



Nevada Cemetery District

Final Operating Budget

7/2025 - 6/2026

Prepared by:

Nevada Cemetery District Finance Committee

Version: 7/18/25

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.

Statement of 3-Year Goals

Fiscal Year 7/1/2025 - 6/30/2028:

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. Develop Marketing Strategy (Marketing Committee).
5. Develop a Volunteer Stewardship Program.
6. Digitization of cemetery maps.

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).
5. Review Nevada Cemetery District Pricing, Policies and Schedule Review every 2 years. Next iteration due 1/2026. (Board).
6. Begin Addition to Penn Valley Cemetery.

2027-2028

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 Annual Budget

Fiscal Year 2025-2026

Proceeds & Revenue

Account Description

Cash on Hand in County Treasury (6/30/25)

\$1,684,870.92

<u>Less Reserve Funds:</u>	
Accrued Annual Leave Fund	\$17,400
Equipment Replacement	\$15,000
Plot Repurchase	\$18,000
Monument Restoration	\$26,000
Automotive Replacement Fund	\$9,000
Endowment Reserve	\$6,000
Subtotal: Reserve	\$91,400

Cash Available to Finance Budget

\$1,593,470.92

Estimated Proceeds

Nevada County Tax Revenue

Budget

Current Secured	\$718,620
Prior Secured	\$0
Current Unsecured	\$11,169
Prior Unsecured	\$134
Timber Yield Tax	\$705
Supplemental Secured	\$15,752
Supplemental Unsecured	\$380
Escaped Assessments	\$0
Supplemental Prior Unsecured	\$90
RPTTF Revenue	\$14,887

State Tax Revenue

Other In Lieu	\$32
Homeowners Property Tax	\$43,219
Timber Yield	\$0

Interest on Funds in Treasury

\$48,532

Subtotal: <u>Estimated Proceeds</u>	<u>\$853,520</u>
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Account Description

Estimated Operational/Other Revenue

Budget

Equipment Rentals	\$1,000
Lawn/Cremation/Vault/Liner	\$7,700
Layouts/Markers	\$4,200
Niche Sales	\$4,950
Non-Resident Fees	\$3,000
Openings/Closings of Plots	\$27,500
Interment Rights Sales	\$33,000
Saturday Fees	\$1,000
Scattering Garden	\$500
Wood/Vases/Other	\$100
Bench Installation	\$500
Heavy/Large Marker Setting Fee	\$500

Subtotal: \$83,950

Total Proceeds and Revenue to Finance Current Budget

\$937,470

Expenditures

Account Description

Personnel

Budget

Page

Permanent Salaries	\$310,325	6
Retirement Benefits	\$74,023	7
Group Insurance	\$79,208	8

Subtotal Personnel: \$463,556

Services/Supplies

Staff Development	\$6,000	9
Health & Safety	\$3,606	10
Clothing & Personal Protective Equipment (PPE)	\$3,716	11
Communications	\$12,000	12
Refuse/Supplies Expense	\$17,000	13
Insurance	\$33,693	14
Maintenance - Equipment	\$2,000	15
Maintenance - Structures	\$77,489	16
Maintenance - Automotive	\$5,000	17
Office Expense	\$6,000	18
Professional & Special Services	\$64,000	19

<u>Account Description</u>	<u>Budget</u>	<u>Page</u>
Marketing	\$25,000	20
Rents & Leases - Equipment	\$5,000	21
Small Tools	\$2,500	22
Memberships/Professional Associations	\$3,000	23
Gasoline & Diesel	\$12,000	24
Utilities	\$13,600	25
Subtotal: Services/Supplies	\$291,604	

Other Charges

Administrative Taxes	\$14,000	26
Subtotal: Other Charges	\$14,000	

Capital Outlay

Structural; Improvements	\$743,602	27
Equipment	\$9,500	28
Subtotal: Capital Outlay	\$753,102	

Total Non-Reserve Budget Expenditures **\$1,522,262.28**

Reserve Funds*

** These funds already removed from Cash Available to Finance Budget. (See above.)*

Accrued Annual Leave Fund	\$17,400	31
Equipment Replacement	\$15,000	31
Plot Repurchase	\$18,000	31
Monument Restoration	\$26,000	31
Automotive Depreciation	\$9,000	31
Endowment Reserve	\$6,000	31
Subtotal: Reserve Funds	\$91,400	

Appendix A: Enterprise Funds Summary

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Budget Request Worksheet

FY 2025 - 2026

Account Description

Salaries/Payroll Taxes

Account #51010

Activity Detail

This line item provides for the salary compensation for permanent exempt and non-exempt staff. The District has one General Manager of Operations, one non-exempt Office Administrator, two full-time, non-exempt crew members and a seasonal temporary 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 comp time for Maintenance workers for Saturdays.

Salaries

District General Manager of Operations (exempt)	\$110,000
Office Administrator (Step 1: \$32/hr)	\$66,560
Maintenance Grounds/Equipment II (Step 4: \$28.91/hr.)	\$60,133
Maintenance Grounds/Equipment II (Step 2: \$24.40/hr)	\$50,752
Seasonal Maintenance Grounds/Equipment I (\$22/hr)	\$22,880
Total Salaries:	\$310,325

Payroll Taxes

Medicare 1.45%	\$4,500
State UI (2.9%) & ETT (.1%)	\$9,310
Total Payroll Taxes:	\$13,809

Total Recommended:	\$324,134
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Source: NCD Salary Agreements, Federal & State Law

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Retirement Benefits	Account #51030
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Activity Detail

This line item provides for the payment of Public Employee Retirement System benefits per the NCD contract with PERS. In this budget year, the Plan’s Total Normal Cost for Classic Employees is 10.19% plus the Employer’s UAL of \$30,585 (pre-paid in full). The Plan’s Total Normal Cost for PEPRA Employees is 7.96% plus the Employer’s UAL \$1,028. Employees pay 50% of the Plan’s Total Normal Cost and NCD pays 50% of the 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 of \$310,325.

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: \$291,085	
Classic (\$0 x 10.19%)	\$0
PEPRA (\$291,182 x 7.96%)	\$23,170
UAL (Unfunded Accrued Liability) Classic	\$30,585
UAL (Unfunded Accrued Liability) PEPRA	\$1,028
Subtotal: PERS	\$54,783
6.2% Social Security on ALL Salaries of \$310,325	\$19,240
Subtotal: Social Security	\$19,240

Total Recommended:	\$74,023
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Source: PERS Contract/document myCalPERS 2263, Social Security Tax Rate
 Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Group Insurance	Account #51040
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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 policies for employees.

Justification

The District will provide medical health insurance through CalPERS for employees and dependents. Caps: \$1,500 per month (Employee Only), \$1600 per month (Employee + 1), \$1700 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 and AD&D.

Cost Estimate

PERS Medical Plans, Jul. 2025- Jun. 2026:

3 x Employees @ \$1500/month	\$54,000
1 x Employee @ \$1600/month	\$19,200
Subtotal: Jul. - Dec 2025	\$73,200

CalPERS Admin Fee

	\$175
Subtotal: CalPERS Admin Fee	\$175

Life Insurance & AD&D - 4 Employees @ \$19.20/mo ea.

	\$922
Subtotal: Life Insurance	\$922

Dental & Vision

3 x Employees @ \$250.20/quarter	\$3,002
1 x Employee @ \$477.30/quarter	\$1,909
Subtotal: Dental/Vision	\$4,912

Total: Group Insurance Jul. 2025 - Jun. 2026

	\$79,208
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Total Recommended:	\$79,208
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Source: NCD Policy, PERS Contract, Ameritas Contract, Mutual of Omaha Contract

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Staff Development	Account #52001
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Activity Detail

This line item is for courses and specialized training for district employees, including coursework for General Manager and Office Administrator. This line item also includes defensible driving courses and safety course materials as determined to be needed by the General Manager.

Justification

District uses GSRMA for much of its safety training and mandatory coursework, whereas other training are budget line items which may depend on the specific and fluctuating needs of individual employees.

Cost Estimate

NACPB accounting coursework	\$862
Public Cemetery Alliance (PCA) conferences	\$1,500
California Association of Public Cemeteries (CAPC) conferences	\$1,500
Golden State Risk Management Authority (GSRMA) conferences	\$1,500
Subtotal: Staff Development	\$5,362

Total Recommended:	\$6,000
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Source: NCD Finance Committee, Prior Year Expenditures, NACPB website

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Health & Safety	Account #52025
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Activity Detail

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

Justification

To protect employees from potential hazards, Nevada Cemetery District places a high priority on procuring the equipment and materials necessary to ensure safety on the job site.

Cost Estimate

Water	\$1,000
Safety-Related Equipment	\$1,681
Portable Restroom Facilities	\$925
Subtotal: Health & Safety	\$3,606

Total Recommended:	\$3,606
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Source: Prior year expenditures, Management Estimates, and NCD policy.

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Clothing & Personal Protective Equipment (PPE) Account #52020

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.

Justification

The district wants to ensure that employees wear proper attire and gear for the required work.

Cost Estimate

\$400 for uniforms & boots (per employee)	\$1,200
Shop towels & rags	\$2,516
Subtotal: Clothing & PPE	\$3,716

Total Recommended: \$3,716

Source: Prior year expenditures, management estimates, and NCD policy.

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Communications **Account #52030**

Activity Detail

This line item provides for telecommunications costs, including internet, mail, web, and alarm/security notification system.

Justification

The District office has two cell phones, VOIP phone service, a copy machine, two printers, computer lines, internet, and monthly website maintenance/hosting costs.

Cost Estimate

Domain annual fee	\$15
Internet (Starlink)	\$780
Website hosting (Streamline)	\$3,432
VOIP phone service for office (Ring Central)	\$851
Cell phones (Verizon)	\$2,400
Alarm/security system	\$1,152
USPS P.O. box rental	\$244
Google Workspace	\$778
Docusign	\$240
Subtotal: Communications	\$9,892

Total Recommended: \$12,000

Source: Prior year expenditures and current projections.

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Refuse Disposal & Supplies - Office & Cemeteries	Account #52060
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Activity 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. The principal vendor is Waste Management, Inc.

Justification

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

Cost Estimate

30-yard dumpster rental	\$15,500
Staff-Delivered Waste	\$1,500
Subtotal: Refuse	\$17,000

Total Recommended:	\$17,000
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Source: Prior year expenditures and management projections.

Budget Request Worksheet

FY 2025 - 2026

Account Description

Insurance	Account #52070
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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 \$50 million/\$600 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.

Justification

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

Cost Estimate

Worker's Compensation	\$9,515
All Other Insurance	\$22,278
Worker's Compensation True-Up	\$800
General Liability True-Up	\$1,100
Subtotal: Insurance	\$33,693

Total Recommended:	\$33,693
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Source: Current GSRMA Quote for 2025-2026

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Maintenance - Non-Automotive Equipment

Account #52090

Activity Detail

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

Power Equipment Listed for Service & Maintenance:

1. 180DT Husqvarna Blower
2. Husqvarna Riding Lawn Mower 2009
3. STIHL Hedge Trimmer
4. Honda Tri-fuel Generator 5500
5. Husqvarna 371X Chainsaw
6. 2-STIHL Gas Pole Saws
7. STIHL 039 Chainsaw
8. STIHL MS210 Chainsaw
9. STIHL MS192TC 009 Chainsaw
10. STIHL F250 Weedeater
11. 2009 John Deer Tractor/Loader VIN LV110T711026
12. 2024 John Deere Excavator

Cost Estimate

Total service and maintenance estimate for above equipment:	\$2,000
Subtotal: Maintenance: Equipment	\$2,000

Total Recommended: \$2,000

Source: Prior year expenditures and management projections.

Prepared by: NCD Finance Committee
Nevada Cemetery District

Budget Request Worksheet

FY 2025 - 2026

Account Description

Maintenance - Structures & Grounds	Account #52100
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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
<u>Other Projects:</u>	
Iron crosses for unmarked burial sites	\$3,000
Rough and Ready green burial site	\$2,500
Window repair inside building offices	\$7,000
Exterior building paint	\$25,000
Air conditioning repair/upgrade in office building	\$5,989
Subtotal: Maintenance - Structures & Grounds	<u><u>\$77,489</u></u>

Total Recommended:	\$77,489
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Source: Management-projected activities and estimates.

Budget Request Worksheet

FY 2025 - 2026

Account Description

Maintenance – Automotive

Account #52110

Activity Detail

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

Vehicle List

2007 Nissan Titan 4WD 4-door Truck (VIN: INDAA07B67N20267)

2017 Ford 4x4 dump truck (License Plate #1412174)

2018 Ford F-250 (License Plate #1577746)

2025 Chevrolet Silverado (License Plate #1710408)

Justification

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

Cost Estimate

Total Estimated Cost

\$5,000

Subtotal: Mainenance (Automotive)

\$5,000

Total Recommended: \$5,000

Source: Prior year expenditures and management projections.

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Office Expense	Account #52140
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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 requires the supplies necessary to efficiently operate its offices.

Cost Estimate

General office supplies*	\$1,800
Cartidges for printers and fax machines	\$1,000
Postage	\$500
Computer software	\$1,200
Refreshments for clients	\$1,000

Subtotal: Office Expense	\$5,500
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Total Recommended:	\$6,000
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*General office supplies includes items such as paper, pens/pencils, tape, tablets, easels, markers, file folders, presentation folders, labels, mailing envelopes, letterhead, printed envelopes.

Source: Prior year expenditures and management projections.

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Professional & Special Services **Account #52150**

Activity Detail

This line item provides for the Board Honoraria, subcontract independent audit expenses, contract accounting services, and legal expenses. 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 fees for storage of all District computer files.

Justification

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. The District intends to have cloud backup of all computer files. The District intends to contract with a vendor to digitize/warehouse all cemetery records. No contractor mileage is included in this budget.

Cost Estimate

Honoraria: Regular & Special Meetings @ \$100 x 5 Board Members	\$12,000
Audit charges	\$11,000
CalPERS GASB-68 sturdy for the Audit	\$700
Legal services	\$6,000
Cloud service fees (vendor TBD)	\$1,200
District data digitization/storage (OpusXenta)	\$30,000
Accounting support contractor(s)	\$1,800
Subtotal: Professional & Special Services	<u><u>\$62,700</u></u>

Total Recommended: \$64,000

Source: Budget projections plus new contracts.

Budget Request Worksheet

FY 2025 - 2026

Account Description

Marketing

Account #52016

Activity Detail

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

Justification

The District must educate the public about District services and cemeteries on an ongoing basis in furtherance of its enterprise plan.

Cost Estimate

The Union advertising: 2x4" black/white ad 6x/week	\$9,600
Chamber of Commerce ad, purchased in odd-numbered years	\$250
Radio ads	\$2,400
Chamber mixer	\$2,500
Mobile District display (parades)	\$2,500
Ad with Area Maps (half-page)	\$750
Additional marketing campaigns to be identified by Marketing Committee	\$7,000
Subtotal: Marketing	\$25,000

Total Recommended: \$25,000

Budget Request Worksheet

FY 2025 - 2026

Account Description

Rents & Leases - Equipment Account #52170

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.

Cost Estimate

Equipment most often rented: Brush Hog Chipper
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Estimate based on previous years and projections	<u>\$5,000</u>
Subtotal: Rents & Leases - Equipment	<u><u>\$5,000</u></u>

Total Recommended:	\$5,000
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Source: Prior year expenditures and management projections.

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Small Tools

Account #52190

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 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. The availability of new technology warrants the use of new types of tools to achieve efficient use of staff time.

Cost Estimate

Cost estimate based on past expenditures & current projections	<u>\$2,500</u>
Subtotal: Small Tools	<u><u>\$2,500</u></u>

Total Recommended: \$2,500

Source: Prior year expenditures and staff and management projections.

Budget Request Worksheet

FY 2025 - 2026

Account Description

Membership & Professional Associations Account #52220

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, and the Nevada County Chamber 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

Cost estimate	\$3,000
Subtotal: Membership & Professional Associations	<u><u>\$3,000</u></u>

Total Recommended: \$3,000

Source: Prior expenditures and management projections.

Budget Request Worksheet

FY 2025 - 2026

Account Description

Gasoline & Diesel Account #52230

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/structures.

Cost Estimate

Cost estimate	\$12,000
Subtotal: Gasoline & Diesel	\$12,000

Total Recommended: \$12,000

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

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Utilities Account #52240

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.

Cost Estimate

PG&E	\$4,000
NID	\$4,000
Amerigas	\$5,600
Subtotal: Utilities	\$13,600

Total Recommended: \$13,600

Source: Prior year expenditures and management projections.

Prepared by: NCD Finance Committee

Budget Request Worksheet

FY 2025 - 2026

Account Description

Administrative Taxes Account #52000

Activity Detail

This line provides for the County of Nevada assessed cost to the District for SB 2557, and the LAFCO (\$729) operating budget costs apportioned to NCD.

Justification

The District is assessed these charges annually.

Cost Estimate

Cost estimate	\$14,000
Subtotal: Administrative Taxes	\$14,000

Total Recommended: \$14,000

Budget Request Worksheet

FY 2025 - 2026

Account Description

Capital Outlay: Structural Improvements **Account #54020**

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	\$120,428
HEW Garage Installation	\$102,000
Project: Entry to District Headquarters - Demolition of Hazardous Materials @ HEW	\$40,000
Remediation of property acquired from NID	\$40,000
Tree project	\$30,000
Resealing of existing pavement: Deer Creek, Penn Valley, HEW	\$30,000
Subtotal: Capital Outlay - Structural Improvements	\$362,428
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Additional projects (to be identified)	\$381,174

Total Recommended: \$743,602

Source: Finance Committee projections, goals and objectives, figures from 2022 audit, current quotation figures.

Budget Request Worksheet

FY 2025 - 2026

Account Description

Capital Outlay: Equipment Account #54000

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 Estimate

Water tender	\$8,500
12" Excavator bucket	\$1,000
Subtotal: Capital Outlay - Equipment	<u><u>\$9,500</u></u>

Total Recommended: \$9,500

Source: Prior year expenditures and projections.

Prepared by: NCD Finance Committee

Reserve & Enterprise Funds

Budget Request Worksheet

FY 2025 - 2026

Account Description

Reserve Funds for Accrued Annual Leave

Account #24000-8

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 and unused annual leave as of 6/30/25 for the following positions:

General Manager
Office Administrator
Maintenance Worker II, Step 4
Maintenance Worker II, Step 2

Estimated Accrued Annual Leave Liability Balance on 6/30/26 = \$38,481

Total Recommended*: \$2,000

* Previous years' reserve fund balance for this account: \$15,400, bringing this year's total to \$17,400. The District will continue to fund \$2,000 to this Reserve Fund each year until it is fully funded.

Source: Finance Committee

Prepared by: NCD Finance Committee

Appendix A

Reserve & Enterprise Funds Summary

Budget Request Worksheet

FY 2025 - 2026

Reserve Funds	Balance			
	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Accrued Annual Leave Fund	\$13,651	\$13,651	\$15,400	\$17,400
Equipment Replacement	\$12,000	\$15,000	\$15,000	\$15,000
Plot Repurchase	\$15,000	\$15,000	\$18,000	\$18,000
Monument Restoration	\$22,000	\$22,000	\$26,000	\$26,000
Automotive Depreciation	\$25,000	\$34,000	\$0	\$9,000
Endowment Reserve ¹	\$3,000	\$6,000	\$0	\$6,000
Total Estimated Reserve Funds 6/30/26:				\$91,400

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

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

Enterprise Funds	Balance			
	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Monument Restoration	\$22,000	\$22,000	\$26,000	\$26,000
Vaults*	\$0	\$0	\$0	\$0
Vases*	\$0	\$0	\$0	\$0
Benches*	\$0	\$0	\$0	\$0
Total Estimated Enterprise Funds 6/30/26:	\$22,000	\$22,000	\$26,000	\$26,000

* These funds are self-sustaining, acquiring funds through Operational Sources throughout each fiscal year, with a net annual balance of \$0.