City of Carroll

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MEMO TO: Mike Pogge-Weaver, City Manager MSP-W

FROM: Jack Wardell, Director of Parks and Recreation JW

DATE: October 7, 2020

SUBJECT: Memo to Council - Proposed Cemetery Rates

The rates were last adjusted in May 2011 and 2013. The only change in 2013 was Adult weekend charges changed from $550.00 to $650.00 otherwise all other rates have not been changed since 2011. Below is a chart showing the current and recommended rates.

Resolution No. 1158

Lot Fees:		Current	Proposed
	Babyland	$325.00	$350.00
	Flush	$200.00	$200.00
	Upright	$500.00	$525.00

		Current		Proposed	
Opening and Closing		Mon-Fri	Weekends	Mon-Fri	Weekends
	Adult	$450.00	$650.00	$500.00	$700.00
	Child (0-5)	$225.00	$350.00	$250.00	$375.00
	Cremations	$225.00	$350.00	$250.00	$375.00
		Mon-Fri	Weekends	Mon-Fri	Weekends
Disinterment		$600.00	$800.00	$650.00	$900.00

Carroll has been below the average price for these services. These recommended rates will bring our rates closer to the rates being charged by the other cities, but will still be below the average of many cities. Rates have not changed since 2011 and 2013, personnel and most other expenses have increased so the City should offset some of the expenses by rate increases.

History of Revenue vs. Expenses:

Cemetery	Revenue	Expenses	Personnel	Services & Commodities	Capital	Deficit
F.Y. 01-02	$ 31,203	$ 72,576	$ 50,813	$ 10,623	$ 11,140	$ (41,373)
F.Y. 02-03	$ 29,624	$ 73,943	$ 61,216	$ 12,727	$ -	$ (44,319)
F.Y. 03-04	$ 27,816	$ 87,364	$ 68,999	$ 14,466	$ 3,899	$ (59,548)
F.Y. 04-05	$ 51,293	$ 93,024	$ 72,589	$ 7,135	$ 13,300	$ (41,731)
F.Y .05-06	$ 40,770	$ 125,302	$ 75,629	$ 11,972	$ 37,701	$ (84,532)
F.Y. 06-07	$ 41,517	$ 112,823	$ 81,815	$ 18,719	$ 12,289	$ (71,306)
F.Y. 07-08	$ 46,341	$ 146,277	$ 82,417	$ 20,626	$ 43,234	$ (99,936)
F.Y. 08-09	$ 50,926	$ 119,635	$ 87,519	$ 17,895	$ 14,221	$ (68,709)
F.Y. 09-10	$ 36,321	$ 104,890	$ 83,236	$ 19,914	$ 1,740	$ (68,569)
F.Y. 10-11	$ 52,809	$ 104,034	$ 88,081	$ 15,953	$ -	$ (51,225)
F.Y. 11-12	$ 54,665	$ 130,620	$ 99,132	$ 18,529	$ 12,959	$ (75,955)
F.Y. 12-13	$ 45,282	$ 109,728	$ 94,469	$ 15,259	$ -	$ (64,446)
F.Y. 13-14	$ 59,920	$ 122,837	$ 104,063	$ 18,495	$ 279	$ (62,917)
F.Y. 14-15	$ 53,630	$ 125,330	$ 103,389	$ 17,214	$ 4,727	$ (71,700)
F.Y. 15-16	$ 55,156	$ 137,320	$ 108,733	$ 15,937	$ 12,650	$ (82,164)
F.Y. 16-17	$ 66,878	$ 160,815	$ 115,998	$ 17,849	$ 26,968	$ (93,937)
F.Y. 17-18	$ 54,984	$ 132,176	$ 114,219	$ 17,957	$ -	$ (77,192)
F.Y. 18-19	$ 58,392	$ 146,561	$ 89,356	$ 50,836	$ 6,369	$ (88,169)
F.Y. 19-20	$ 49,126	$ 98,071	$ 78,772	$ 19,298	$ -	$ (48,945)
Totals	$ 906,653	$ 2,105,255	$ 1,660,445	$ 341,404	$ 201,476	$ (1,247,728)