

# Coachella Valley Public Cemetery District

## User Fee Study



# What are User Fees?

- Provide private benefit with limited or no community benefit
- State law requires that 1) individual use of the service must be voluntary, and 2) fees must reasonably relate to the services provided
- Fee levels & cost recovery determined through Board of Directors fee adoption
- Does not include development impact fees, utility rates, taxes, assessments, etc.

# Fee Study Purpose

- Subsidies in services impact cost recovery and fund balances
  - When fees are not adjusted expenses will outpace revenues
- Operational cost-based fees are evaluated to determine individual cost of services
- A financial analysis determines past trends and projects future effects
- Cost recovery knowledge and planning
  - Provides clarity of pressures on District resources
  - Enables District to strategize and set fees to benefit of the District and community
  - State requirements for reasonable cost-based fees

# User Fee Objectives & Steps

- Determine full cost of providing services or programs
  - Review fee schedules based on service delivery
  - Identify potential new fees (not currently collected)
  - Using fully-burdened rates, calculate full cost recovery
- Perform financial analysis to determine fund health
- Update fees for services based on cost & analysis
  - Incorporate or establish cost recovery goals
  - Identify appropriate fee levels that achieve the District goals
    - Maintain consistency with local policies and objectives
    - Maintain legal compliance with state law

# Scope of the Study

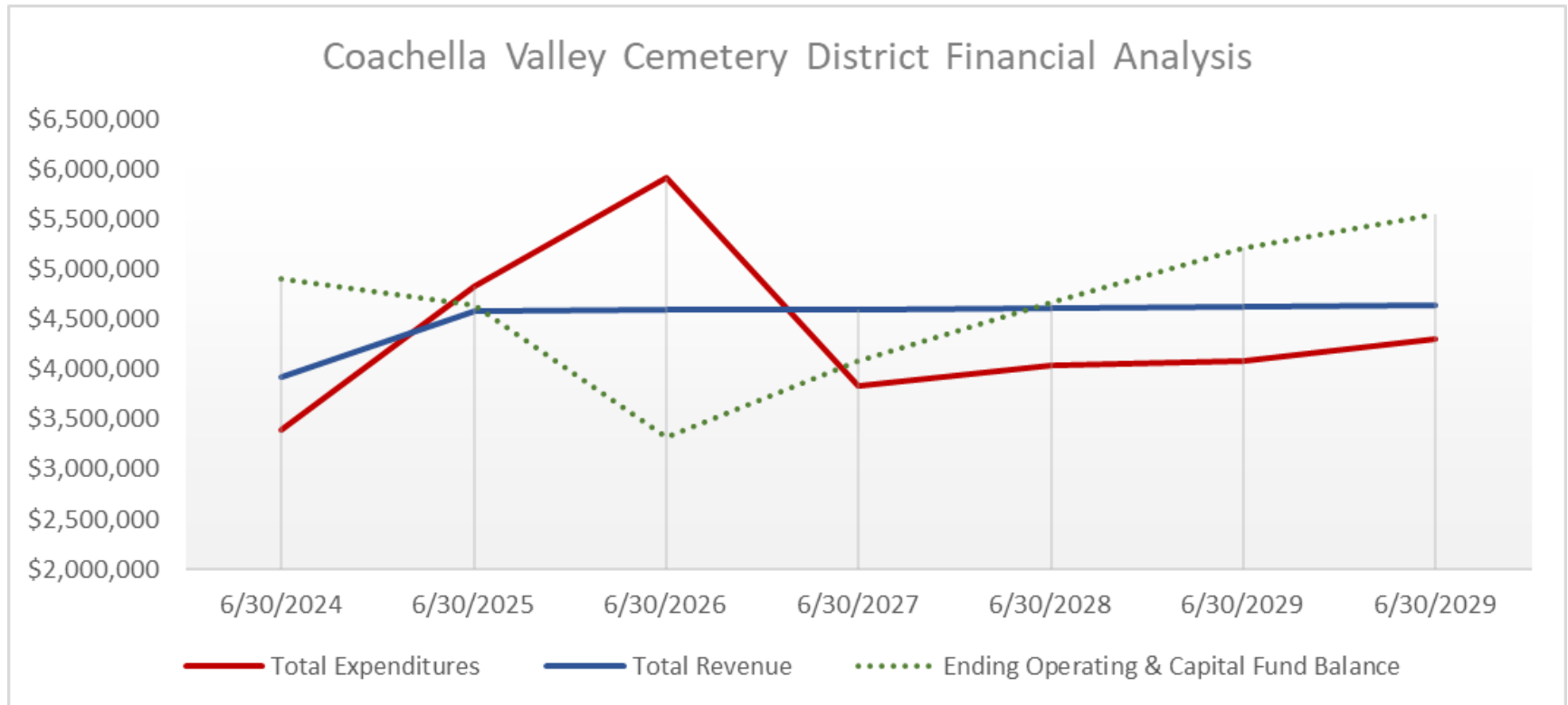
- The types of fees included in the study
  - Operational cost-based fees
    - Labor based fees – full cost determined
  - Use of property/market-based fees
    - Lot / Niche / Vault
    - Shutters
    - Non-resident fees
  - Long term operational needs
    - Endowment fees

# Data & District Staff Participation

- Primary types of data used:
  - Expenditure & revenue data
  - Staffing structures
  - Time estimates to complete tasks
  - Capital improvement projections
  - District input, feedback and policies
- Staff support throughout process essential to ensure analysis fidelity

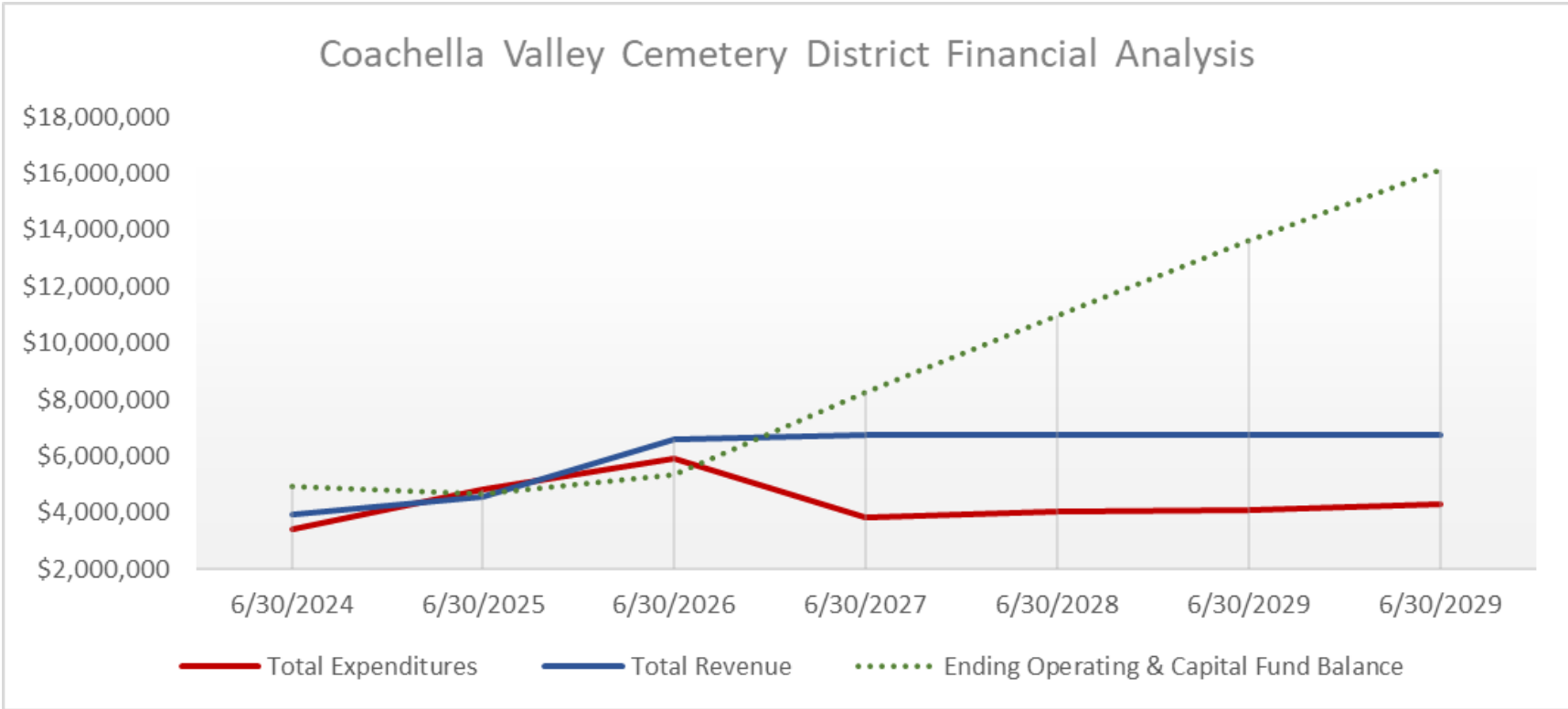
# Financial Analysis - No Change in Fees

- Existing revenues are drawing even with operating expenditures and existing and future capital needs will deplete existing fund balances
  - The below graph includes \$3.6M in capital for 2024 and 2025 (spike in expenditures), and an average of 120K per year after that. While not known it is anticipated there will be more capital needs in those years.
  - Current fee levels do not provide for much cushion for when capital needs will arise in future, and will cause drain on reserves



# Financial Analysis – Full Cost Recovery

- Full cost recovery for Labor based fees as well as suggested fee changes for all other fees (10% for 2026, 10% for 2027)
  - Largest revenue increase below is from labor-based fees that would need an average fee increase of 274% to achieve full cost recovery for 2026, with no increase projected after that.
  - All other fees projected below have a 10% increase projected in 2026 and 10% in 2027



# Financial Analysis - Alternatives

- The last two slides were the extremes
- Alternative options:
  - Lower cost recovery targets for labor based fees
  - Additinoal spread of increases over multiple years
  - Lower/Higher property/market based fees

# Fee Schedule – Labor full cost & 10% increase market

| ADULT: FULL SIZE LOT                                    |            |           |              |                    |            |
|---|------------|-----------|--------------|--------------------|------------|
|   | LOT        | ENDOWMENT | VAULT        | TAX                | LABOR      |
| <b>#5 - 1st Interment</b><br>30" x 85" x 26"            | \$1,232.00 | \$792.00  | market value | 7.75% of Vault fee | \$2,196.22 |
| <b>#5 - 2nd Interment</b><br>30" x 85" x 26"            | -          | -         | market value | 7.75% of Vault fee | \$2,017.41 |
| <b>1st Interment</b><br>Double                          |            |           |              |                    | \$2,281.07 |
| <b>2nd Interment</b><br>Double                          |            |           |              |                    | \$1,932.56 |
| <b>#7</b><br>38" x 92" x 32"                            | \$1,232.00 | \$792.00  | market value | 7.75% of Vault fee | \$2,386.74 |
| <i>#7 vaults cannot be interred with a second vault</i> |            |           |              |                    |            |

| CHILDREN: HALF LOT & QUARTER LOT  |          |           |              |                    |            |
|---|----------|-----------|--------------|--------------------|------------|
| Inside Vault  | LOT      | ENDOWMENT | VAULT        | TAX                | LABOR      |
| <b>#1 (¼ Lot)</b><br>15 ½" x 31 ½"  | \$308.00 | \$198.00  | market value | 7.75% of Vault fee | \$1,941.66 |
| <b>#2 (½ Lot)</b><br>18 ½" x 56 ½"  | \$616.00 | \$396.00  | market value | 7.75% of Vault fee | \$2,111.37 |
| <i>*Casket size required if scheduling child services; Cemetery cannot finalize without this measurement*</i> |          |           |              |                    |            |
| <i>Children lots cannot be interred with a second vault</i>   |          |           |              |                    |            |

# Fee Schedule

| CREMATION VAULT (IN-GROUND) |          |           |              |                    |            |
|-----------------------------|----------|-----------|--------------|--------------------|------------|
|                             | LOT      | ENDOWMENT | VAULT        | TAX                | LABOR      |
| #1<br>7 ½" x 5" x 13"       | \$308.00 | \$198.00  | market value | 7.75% of Vault fee | \$1,496.57 |

| COLUMBARIUM - Inside Dimensions: 9" x 9" x 9" |            |           |              |                      |            |
|---|------------|-----------|--------------|----------------------|------------|
|   | NICHE      | ENDOWMENT | SHUTTER      | TAX                  | LABOR      |
| Outside Bottom                                | \$1,144.00 | \$440.00  | market value | 7.75% of Shutter fee | \$1,693.58 |
| Outside Top                                   | \$1,232.00 | \$440.00  | market value | 7.75% of Shutter fee | \$1,693.58 |
| Inside Bottom                                 | \$1,320.00 | \$440.00  | market value | 7.75% of Shutter fee | \$1,693.58 |
| Inside Top                                    | \$1,408.00 | \$440.00  | market value | 7.75% of Shutter fee | \$1,693.58 |

| <i>Interment of eligible NON-RESIDENTS will be subject to a surcharge payment of:</i> |  |
|---|--|
| 15%   | Non-Resident Surcharge - Applies to all fees |

# Fee Schedule

| DISINTERMENT FEES                             |              |                    |
|---|--------------|--------------------|
|   | VAULT        | TAX                |
| <b>Disinter (w/liner) / Reinter (w/vault)</b> |              |                    |
| <b>1st Interment</b>                          |              |                    |
| Disinter                                      | market value | 7.75% of Vault fee |
| Reinter                                       | market value | 7.75% of Vault fee |
| <b>Disinter (w/liner) / Reinter (w/vault)</b> |              |                    |
| <b>2nd Interment</b>                          |              |                    |
| Disinter                                      | market value | 7.75% of Vault fee |
| Reinter                                       | market value | 7.75% of Vault fee |
| <b>Columbarium Disinterment</b>               |              |                    |
| Disinter                                      | market value | 7.75% of Vault fee |
| Reinter                                       | market value | 7.75% of Vault fee |
| <b>Niche Disinterment</b>                     |              |                    |
| Disinter                                      | market value | 7.75% of Vault fee |
| Reinter                                       | market value | 7.75% of Vault fee |

| DISINTERMENT FEES                                     |            |
|---|------------|
|   | LABOR      |
| Disinterment of Vault                                 | \$1,416.95 |
| Disinterment of Liner with Mortuary                   | \$1,602.14 |
| Disinterment of Vault Reinterment (2nd)               | \$1,977.96 |
| Disinterment of Liner with Mortuary Reinterment (2nd) | \$2,163.15 |
| Disinterment of Double Vault                          | \$1,265.44 |
| Disinterment of Niche                                 | \$662.80   |
| Reinterment of Niche                                  | \$866.19   |

# Fee Schedule

| HEADSTONE SETTING FEE  |                |             |             |           |                        |                   |
|--|----------------|-------------|-------------|-----------|------------------------|-------------------|
|  | SIZE           | REMOVAL FEE | SETTING FEE | ENDOWMENT | BORDER REPLACEMENT FEE | TOTAL             |
| Single   | 18" x 30" x 3" | \$451.66    | \$592.59    | \$79.48   |                        | <b>\$1,123.73</b> |
| Double   | 20" x 42" x 3" | \$451.66    | \$592.59    | \$123.20  | \$1,139.59             | <b>\$2,307.04</b> |
| <i>*Setting Fee must be paid PRIOR to placement of the headstone</i> |                |             |             |           |                        |                   |

| NICHE SHUTTER ENGRAVING   |             |   |  |
|---|-------------|---|--|
| <b>PLEASE NOTE - Engraving fees are subject to change without notice based on current vendor pricing:</b> |             |   |  |
| Single  | Market Rate | Engraving of First Name, Last Name, YOB and YOD           |  |
| Double  | Market Rate | Engraving of First Name, Last Name, YOB and YOD           |  |
| Artwork / Emblem  | Market Rate | Additional engraving fee for artwork or emblem            |  |
| Additional Engraving  | Market Rate | Fee for each additional engraving after initial engraving |  |

| ADDITIONAL FEES             |  |  |
|-----------------------------|--|--|
| Niche Vase                  | \$715.32   | Niche vase, including installation (Current Market Rate)   |
| Pallbearers                 | \$256.01   | Available by advance request; trolley use required<br>(Pallbearer service not guaranteed for #7) |
| Large Service Fee           | \$851.40   | TBD by Admin: Services that require extra traffic control  |
| Plot Transfer/Exchange      | \$481.43   | Administrative cost to transfer or exchange property   |
| Contract Establishment Fee  | \$55.00  | Establishment fee for contracts  |
| Admin Fee                   | \$75.00  |  |
| Returned Payment Fee        | \$55.00  | Charge for all returned payments   |
| Credit Card Convenience Fee | 3%   |  |
| Non-Resident Fee            | 15%  | Charged on all fees  |
| Endowment                   | Current endowment fee will be charged on opening of all graves prior to 09/01/1967 |  |

# Questions

