



# CITY OF RAPID CITY

PARKS AND RECREATION DEPARTMENT  
300 SIXTH STREET  
RAPID CITY, SOUTH DAKOTA 57701

LF112807-12

## PARKS AND RECREATION DEPARTMENT

Parks and Recreation Memo

Date: November 5, 2007

To: Jerry Cole, Director

From: Lon Van Deusen, Parks Division Manager

Subject: Cemetery Rate Increase for 2008

Jerry W. Cole,  
Director  
(605) 394-5225

Jeri Lynn  
Administrative  
Assistant  
(605) 394-5225

Lon VanDeusen,  
Parks & Cemetery  
Manager  
(605) 394-4175

Doug Lowe,  
Recreation Manager  
(605-394-6161

Duncan Olney  
Aquatic Manager  
(605) 394-5223

**Summary:** Cemetery Operations budget receives General Fund subsidy annually.

**Recommendations:** Park and Recreation staff recommend a 5% increase in service fees as well as grave costs to help offset the general fund subsidy.

**Analysis/Background:** Cemetery fund is an enterprise budget. The revenue generated at the cemetery does not cover the operating expenses. Revenue typically includes grave sales, grave opening and closing costs, monument setting fees and surcharge for Saturday or after hour services. An annual subsidy is needed to help cover the operational expenses.

In the last ten years we have asked council for a 5% increase in the grave costs and service fees with our goal to help maintain or to reduce the subsidy level. That level of future subsidy is difficult to quantify each year as revenue is based on the number of burials each year.

Expenses increase annually in salaries, utilities, fuel, and equipment maintenance costs. Contractual services for gate security, weekend gate service, and the trend for more Saturday services increase the need for overtime compensation.

We see a small trend in subsidy reduction due in part to a modest increase in cemetery rates although competition with surrounding cemeteries makes it difficult for us to raise prices too dramatically as the customer will go somewhere else.

RESOLUTION ESTABLISHING FEES FOR  
GRAVE SPACES AND CEMETERY SERVICES

BE IT RESOLVED by the City Council of the City of Rapid City that the following rates for cemeteries are hereby established effective January 1, 2008:

Opening and Closing Costs:

Infant or Small Grave	\$230.00
Large Child	460.00
Adult or regular Grave	620.00
Cremain Grave	230.00
Surcharge for Saturday Opening or Closing	185.00
Monument Setting Fee	50.00

Disinterment:

Within Cemetery: Three times regular opening and closing cost.  
Removal from Cemetery: Twice regular opening and closing cost.

<u>Grave Space Costs:</u>	<u>Pre-Need</u>	<u>As-Need</u>
Single Adult Grave	\$ 580.00	\$ 620.00
Double Stack Grave	715.00	770.00
Cremain Grave	295.00	315.00

Dated this \_\_\_\_\_ day of December, 2007.

CITY OF RAPID CITY

ATTEST:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Finance Officer

(SEAL)

# CEMETERY GENERAL FUND SUBSIDY

<b>Budget Number: 860</b>			
<b>Budget Description: Cemetery</b>			
<b>Fund Number: 607</b>			
<b>Date: 10/30/07</b>			
	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>
<b>Object Description</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Expenditures	\$208,311	\$245,585	\$248,535
Revenue	\$167,392	\$175,762	\$184,550
General Fund Subsidy	\$40,919	\$69,823	\$63,985
	19%	28%	25%

The schedule reflects an approximate 5% increase in fees.

We feel this increase in rates will help reduce the city subsidy required to cover operations and maintenance at the Cemetery.

**Opening & Closing Costs:**

Year .....	Current 2007	Proposed 2008
Infant grave	\$220	\$230
Adult grave	\$590	\$620
Cremain grave	\$220	\$230
Large Child	\$440	\$460
<b>Saturday surcharge for open/closing</b>	<b>\$175</b>	<b>\$185</b>
<b>Set Fee</b>	<b>\$ 45</b>	<b>\$50</b>

**Disinterment:**

Within the Cemetery: Three times the regular opening and closing cost.

Removal from the Cemetery: Twice the regular opening and closing cost

**Grave space Costs:**

Single Adult Grave:		
Pre-need .....	\$550	\$580
As-need .....	\$590	\$620
Double Stack Grave:		
Pre-need .....	\$680	\$715
As-need .....	\$730	\$770
Cremain Grave (contains 2 grave spaces)		
Pre-need .....	\$275	\$290
As-need .....	\$295	\$315
Infant Grave .....	\$220	\$230
Large Child ..	\$440	\$460

(2008 Estimated 5% Cemetery Prices1)