

Proposed 2023 Fees and Charges – Cemetery Enterprise

City Council Work Session

July 11, 2022

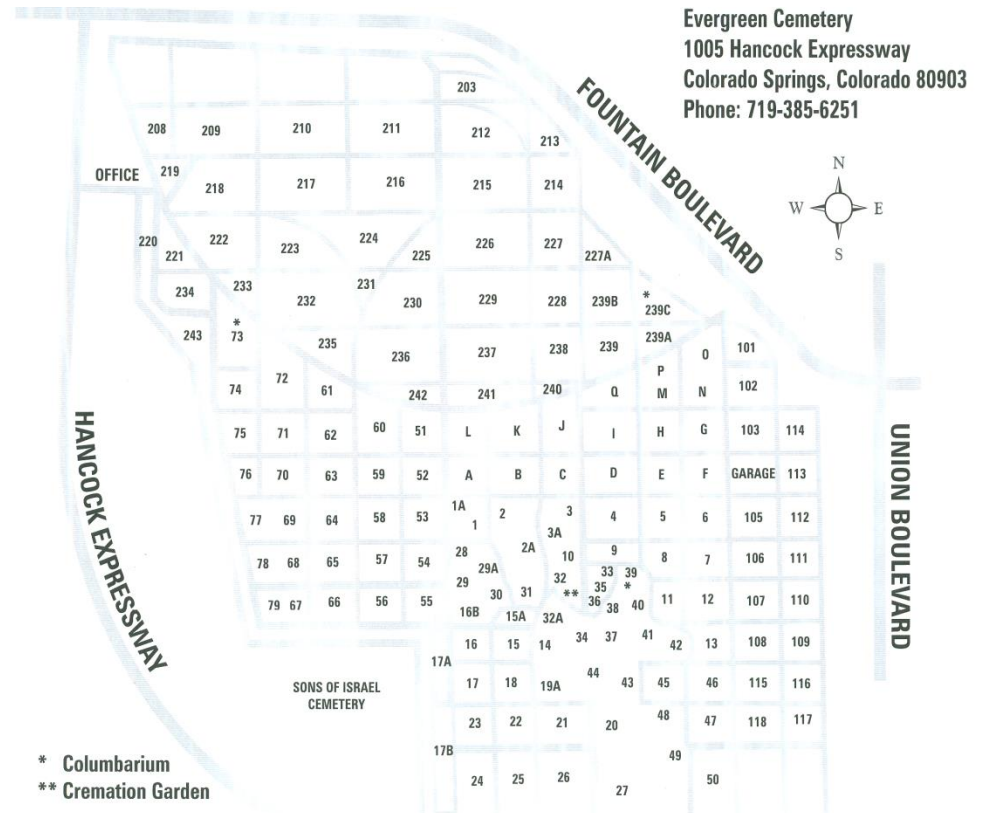
Kim King,
Recreation and Administration Manager



Evergreen Cemetery



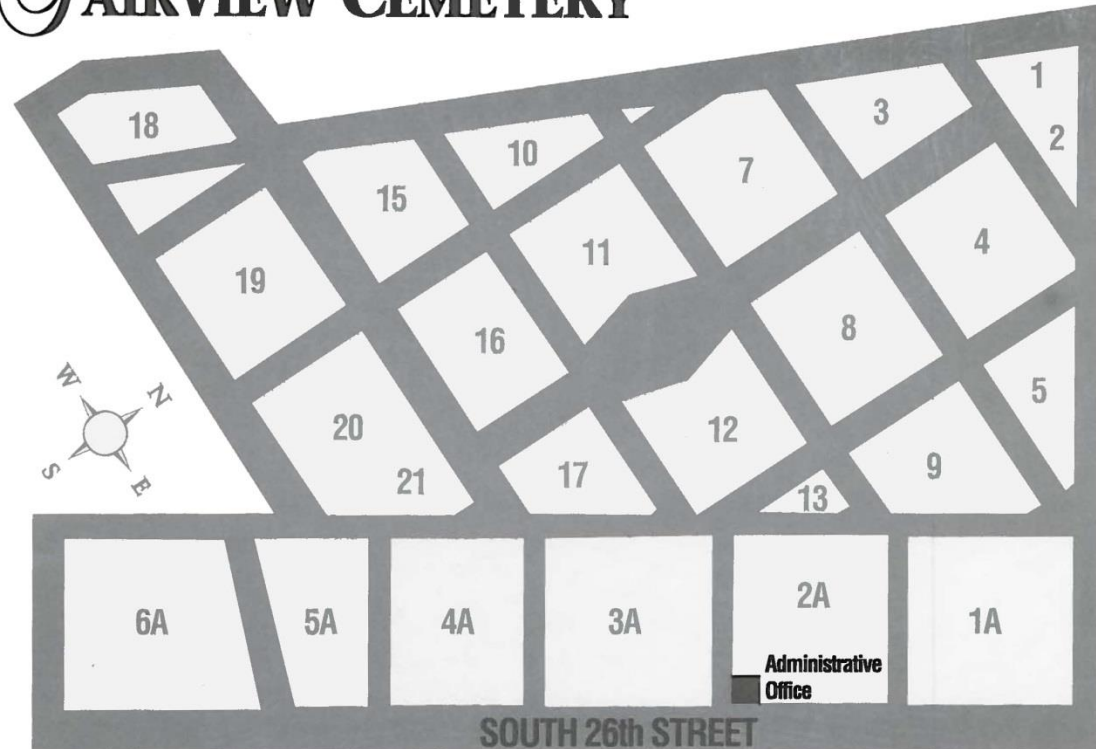
- 1875 – Evergreen established
- 1993 – Evergreen placed on National Register of Historic Places
- 185 acres
- Approx. 85,000 occupied spaces
- 30 to 40 years of inventory remaining – 8000 spaces within developed areas
- 5 acres undeveloped



Fairview Cemetery



Fairview Cemetery

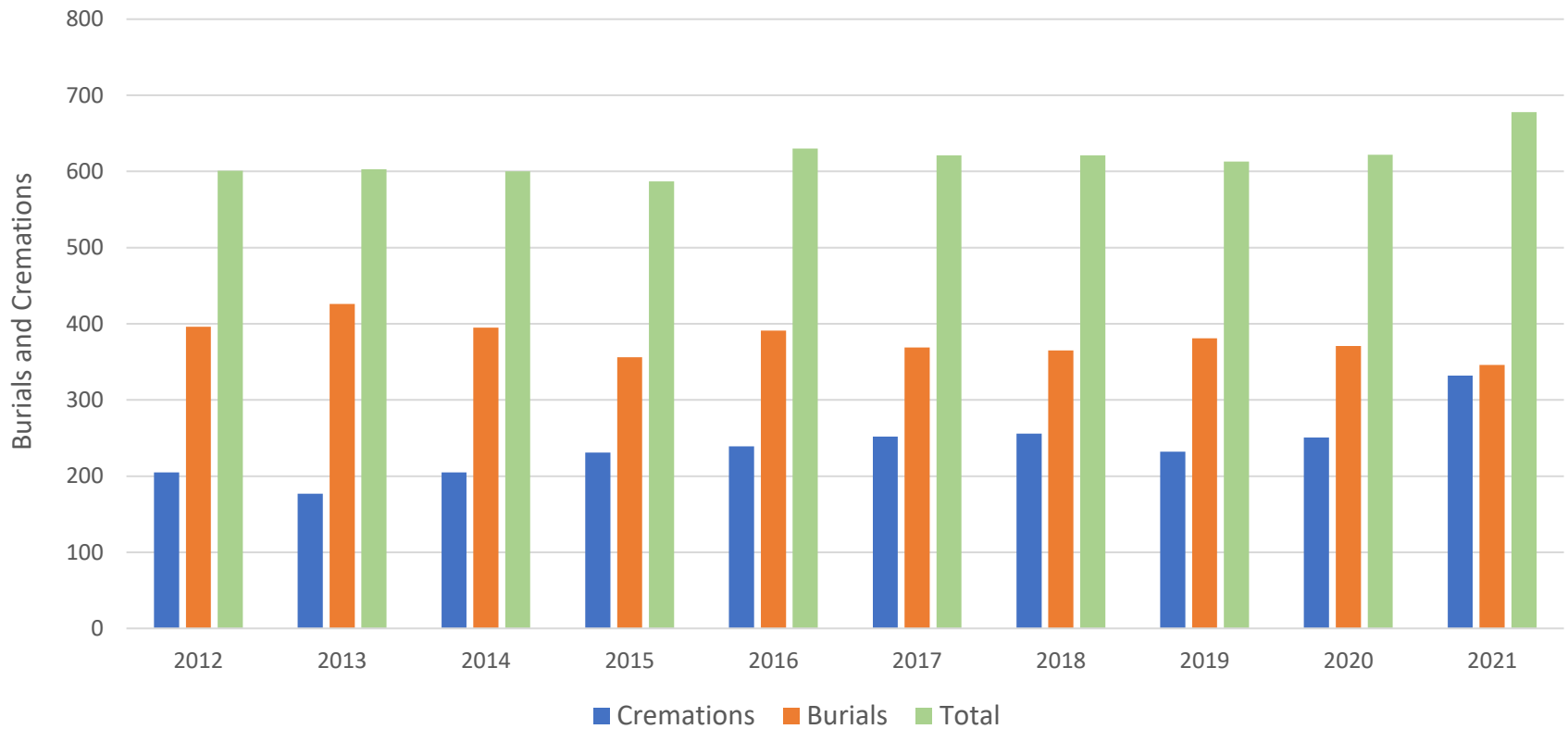


- 1895 – Fairview established
- 1917 – Annexed by the City
- 28 acres
- Approx. 12,500 occupied grave spaces
- Essentially at capacity

Service Levels



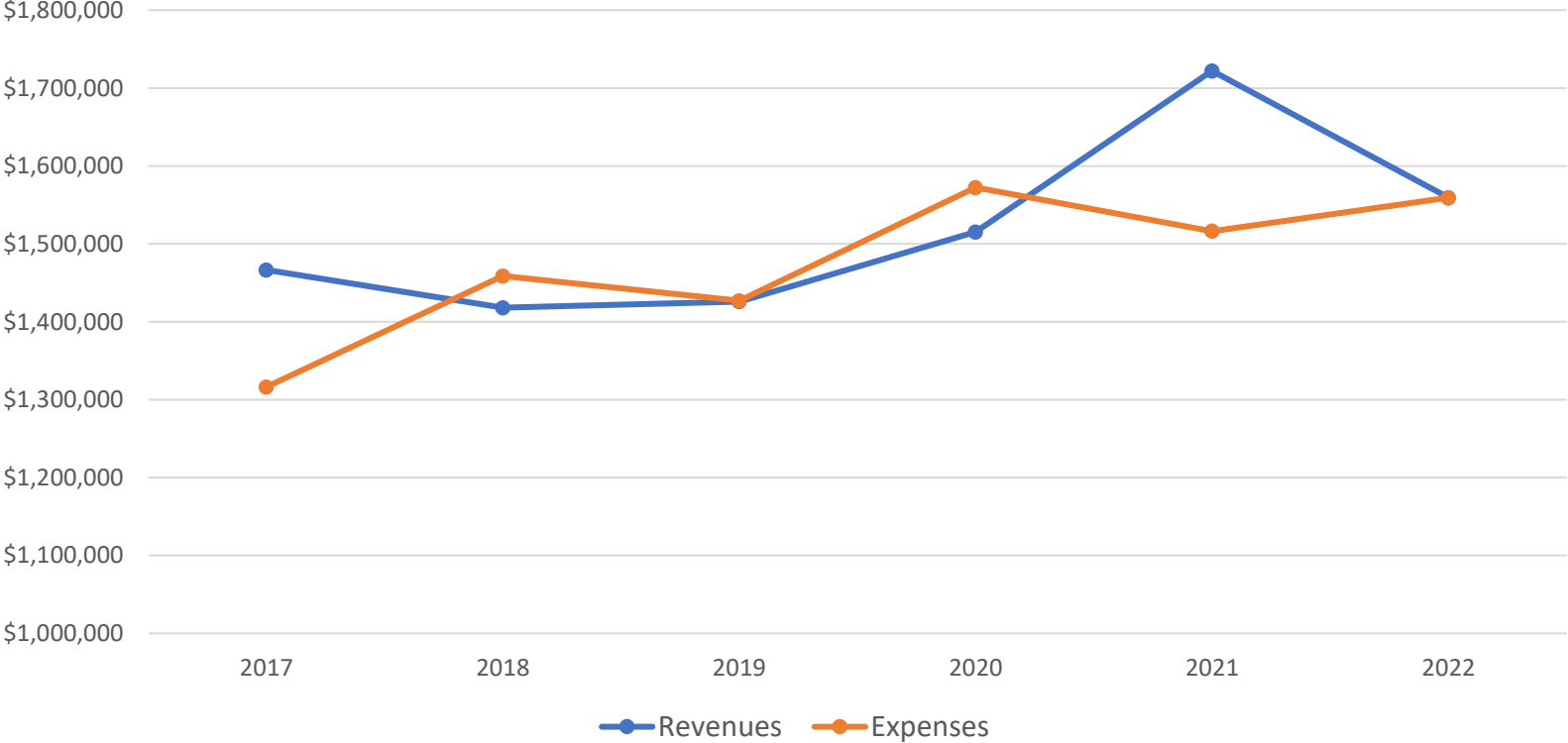
Cemetery Enterprise
Burials and Cremations (2012-2021)



Revenues vs Expenditures



Cemetery Enterprise
Revenue vs Expenses (2017-2022)



Fees and Charges Process



Apply a strategy to determine how best to provide services effectively and efficiently

- a) Alignment with organizational purpose – Does the service support the Department’s mission statement?
- b) Financial viability – Is the service self-sustaining or does it have the capacity to be?
- c) Market position – What is the service’s current market position?
- d) Other key provider/competitor coverage – How much competition exists and to what degree?
- e) Application of Department and City Revenue and Fee Policies

2023 Proposed Fees



| <u>Casket Spaces</u> | <u>2021</u> | <u>2023</u> | <u>Change</u> |
|-------------------------------|--------------------|--------------------|----------------------|
| Basic Space | \$1,300 | \$1,450 | 11.5% |
| Premium Space | \$1,600 | \$1,750 | 9.4% |
| Premier Space | \$1,900 | \$2,050 | 7.9% |
| Double Depth | \$2,700 | \$2,850 | 5.6% |
| Child Space | \$500 | \$500 | 0.0% |
| Infant Space | \$450 | \$450 | 0.0% |
| Additional Right of Inurnment | NA | \$500 | NA |
| Additional Right of Interment | NA | \$1,000 | NA |
| | | | |
| <u>Interment Fees</u> | <u>2021</u> | <u>2023</u> | <u>Change</u> |
| Casket Interment | \$1,300 | \$1,450 | 11.5% |
| Child/Infant Interment | \$350 | \$350 | 0.0% |
| Cremation Interment | \$600 | \$750 | 25.0% |
| Vault Supervision Fee | \$100 | \$100 | 0.0% |
| | | | |
| <u>Burial Vaults</u> | <u>2021</u> | <u>2023</u> | <u>Change</u> |
| City Polyguard | \$700 | \$750 | 7.1% |
| Cremation Vault | \$250 | \$250 | 0.0% |
| Tamping Fee | \$500 | \$500 | 0.0% |

Proposed Fees



| <u>Cremation In Ground Space</u> | <u>2021</u> | <u>2023</u> | <u>Change</u> |
|--|--------------------|--------------------|----------------------|
| Upright Cremation | \$1,000 | \$1,150 | 15.0% |
| Old Section Cremation | \$750 | \$900 | 20.0% |
| Flat Cremation | \$700 | \$850 | 21.4% |
| Cremation Estate | \$2,000 | \$3,000 | 50.0% |
| Cremation Garden | \$650 | \$800 | 23.1% |
| | | | |
| <u>Columbarium</u> | <u>2021</u> | <u>2023</u> | <u>Change</u> |
| Heart Level | \$2,500 | \$3,500 | 40.0% |
| 1st & 7th Row | \$2,200 | \$3,500 | 59.1% |
| 2nd & 6th Row | \$2,300 | \$3,500 | 52.2% |
| 3rd & 5th Row | \$2,400 | \$3,500 | 45.8% |
| | | | |
| <u>Social Services Assistance</u> | <u>2021</u> | <u>2023</u> | <u>Change</u> |
| DHS Grave Space | \$200 | \$200 | 0.0% |
| DHS Interment | \$300 | \$300 | 0.0% |

Proposed Fees



| <u>Overtime Charges</u> | <u>2021</u> | <u>2023</u> | <u>Change</u> |
|---------------------------------|--------------------|--------------------|----------------------|
| Overtime Charges | \$700 | \$200 / hour | NA |
| | | | |
| <u>Disinterment Fees</u> | <u>2021</u> | <u>2023</u> | <u>Change</u> |
| Adult Casket | \$1,700 | \$4,000 | 135.3% |
| Double Depth | \$2,000 | NA | NA |
| Child/Infant Interment | \$400 | \$500 | 25.0% |
| Monument Disposition | | \$500 | NA |
| | | | |
| <u>Misc Charges</u> | <u>2021</u> | <u>2023</u> | <u>Change</u> |
| Certificate Transfer Fee | \$100 | \$100 | 0.0% |
| VA Marker Setting | \$100 | \$100 | 0.0% |
| Extra Canopy | \$150 | \$150 | 0.0% |
| New Vault Test | \$600 | \$600 | 0.0% |
| Chapel Rental | \$150 | \$500 | 233.3% |
| Here Lies Book | \$30 | \$30 | NA |

Market Data



| | 2023 Proposed | 2022 | 2021 | 2022 |
|---------------------------|----------------------|----------------------|-----------------------------------|-------------------------------|
| | Evergreen & Fairview | Greeley (Linn Grove) | Ft Collins (Grandview & Roselawn) | Brighton (Elmwood & Fairview) |
| Basic Space | \$1,450 | \$1,425 | \$1,744 | \$530-\$1,800 |
| Premium Space | \$1,750 | \$1,650 | | NA |
| Premier Space | \$2,050 | \$1,898 | | \$870-\$2,200 |
| Double Depth | \$2,850 | \$2,850 | \$2,615 | |
| Child Space | \$500 | NA | | \$205-\$400 |
| Infant Space | \$450 | \$460 | \$365 | |
| Casket Interment | \$1,450 | \$1,450 | \$1,217 | \$1,380-\$1,785 |
| Child/Infant Interment | \$350 | \$380 | \$358 | \$325-\$380 |
| Cremation Interment | \$750 | \$615 | | \$530-\$790 |
| Flat Cremation | \$850 | \$1,425 | | \$420-\$565 |
| Level 1 | \$3,500 | \$3,200 | \$1,832 | |
| Level 2 | \$3,500 | \$1,525 | \$1,448 | \$720-\$865 |
| Level 3 | \$3,500 | \$2,500 | \$1,640 | \$ 825-\$970 |
| DHS Grave Space | \$200 | | \$487 | |
| Disinterment Adult Casket | \$4,000 | \$2,400 | \$1,986 | |
| Child/Infant Interment | \$500 | \$745 | \$1,057 | |

Increasing Expenses



- Evergreen Cemetery uses non-potable water which has increased 29% over the past five (5) years.
- Fairview Cemetery uses potable water which has increased 28% over the past five (5) years.
- Capital needs – vehicle replacement and cremation features.
- Operating needs – staffing costs increased through wage increases and City compensation increases, and 82% increase in mowing contract.

Fees and Charges Process



Proposed fees and charges were presented to the Parks, Recreation and Cultural Services Advisory Board at the June 9th meeting

- a) Public input
- b) Fee schedule for review
- c) Final version will continue through the budget process

Important Dates

- a) June 27th – City Council Work Session
- b) July 14th – Parks Board Action Item
- c) July 26th – City Council Regular Session
- d) August 3rd – Estimated revenue entered in Budget Module
- e) Nov-Dec – Final Review and approval of budget



Questions?

