

CITY COUNCIL  
Mayor Bill Stankiewicz  
Reginald Jackson, Post 1  
Marichal Price, Post 2  
Fred Higgins, Post 3  
George Bailey, Post 4  
Theresa Strickland, Post 5

# City of Hogansville



David Milliron, City Manager  
Lisa Kelly, City Clerk  
Jeff Todd, City Attorney

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## COUNCIL ACTION FORM

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**MEETING DATE:** August 6, 2018

**SUBMITTED BY:** City Manager

**AGENDA TITLE:** Resolution - Cemetery Lot Fees

**CLASSIFICATION** (City Attorney must approve all ordinances, resolutions and contracts as to form)

Ordinance (No. \_\_\_\_\_)       Contract       Information Only       Public Hearing

Resolution (No. \_\_\_\_\_)       Ceremonial       Discussion/Action       Other

**BACKGROUND** (Includes description, background, and justification)

During the FY19 budget process, it was discussed that the Cemetery ought to operate as an enterprise fund so as to build a fund balance sufficient to offset future capital costs. Attached is the proposed (and subsequently adopted) FY19 budget for the Myrtle Hill Cemetery.

**BUDGETING & FINANCIAL IMPACT** (Includes project costs and funding sources)

The Cemetery Committee, headed by Mr. John McKibben of McKibben Funeral Home, has recommended nominally raising cemetery rates as follows: fees for adult grave opening/closing to be increased to \$400 on weekdays (from \$300) and \$500 on weekends and holidays (from \$450).

**STAFF RECOMMENDATION** (Include possible options for consideration)

Staff concurs with the Cemetery Committee's recommendation to nominally raise rates. The asphalt throughout the cemetery is in poor condition and will need paving soon; furthermore, staff will work with the Cemetery Committee in the coming months to expand the footprint of the cemetery as the site is nearly at full capacity.

# Myrtle Hill Cemetery Hogansville, Georgia

Proposed Operating Budget  
July 1, 2018 --- June 30, 2019

## Income:

Lot Sales	7,200.00	
Grave opening/closing fees	<u>21,000.00</u>	
Total income		28,000.00

## Expenses:

Grave opening/closing labor	4,950.00	
Grave opening/closing equipment, supplies	4,320.00	
Grass-cutting, maintenance	14,400.00	
Maintenance supplies, equipment	<u>650.00</u>	
Total expenses		24,320.00

Income over (under) expenses 3,880.00

The following assumptions were made to arrive at the figures noted above:

- Fees for adult grave opening/closing will be increased to \$400.00 on weekdays (from \$300.00) and \$500.00 on weekends and holidays (from \$450.00)**
- There will be 48 adult interments, with 30 occurring on weekdays and 18 occurring on weekends or holidays.
- Labor for grave openings/closings was figured using three total hours for two men, with weekday pay being \$15.00 per hour (including benefits), and weekend/holiday pay being \$21.00 per hour (including benefits).
- Equipment for grave openings/closings was figured at \$30.00 per hour.
- Grass-cutting, maintenance costs were figured using nine total cuttings for the year, with cutting being done on three-week cycles, with two men spending two 40-hour weeks of each three-week cycle in the cemetery and being paid \$10.00 per hour (including payroll tax and no benefits). If the cemetery is cut in three-week cycles, it should not take two weeks for each cutting and should leave ample time for tamping and seeding graves and disbursing ant poison (or less cost for these men allocated to the cemetery).
- It is estimated that 18 spaces will be sold during the year and that the price for the purchase of lots will remain \$400.00 per space).

# Myrtle Hill Cemetery Hogansville, Georgia

Proposed Capital Spending  
July 1, 2018 --- June 30, 2019

Opening of new section of lots:

Rental of bulldozer for grading	4,000.00	
Operator for bulldozer	840.00	
Assistant for operator	420.00	
Silt fencing and erosion control	1,200.00	
Survey and platting costs	2,700.00	
Seed, fertilizer, hay	<u>500.00</u>	
Total costs		9,660.00

Less grant to pay for:

Dozer rental, survey, erosion control, grassing costs	<u>8,400.00</u>	
Cost to City of Hogansville		1,260.00

Resurfacing of driveways:

61,200 square feet of 40+ year old pavement  
11,225 square feet of 25-year-old pavement  
9,225 square feet of 8-year-old pavement

# Myrtle Hill Cemetery

## Hogansville, Georgia

From 1993 until the present, the Cemetery Committee has sought and obtained funds that have paid for the paving of 11,225 square feet of driveways in 1993 (\$7,401.20) and 9,225 square feet of driveways in 2010 (\$18,525.00). The City paid nothing towards the cost of these two paving projects.

In addition, during the development of Section W, the Cemetery Committee obtained funds which paid for the rental of a bulldozer for grading; paid for the survey and platting of the section; paid for the purchase of grass seed, fertilizer and hay for the grassing of the section; all for a total cost of \$5,635.51. The only cost to the City was overtime pay for the dozer operator and a small amount of labor to spread seed, fertilizer, and hay.

Between approximately 1992 and 2003 (the last period that the City paid for a cemetery caretaker), the Cemetery Committee was able to obtain \$3,631.60 used towards the purchase of lawnmowers, weed eaters, and a lawnmower trailer.

During the period from 1992 until the present, the City has expended almost no capital in the cemetery. From approximately 2003 or 2004 until 2017, prison crews were used to maintain the cemetery. At times, the crews did a good job; at other times the crews did a very poor job; and very often during this period, the grass was not cut for 4 or 5 weeks during the growing season.

Given that lot sales are not as high now as in past years and that grave openings/closings are lower than in the past (due mostly to the increase in cremation); and given that on an annual basis the prison crews probably spent much less than 10% of their time working in the cemetery; and given that only 10% or less of the correction officer's cost should be allocated to the cemetery during that period; then during the period, the cemetery probably earned well in excess of \$300,000.00 over expenses, after deducting the labor and equipment costs for grave openings/closings.

In addition, historically the City has had difficulty having personnel that understand the platting of the cemetery and have the ability to locate graves and sell lots. For 25+ years and at no charge to the City, representatives of McKibben Funeral Home have located graves for all burials conducted in the cemetery and have shown and sold cemetery lots. In addition, McKibben pays directly, or collects from families and delivers to the City, all grave opening fees and lot sales. For the past 25+ years, the City has had no accounts receivable for the cemetery.