



REPORT

Report Date: October 5, 2021
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Meeting Date: October 19, 2021
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TO: Vancouver City Council
FROM: General Manager of Arts, Culture and Community Services
SUBJECT: Mountain View Cemetery 2022 By-law Amendments and Fee Increases

RECOMMENDATION

- A. THAT Council approve, in principal, the amendments to the Mountain View Cemetery By-law as set out in this report.
- B. THAT the Director of Legal Services be instructed to bring forward for enactment the necessary amendments to the Mountain View Cemetery By-law to be effective January 1, 2022.

REPORT SUMMARY

Fees for civic services and licenses are typically adjusted on an annual basis to reflect cost escalation. Cemetery fees are typically adjusted using cost escalation as the base and then further refinements based on market rates and comparative products/services. Cemetery fees were last adjusted effective January 1, 2021. The adjustments proposed within this report consider the cost increases over the current year, anticipated cost increases for service delivery next year and the current market rates.

If approved by Council, amendments to the Mountain View Cemetery By-law would be prepared by Legal Services and brought forward by end of year for enactment, generally in accordance with the attached schedules in the Appendices.

COUNCIL AUTHORITY/PREVIOUS DECISIONS

Following receipt of the Vision Plan for Mountain View Cemetery on June 18, 1998, Council

authorized the preparation of a master plan to guide cemetery development for the next hundred years. City Council adopted the Mountain View Cemetery Master Plan, in principle, on March 7, 2000. Council also approved a number of supporting recommendations and principles including directing staff to bring forward by-law amendments as required to implement the Master Plan.

The Mountain View Cemetery By-Law was first enacted by Council on July 31, 2003. The old Cemetery By-law was repealed at the same time.

On July 8, 2004, Council approved implementation of Phase 1 of the Mountain View Cemetery Master Plan and the supporting Financial Plan.

It is Council policy that fees and other charges be established on the basis of the cost of providing the associated services or at a competitive market level where the service is provided in a market environment.

CITY MANAGER'S/GENERAL MANAGER'S COMMENTS

The City Manager recommends approval of the foregoing.

REPORT

Background/Context

Mountain View Cemetery has been owned and operated by the City of Vancouver since 1887, and operates under the Mountain View Cemetery By-law. The 106 acre site borders Fraser Street from 31st Avenue to 41st Avenue and extends as far west as Prince Edward Street. With almost 150,000 interred remains, it is the only cemetery in Vancouver.

All cemeteries in the Province of British Columbia are governed by the Cremation, Interment and Funeral Services Act (CIFSA). The Province of British Columbia delegates the administrative authority for the CIFSA and its regulations to Consumer Protection BC, which regulates the operation of funeral services, interment facilities, cemeteries and crematoria in the Province. The CIFSA requires municipalities to adopt by-laws that govern administration and operation of their cemetery; rights and privileges of the operator; rates and charges; and the size, type and materials used for memorials. The CIFSA also regulates the establishment and management of care funds. These funds are mandatory and the interest earned can be used only for the upkeep and repair of the cemetery.

The Mountain View Cemetery By-law also delegates to the Cemetery Committee certain powers of Council, under the Vancouver Charter. The committee can make changes to operational and administrative Cemetery Rules that are consistent with the By-law and comply with the Vancouver Charter and the CIFSA. The committee is presently comprised of the Cemetery Manager, the Managing Director of Social Operations in Arts, Culture and Community Services (ACCS), the Manager of Financial Planning and Analysis for ACCS and the General Manager of ACCS.

In 2020 Council approved inflationary and market adjustments to existing fees. Staff continue to regularly review cemetery offerings and this report includes refinements as well as additions for new products and services.

Strategic Analysis

Cemetery fees are market-based and generally increased annually to cover increases in costs to deliver the service. The 2022 proposed cemetery fees are primarily adjusted to cover cost increases over the period since the last fee adjustment. In certain cases, as noted in Appendix A, proposed fee adjustments may differ from these cost escalation amounts to reflect specific market conditions, maintain relative gaps between similar or comparable items or other impacts.

A few new fees have also been added to address planned and anticipated product and service expansion. Establishing fees for potential products and services enables the cemetery to respond more quickly to operational and market demands.

The market for Mountain View Cemetery is focused in Vancouver but is not restricted to this area as customers come from surrounding municipalities and outside of the Lower Mainland. Sales data from the last two years is consistent with previous data indicating that 50% of MVC customers are from Vancouver, 38% come from Metro Vancouver and the remaining from outside these core areas.

Many of the municipalities in the Lower Mainland provide cemetery services including North Vancouver, West Vancouver, New Westminster, Delta, Coquitlam, Port Coquitlam, Maple Ridge, Langley and Surrey. These areas are considered to be part of the regional market. The local market share, however, is dominated by two corporate cemeteries in Burnaby – Forest Lawn and Ocean View Memorial Parks.

A comparison of fees within the regional market and local competitors was used to inform the rates proposed in this bylaw amendment. The summary of the average market fees for primary cemetery services is summarized in the following table.

Fee Comparison to Market Averages	2020 Regional Average (munic.¹)	2018 Local Average (corp.)	MVC 2021	MVC 2022 (Proposed)	MVC % chg
<u>Interment Rights</u>					
Niche space for 2 urns	\$4,383	\$8,500+	\$5,500	\$5,620	2.2%
In-ground lot for 2 urns	\$4,473	\$5,000+	\$4,200	\$4,760	13.3%
Casket space (2 caskets)	\$14,845	\$35,000+	\$25,000	\$25,715	2.9%
<u>Interment</u>					
Cremated remains - in niche	\$310	\$600+	\$575	\$590	2.6%
Cremated remains - in ground	\$515	\$1,000+	\$575	\$590	2.6%
Inter casket - in ground	\$1,758	\$3,000+	\$1,400	\$1,428	2.0%
<u>Memorialization/Marker Setting</u>					
Install marker	\$276	n/a	\$ 450	\$452	0.4%

¹based on non-resident fees – the fee that would be charged to residents of Vancouver, Burnaby or Richmond (the local market for MVC customers)

New Fees

Mountain View Cemetery regularly reviews its product and service offerings to respond to the market and changing consumer preferences. The fee changes approved for 2021 addressed most of the new offerings planned for MVC. Only a few adjustments and new fees are proposed for 2022 and are identified in the notes column in Appendix A.

One of the key new fees relates to a provision included in the Mountain View Cemetery By-Law pertaining to someone who wants to construct a private mausoleum or columbarium within the cemetery for the exclusive use of the applicant and their family. The By-law requires that they make an application to the cemetery manager and further that the contract between the City and the person making application "...must be satisfactory to the cemetery committee."

The cemetery has 2 historic family mausoleum structures dating back to the early 1900s: one belonging to the Wood Family and the other to the John Hendry and Eric Hamber families. Approximately a dozen families have approached the cemetery and been allowed exemptions to monument sizes per the By-law and Rules subject to cemetery manager approval. A few other families have expressed interest in custom family columbaria and mausoleums, but no fee structure existed within the By-law for this option.

Cemetery staff have developed a fee structure that reflects the built capacity of the new structure, provides appropriate Care Fund contributions and considers the opportunity cost of allocating space for a private structure. The cemetery committee could also include any terms, limits or other restrictions related to such permission being granted within the contract to erect a private structure.

The continuation of private family mausoleum and columbaria was included in the MVC Master Plan. Under the direction of the cemetery committee this presents another opportunity for significant additions to the cemetery along with financial returns. The establishment of a fee structure within the By-law will enable the cemetery to pursue these potential customer interests within their delegated authority and subject to the unique operations of the cemetery.

Change in Fee Presentation

Cemetery customers frequently seek complete pricing information, inclusive of applicable taxes, from cemetery staff. Feedback from cemetery clerks also supports a change in fee presentation to incorporate taxes to reflect customer preference, ease communicating pricing to customers and to reduce errors on some cheques received.

To support this transition, the fee presentation in Appendix A includes the pre-tax fee for comparison to the previous year's fee as well as the tax-included prices that will be published in our price lists and communicated to customers. The By-law Fee Schedule will use the pre-tax fees to prevent any potential impact on revenues that may result from any changes to provincial, federal or other new or applicable taxes or tax rates

Financial

The proposed changes to fees contained in this report are expected to result in a \$133,800 increase in annual revenue. An additional \$38,200 in contributions to the Care Fund is also anticipated. These calculations are based on 2020 sales volumes applied to the proposed 2022

fees and do not include any changes to anticipated demand for cemetery products or services.

Human Resources/Labour Relations

There are no Human Resources/Labour Relations implications.

Environmental

The proposed fees include significant reductions to the fees related to casket interment space within the sustainable burial area(s) of Mountain View Cemetery. These 'green' interment options were established within the by-law changes approved in 2019 and will be ready for release to the public in the coming months.

Interment within these areas requires no use of outer (typically) concrete burial containers, no embalming chemicals and only fully biodegradable caskets, containers or shrouds. Considered to be one of the most environmentally sustainable ways to bury the deceased, MVC also provides an option for those who are comfortable and agree to share their space with others. This option further enhances the sustainability of 'green burial' allowing more effective use of existing and limited casket burial space within Metro Vancouver.

Reductions proposed in these specific offerings will provide for the least expensive burial option within the cemetery while still reflecting the economic costs of the land use relative to more traditional burial space. The reduced fee is meant to encourage and invite more people to consider and choose this environmentally preferred option.

Legal

Legal Services will prepare the necessary by-law amendments and bring them forward for enactment

Other

There are no other implications.

CONCLUSION

It is recommended that a general fee increase reflecting cost escalation and market rates be applied to current fees and to establish fees for new products and services at Mountain View Cemetery. It is also recommended that Legal Services bring forward for enactment by-law changes that include the recommended fee increases.

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Proposed 2022 Mountain View Cemetery Fees and Charges

	2021	2022 <i>(net of taxes)</i>	2022 <i>(INCL. taxes)</i>	Notes*
<u>CASKET SPACE</u>				
Adult Grave – Single Depth - Flat Marker		\$ 20,000.00	\$ 21,000.00	<i>NEW</i>
Adult Grave – Single Depth - Upright Monument		\$ 23,809.52	\$ 25,000.00	<i>NEW</i>
Adult Grave – Flat Marker Area	\$ 25,000.00	\$ 25,714.29	\$ 27,000.00	<i>market</i>
Adult Grave – Upright Monument area	\$ 29,000.00	\$ 33,333.33	\$ 35,000.00	<i>market</i>
Adult Grave – Single interment in shared lot	\$ 12,500.00	\$ 9,523.81	\$ 10,000.00	<i>market</i>
Adult Grave – Single interment in sustainable lot	\$ 9,500.00	\$ 4,761.90	\$ 5,000.00	<i>market</i>
Outdoor Tandem Crypt Mausoleum	\$ 130,000.00	\$ 133,333.33	\$ 140,000.00	<i>Cost escalation</i>
Infant Grave – (<24" casket) Shared commemoration	\$ 0.00	\$ 0.00	\$ 0.00	<i>No change</i>
Infant Grave – (<24" casket) Private marker	\$ 2,000.00	\$ 2,000.00	\$ 2,100.00	<i>No change</i>
Infant Grave – (<48" casket) Private marker	\$ 4,000.00	\$ 4,000.00	\$ 4,200.00	<i>No change</i>
<u>ABOVE-GROUND CREMATED REMAINS SITE</u>				
Columbaria – Upper Rows	\$ 5,500.00	\$ 5,619.05	\$ 5,900.00	<i>Cost escalation</i>
Columbaria – Second Row from bottom	\$ 4,500.00	\$ 4,666.67	\$ 4,900.00	<i>Cost escalation</i>
Columbaria – Bottom Row	\$ 3,800.00	\$ 3,904.76	\$ 4,100.00	<i>Cost escalation</i>
Shared niche space – 1/2 of niche capacity		50% of niche fee	50% of niche fee	<i>NEW</i>
Family Columbaria – 1 to 4 urns	\$ 18,000.00	\$ 18,095.24	\$ 19,000.00	<i>Cost escalation</i>
Family Columbaria – up to 6 urns	\$ 26,000.00	\$ 26,666.67	\$ 28,000.00	<i>Cost escalation</i>
Family Columbaria – up to 8 urns	\$ 37,000.00	\$ 37,142.86	\$ 39,000.00	<i>Cost escalation</i>
Family Columbaria – 8 or more urns	\$ 60,000.00	\$ 57,142.86	\$ 60,000.00	<i>Gap</i>

	2021	2022 <i>(net of taxes)</i>	2022 <i>(INCL. taxes)</i>	Notes*
<u>IN-GROUND CREMATED REMAINS SITE</u>				
Individual Cremation Site (1 interment) - Inscription on Communal MVC Marker	\$ 1,000.00	\$ 857.14	\$ 900.00	Market
Individual Cremation Site (1 interment) - Inscription on Shared MVC Marker	\$ 2,000.00	\$ 1,428.57	\$ 1,500.00	Market / Land Use
Individual Cremation Site (1 interment) - Inscription on Individual MVC Marker	\$ 3,500.00	\$ 3,809.52	\$ 4,000.00	Market / Land Use
Standard - Allowing 2 interments	\$ 4,200.00	\$ 4,761.90	\$ 5,000.00	Market / Land Use
Standard - Allowing 4 interments	\$ 7,200.00	\$ 8,095.24	\$ 8,500.00	Market / Land Use
Premium Area - Allowing 2 interments	\$ 6,000.00	\$ 6,666.67	\$ 7,000.00	Market
Premium Area - Allowing 4 interments	\$ 10,000.00	\$ 11,190.48	\$ 11,750.00	Market
Feature Area - Allowing 2 interments	\$ 8,800.00	\$ 9,523.81	\$ 10,000.00	Market
Feature Area - Allowing 4 interments	\$ 14,800.00	\$ 15,238.10	\$ 16,000.00	Market
Feature Area (with MVC provided monument) - Allowing 2 interments	\$ 14,000.00	\$ 15,238.10	\$ 16,000.00	Market
Feature Area (with MVC provided monument) - Allowing 4 interments	\$ 18,000.00	\$ 19,047.62	\$ 20,000.00	Market
Feature Area (with MVC provided monument) - Allowing 6 interments	\$ 24,000.00	\$ 24,761.90	\$ 26,000.00	Market
Feature Area (with MVC provided flat marker) - Allowing 2 interments	\$ 11,000.00	\$ 10,476.19	\$ 11,000.00	Market
Premium Area (with MVC provided flat marker) - Allowing 2 interments		\$ 8,571.43	\$ 9,000.00	NEW
Amend Infant Lot Licence (to allow 2 interments of cremated remains)			\$ 2,900.00	NEW/ Market / Land Use
<u>PRIVATE FAMILY MAUSOLEUM or COLUMBARIA:</u>				
Estate Fee (per square foot of allocated area)		\$ 380.95	\$ 400.00	New
Interment Right License - per casket space		\$ 4,761.90	\$ 5,000.00	Land Use /
Interment Right License - per cremation space Plus annuity for annual/additional maintenance which may be required by contract		\$ 476.19	\$ 500.00	market

	2021	2022 <i>(net of taxes)</i>	2022 <i>(INCL. taxes)</i>	Notes*
<u>LICENCE DISPOSITION and TRANSFER</u>				
Licence Disposition Fee (Transfer Current Site to New Rights Holder)	\$ 100.00	\$ 95.24	\$ 100.00	<i>Rounding</i>
Site Transfer Fee (Change to equivalent site)			License Disposition Fee	<i>No change</i>
Site Transfer Fee – Upgrade (to higher value site)			Current fee for NEW site	
PLUS: License Disposition Fee				<i>No change</i>
LESS: Current Fee for returned site				
Site Transfer Fee – Downgrade (to lower value site)			Current fee for NEW site	
PLUS: License Disposition Fee				<i>No change</i>
LESS: Amount paid for returned site				
<u>INTERMENT OF REMAINS</u>				
Casket - Single Depth	\$ 1,400.00	\$ 1,428.57	\$ 1,500.00	<i>Cost escalation</i>
Casket – Deep	\$ 2,400.00	\$ 2,476.19	\$ 2,600.00	<i>Cost escalation</i>
Infant/Child (container up to 48" long)	\$ 200.00	\$ 190.48	\$ 200.00	<i>Rounding</i>
Cremated Remains	\$ 575.00	\$ 595.24	\$ 625.00	<i>Cost escalation</i>
No one present at interment (credit)	-\$ 250.00	-\$ 238.10	-\$ 250.00	<i>Rounding</i>
Concurrent Interment of Additional Cremated Remains (credit)	-\$ 250.00	-\$ 238.10	-\$ 250.00	<i>Rounding</i>
Extra Niche interment (beyond original licenced capacity)	\$ 1,900.00	\$ 2,000.00	\$ 2,100.00	<i>Cost escalation</i>
Re-open Grave for burial (in addition to Adult Casket fee)	\$ 6,000.00	\$ 6,095.24	\$ 6,400.00	<i>Cost escalation</i>
<u>OVERTIME INTERMENTS (in addition to INTERMENT fee)</u>				
Cremated Remains	\$ 350.00	\$ 357.14	\$ 375.00	<i>Cost escalation</i>
Casket	\$ 1,200.00	\$ 1,190.48	\$ 1,250.00	<i>No change</i>
<u>DISINTERMENT AND EXHUMATION</u>				
Exhumation - Adult Casket – Inter. Fee plus...	\$ 1,000.00	\$ 1,047.62	\$ 1,100.00	<i>Cost escalation</i>
Exhumation - Infant Casket – Inter. Fee plus...	\$ 375.00	\$ 380.95	\$ 400.00	<i>Cost escalation</i>
Exhumation - Cremated Remains	\$ 475.00	\$ 380.95	\$ 400.00	<i>Market</i>
Exhumation and Re-inter Cremated Remains (Concurrent – credit applied to combined exhumation and interment fee)	-\$ 250.00	-\$ 238.10	-\$ 250.00	<i>Rounding</i>

	2021	2022 <i>(net of taxes)</i>	2022 <i>(INCL. taxes)</i>	Notes*
<u>FLAT MARKER INSTALLATION</u>				
Flat Marker (up to 12" x 20")	\$ 450.00	\$ 452.38	\$ 475.00	<i>No change</i>
Flat Marker (16" x 28" and larger)	\$ 550.00	\$ 547.62	\$ 575.00	<i>No change</i>
<u>FOUNDATIONS</u>				
Concrete footing	\$ 350.00	\$ 380.95	\$ 400.00	<i>Cost escalation</i>
PLUS: (fee per 6" of linear base)	\$ 40.00	\$ 38.10	\$ 40.00	
Granite foundation (on 1 lot only)	\$ 400.00	\$ 428.57	\$ 450.00	<i>Cost escalation</i>
PLUS: (fee per 6" of linear base)	\$ 60.00	\$ 57.14	\$ 60.00	
Granite foundation (spanning >1 lot)	\$ 750.00	\$ 785.71	\$ 825.00	<i>Cost escalation</i>
PLUS: (fee per 6" of linear base)	\$ 95.00	\$ 95.24	\$ 100.00	
Custom footing/foundation (MVC Staff per hour)	\$ 55.00	\$ 57.14	\$ 60.00	<i>Cost escalation</i>
PLUS external costs (for services hired by MVC)	pre-tax cost plus 20%	pre-tax cost plus 20%		<i>No Change</i>
<u>MARKERS and MONUMENTS</u>				
Infant Commemorative Stone	\$ 295.00	\$ 238.10	\$ 250.00	<i>MVC Cost</i>
Temporary Marker (annual fee)	\$ 200.00	\$ 190.48	\$ 200.00	<i>Rounding</i>
Granite Marker (Type 1)	\$ 500.00	\$ 446.43	\$ 500.00	<i>Market</i>
Granite Marker (Type 2)	\$ 650.00	\$ 580.36	\$ 650.00	<i>Market</i>
Granite Marker (Type 3)	\$ 800.00	\$ 714.29	\$ 800.00	<i>Market</i>
Granite Marker (Type 4)	\$ 950.00	\$ 848.21	\$ 950.00	<i>Market</i>
Granite Marker (Type 5)	\$ 1,100.00	\$ 982.14	\$ 1,100.00	<i>Market</i>
Granite Marker (Type 6)	\$ 1,250.00	\$ 1,116.07	\$ 1,250.00	<i>Market</i>
Granite Marker (Type 7)	\$ 1,400.00	\$ 1,250.00	\$ 1,400.00	<i>Market</i>
Granite Marker (Type 8)	\$ 1,550.00	\$ 1,383.93	\$ 1,550.00	<i>Market</i>
<u>MEMORIAL REINSTALLATION</u>				
Flat Marker (9" x 12" or 10" x 18" or 12" x 20")	\$ 200.00	\$ 190.48	\$ 200.00	<i>Rounding</i>
Flat Marker (16" x 28" or 18" x 30")	\$ 300.00	\$ 285.71	\$ 300.00	<i>Rounding</i>
<u>OTHER MEMORIAL PRODUCTS</u>				

	2021	2022 <i>(net of taxes)</i>	2022 <i>(INCL. taxes)</i>	Notes*
Inscription – Niche or Memorial panel	\$ 350.00	\$ 357.14	\$ 375.00	<i>Cost escalation</i>
Single Niche Panel	\$ 275.00	\$ 267.86	\$ 300.00	<i>Rounding</i>
Double Niche Panel	\$ 400.00	\$ 401.79	\$ 450.00	<i>Rounding</i>
Triple Niche Panel	\$ 525.00	\$ 535.71	\$ 600.00	<i>Rounding</i>
Scheduled/Witnessed Marker Installation (Storage Fee)	\$ 250.00	\$ 238.10	\$ 250.00	<i>Rounding</i>
Supply 9" x 12" granite base & mount bronze plaque	\$ 250.00	\$ 223.21	\$ 250.00	<i>Rounding</i>
Supply 12" x 20" granite base & mount bronze plaque	\$ 500.00	\$ 446.43	\$ 500.00	<i>Rounding</i>
Supply 16" x 28" granite base & mount bronze plaque	\$ 750.00	\$ 669.64	\$ 750.00	<i>Rounding</i>
<u>CELEBRATION HALL RENTAL</u>				
2-hour service - Regular Hours - NO FOOD	\$ 525.00	\$ 547.62	\$ 575.00	<i>Cost escalation</i>
2-hour service - Regular Hours - with FOOD	\$ 725.00	\$ 738.10	\$ 775.00	<i>Cost escalation</i>
2-hour service - Evening/Weekend - NO FOOD	\$ 850.00	\$ 880.95	\$ 925.00	<i>Cost escalation</i>
2-hour service - Evening/Weekend - with FOOD	\$ 1,050.00	\$ 1,071.43	\$ 1,125.00	<i>Cost escalation</i>
Additional Hour	\$ 150.00	\$ 142.86	\$ 150.00	<i>Rounding</i>
Service Person	\$ 175.00	\$ 190.48	\$ 200.00	<i>Market</i>
<u>OTHER PRODUCTS AND SERVICES</u>				
Installation only of Casket Vault or Liner (>500 lbs)	\$ 750.00	\$ 1,428.57	\$ 1,500.00	<i>MVC Cost</i>
Installation only of Casket Vault or Liner (<500 lbs)		\$ 476.19	\$ 500.00	<i>NEW</i>
Installation only of Cremation Vault/Liner (>10 lbs)	\$ 200.00	\$ 190.48	\$ 200.00	<i>Rounding</i>
Casket Vault or Liner - concrete	\$ 1,250.00	\$ 1,339.29	\$ 1,500.00	<i>Market</i>
Casket Vault or Liner - polymer (HDPE)		\$ 892.86	\$ 1,000.00	<i>NEW</i>
Casket Vault or Liner – steel		\$ 1,339.29	\$ 1,500.00	<i>NEW</i>
Cremated Remains Vault/Liner	\$ 150.00	\$ 156.25	\$ 175.00	<i>Cost escalation</i>
<u>OTHER PRODUCTS AND SERVICES (cont'd)</u>				

	2021	2022 <i>(net of taxes)</i>	2022 <i>(INCL. taxes)</i>	Notes*
Flower Container - with plastic insert (supply and/or install)	\$ 50.00	\$ 47.62	\$ 50.00	<i>Rounding</i>
Flower Container - with metal insert (supply and/or install)	\$ 100.00	\$ 95.24	\$ 100.00	<i>Rounding</i>
NSF Cheque	\$ 35.00	\$ 35.00	\$ 36.75	<i>COV Standard</i>
Administration Fee	\$ 75.00	\$ 71.43	\$ 75.00	<i>Rounding</i>
Marker/Monument Steam Cleaning	\$ 250.00	\$ 238.10	\$ 250.00	<i>Rounding</i>
Watch Grave Closed/Covered	\$ 250.00	\$ 238.10	\$ 250.00	<i>Market</i>
Pall-bearing	\$ 300.00	\$ 95.24	\$ 100.00	<i>Market</i>
Niche access - non-interment			\$ 100.00	<i>NEW</i>
<u>KEEPSAKE URNS</u>				
Keepsake Urn - Type 1	\$ 40.00	\$ 44.64	\$ 50.00	<i>Market</i>
Keepsake Urn - Type 2	\$ 60.00	\$ 66.96	\$ 75.00	<i>Market</i>
Keepsake Urn - Type 3	\$ 100.00	\$ 89.29	\$ 100.00	<i>Market</i>
<u>CREMATED REMAINS URNS</u>				
Cremation Urn - Type 1	\$ 125.00	\$ 125.00	\$ 140.00	<i>No Change</i>
Cremation Urn - Type 2	\$ 150.00	\$ 151.79	\$ 170.00	<i>Cost escalation</i>
Cremation Urn - Type 3	\$ 175.00	\$ 178.57	\$ 200.00	<i>Cost escalation</i>
Cremation Urn - Type 4	\$ 200.00	\$ 200.89	\$ 225.00	<i>Rounding / Gap</i>
Cremation Urn - Type 5	\$ 225.00	\$ 223.21	\$ 250.00	<i>Rounding / Gap</i>
Cremation Urn - Type 6	\$ 250.00	\$ 267.86	\$ 300.00	<i>Rounding / Gap</i>
Cremation Urn - Type 7	\$ 300.00	\$ 312.50	\$ 350.00	<i>Rounding / Gap</i>
Cremation Urn - Type 8	\$ 325.00	\$ 334.82	\$ 375.00	<i>Rounding / Gap</i>
Cremation Urn - Type 9	\$ 375.00	\$ 379.46	\$ 425.00	<i>Rounding / Gap</i>
Cremation Urn - Type 10	\$ 425.00	\$ 446.43	\$ 500.00	<i>Rounding / Gap</i>
<u>CREMATED REMAINS URNS (cont'd)</u>				

	2021	2022 <i>(net of taxes)</i>	2022 <i>(INCL. taxes)</i>	Notes*
Cremation Urn - Type 11	\$ 450.00	\$ 468.75	\$ 525.00	<i>Rounding / Gap</i>
Cremation Urn - Type 12	\$ 475.00	\$ 491.07	\$ 550.00	<i>Rounding / Gap</i>
Cremation Urn - Type 13	\$ 550.00	\$ 558.04	\$ 625.00	<i>Rounding / Gap</i>
Cremation Urn - Type 14	\$ 775.00	\$ 781.25	\$ 875.00	<i>Rounding / Gap</i>
Cremation Urn - Type 15	\$ 1,000.00	\$ 982.14	\$ 1,100.00	<i>Rounding / Gap</i>

***Explanation of Notes:**

COV Standard	– fee consistent across City of Vancouver
Gap	– adjustments made based on price gap from similar products
Cost Escalation	– change primarily due to increased costs (then rounded)
Land Use	– adjusted to based on comparable use of land in MVC
Market	– adjusted more than inflation (or reduced) based on market or other conditions
MVC Cost	– adjusted to reflect MVC cost / value
NEW	– new product or service
No change	– minimal or no change
Rounding	– fee adjusted to maintain rounded values (multiple of \$5 or \$10). Some fees reduced to effectively maintain previous price but now with taxes included