Moscow Cemetery Maintenance District Budget		2024 Approved Budget
	Revenue Accounts	
Acct	Title	
123101	Property Taxes	$334,577.00
	Homeowners Exp . PT	$ 4,102.00
	Recovered Homeowners Exemption	
	New Home Construction	
123102	Agricultural Replacement	$ 5,427.00
	Exempt ROM Levy Calc	
	Total Property Taxes	**$344,106.00**
123345	**Sales Tax**	**$ 10,000.00**
	Total Intergovernmental	**$354,106.00**
123541	Sale of Plots	$ 21,000.00
123542	Grave Fees	$ 31,000.00
	Total Charges for Services	**$ 52,000.00**
12371	Interest Earning	$ 1,600.00
12372	Refunds, Reimburse, Donations	$300.00
	Total Miscellaneous Charges	**$ 1,900.00**
	Total Revenue	**$ 408,006.00**
123580	From Surplus	$ 140,719.00
	Total Revenue	**$ 548,725.00**

MOSCOW CEMETERY DISTRICT
P.O. BOX 9980
MOSCOW, ID 83843

	EXPENDITURES ACCOUNTS	2024
ACCT #	Title	APPROVED
		BUDGET
1244210	SALARIES	$151,813.00
	OFFICE PART TIME	$9,438.00
	SEASONAL	$15,000.00
	OVERTIME	$4,100.00
	TOTAL SALARIES	**$180,351.00**
1244221	FICA 7.65%	$13,797.00
1244222	STATE RETIREMENT 11.18%	$18,000.00
1244223	WORKMEN'S COMPENSATION	$9,560.00
1244225	HEALTH & ACCIDENT	$15,000.00
1244226	HEALTH INSURANCE RESERVE	$0.00
1244229	UNEMPLOYMENT INS.	$1,000.00
	TOTAL FRINGE BENEFITS	**$57,357.00**
1244231	OFFICE SUPPLIES	$1,500.00
1244232	CEMETERY SUPPLIES	$1,400.00
1244234	MINOR EQUIPMENT	$800.00
1244235	FUEL, OIL & LUB	$8,500.00
	TOTAL SUPPLIES	**$12,200.00**
1244242	AUDITOR	$7,900.00
1244243	LEGAL	$1,000.00
1244244	ADS & LEGAL PUBLISHING	$450.00
1244246	INSURANCE	$5,750.00
1244251	TELEPHONE	$1,800.00
1244252	HEAT	$1,400.00
1244253	LIGHTS	$1,400.00

1244254	WATER, SEWER, GARBAGE	$63,000.00	
1244259	R & M GROUNDS	$23,500.00	
1244261	R & M AUTO EQUIPMENT	$1,500.00	
1244262	R & M OTHER EQUIPMENT	$4,000.00	
1244263	CONTINGENCY	$1,100.00	
1244264	EQUIPMENT RENTAL	$500.00	
1244265	R&M IRRIGATION	$3,000.00	
1244271	GRAVE SPACES (SELL BACK TO MCMD)	$1,500.00	
	TOTAL OTHER SERVICES & CHARGES	**$117,800.00**	
1244270	CAPITAL OUTLAY	$10,000.00	1)
1244276	EQUIPMENT Replace Hustler Mower		
1244277	VECHICLE REPLACE RESERVE	$20,000.00	2)
1244278	PAVING ROADS	$149,455.00	3)
1244279	COMPUTER & SOFTWARE	$1,562.00	
1244280	BACKHOE REPLACEMENT	$0.00	
	TOTAL CAPITAL OUTLAY	**$181,017.00**	
	TOTAL EXPENDITURES	**$548,725.00**	

1) Replace 30 plus year old Shop/Office Furnace with Heating/Air Conditioning Units
2) Kubota Side by Side with snowblade
3) Paving of Cemetery roads & Parking quoted $149,055.00 Poe Asphalt plus $400.00 gravel. ($149,455.00)
   Prep work to be done by Cemetery Maintenance Staff.

8-30-23

Mark Frei
Board Chairman

Date