

# Willard Precinct Cemetery Service District

## 2024 Budget Proposal

# Willard Cemetery District

- Serves Willard and South Willard
  - Citizens in the Cemetery District pay property tax
    - Tax Rate for Willard Cemetery: .0097%
    - For Market/Tax Value \$468K/\$257K: Tax = \$24.98
  - Now increase in tax rate being proposed
    - Some increase in Cemetery Fees being proposed

- The cemetery board wants your input.
- The Board is required by law to have public hearings for annual budgets and any increase in fees

# Willard Cemetery District Board

- **Karla Parsons – Chairperson**
- **Marsha Christophersen – Clerk**
- **John Riley – Board Member**
- **Roger Lee – Board Member**

- Special Thanks to Shirleen (and Wayne) Farley
  - 38 Years of Dedicated Service
  - More than “Donated Time and Effort”, the cemetery was like their baby for all those years
- Note Board Members are recommended to serve 4 years
- If you are interested in helping, let one of us know

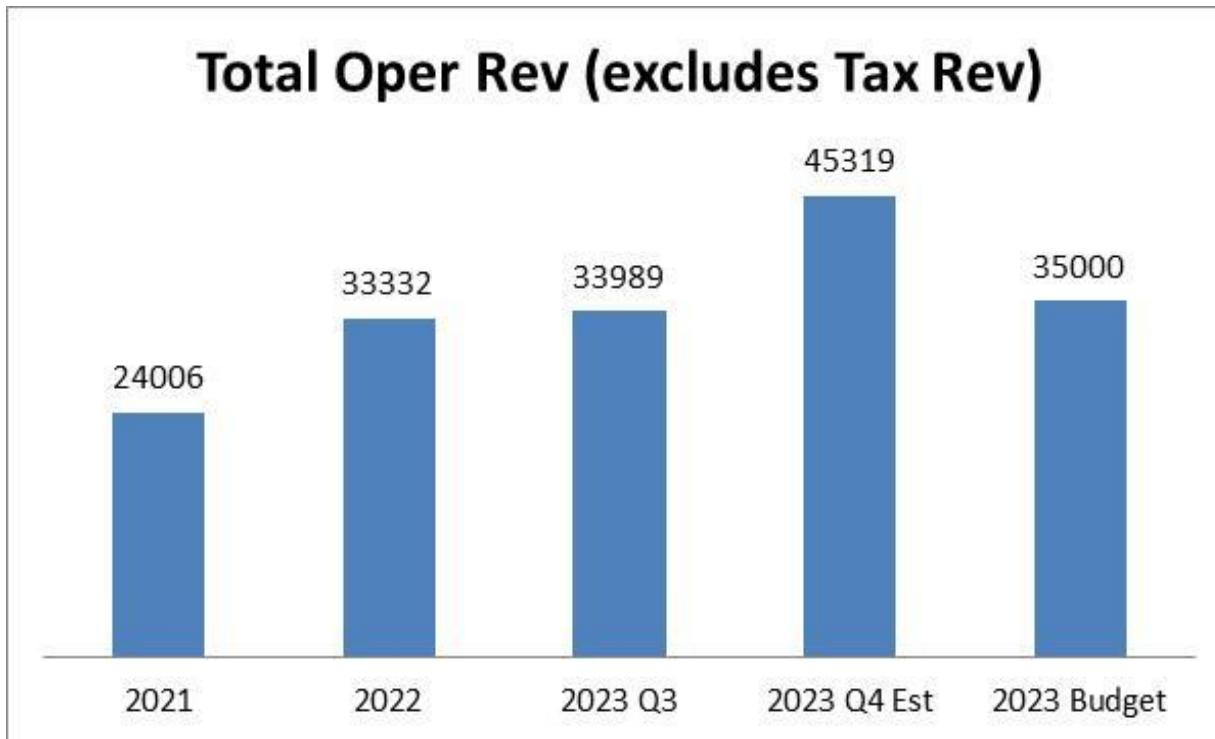
# Willard Cemetery District

- Financial Reports (Annual and Quarterly) are Submitted to the State Auditor's Office
  - Once reports are accepted, the Cemetery qualifies to get its proportion of the County property taxes
  - State provides training for board members
  - State periodically Audits the Board to assure tax payer funds are being properly maintained and used
  - Reports are public record and available on State Auditor's website

# Willard Cemetery District Funds and Budgets

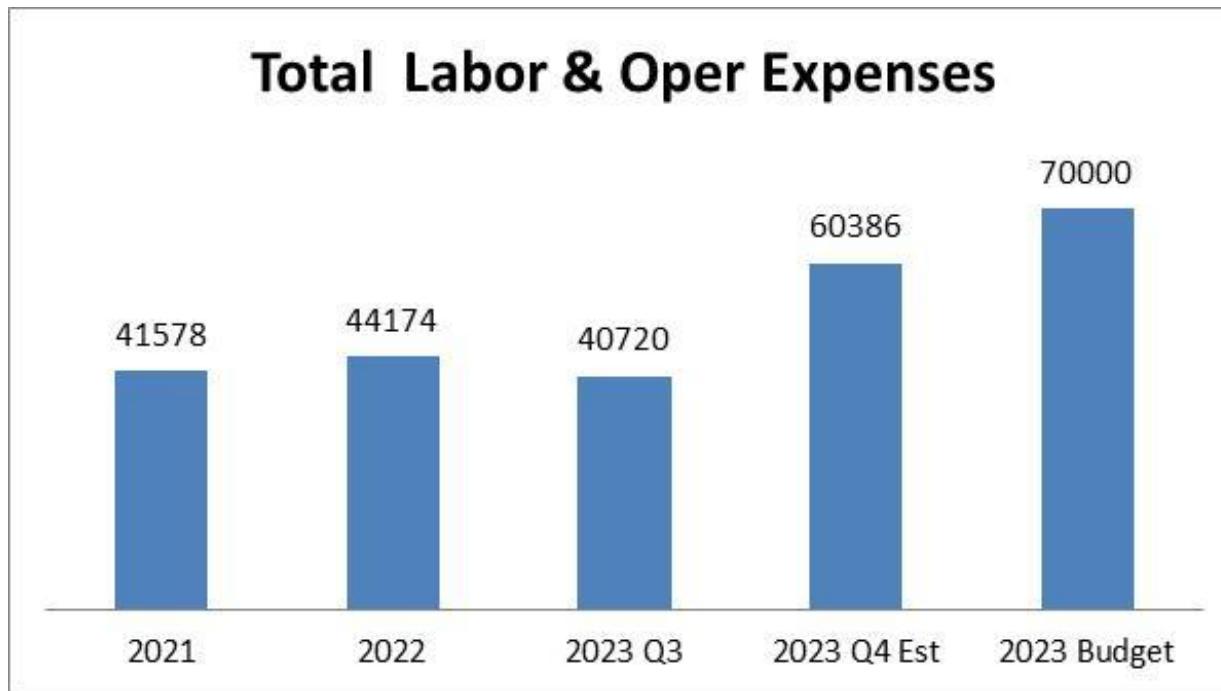
- Operating Fund – Operating Budget
  - Typically a smaller fund to provide money for one year's expenses
- Capital Fund – Capital Projects Budget
  - Plan should cover large purchases/projects for the next 10 years
  - From plan, an annual Capital Budget is created

# 2023 Revenue



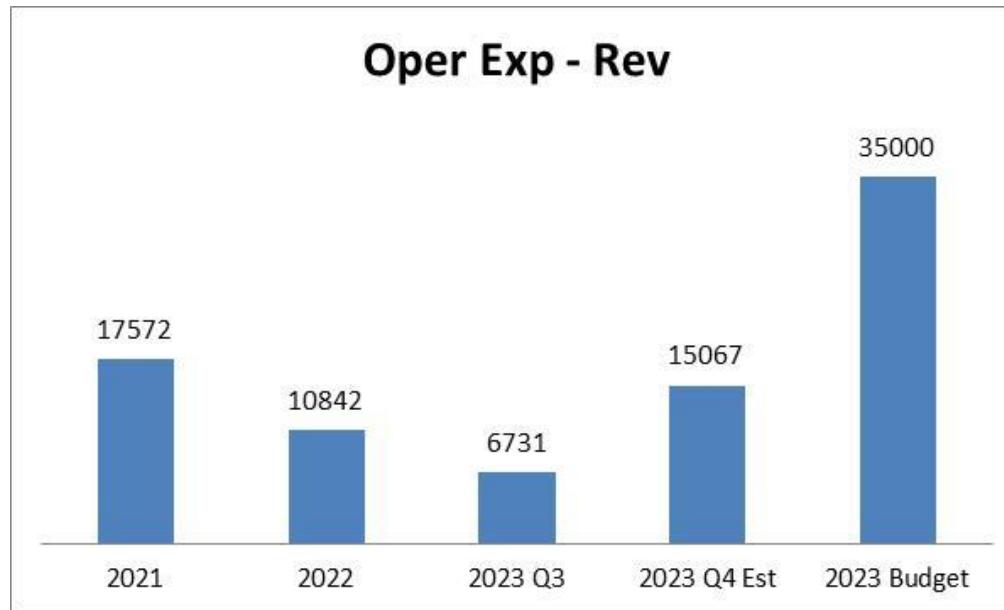
- Increase in interest income offsets lower Open/Close Fees and Lot Sales
- Total Operating Revenue should exceed budget

# 2023 Expenses



- 2023: Increase over 2022. Mainly due to expensing Lawn Mower (\$11.8K)
  - In future years, new equipment will be part of capital fund budget
- Well under total expense budget

# 2023 Operating Revenue (excl Prop tax) and Expenses



- Shows amount needed from Prop Taxes to cover Operating Deficit
  - i.e. in 2021, \$17572 was needed from Property Tax to cover operating deficit.
- Note: Property Tax revenue also needed to cover future capital expenditures
  - Expected Property Tax revenue for 2023 is \$70,000
  - Excess revenue will go into the Capital Fund
- Operating Deficit for 2023 should be well under budget (\$15067 vs \$35000)

# 2024 Proposed Operating Budget

## Part I General and Enterprise Fund

| (a)                             | General Fund                           |                      |                |
|---------------------------------|--|----------------------|----------------|
|                                 | Actual Expenses                        |                      | Budget<br>2024 |
|                                 | Prior Year<br>2022                     | Current Year<br>2023 |                |
| <b>Revenues</b>                 |  |                      |                |
| 1.1                             | Taxes: Property Tax                    | 69000                | 70000          |
| 1.2                             | Other:                                 |                      |                |
| 1.3                             | Fee in Lieu of Taxes                   |                      |                |
| 1.4                             | Charges for Services - Open Close Fees | 11670                | 7000           |
| 1.5                             | Interest Income                        | 7662                 | 25000          |
| 1.6                             | Lot Sales                              | 14000                | 11000          |
| 1.7                             |  |                      |                |
| 1.8                             |  |                      |                |
| <b>Other Financing Sources:</b> |  |                      |                |
| 1.9                             | Transfers from Other Funds             |                      |                |
| 1.10                            | Contribution from Fund Balance         |                      |                |
| 1.11                            |  |                      |                |
| 1.12                            |  |                      |                |
|                                 | <b>Total Revenues</b>                  | 102332               | 113000         |
|                                 |  |                      | 87000          |

# 2024 Proposed Operating Budget

|      | <b>Expenses</b>                      |       |       |       |
|------|--------------------------------------|-------|-------|-------|
| 2.1  | Contract Labor                       | 26350 | 36000 | 43000 |
| 2.2  | Other Operating Expenses             | 15229 | 22314 | 21000 |
| 2.3  | Depreciation                         | 0     | 0     | 0     |
| 2.4  | Capital Outlay                       |       |       | 0     |
| 2.5  | Debt Service                         |       |       |       |
| 2.6  | Lot Refund                           | 500   |       |       |
| 2.7  |                                      |       |       |       |
| 2.8  |                                      |       |       |       |
|      | <b><i>Other Financing Uses:</i></b>  |       |       |       |
| 2.9  | Transfers to Other Funds             |       |       | 23000 |
| 2.10 | Contribution to Fund Balance         |       |       |       |
| 2.11 |                                      |       |       |       |
| 2.12 |                                      |       |       |       |
|      | <b>Total Expenditures / Expenses</b> | 42079 | 58314 | 87000 |

Expect to have \$23K to transfer to Capital Project Fund

# 2024 Proposed Capital Budget

- Created from projected 2024 costs from a 10-Year Capital Projects Plan, including:
  - Development of 2 New Sections for Plots
    - Irrigation system, Spraying, Planting
  - Paved Road of NW Corner
  - Road Repairs / Re-pavement
  - Signage to Identify Grave Locations
  - Mower, Back Hoe, Skidster, Dump Truck 10 yr plan
  - Tree Trimming, Removal, Planting

Plan will be updated periodically to meet needs and to reflect better cost estimates.

# 2024 Proposed Capital Budget

| Preliminary |                                  | Capital Projects Fund              |                |        |
|-------------|----------------------------------|------------------------------------|----------------|--------|
|             |                                  | Actual Expenses                    |                |        |
|             | Prior Year<br>2022 (no cap Fund) | Current Year<br>2023 (no Cap Fund) | Budget<br>2024 |        |
|             | <b>Revenues</b>                  |                                    |                |        |
| 1.4         | Investment/Interest Income       |                                    |                | 18000  |
|             | <b>Transfers From:</b>           |                                    |                |        |
| 1.5         | General Fund                     |                                    |                | 23000  |
|             | <b>Total Revenues</b>            | 0                                  | 0              | 41000  |
| 1.9         | Beginning Fund Balance           |                                    |                | 725000 |
| 1.10        | Available for Use                | 0                                  | 0              | 766000 |
|             | <b>Expenses</b>                  |                                    |                |        |
| 2.4         | Capital Outlay                   |                                    |                | 174000 |
|             | <b>Total Expenses</b>            | 0                                  | 0              | 174000 |
|             | <b>Ending Fund Balance</b>       | 0                                  | 0              | 592000 |

# 2024 Capital Project Spending Est.

| <b>Willard Precinct Cemetery Maintenance District</b> |               |
|---|---------------|
| <b>Long Range Capital Plan</b>                        |               |
| <b>Update: Nov 6 2023</b>                             |               |
| <b>Capital Project</b>                                | <b>2024</b>   |
| Development of 2 New Plot Sections                    | 45000         |
| Paved Road of NW Corner                               | 80000         |
| Road Repair/Repavement                                | 30000         |
| Signage for Cemetery Sections                         | 5000          |
| Lawn Mower  | 14000         |
| <b>Total Planned Capital Improvement</b>              | <b>174000</b> |

# Proposed Cemetery Fee Increases

| Service                        | Willard<br>Current | Willard<br>Proposed | Brigham<br>Cemetery<br>Website |
|--------------------------------|--------------------|---------------------|--------------------------------|
| Burial Plot Single Res / Non   | 350 / NA           | 400 / NA            | 600 / 1200                     |
| Burial Plot Mult Res / Non     | 250 / NA           | 350 / NA            | 600 / 1200                     |
| <hr/>                          |                    |                     |                                |
| <b>Open Close Fee</b>          |                    |                     |                                |
| Weekdays Res/Non               | 230 / 460          | 300 / 500           | 500 / 1000                     |
| Weekend – Holiday<br>Res/ Non  | 230 / 460          | 400 / 600           | 750 / 1500                     |
| <hr/>                          |                    |                     |                                |
| <b>Cremains Open Close Fee</b> |                    |                     |                                |
| Weekdays Res/Non               | 115 / 230          | 150 / 250           | 250 / 300                      |
| Weekend – Holiday<br>Res/ Non  | 115 / 230          | 200 / 300           | 500 / 600                      |