**NEVADA CEMETERY DISTRICT**

 **FINAL OPERATING BUDGET**

**7/2015-----6/2016**

**Prepared by: The NCD Finance Committee**

 **Version** 2015-16 #1 (8/10/15)

**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 7/15-6/16**

**2015 -2016**

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 -1/2015 (Board)**
6. **Acquire and Clean up the Property at Penn Valley Cemetery in accordance with anticipated expansion and development (Property Committee)**
7. **Review Job Descriptions and Salary Ranges**

**2016-2017**

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)**
6. **Plan for the addition of Penn Valley Cemetery**

**2017-2018**

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 1/2017 (Board)**
6. **Begin addition of Penn Valley Cemetery**

**NEVADA CEMETERY DISTRICT DRAFT ANNUAL BUDGET FY 2015-2016**

**REVENUE** Received Requested

ACCOUNT DESCRIPTION 2014-2015 2015-2016

**CASH ON HAND IN COUNTY TREASURY 7/1/15 $134,362 $190,435 (actual)**

**Less Reserve Funds -62,616 -76,616 Depreciation $66,000**

 **Annual Leave Fund $7,616**

 **Monument Restoration 3,000**

**CASH AVAILABLE TO FINANCE BUDGET $71,746 $113,819**

**PROCEEDS OF TAXES**

 CURRENT SECURED 327,528 360,277

 PUBLIC UTILITY 8,548 9,000

 CURRENT UNSECURED 6,711 6,900

 PRIOR UNSECURED 103 103

 TIMBER YIELD TAX 412 425

 SUPPLEMENTAL SECURED 550 3,000

 SUPPLEMENTAL UNSECURED 12 50 SUPPLEMENTAL PRIOR UNSECURED 11 10

 RPTTF REVENUE 3,416 5,000

**SUBTOTAL ESTIMATED TAXES $347,291 $388,465**

**INTERGOVERNMENTAL SOURCES**

 ST-HOMEOWNERS PROPERTY TAX 3,500 3,000

**SUBTOTAL INTERGOVERNMENTAL SOURCES $3,500 $3,000**

**ESTIMATED REVENUE FROM OPERATIONAL (other) SOURCES**

MONUMENT RESTORATION 0 500

EQUIPMENT RENTALS 1,500 1,600

 LAWN/CREAMATION/VLT/LNR 0 3,000

 LAYOUTS/MARKERS 4,000 4,000

 NICHE SALES 6,000 2,000

 NON-RESIDENT FEES 2,000 3,000

 OPENINGS/CLOSINGS OF PLOTS 22,000 22,000

 PLOT SALES 55,000 40,000

 SATURDAY FEES 2,000 1,000

 SCATTERING GARDEN 100 0

**SUBTOTAL OTHER SOURCES $92,600 $77,100**

**INTEREST ON FUNDS IN TREASURY $400 $700**

**TOTAL TO FINANCE CURRENT BUDGET $515,337 $579,834**

**NEVADA CEMETERY DISTRICT DRAFT ANNUAL BUDGET FY 2015-2016**

**EXPENDITURES** Actual Requested

ACCOUNT DESCRIPTION 2014-2015 2015-2016 Page

**PERSONNEL**

PERMANENT SALARIES 169,263 174,127 6 RETIREMENT BENEFITS 28,181 33,347 7 GROUP INSURANCE/ 56,606 65,108 8-9

**SUBTOTAL PERSONNEL $254,050 $272,582**

**SERVICES/SUPPLIES**

STAFF DEVELOPMENT 3,000 3,000 10

CLOTHING & PERSONAL 4,000 4,300 11

 COMMUNICATIONS 4,500 4,500 12 REFUSE/SUPPLIES EXPENSE 6,000 6,000 13

 INSURANCE 18,654 19,020 14

 MAINTENANCE-EQUIPMENT 2,000 1,000 15 MAINTENANCE-STRUCTURES 24,500 13,500 16 MAINTENANCE-AUTOMOTIVE 6,000 4,000 17

 OFFICE EXPENSE 8,200 6,000 18

 PROFESSIONAL & SPECIAL SVCS 28,100 34,400 19

 MARKETING 16,800 13,350 20

 RENTS & LEASES - EQUIPMENT 2,200 2,000 21

 SMALL TOOLS 1,000 1,000 22

 MEMBERSHIPS/PROF ASSN 200 300 23

 GASOLINE 9,000 7,000 24

 UTILITIES 10,000 10,000 25

**SUBTOTAL SERVICES/SUPPLIES $144,154 $129,370**

**OTHER CHARGES**

 ADMINISTRATIVE TAXES 10,000 6,000 26

**SUBTOTAL OTHER CHARGES $10,000 $6,000**

**CAPITAL OUTLAY**

STRUCTURAL IMPROVEMENTS 105,833 157,732 27 EQUIPMENT 1,500 1,200 28

 VAULTS\* 0 12,500 29

**SUBTOTAL CAPITAL OUTLAY $107,333 $105,503**

**RESERVE FUNDS\***

ACCRUED ANNUAL LEAVE\* 5,616 7,616 30

AUTO DEPRECIATION\* $54,000 $66,000 31

 MONUMENT RESTORATION 3,000 3,000 33

**SUBTOTAL RESERVE FUNDS $62,616\* $76,616\***

**TOTAL BUDGET – EXPENDITURESUU $515,537 $579,834**

**\*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 2015-2016**

**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**

 **Operations Manager Salary (Step 2) $51,938/year**

 **Maintenance Equip/Grds II (Step 4) 41,434/year**

 **Maintenance Equip/Grds II (Step 4) 41,434/year**

 **Maint/Equip/Grds II (Step 2)**  **34,861/year**

  **Total Salaries $169,667**

 **Payroll Taxes : Medicare @ 1.45% 2,460**

 **State UI/ETT/SDI 2,000**

 **Total Recommended $174,127**

**SOURCE:** NCD Salary Agreements, and Federal/State Laws

**PREPARED BY:** Lisa LaBarbera & Budget Committee

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 will be 13.589%. Employees will pay 50% of Plan's Total Normal Cost and NCD will 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 ($169,667).

**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 $169,667

 Employer (6.709%) = $11,383

 Employer Payment of Unfunded Liability $11,445

 6.2% Social Security on ALL Salaries of $169,667 $10,519

 **Total Recommended $33,347**

**SOURCE:** PERS Contract, Social Security Tax Rate.

**PREPARED BY:** Lisa LaBarbera & Budget Committee

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 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 with Ameritas for employees and dependents. The District will provide life insurance.

**COST ESTIMATE:**

July-Dec 2015

PERS medical: Plan @ $1,250/month: Melugin 7,500

 Plan @ $870/month: Hodkins 5,224

 Plan @ $1,250/month: Thomas 7,500

 Plan @ $1,250/month: Bridge 7,500

 Total Medical Jul-Dec 2015 **$27,724**

Jan-Jun 2016

PERS medical: Plan @ $1,450/month: Melugin 8,700

 Plan @ $1,033/month: Hodkins 6,203

 Plan @ $1,350/month: Thomas 8,100

 Plan @ $1,350/month: Bridge 8,100

 Total Medical Jan-Jun 2016 **$31,103**

**Grand Total PERS Medical Jul 2015 - Jun 2016** **$58,827**

Ameritas Dental/Vision : Melugin

 Hodkins

 Thomas

 Bridge

**Total Dental/Vision**  **$4,933**

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 with Ameritas for employees and dependents. The District will provide life insurance

Life Insurance:

 4 Employees: $337/Quarter $1,348

 **Total Life $1,348**

**Total Recommended: $65,108**

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

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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: $3,000**

**SOURCE: Budget committee**

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 $1,600**

 **Tyvek Coveralls for Spraying 0**

 **Linens 1,700**

 **Safety Related equipment 800 Shop towels and rags 200**

 **Total $4,300**

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

**PREPARED BY:** Matt Melugin, Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 $4,500**

**SOURCE:** Prior year expenditures and current projections.

**PREPARED BY:** Budget Committee

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 7 each 30-yard Dumpster Rental $3,900**

**Staff-delivered Green Waste 1,500**

 **Staff-delivered Household waste 600**

 **Total Recommended $6,000**

**SOURCE:** Prior year expenditures and Management projections

**PREPARED BY:** Matt Melugin, Operations Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 $10,323

 All Other Liability Insurance 8,731

 **Total recommended insurance $19,054**

**SOURCE:** Current GSRMA Agreement, Current GSRMA Invoice 2015-2016

**PREPARED BY:** GSRMA & Budget Committee

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 $1,000**

**Power Equipment Listed for Service & Maintenance:**

1. **2-STIHO BR400 Gas-powered Leaf Blower**
2. **STIHL Gas-powered Blower**

**3. 180DT Husqvarna Blower**

**4. 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 2015-2016**

**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 $10,000

 Projects:

1. Re-gravel Rough and Ready Cemetery 1,000
2. Services provided by FireSafe Council 1,000
3. Iron Crosses for burial sites not marked 1,500

 **TOTAL COST $13,500**

**SOURCE:** Management projected activities and estimates.

**PREPARED BY:** Matt Melugin, Operations Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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)

 2005 FeatherLite Equipment Box Trailer (VIN: 16HCB081X5UO41988)

 2002 Dodge Dakota 4WD Truck (VIN: 1B7GG12X52S699224)

 2001 Ford F-550 4-WD Dump Truck (CA1102820)

1987 Rears 320-gallon Water Tank Trailer with 3HP 2Cycle Engine (License #E1262428)

**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 $4,000**

**SOURCE:** Prior year expenditures + projections.

**PREPARED BY:** Matt Melugin, Operations Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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. $4**,000**

 Computer Software **800**

 Printer Cartridges re Computers & Fax

 Machines **1,000**

 Postage 2**00**

**TOTAL COST ESTIMATE $6,000**

**SOURCE:** Prior year expenditures + projections.

**PREPARED BY:** Budget Committee

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 $1,000

 Payroll & bookkeeping service: per contract 2,400

 Honoraria: Regular & Special Meetings @ $100

 for 5 members 8,000

 Honoraria: Committee meetings @ $100 4,500

 Audit: 7,500

 Cloud Service 1,000

 Legal & Miscellaneous 10,000

 **Total recommended Professional/Spec Svcs. $34,400**

**SOURCE:** budget projections plus new contracts

**PREPARED BY:** Budget Committee

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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.) 0**

 **Penn Valley Daffodil Runs sponsor and ads 350**

 **NCTV 7 minute video 1,000**

 **Radio ads 2,400**

 **TOTAL $13,350**

**SOURCE: Marketing Committee and Board**

**Prepared by: Board Discussion**

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 $2,000**

**SOURCE:** Prior year expenditures and projections.

**PREPARED BY:** Matt Melugin, Operations Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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, racks, 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 2015-2016**

**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 $300**

**SOURCE:** Prior expenditures

**PREPARED BY:** Matt Melugin, Operations Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 $7,000**

**SOURCE:** Prior year expenditures and projections of gasoline futures.

**PREPARED BY:** Matt Melugin, Operations Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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.

**COST ESTIMATE $10,000**

**SOURCE:** Prior year expenditures + projections.

**PREPARED BY:** Matt Melugin, Operations Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 operating budget costs apportioned to NCD.

**JUSTIFICATION**

The District is assessed these charges annually.

**COST ESTIMATE $6,000**

**SOURCE:** Prior year assessment and LAFCO Notice.

**PREPARED BY:** Budget Committee

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 $58,303**

 **Realignment of Access Entry to**

 **District Headquarters 20,000**

 **Demolition & Hazardous Materials &**

 **Remediation of Property Acquired**

**from NID 10,000**

 **Engineering for Land Transfer-**

**Penn Valley Cemetery 3,500**

 **Additional Projects to be identified $65,929**

 **TOTAL RECOMMENDED $157,732**

**SOURCE:** Finance Committee Projections

**PREPARED BY:** Budget Committee

**SOURCE:** Goals & Objectives

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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:**

2ea. Sthil F240 Weedeaters $1,200

 **TOTAL RECOMMENDED $1,200**

**SOURCE:** Prior year expenditures and projections

**PREPARED BY:** Matt Melugin, Operations Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**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 2015-2016**

**BUDGET REQUEST WORKCSHEET**

**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 7/01/15: est. $7,616**

 **Maintenance Worker II (Administration)**

 **Maintenance Worker II (Operations)**

 **Manager**

 **Maintenance Worker I**

**The Accrued Annual Leave Balance as of 7/1/14- 6/30/2015 = $5,616**

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

 **Total Recommended $7,616**

**SOURCE:** Finance Committee.

**PREPARED BY:** Matt Melugin, Operations Manager

**NEVADA CEMETERY DISTRICT**

**FY 2015-2016**

**BUDGET REQUEST WORKSHEET**

**ACCOUNT DESCRIPTION: ACCOUNT #00003**

**Reserve Funds**

Auto Depreciation 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 6/30/15: $54,000**

 **7/1/15-6/30/16 Allocation 12,000**

 **Total Auto Reserve Fund 6/30/16 $66,000**

 **\*Total Recommended 7/1/15-6/30/16 $12,000**

**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**

**Balance Balance**

**Reserve Funds 6/30/15 6/30/2016**

Accrued Annual Leave $5,616 $7,616

Auto Depreciation $54,000 $66,000

**Total Reserve Funds 6/30/16 $73,616**

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

**Enterprise Funds**

 **Balance 6/15 Exp. Balance 6/16**

Monument Restoration $3,000 $3,000

 Vaults \* 0 0

 Vases \* 0 0

 Benches \* 0 0

 **Total Enterprise Funds $3,000**

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

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