

# DEPARTMENT of PUBLIC WORKS

County of Lassen



LARRY MILLAR, Director  
Public Works/Road/Transportation  
County Engineer

707 Nevada Street, Suite 4  
Susanville, CA 96130

☎ 530) 251-8288  
FAX: (530) 251-2675

B-1  
2017/264

July 25, 2017

TO: Board of Supervisors

FROM: Larry Millar, Director

SUBJECT: Fiscal Year 2017-2018 Partial Cemetery Budget Adoption (Capital Outlay) in the amount of \$25,000.

RECOMMENDATION: Approve Capital Outlay portion of the 2017-2018 Fiscal Year Cemetery Budget in the amount of \$25,000.

DISCUSSION: This proposed budget is for the Capital Outlay portion of the Cemetery Budget only as the entire budget will follow the same timeline/process as the other County Budgets. The adoption of the Capital Outlay portion of the Cemetery Budget will enable the Public Works Department to continue with the Milford Cemetery Well construction project. This project was awarded to Smith's Pump last fiscal year however it will not be finalized until this current fiscal year. This project is scheduled for completion by the end of summer.

The other Capital Outlay request is the installation of a variable speed pump for the Diamond Crest Cemetery at an estimated price of \$10,000.

Attached are the Fixed Assets and Revenue worksheet from the budget package for your information.

A reserve or carry-over of approximately \$46,000 is being maintained for cash flow within the Cemetery Budget.

ALTERNATIVES: Not adopt or approve a revised budget.

FINANCIAL IMPACT: Expenditures from Cemetery Budget 123-1231-3006100 in the amount of \$25,000. Funding for this budget unit consist of revenues from property taxes and the sale of grave plots and from the Cemetery Budget fund/carryover balance.

OTHER AGENCY INVOLVEMENT: None

DEPARTMENTAL APPROVAL:  \_\_\_\_\_

REVIEWED FOR AGENDA: \_\_\_\_\_

**FIXED ASSETS**

Budget Unit Name: CEMETERY  
Fund: 123  
Budget Unit #: 1231

Account	Account Name	FY 2014/15 ACTUAL	FY 2015/16 ACTUAL	FY 2016/17 FINAL BUDGET	FY 2017/18 PRELIMINARY REQUEST	Justification New, replacement, etc. (Use several lines if necessary)
3006100	Building and Improvements	0	14,250			
				5,000		Asphalt concrete/curbing (Diamond Crest)
				15,000	10,000	Variable Speed Pump (Diamond Crest)
				5,000		Cemetery Software (additional mapping)
				20,000	15,000	New Well (Milford)
<b>TOTAL</b>		<b>0</b>	<b>14,250</b>	<b>45,000</b>	<b>25,000</b>	

**REVENUES**

Budget Unit: CEMETERY  
Fund: 123  
Budget Unit #: 1231

Add description of all State and Federal revenues and  
Operating Transfers In. Add lines if needed.

BU	Account	Account Name	Description	FY 2014/15 ACTUAL	FY 2015/16 ACTUAL	FY 2016/17 FINAL BUDGET	FY 2017/18 REQUEST
0071	2003000	INTEREST		481	1,099		
1231	2001062	BURIAL PERMITS		1,134	981	750	900
1231	2011200	MISCELLANEOUS		206	10,230		
1231	2011201	PRIOR YEAR CANCELLED WARRANTS		53			
1231	2012200	GENERAL CONTRIBUTIONS					
9000	2011100	OTHER SALES		8,210	11,450	7,500	15,000
9001	2000100	PROPERTY TAXES-CURRENT SECURED		101,575	103,601	100,000	50,000
9001	2000200	PROPERTY TAX-CURRENT UNSECURED		4,979	5,167	5,000	2,500
9001	2000400	PROPERTY TAXES-PRIOR UNSECURED		35	72	200	50
9001	2000600	SUPPLEMENTAL PROP TAX-CURRENT		375	432	500	250
9001	2000900	OTHER TAXES					
9001	2000901	OTHER TAXES - TIMBER TAX		609	1,258	500	250
9001	2006000	STATE-HOMEOWNER PROP TX RELIEF		1,804	1,781	1,000	500

**TOTAL**

**119,461 136,071 115,450 69,450**