

Missoula Cemetery Board Meeting
Thursday, April 12, 2012
1:30pm
Ruth Bennett Memorial Chapel
Missoula Cemetery

Minutes

Present: Sharee Fraser, Marjorie Jacobs, Carol Gordon, Mary Lou Cordis, Pat McHugh, Douglas Waters, Mary Ellen Stubb, Bruce Bender, Brentt Ramharter

Absent: Ron Regan

1. Approval of board minutes: February 2012. Unanimously approved as submitted.
2. Items involving guests: Bruce Bender, CAO and Brentt Ramharter, Finance Director.
 - a. Cemetery Fees

Mr. Waters gave the history of changes re: the cemetery reserve funds. The last change to the funds was two years ago when the cemetery board agreed to assist city general revenue by re-directing cemetery revenue to be deposited into the city's general fund for a limited amount of time. Council was to review that agreement this fiscal year. However, the most current budget proposed by the mayor states all cemetery revenue is to be deposited into general revenue for one more year. Cemetery board and director were unaware of this. Today the discussion is to determine options for cemetery revenue, i.e. what amount is to be deposited into cemetery reserve funds vs. city general revenue.

Mr. Bender explained the city is coming out of a recession but needs revenue for one more year. The mayor is proposing a tax increase and requesting all departments who are fee producing to increase their fees to assist in offsetting the general budget. Mrs. Fraser noted the cemetery has been very cooperative in the past.

Discussion ensued over the existing money in the cemetery care fund. Mr. Bender noted he understood the historical perspective of prior agreements to allow the cemetery to build a reserve in the hopes of one day becoming self-sufficient, however, the cemetery will always be subsidized with general fund monies. No other department has a reserve and in hard times the city needs access to all city money to balance the budget. Mrs. Fraser stated the cemetery was very different from other departments. The cemetery care fund is necessary for perpetual care of the cemetery and most of the money is targeted for future projects.

Mr. Bender stated the cemetery needs to submit a 5-10 year plan for use of the money in order to justify maintaining it for cemetery purpose. The cemetery is required to place all current and future equipment needs on the city's replacement schedule. Numerous board members along with Mr. Waters expressed concern that the cemetery maintain a way to purchase necessary equipment as the cemetery cannot compete in the city's CIP process. Mr. Bender said the cemetery needed to show city administration the need for this fund based upon a replacement schedule. Mr. McHugh noted the fund was not just for equipment but also for future project and improvements to the cemetery such as niche walls, cemetery entrance, etc. Mr. Bender reiterated if the cemetery can lay out a reasonable need for the money then fine, those needs would be taken under serious consideration. If not justified then the cemetery would be treated like all other departments and the money would be used to offset support from general revenue.

Mr. Ramharter stated the cemetery is to work with him to spread the equipment costs evenly over a long term basis. Mr. Bender stated the cemetery maintains a steady business and the goal is

to bring the cemetery fees to market value. The care fund would remain intact for cemetery needs at this time, however, without a solid future plan in place for the money it is in jeopardy.

Discussion then turned to the future allocation of cemetery revenue. Mr. Ramharter stated that Mr. Waters had approached him with some reasonable proposals to consider. Mrs. Fraser voiced concern over extending full revenue to the general fund for another year and felt a happy medium is needed because the cemetery has been very cooperative in working with administration. Mr. Bender, Mr. Ramharter, and Mr. Waters agreed that the cemetery needed to address new fees and ordinance changes now rather than in the future.

Mr. Waters noted the office building was greatly in need of replacement due to asbestos, wiring, private septic tanks, etc. in addition to equipment needs. Mr. Bender said the city would deal with issues as they arise but these items were not justification for maintaining the fund. The cemetery needs to focus on generating more revenue. The city is putting \$.5 million into this organization and that fact alone makes the cemetery vulnerable.

Mr. Bender reiterated that the city needed to secure an increased amount of cemetery revenue along with reviewing the cemetery's 10-year replacement justification before they would talk again.

Mr. Bender asked the cemetery board members if they were comfortable with the proposed fee increases. All board members stated yes, they were. Mr. Bender then requested the board expedite the fee approval today for referral to council.

3. Public comment: None.

4. Financials:

a. Revenues: FY12 - reviewed. Mr. Waters noted the memorial fund needs addressed in the current budget discussions and projected expenditures need identified. Currently the donated funds are undesignated which allows the cemetery to target their use.

b. Expenditures: FY12 - reviewed and on track.

5. Motions needed. (*Full board attendance is needed*)

a. Proposed Fee Increases. Mr. Waters noted he had adjusted the polyvault fee and 2nd right to inter fee from the original board approved increases.

Motion: Mrs. Gordon moved the proposed fees be amended as follows: the fee for 2nd right of interment remain at \$400 and the fee for a polyvault increase to \$200. Mrs. Cordis seconded. Approved unanimously.

6. New or Continuing Items for Discussion:

a. Preliminary draft ordinances.

Mr. Waters asked for board input on 2nd right to inter options. He stated past ordinance wording had been more strict in granting approval for 2nd interments. The city attorney now believes the cemetery needs a form of documentation to grant these burials. If wording of 'immediate family' is used then the board will need to define who that means. Mr. Waters then distributed a draft he had written for the ordinance on the topic of second interment rights. Mr. Waters proposed making grave sales the same as the niche wall. He suggests people need to designate names for all interments in graves at time of purchase and no future transfers allowed. City attorneys state all old permissions would need honored but new requests would need additional documentation proving who the person is.

Mrs. Gordon asked what would happen if a family had a change later and wanted to change the designation. Mr. Waters said it would not be the cemetery's problem. The family choices made at time of sale would be final. Mr. Waters noted Mrs. Stubb had researched all the transfers and assignments done over the past year and all are related to the person currently in the grave so the fear of just 'anyone'

assuming interment rights did not prove an issue. The attorneys will create a form that allows for a family to sign the transfer without proof of an original deed.

Mrs. Jacobs adamantly disagreed with this proposal. She stated families have unexpected deaths or changes to family dynamics. The current proposal means no one would be able to use the graves. She stated the cemetery has been discussing the large 16 grave purchase recently. How can the cemetery require that family to designate each grave now when life changes? Mrs. Cordis agreed and stated life changes and once a family purchases the grave rights they should be able to assign the grave when and to whom they choose. Mr. Waters stated he wanted to make the wording straight forward for staff but this topic should be re-visited next month.

7. Informational Items *(These items require NO immediate board action but are strictly informational item)*

8. Adjournment. Next meeting: May 3, 2012 Adjourned at 2:53pm.

**To conserve costs, please bring your agenda and any pertinent documents with you to meetings.