

Woodlawn Cemetery – Rates and Fees – 2019

The purpose of this report is to obtain approval for an increase to cemetery fees, as outlined in the 2019 Proposed Woodlawn Cemetery Fee Schedule, effective January 1, 2019.

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 (both of these funds will be collectively referred to as “Funds”). These increases were initially funded by the mill rate with the intent that fees be increased each year, keeping in mind the impact to market share, until there is no longer a requirement for mill rate funding.

Report

Woodlawn Cemetery sells and maintains graves, cremation and interment services, installs monument foundations, plus 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.

The Administration is recommending an overall average fee increase of 3.5% for 2019. This will result in revenue increases of approximately \$45,900. Revenues cover expenditure increases, as well as contribute to the Funds. Changes to Cemetery fees require an amendment to Bylaw No. 6453, Cemeteries Bylaw. The 2019 proposed Woodlawn Cemetery Fee Schedule, as well as a comparison of 2019 cemetery fees from various Western Canadian municipalities is provided below.

The budget for Woodlawn Cemetery is affected by inflationary increases in salaries, utility rates, and 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 2019 operating budget includes:

- revenue rate increase: \$45,900;
- increase in Perpetual Care Fund income: \$6,500;
- utility rate increase: \$8,300;
- equipment increase: \$9,500;
- insurance increase: \$1,700;
- staff compensation increase: \$16,600; and
- increase in the required transfer to the Perpetual Care Fund: \$5,000.

The budgeted 2019 mill rate impact will be \$10,300; an improvement of \$11,300 from the 2018 budget.

Financial Implications

An increase in fees is required to cover increased operating costs and reduce reliance on mill rate funding. The estimated additional revenue from the increase in proposed fees is approximately \$45,900.

The objective for Woodlawn Cemetery is to operate at 100% cost recovery, with the fees and interest earned from the Perpetual Care Fund covering all costs. This objective is unable to be achieved in 2019 and will result in a budget mill rate impact of \$10,300.

For 2018, the Administration is projecting cemetery revenues to be approximately 10% below the budgeted revenues, primarily due to a lower number of burials. The 2019 budgeted volumes has not been reduced as 2018 is considered to be an anomaly, as an increase has been seen in volumes during the latter part of the year.

2019 Proposed Woodlawn Cemetery Fee Schedule

Interment Rights

Cemetery Plots

(including care and maintenance fund charges)

Casket

Adult casket grave	
New areas	\$1,750.00
Established areas	\$2,275.00
Jewish area	\$2,275.00
Adult casket grave	
Field of Honor grave	\$1,790.00
Child grave (up to 4' casket)	\$540.00
Infant grave (up to 30 days)	\$170.00

Cremation

Cremation only grave	
New areas	\$1,130.00
Established areas	\$1,290.00

University of Saskatchewan (Department of Anatomy)	
Cremation only grave	\$210.00
Columbarium Niche (including care and maintenance fund charges)	
Niche (Columbarium #3-Middle Unit Bottom Half)	\$2,965.00
Niche (Columbarium #3-Middle Unit Top Half)	\$3,350.00
Niche (Columbarium #4 and Columbarium #5)	\$2,965.00
Private Estate Columbarium	\$4,760.00
Private Estate Columbarium Plot	\$2,275.00
Cemetery Services	
Opening and Closing a grave	
(including interring human remains or cremated human remains)	
Adult Casket	\$1,380.00
Adult Casket - funeral home supplied dome	\$1,735.00
Child Casket (up to 4' casket)	\$530.00
Infant (up to 30 days)	\$125.00
Cremated remains	\$595.00
Cremated remains - funeral home supplied vault	\$660.00
Two interment one opening including vault	\$900.00
University of Saskatchewan (Dept. of Anatomy) - cremated remains	\$575.00
Cremation interred with casket burial	\$260.00
Opening and Closing a Niche in a Columbarium	
One interment in niche	\$260.00
Two interments in same niche	\$390.00
Memorialization Services:	
Constructing or installing a foundation for a memorial	
Concrete foundations	
Base up to 42"	\$400.00
Base over 42"	\$760.00
Removing a concrete foundation for a memorial	\$215.00
Installing a flat marker	
up to 24"	\$230.00
over 24"	\$290.00
Infant area only	\$120.00
Remove flat marker (in-ground)	\$145.00
Remove flat marker (in concrete)	\$305.00
Adding a concrete border around a flat marker	\$235.00
<i>(in addition to cost to install marker)</i>	

Installing Field of Honor marker (in strip)	\$360.00
Lowering device rental charge	\$98.00
Columbarium inscription	
First inscription	\$510.00
Added inscription	\$395.00
Bronze marker refurbishing	\$210.00
Columbarium #'s 3, 4, and 5 vase	\$125.00
Monument cleaning (power washing)	\$95.00
Installing permanent in-ground vase (in concrete)	\$310.00
Deepening grave - Adult casket	\$650.00
University of Saskatchewan Monument and Inscription	\$1,130.00
Installing outside supplied burial vaults	\$395.00
Disinterring human remains or cremated human remains	
Standard casket disinterment	\$2,270.00
<i>(with or without vault)</i>	
Standard child casket disinterment	\$1,090.00
Standard infant casket disinterment	\$550.00
Standard cremains disinterment	\$575.00
<i>(with or without vault)</i>	
Columbarium disinterment	\$280.00
Winter surcharge (November 1 to March 15) cremation	\$125.00
Adult casket	\$235.00
Additional services (additional costs for grave preparation and closing outside regular cemetery hours)	
Saturday surcharge (9 a.m. to 3 p.m.)	
Casket service	\$615.00
Cremation service	\$335.00
Sunday or statutory holiday surcharge (9 a.m. to 3 p.m.)	
Casket service	\$855.00
Cremation service	\$475.00
Late funeral surcharge	
Weekdays <i>(per 1/2 hour after 4 p.m.)</i>	\$155.00
Weekends and statutory holidays	\$155.00
<i>(per 1/2 hour after 3 p.m.)</i>	
Short notice opening (November 1 to March 15)	
Casket service	\$240.00
Cremation service	\$140.00

Administration fee	\$120.00
Providing and establishing sod	\$165.00
Tent rental	\$110.00

Cemetery Supplies

Interment vaults	
Base and dome	\$615.00
Base only	\$105.00
Basic urn vault	\$105.00
Concrete non-sealing vault	\$1,250.00
Concrete sealing vault	\$1,450.00
Fibre dome	\$510.00
Oversized fibre dome	\$900.00
Memorial tree	\$765.00
Memorial tree - plaque	\$340.00
Memorial tree - stand	\$250.00
Memorial bench and plaque	\$2,640.00

Care and Maintenance Fund Charges

Second and third generation burials	\$270.00
Second and third cremation interments	\$210.00
Memorials	
Upright (<1.22m ht)	\$150.00
Upright (>1.22m ht)	\$300.00
Flat markers (>439cm)	\$75.00
Flat markers on a strip	\$150.00

2019 Fee Comparison:

<u>CITY</u>	<u>CASKET PLOT</u>	<u>CREMATION PLOT</u>	<u>OPEN/CLOSE CASKET</u>	<u>OPEN/CLOSE CREMAINS</u>	<u>SATURDAY SURCHARGE</u>		<u>COLUMBARIUM</u>
					<u>CASKET</u>	<u>CREMAINS</u>	
CALGARY	\$3,345	\$2,158	\$1,740	\$495	\$1,227	\$320	\$3,896 - \$5,896
EDMONTON	\$2,647 - \$4,996	\$1,315	\$990	\$397	\$572	\$339	N/A
BRANDON	\$1,825	\$850	\$1,125	\$500	\$800	\$475	\$3,500
WINNIPEG	\$1,800 - \$2,645	\$955 - \$1,600	\$1,080	\$525	\$945	\$365	\$2,920 - \$3,515
REGINA	\$1,640 - \$2,270	\$620 - \$1,935	\$1,135	\$370	\$635	\$345	\$3,555 - \$3,870
SASKATOON	\$1,750 - \$2,275	\$1,130 - \$1,290	\$1,380	\$595	\$615	\$335	\$2,965 - \$3,350