

Text File

File Number: 051226

Agenda Date:

Version: 0

Status: Adopted

In Control: City Manager

File Type: Resolution

Title

A Resolution amending Resolution 050425 concerning Cemetery Fees (B)

The City of Gainesville is recommending an amendment to the allocation of current fees charged for the sale of grave spaces at the Evergreen Cemetery.

Explanation

On March 13, 2006, the City Commission authorized the City Manager to acquire three acres of Sweetwater Ltd. property for the purpose of supporting future expansion/development of the Evergreen Cemetery as well as for a future access into the cemetery from Williston Road. The total purchase price paid by the City of Gainesville for the three acres was \$206,240.14.

In order to fund the purchase, the City Commission authorized the City Manager to utilize an "internal loan" from the City's General Fund and to make appropriate adjustments in the distribution of current fees relating to grave space sales for the purpose of repaying the loan over a 20-year period.

The majority of grave space sales go into the Cemetery's Trust Fund Balance, currently totaling \$1.4 million and which is designated for perpetual care. Specifically, allocation percentages are: 88.41% of each adult space, 82.55% of each infant space, and 68.15% of each cremain space. The remaining portion of each grave space sale is deposited into the Cemetery's annual revenue account. The City of Gainesville provides an annual operation subsidy of approximately \$100,000 to support Evergreen Cemetery.

City staff recommends the following breakdown in the allocation of all future grave space sales to reflect the following percentages:

- 20% to the Evergreen Cemetery Trust Fund
- 20% to Cemetery Revenues to offset annual operational expenses
- 60% to the repayment of the General Fund Loan

The Finance Department has determined no significant impact to the Cemetery Trust Fund (and future perpetual care) by making this change.

A specific break down (by type of grave space) and the actual allocations in dollars are included in the Resolution (agenda backup). No changes are being recommended to the cemetery's current rates as they are currently competitive with other area cemeteries. The Evergreen Cemetery Association of Gainesville, Inc. is supportive of this proposed redistribution of grave space sales.

Fiscal Note

Sixty percent of each cemetery space sale (Adult, Infant and Cremains) will be used to repay the internal loan from the General Fund of \$206,240.14 that is being amortized over a twenty year period.

Recommendation

The City Commission adopt the proposed Resolution entitled: A Resolution of the City Commission of the City of Gainesville, Florida, amending Resolution 050425, approved September 26, 2005, for the purpose of reallocation fees paid for grave spaces and services at Evergreen Cemetery; providing a repealing clause; providing an effective date.

Alternative Recommendation: The City Commission not adopt the proposed Resolution as written.