

Woodlawn Cemetery Fee and Rates for 2024 to 2025

RECOMMENDATIONS

1. That the proposed Woodlawn Cemetery fee increase for services provided for 2024/2025, as included in the 2024/2025 Preliminary Business Plan and Budget, be approved; and
2. That the City Solicitor be instructed to draft the appropriate amendments to Bylaw No 6453, Cemeteries Bylaw, 1984.

ISSUE

This report requests approval for an increase to cemetery fees, as outlined in the 2024/2025 Proposed Woodlawn Cemetery Fee Schedule, effective January 1, 2024, and January 1, 2025.

BACKGROUND

At its December 20, 2010, meeting, City Council approved phased-in transfers of funding to create the Cemetery Assurance Fund and increase the transfer of funds to the Perpetual Care Fund, based on audit recommendations. The full phase-in was achieved in 2013, with \$90,000 allocated annually to the Cemetery Assurance Fund and an additional annual allocation of \$114,000 to the Perpetual Care Fund. These increases were initially funded by the mill rate with the intent of increasing fees each year, keeping in mind the impact to market share, until there is no longer a requirement for mill rate funding.

DISCUSSION/ANALYSIS

Woodlawn Cemetery sells, graves, cremation, and interment services, installs monument foundations, and provides other related services.

The City established a Perpetual Care Fund, which covers the costs associated with ongoing maintenance for the grounds. All revenues collected as perpetual care fees are transferred to this fund, and in turn, all income earned from this fund is transferred to operations as revenue.

Revenue for Woodlawn Cemetery is comprised of a combination of fees and the interest earned from the Perpetual Care Fund. Therefore, an increase in fees is required when the revenue from the Perpetual Care Fund is not sufficient to cover the increased operating costs.

Administration is recommending an overall average fee increase of 6% per year for 2024 and 2025. The initial 3% increase was recommended to keep up with inflation, with the additional revenues being used to offset an annual transfer to the Cemetery Development Fund that was approved at the City Council Regular Business Meeting on June 28, 2023. An additional 3% fee increase was recommended at the Special Meeting of the Governance and Priorities Committee on August 15, 2023. The revenues from this additional 3% rate increase are intended to contribute to a reduction

of Woodlawn Cemetery's reliance on the Mill rate. The 2024 and 2025 proposed Woodlawn Cemetery Fee Schedule is provided in Appendix 3A.

The budget for Woodlawn Cemetery is affected by inflationary increases in salaries, utility rates, cemetery supplies and services necessary to maintain current service levels. Transfers to reserves and interest rates also impact the cemetery's budget on an annual basis.

The projected 2024 operating budget includes:

- revenue rate increase: (\$76,300)
- increase in Perpetual Care Fund income: (\$2000)
- increase to transfer to Cemetery Development fund: \$30,800
- utility rate increase: \$5,900
- equipment increase: \$6,400
- staff compensation increase: \$17,800
- decrease to insurance premiums (\$2,800)
- increase to perpetual care reserve transfer: \$9,400

The budgeted 2024 mill rate impact will be \$17,200, a decrease of \$10,800 from the 2023 budget.

The projected 2025 operating budget includes:

- revenue rate increase: (\$79,200)
- increase in Perpetual Care Fund income: (\$6,200)
- increase to transfer to Cemetery Development fund: \$31,600
- utility rate increase: \$6,200
- equipment increase: \$6,000
- staff compensation increase: \$17,700
- decrease to insurance premiums: (\$300)
- increase to perpetual care reserve transfer: \$9,600

The budgeted 2025 mill rate impact will be \$2,600, a decrease of \$14,600 from the 2024 budget.

FINANCIAL IMPLICATIONS

An increase in fees is required to cover increased operating costs and reduce reliance on mill rate funding. A comparison of 2023 cemetery fees in Western Canadian cities is provided in the table below.

City	Casket Plot	Cremation Plot	Open/ Close Casket	Open/ Close Cremains	Saturday Overtime Casket / Cremains	Columbarium
Calgary	\$3,698 - \$4,590	\$2,550 - \$3,570	\$1,884	\$535	\$1,316 / \$343	\$4,135 - \$5,733
Edmonton	\$3,000 - \$5,198	\$1,350 - \$3,000	\$1,325	\$600	\$570 / \$285	N/A
Brandon	\$1,550 - \$2,150	\$1,025	\$1,325	\$600	\$940 / \$565	\$4,100
Winnipeg	\$2,240 - \$2,810	\$1,310 - \$2,090	\$1,245	\$535 - \$750	\$1,005 / \$353	\$3,410 - \$4,590
Regina	\$1,985 - \$3,090	\$750 - \$2,570	\$1,380	\$455	\$775 / \$420	\$2,010 - \$4,690
Saskatoon	\$1,970 - \$2,550	\$1,270 - \$1,450	\$1,550	\$670	\$690 / \$380	\$3,330 - \$3,770

The objective for Woodlawn Cemetery is to operate at 100% cost recovery, with fees and interest earned from the Perpetual Care Fund covering all costs. After a mill rate decrease of \$10,800 in 2024, there is still a mill rate reliance of \$17,200. After a mill rate decrease of \$14,600 in 2025 the Woodlawn Cemetery is left with a mill rate reliance of \$2,600.

OTHER IMPLICATIONS

Amendments to Bylaw No. 6453, Cemeteries Bylaw, 1984, are required to support implementation of the proposed fee changes.

APPENDICES

3A. 2024 & 2025 Proposed Woodlawn Cemetery Fee Schedule

Business Line: Community Support