

**VERMONT CEMETERY
ASSOCIATION MEETING
JUNE 30, 2015
AT MORRISVILLE VFW**

**Vermont Cemetery Association 6-3-15
Basic Foundation for Developing a Cemetery Business Plan**

Step 1

EDUCATION

- *Vermont Cemetery Assoc.
- *New England Cemetery Assoc.
- *Network of other Cemeterians
- * Visit other cemeteries

Give Options

Step 2

SELL LOTS - DRIVING FORCE

- * OPTIONS Cremation and Full Burial—single and family lots, Columbarium, Mausoleum
- Mausoleum, Green/Natural burial,

DRIVES THE PERPETUAL CARE

let them know there are available lots.

Perpetual Care Fund

Prudent Investor Rule

State Laws

How much do we need/see formula

DRIVES THE BUDGET

Annual budget

Education—\$1000.00

VCA—\$100.00

NECA—\$ 500.00

Fall Management Meeting

ICCFA—International Organization

- *CREATES Burials, Other Services to follow and increase your income
- *BEGINS MARKETING
- *DONATIONS

Personnel—Hiring, Firing, Insurance taxes, Forms—burial, cremation, deeds, Work contracts, Cemetery Design and Layout, Master Planning—land use and financial, Dealing with families through difficult emotion driven times, Office Management—record keeping, Monument Design, Maintenance and Repair, State and Federal Laws, Marketing, Public Relations, Business Law and Ethics, Equipment, Dealing with bodies in many stages of decay, Construction, Strong Business Sense with knowledge of Cemetery Operations, Investments, Legislative, **WE NEED TO KNOW ALL OF THIS**

Vermont Cemetery Association
Presented by Patrick Healy Sept 26, 2013

Average Time Expended for a Internment Full vs Cremation

Prior to Internment

| | | |
|--|----|----|
| Call from Funeral Director | 5 | 5 |
| Look up file for lot owner/check lot plan | 10 | 10 |
| Prepare Internment Order (includes proper lot and space selection Gathering all pertinent information) | 30 | 30 |
| Lay out grave site and sounding | 30 | 20 |
| Picking up and transporting equipment | 30 | 30 |
| Laying plywood | 30 | 10 |
| Dig grave and haul dirt away | 90 | 30 |
| Clean up grave site | 15 | 15 |
| Pick up plywood and return equipment | 45 | 20 |
| Answering inquiries regarding service | 10 | 10 |

At Time of Interment

| | | |
|---|-----|----|
| Set up site (vault co may do this) | 20 | 10 |
| Putting out arrows or giving directions | 10 | 10 |
| Wait for graveside committal | 30 | 30 |
| Assist with flowers and vault | 15 | 15 |
| Backfill, tamp, sod, arrange flowers | | |
| Return equipment | 120 | 30 |
| Prepare and forward required forms to clerk | 15 | 15 |

After Internment

| | | |
|---|-----------|-----------|
| Direct family, friends to grave site | 10 | 10 |
| Remove and discard old flowers and clean up | <u>10</u> | <u>10</u> |
| | 8 hrs | 5 hrs |

Winter internments

| | | |
|---|-----|-----|
| Opening of grave—jack hammer maybe Includes moving snow from road to grave | 150 | 45 |
| Snow removal on roads Done between burials | 120 | 120 |
| Ice control | 90 | 90 |

As you can see Winter burials are 4 1/2 to 5 hrs more than a summer burial

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Perpetual Care Formula Worksheet

What value should my perpetual care / endowment care fund be?

Worksheet

A. Total annual budget \$ _____
(include volunteer hours minimum \$25/hr)

B. # of total graves _____
(sold and unsold inventory)

C. Budget / # of graves _____
(Annual Cost per grave)

D. C. / % return _____
(Principal amount for each grave, part of selling price)
(5% return is conservative, should add 2-4% for growth)

E. D multiply by # of graves \$ _____

(Value of Endowment Fund Needed)

Endowment/Perpetual Care Fund: *a cemetery investment fund in which only the annual earnings are used in the financing of a cemetery budget including maintenance, equipment purchase, capital projects and future land acquisition.*