



Cemetery Rates Discussion





Presentation Overview

- Historical Cost
- Rate Adjustments
- Rate Comparison



Historical Operating Cost – General Fund

Fiscal year	Operating Actuals	Revenue	+/- Recovered
FY 2016	\$223,580	\$187,491	-\$36,089
FY 2017	\$228,357	\$194,730	-\$33,627
FY 2018	\$281,342	\$198,069	-\$83,273
FY 2019	\$232,601	\$199,228	-\$33,373
FY 2020	\$245,915	\$185,401	-\$60,514
FY 2021*	\$272,840	\$384,785	\$111,945
FY 2022*	\$278,306	\$373,105	\$94,799
FY 2023	\$267,399	\$205,298	-\$62,101



Cemetery Rate Adjustments

	FY23	FY24	FY25	FY26
Plot cost increase	45%	+2%	+2%	+2%
*Admin Fee	\$200.00	\$200.00	\$200.00	\$200.00
Marker (Headstone)	Market Rate + 55%	Market Rate + 55%	Market Rate + 55%	Market Rate + 55%

* Each preneed or at need service will be charged an administrative fee of \$200.00



Cemetery Rate Comparison

	Current Rates	Proposed Rates
Single Grave (Adult)	\$ 1,624	\$ 2,355.00
Opening & Closing	\$ 1,320	\$ 1,995.00
Grave Box	\$ 1,200	\$ 976.50
Marker	\$ 552	\$ 643.25
Marker Setting	\$ 264	\$ 570.00
Administration Fee	-	\$200
Tax	\$ 310.59	\$ 365.68
Total	\$ 5,271	\$ 7,105.43



Cemetery Rate Comparison

	Proposed Rates	Comparison
Single Grave (Adult)*	\$ 2,355.00	\$ 4,400.00
Opening & Closing	\$ 1,995.00	\$ 2,145.00
Grave Box**	\$ 976.50	\$ 1,095.00
Marker	\$ 643.25	\$ 795.00
Marker Setting	\$ 570.00	\$ 650.00
Administration Fee	\$200	\$595
Tax	\$ 365.68	\$ 578.68
Total	\$ 7,105.43	\$ 10,258.68

Notes:

- Comparison location pricing for plots was \$4,400 to \$9,900, GMPC \$1,177 to \$4,401
- ** Comparison provided pricing for a dome which is a lower cost than the grave box



Rates - Graves

<i>Product/Service</i>	<i>Current Fees - Resident</i>	<i>Current Fees - Non Resident</i>	<i>Proposed Fee - Resident</i>	<i>Proposed Fees - Non Resident</i>
Adult Single	\$ 1,624	\$ 2,030	\$ 2,355	\$ 2,944
Adult Companion	\$ 2,033	\$ 2,541	\$ 2,948	\$ 3,684
Adult Oval (25% more than grass)	\$ 2,033	\$ 2,541	\$ 2,948	\$ 3,684
Adult Oval Companion	\$ 2,531	\$ 3,164	\$ 3,670	\$ 4,588
Adult Premium Oval (20% more than oval grass)	\$ 2,430	\$ 3,038	\$ 3,524	\$ 4,405
Adult Premium Oval Companion	\$ 3,035	\$ 3,794	\$ 4,401	\$ 5,501
Adult West Desert	\$ 812	\$ 1,015	\$ 1,177	\$ 1,472
Infant (48 in. plot) (Oval)	\$ 549	\$ 686	\$ 796	\$ 995



Rates - Cremains

<i>Product/Service</i>	<i>Current Fees - Resident</i>	<i>Current Fees - Non Resident</i>		<i>Proposed Fee - Resident</i>	<i>Proposed Fees - Non Resident</i>
Single Grave	\$ 816	\$ 1,020		\$ 1,183	\$ 1,479
Companion Grave	\$ 1,018	\$ 1,272		\$ 1,476	\$ 1,844
Single Grave Premium Oval Grass	\$ 1,221	\$ 1,526		\$ 1,770	\$ 2,213
Companion Grave	\$ 1,520	\$ 1,900		\$ 2,204	\$ 2,755
West Area Desert	\$ 413	\$ 516		\$ 599	\$ 748
Companion Grave	\$ 509	\$ 636		\$ 738	\$ 922



Rates – Columbarium

<i>Product/Service</i>	<i>Current Fees - Resident</i>	<i>Current Fees - Non Resident</i>	<i>Proposed Fee - Resident</i>	<i>Proposed Fees - Non Resident</i>
Bottom Row (sold out)	\$ 1,373	\$ 1,716	\$ 1,991	\$ 2,488
Bottom Row Companion	\$ 1,728	\$ 2,160	\$ 2,506	\$ 3,132
Rows 2 and 3	\$ 1,584	\$ 1,980	\$ 2,297	\$ 2,871
Rows 2 and 3 Companion	\$ 1,978	\$ 2,472	\$ 2,868	\$ 3,584
Row 4	\$ 1,786	\$ 2,232	\$ 2,589	\$ 3,236
Row 4 Companion	\$ 2,232	\$ 2,790	\$ 3,236	\$ 4,046
Row 5	\$ 1,997	\$ 2,496	\$ 2,895	\$ 3,619
Row 5 Companion	\$ 2,496	\$ 3,120	\$ 3,619	\$ 4,524



Rates – Cremorial Stone

<i>Product/Service</i>	<i>Current Fees - Resident</i>	<i>Current Fees - Non Resident</i>		<i>Proposed Fee - Resident</i>	<i>Proposed Fees - Non Resident</i>
Single	\$ 1,037	\$ 1,296		\$ 1,503	\$ 1,879
Companion	\$ 1,296	\$ 1,620		\$ 1,879	\$ 2,349



Rates – Companion Conversion

<i>Product/Service</i>	<i>Current Fees - Resident</i>	<i>Current Fees - Non Resident</i>	<i>Proposed Fee - Resident</i>	<i>Proposed Fees - Non Resident</i>
Adult Single Grass	\$ 317	\$ 396	\$ 460	\$ 574
Oval Grass	\$ 394	\$ 492	\$ 571	\$ 713
Premium Oval Grass	\$ 470	\$ 588	\$ 682	\$ 853



Rates – Open & Close

<i>Product/Service</i>	<i>Current Fees</i>		<i>Proposed Fee</i>
Adult single	\$ 1,320		\$ 1,995
Adult companion lower space	\$ 1,608		\$ 2,660
Cremaains niche	\$ 240		\$ 950
Cremaains ground	\$ 372		\$ 1,045
Infant (48 in. plot)	\$ 768		\$ 1,900



Rates – Marker Setting/Move

<i>Product/Service</i>	<i>Current Fees</i>		<i>Proposed Fee</i>
Single upright	\$ 372		\$ 665
Single flat	\$ 264		\$ 570
Double upright	\$ 372		\$ 760
Double flat	\$ 264		\$ 475
Vase	\$ -		\$ 95
Dome/Vault installation (only if not purchased through Glendale Memorial Park Cemetery)	\$ 300		



Rates – Transfers

<i>Product/Service</i>	<i>Current Fees</i>		<i>Proposed Fee</i>
Interment Right Transfer Fee	\$ 60		\$ 87



Rates – Products

- All products priced at actual cost plus 55%
 - Covers staff time associated with product



Consensus