materials @ HEW	
	Remediation of Property Acquired from NID	40,000
	Auto depreciation Reserve Fund	80,000
	Tree Project	30,000
	Generac Purchase (Includes Installation and Permits)	22,000
	Resealing of Existing Pavement: Deer Creek, Penn Valley	30,000
	And HEW	

Additional Projects to be identified **\$381,174**

TOTAL RECOMMENDED **\$765,602**
(Based on figures from 2022 Audit)

SOURCE: Finance Committee Projections, Goals and Objectives

PREPARED BY: NCD Finance Committee

FY 2024-2025

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:

Forklift Teeth

\$0

TOTAL RECOMMENDED

\$0

SOURCE: Prior year expenditures and projections

PREPARED BY: NCD Finance Committee

FY 2024-2025

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION
Capital Outlay

ACCOUNT #54030

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 \$9,000

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

PREPARED BY: NCD Finance Committee

RESERVE AND ENTERPRISE FUNDS

NEVADA CEMETERY DISTRICT

FY 2024-2025

BUDGET REQUEST WORKSHEET

ACCOUNT DESCRIPTION:
Reserve Funds

ACCOUNT #24000-8

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 6/30/25: est. \$15,400

**Maintenance Foreman
Maintenance Worker II
Maintenance Worker I**

The Est. Accrued Annual Leave Balance as of 6/30/2025 = \$15,400

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

Total Recommended \$15,400

SOURCE: Finance Committee.

PREPARED BY: NCD Finance Committee

NEVADA CEMETERY DISTRICT

APPENDIX

**RESERVE & ENTERPRISE FUNDS
SUMMARY**

NEVADA CEMETERY DISTRICT

ANNUAL STATUS OF RESERVE & ENTERPRISE FUNDS

Reserve Funds	Balance	Balance	Balance
	6/30/23	6/30/24	6/30/25
Plot Re-purchase Fund	\$15,000	\$15,000	\$18,000
Accrued Annual Leave	\$13,651	\$13,651	\$15,400
Auto Depreciation	\$25,000	\$34,000	\$0.00
Endowment reserve*1	\$3,000	\$6,000	\$0
Equipment Replacement	\$12,000	\$15,000	\$15,000
Vehicle Replacement			\$80,000
Total Reserve Funds 6/30/25			\$128,400

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 6/23	Est. Balance 6/24	Est. Balance 6/25
Monument Restoration	\$22,000	\$22,000	\$26,000
Vaults *2	0	0	0
Vases *2	0	0	0
Benches *2	0	0	0
Total Enterprise Funds	\$22,000	\$22,000	\$26,000

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.**