



# Cemetery FY 2020

Budget Presentation

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# FY18 Service Summary

## Cemetery Division

### *Mission:*

- To provide a sanctuary of peace and to ensure that the cemeteries function efficiently, are properly maintained, and the public's needs are met through timely and courteous service.

## FY18 Service Summary

The Cemetery Division strives to accomplish its Mission by providing the following services:

### Interment/Burial Services

- Providing prompt, accurate, courteous and caring customer service, at all times.
- Lot sales.
- Record keeping.
- Work in conjunction with funeral homes and other cemetery related businesses.
- Completing burials on schedule and without incident.
- Enforcement of City rules/regulations.

## FY18 Service Summary

The Cemetery Division strives to accomplish its Mission by providing the following services (*continued*):

### Cemetery Grounds Maintenance

- Daily Maintenance of 67 total acres of Cemetery grounds (Mountain View: 55 acres & Restlawn: 12 acres).
- Includes: mowing, trimming, irrigation & irrigation system repair, weed control, tree trimming & removal, and detail landscaping.
- Cemetery equipment and facility maintenance & repair (work trucks, dump trucks, excavators, utility vehicles, riding & hand mowers, all grounds maintenance tools; as well as shops & office building maintenance).

# FY18 Output Summary

- # of Full-Time/Half-Time Employees: 3 FT & 1 HT
- # of Part-Time/Seasonal Employees: 8

## Numbers Served

- During FY18, there were 327 total interments, as follows:
  - Mountain View: 212
  - Restlawn: 115
- There were 108 total Ash Burials 108 (*approx. 33%*), and **0** Dis-internments

# FY18 Output Summary

## Costs

- FY 2018 Budget Final: \$531,124 (FY 19 Budget: \$539,203)

## Revenues

- FY 2018 Final: \$378,378 in fee revenues (FY 19 Projected: \$380,000)

## \*Cost Recovery

- FY 18 Cost Recovery: 71% Fee Supported –vs– 29% Tax Supported

## Measures of Effectiveness, Key Accomplishments:

The National Recreation and Park Association's (NRPA) annual Agency Performance Review is created via analysis of a national database, and is the most comprehensive resource of data and measures for park & recreation agency performance effectiveness in the nation. The 2018 NRPA Agency Performance Review analyzed the following key maintenance benchmarks for Greenspace & Parks, which are applicable to maintenance of the Cemeteries:

- Cost Per Acre of Land Maintained
- \*Operating Expenditures per Full-Time Employee (*\*Includes FTE part-time employees*)

*\*Note: Due to their inherent congested environments, cemetery maintenance is often far more labor intensive than in typical park spaces where maintenance accessibility conditions are generally much more open and less challenging.*

# Measures of Effectiveness, Key Accomplishments:

- City of Pocatello's Cemetery Division compares to agencies of similar size & characteristics as follows:

Cost Per Acre of Park Land Maintained (Acreage category: 250 acres or less – Pocatello Cemeteries: 67 acres)		
Lower Quartile (lowest 25%)	Median	Upper Quartile (highest 25%)
\$4,881 per acre	\$11,415 per acre	\$29,023 per acre
POCATELLO CEMETERY DIVISION: \$7,383 per acre		



# Measures of Effectiveness, Key Accomplishments:

- Pocatello Cemetery Division compares to agencies of similar size & characteristics as follows:

## Operating Expenditures per Full-Time Employee

*Acreage category: 250 acres or less –*

*Pocatello Cemeteries: 67 acres: 7 full-time [equivalent] employees*

Lower Quartile (lowest 25%)	Median	Upper Quartile (highest 25%)
\$64,540 per employee	\$91,483 per employee	\$131,250 per employee

**POCATELLO CEMETERY DIVISION: \$70,661 per employee**

# Key Accomplishments:

## General

- During FY 18, all interment/burial services were provided in a courteous & caring manner, and were completed on schedule and without incident.

## Mountain View

- Completed sidewalk repairs/replacements – North end of Cemetery
- Continue process of creating additional Cemetery sections: #56 (east) and #57 (west)
- Continue conversion of Maxicom irrigation system.

## Restlawn

- Continue to re-set sunken markers.

# Issues and Concerns:

## Equipment Needs:

- None at this time.

## Infrastructure Needs:

- Irrigation System Mainline Replacement (*Mtn. View*)
- Clearing & removal of dead trees, and of dead wood in large trees.
- Interior Cemetery roadway repairs/re-paving
- Replacement of Damaged Mountain View Historical Fencing (*along 5<sup>th</sup> Ave.*)
- Construction of Restlawn Sidewalks (*on 5<sup>th</sup> Ave.*)

# Budget Comparison FY19 to FY20 – Personnel

<b>Cemetery Fund</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>	
Personnel (wages, all types)	\$309,893	\$299,354	-\$10,539	-3.40%	
Benefits, Medical	\$51,002	\$54,113	\$3,111	6.10%	
Benefits, Other	\$77,658	\$78,412	\$754	0.97%	-\$6,674

<b>Cemetery Fund</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>Labor / Operating Split</b>				
Labor (wages + all benefits)	\$438,553	\$431,879	-\$6,674	-1.52%
% of budget to labor	75.04%	76.09%		
Remainder (operating & capital)	\$145,889	\$135,736	-\$10,153	-6.96%
<b>Employees</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>Difference</b>	<b>% change</b>
Full Time	3	3	0	0.00%
Half-Time	1	1	0	0.00%
Part-Time	\$73,668	\$75,510	\$1,842	2.50%

# Budget Comparison FY19 to FY20 – Operating

<b>Cemetery Fund</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>	
Supplies	\$58,664	\$34,299	-\$24,365	-41.53%	
Professional Services	\$15,825	\$15,825	\$0	0.00%	
Repair Services	\$7,725	\$4,800	-\$2,925	-37.86%	
Utilities	\$8,200	\$8,500	\$300	3.66%	
Property Services	\$450	\$450	\$0	0.00%	
Purchased Services	\$7,700	\$8,100	\$400	5.19%	
Loans	\$0	\$0	\$0		
Capital Outlay	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0		-\$26,590

## Budget Comparison FY19 to FY20 – Revenue

<b>Cemetery Fund</b>	<b>Budgeted FY19</b>	<b>Budgeted FY20</b>	<b>\$ Difference</b>	<b>% Difference</b>
Property Tax	\$193,975	\$193,975	\$0	0.00%
Charges for Service	\$380,000	\$382,600	\$2,600	0.68%
Other Financing Sources	\$10,467	\$1,355	-\$9,112	
<b>Total</b>	<b>\$584,442</b>	<b>\$577,930</b>	<b>-\$6,512</b>	<b>-1.11%</b>

## Budget Authority Increase Request:

- Capital –

Mountain View irrigation system mainline replacement \$55,000

*(capital acquisition installment #3)*

-Cost Estimate: \$42.50 per linear ft. (x) 3,740 ft. = \$158,950

\*Note: to date \$110,000 of additional reserves (*in excess of the 3 month reserve level*) have been transferred into the Capital Improvement Fund in past fiscal years, and earmarked for the future irrigation system mainline replacement capital improvement.

# Proposed Fee Increases:

## Proposed FY 2020 Cemetery Fees (Exhibit "E")

### -Cemetery Services:

● Open & Close - Regular Space	<del>\$630.00</del>	\$660.00
● Open & Close - Infant or Ash Space with Vault	<del>\$345.00</del>	\$360.00
● Open & Close - Ashes without Vault	<del>\$295.00</del>	\$310.00

### -Cemetery Spaces:

● Regular Space/Standard	<del>\$1,100.00</del>	\$1,200.00
● Regular Space/Resident Discount	<del>\$880.00</del>	\$925.00
● Infant or Ash Section Space/Standard	<del>\$525.00</del>	\$550.00
● Infant or Ash Section Space/Resident Discount	<del>\$430.00</del>	\$450.00



# Proposed Fee Increases:

<b>-Endowment Care Fund:</b>	<del>\$155.00</del>	\$160.00
<b>-Deed Transfer</b>	<del>\$45.00</del>	\$47.50
<b>-Restlawn Memorial Gardens</b>		
● Garden of Gethsemane – Domed Crypt	<del>\$2,350.00</del>	\$2,465.00
● Garden of Gethsemane – Single Lawn Crypt	<del>\$1,500.00</del>	\$1,575.00
● Single Ash Niche	<del>\$950.00</del>	\$995.00
● Double Ash Niche	<del>\$1,895.00</del>	\$1,990.00
<b>-Full size burials scheduled on Saturday</b>	<del>\$265.00</del>	\$275.00 additional fee
<b>-Open/Close/Dis-interment</b> (Mon. or 1 <sup>st</sup> day following Holiday)	<del>\$150.00</del>	\$157.50 surcharge
<b>-Work performed After regular Cemetery hours</b>	<del>\$100.00</del>	\$105.00 per hour

# Additional Revenues

The Cemetery Division had \$162,441 in additional reserves at the end of FY 2018 (*in excess of the 3 month reserve level*):

- It is requested that \$55,000 be transferred into the Capital Improvement Fund for future Mountain View irrigation system mainline replacement capital improvement.

## *City Council Guidance requested on:*

- Proposed fee increases
- Use of Excess Reserves
  - Capital

If guidance is approved these increases will be included in the budget for review during tax solution process.

