



COUNCIL REPORT

Report Date: November 15, 2023
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Meeting Date: November 29, 2023
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TO: Standing Committee on Policy and Strategic Priorities
FROM: General Manager of Arts, Culture and Community Services
SUBJECT: Mountain View Cemetery - 2024 Fee Increases and Adjustments

Recommendations

- A. THAT Council approve, in principle, the amendments to the Mountain View Cemetery By-law to increase fees by an average of 5% as set out in Appendix A of 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, 2024.

Purpose and Executive 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, 2023. The adjustments proposed within this report result in an average 5% increase in MVC fees. These adjustments consider current market rates, and when combined with additional revenue from the sale of new inventory, are anticipated to offset the 6% cost increases for service delivery next year.

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

June 18, 1998: City Council authorized the preparation of a master plan to guide cemetery development for the next hundred years.

March 7, 2000: City Council adopted the Mountain View Cemetery Master Plan, in principle.

Council also approved several supporting recommendations and principles including directing staff to bring forward by-law amendments as required to implement the Master Plan.

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 The old Cemetery By-law was repealed at the same time.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

City Manager's Comments

The City Manager concurs with the foregoing recommendations.

Context and Background

Mountain View Cemetery ("MVC") 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.

Many of the municipalities in the Lower Mainland provide cemetery services including North Vancouver, West Vancouver, New Westminster and Surrey. These areas are the primary service providers in the regional market. The local market is dominated by two corporate cemeteries in Burnaby – Forest Lawn and Ocean View Memorial Parks.

All cemeteries in British Columbia are governed by the Cremation, Interment and Funeral Services Act (CIFSA). The Province 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.

Council approved inflationary and market adjustments to existing fees effective January 1, 2023. Staff continue to review cemetery offerings and this report includes inflationary increases to service-related fees and market adjustments for certain products.

Discussion

Cemetery fees are market-based and generally increased annually to cover cost increases related to service delivery. Fees for MVC have historically been set to cover operational costs, as well as required contributions to the Care Fund and an internal loan repayment related to prior capital investment.

The 2024 proposed cemetery fees are primarily adjusted to cover anticipated 6% inflationary increases for the year. In a few cases, the proposed fees adjustments may differ from these inflationary amounts to reflect specific market conditions, new products, or other impacts.

Two general areas where no fee increase is proposed are casket related spaces and the current remaining inventory of niches. The casket spaces are at or near market rates and the current

inventory of niches is almost completely sold out.

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

Fee Comparison to Market Averages	2023 Regional Average (munic. ¹)	2021 Local Average (corp.)	MVC 2023	MVC	MVC % chg
				2024 (Proposed)	
Interment Rights					
Niche space for 2 urns ²	\$5,611	\$10,500+	\$5,714	\$7,238	26.7%
In-ground lot for 2 urns	\$5,435	\$7,000+	\$5,429	\$5,714	5.3%
Casket space (2 caskets)	\$15,514	\$39,000+	\$34,286	\$34,286	0.0%
Interment					
Cremated remains - in niche	\$349	\$700+	\$610	\$638	4.7%
Cremated remains - in ground	\$546	\$1,300+	\$610	\$638	4.7%
Inter casket - in ground	\$1,555	\$3,000+	\$1,452	\$1,424	4.9%
Memorialization/Marker Setting					
Install marker	\$295	n/a	\$ 452	\$467	3.2%

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

² fee for new niches being constructed in 2024 based on market rate in Burnaby

Inflationary Considerations

Cemetery revenues have exceeded budget targets every year since 2014, with the exception of 2020. The average annual revenue surplus has been 19% totalling \$3.8 million. Half of these additional revenues have been applied to cover the costs of producing the additional inventory and the other half has been applied directly toward the principal of the internal loan that funded the redevelopment and reopening of the cemetery in 2008. The cemetery is on target to exceed its budgeted revenue this year and once again be able to contribute to the outstanding principal.

In light of recent economic conditions and inflationary sensitivity staff are confident that current sales volumes will be sufficient to carry the operation for 2024. To address anticipated cost increases of 6%, inflationary fee adjustments averaging 5% are recommended but primarily only for fees tied to wages. New sales volume in 2024 is expected to cover the remainder of cost increases.

Non-inflationary adjustments

MVC regularly reviews its product and service offerings to respond to the market and changing consumer preferences. That review indicated that MVC was well below the local corporate cemeteries in its pricing of niches for cremated remains. To address this market condition an increase of 27% is recommended for the next phase of columbaria niches planned for construction in 2024. This fee is intended to reflect the primary market in Burnaby, the appeal of the ‘new’ niches and to place a value on those who may want transfer from older niches to the newer ones. These transfers, which are anticipated, will then release inventory in the older niches at the lower price point for those who are most price sensitive.

The proposed fees, percentage increase and adjustment notes are included in Appendix A.

Phase II Master Plan Implementation

A consultant team has developed a draft schematic plan for the next phase of development in Mountain View Cemetery. This draft plan proposes that development proceed in stages over the next 25 years in fulfillment of the Council-approved 100-year Mountain View Cemetery Master Plan. The initial 4 phases are identified, quantified, and costed. Staff from the cemetery and Finance have developed a proposed financial plan to address the revenues, expenses and financing related to this draft Phase II plan. The draft plan will be presented to Council for consideration at the end of Q1 in 2024.

The fees proposed in this report are consistent with and form part of that larger draft plan.

Financial Implications

The proposed changes to fees contained in this report are expected to result in a \$66,000 increase in annual MVC revenue from services, \$150,000 from the new columbaria and an additional \$23,000 in contributions to the Care Fund. These calculations are based on 2022 sales volumes applied to the proposed 2024 fees and do not include any changes to anticipated demand for cemetery products or services.

In 2023, MVC is expecting to cover direct operational costs (including care fund contribution) and generate approximately \$1.2M for the internal loan repayment.

Recommended rate increases averaging 5% are expected to cover most of the estimated 6% inflationary cost increase with revenue from the new columbaria inventory covering the remainder.

Legal Implications

If the Recommendations in this report are adopted, Legal Services will prepare the necessary by-law amendments and bring them forward for enactment.

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APPENDIX A
APPENDIX TITLE

Proposed 2022 Mountain View Cemetery Fees and Charges

	2023 (net of taxes)	2024 (net of taxes)	2024 (INCL. taxes)	Notes*
<u>CASKET SPACE</u>				
Adult Grave – Single Depth - Flat Marker Area	\$ 20,000.00	\$ 20,000.00	\$ 21,000.00	No Change
Adult Grave – Single Depth - Upright Monument area	\$ 23,809.52	\$ 23,809.52	\$ 25,000.00	No Change
Adult Grave – Flat Marker Area	\$ 25,714.29	\$ 25,714.29	\$ 27,000.00	No Change
Adult Grave – Upright Monument area	\$ 34,285.71	\$ 34,285.71	\$ 36,000.00	No Change
Adult Grave – Single interment in shared lot	\$ 9,523.81	\$ 9,523.81	\$ 10,000.00	No Change
Adult Grave – Single interment in sustainable lot	\$ 4,761.90	\$ 4,761.90	\$ 5,000.00	No Change
Outdoor Tandem Crypt Mausoleum	\$ 133,333.33	\$ 133,333.33	\$ 140,000.00	No Change
Infant Grave – (<24" casket) Shared commemoration	\$ 0.00	\$ 0.00	\$ 0.00	No Change
Infant Grave – (<24" casket) Private marker	\$ 2,000.00	\$ 2,000.00	\$ 2,100.00	No Change
Infant Grave – (<48" casket) Private marker	\$ 4,000.00	\$ 4,000.00	\$ 4,200.00	No Change
<u>ABOVE-GROUND CREMATED REMAINS SITE</u>				
Columbaria (built pre 2020) – Upper Rows	\$ 5,714.29	\$ 5,714.29	\$ 6,000.00	No Change
Columbaria (built pre 2020) – 2nd Row from bottom	\$ 4,761.90	\$ 4,761.90	\$ 5,000.00	No Change
Columbaria (built pre 2020) – Bottom Row	\$ 4,000.00	\$ 4,000.00	\$ 4,200.00	No Change
Columbaria (built post 2020) – Upper Rows	\$ 5,714.29	\$ 7,238.10	\$ 7,600.00	Market
Columbaria (built post 2020) – 2nd Row from bottom	\$ 4,761.90	\$ 6,095.24	\$ 6,400.00	Market
Columbaria (built post 2020) – Bottom Row	\$ 4,000.00	\$ 5,047.62	\$ 5,300.00	Market
Family Columbaria – 1 to 4 urns	\$ 19,047.62	\$ 19,047.62	\$ 20,000.00	No Change
Family Columbaria – up to 6 urns	\$ 28,571.43	\$ 28,571.43	\$ 30,000.00	No Change
Family Columbaria – up to 8 urns	\$ 38,095.24	\$ 38,095.24	\$ 40,000.00	No Change
Family Columbaria – 8 or more urns	\$ 57,142.86	\$ 57,142.86	\$ 60,000.00	No Change
Shared niche space – 1/2 of niche capacity		50% of niche fee	50% of niche fee	No Change

	2023 (net of taxes)	2024 (net of taxes)	2024 (INCL. taxes)	Notes*
<u>IN-GROUND CREMATED REMAINS SITE</u>				
Individual Cremation Site (1 interment) - Inscription on Communal MVC Marker	\$ 857.14	\$ 904.76	\$ 950.00	<i>Inflation</i>
Individual Cremation Site (1 interment) - Inscription on Shared MVC Marker	\$ 1,428.57	\$ 1,500.00	\$ 1,575.00	<i>Inflation</i>
Individual Cremation Site (1 interment) - Inscription on Individual MVC Marker	\$ 3,809.52	\$ 4,000.00	\$ 4,200.00	<i>Inflation</i>
Standard - Allowing 2 interments	\$ 5,428.57	\$ 5,714.29	\$ 6,000.00	<i>Inflation</i>
Standard - Allowing 4 interments	\$ 8,952.38	\$ 9,428.57	\$ 9,900.00	<i>Inflation</i>
Premium Area - Allowing 2 interments	\$ 6,857.14	\$ 7,238.10	\$ 7,600.00	<i>Inflation</i>
Premium Area - Allowing 4 interments	\$ 11,428.57	\$ 12,000.00	\$ 12,600.00	<i>Inflation</i>
Feature Area - Allowing 2 interments	\$ 9,761.90	\$ 10,238.10	\$ 10,750.00	<i>Inflation</i>
Feature Area - Allowing 4 interments	\$ 15,476.19	\$ 16,190.48	\$ 17,000.00	<i>Inflation</i>
Feature Area (with MVC provided monument) - Allowing 2 interments	\$ 15,238.10	\$ 16,000.00	\$ 16,800.00	<i>Inflation</i>
Feature Area (with MVC provided monument) - Allowing 4 interments	\$ 19,047.62	\$ 20,000.00	\$ 21,000.00	<i>Inflation</i>
Feature Area (with MVC provided monument) - Allowing 6 interments	\$ 24,761.90	\$ 28,571.43	\$ 30,000.00	<i>Market</i>
Feature Area (with MVC provided flat marker) - Allowing 2 interments	\$ 10,476.19	\$ 10,952.38	\$ 11,500.00	<i>Inflation</i>
Premium Area (with MVC provided flat marker) - Allowing 2 interments	\$ 8,571.43	\$ 8,952.38	\$ 9,400.00	<i>Inflation</i>
Amend Infant Lot Licence to allow 2 interments of cremated remains	\$ 2,857.14	\$ 2,857.14	\$ 3,000.00	<i>No change</i>
<u>PRIVATE FAMILY MAUSOLEUM or COLUMBARIA:</u>				
Estate Fee (per square foot of allocated area)	\$ 380.95	\$ 380.95	\$ 400.00	
Interment Right License - per casket space	\$ 4,761.90	\$ 4,761.90	\$ 5,000.00	<i>No Change</i>
Interment Right License - per cremation space	\$ 476.19	\$ 476.19	\$ 500.00	
Annuitiy for HVAC/Mechanical/Plumbing maintenance	as determined by Cemetery Committee			

	2023 (net of taxes)	2024 (net of taxes)	2024 (INCL. taxes)	Notes*
<u>LICENCE DISPOSITION and TRANSFER</u>				
Licence Disposition Fee (Transfer Current Site to New Rights Holder)	\$ 95.24	\$ 100.00	\$ 105.00	<i>Inflation</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			<i>No change</i>
PLUS:	License Disposition Fee			
LESS:	Current Fee for returned site			
Site Transfer Fee – Downgrade (to lower value site)	Current fee for NEW site			<i>No change</i>
PLUS:	License Disposition Fee			
LESS:	Amount paid for returned site			
<u>INTERMENT OF REMAINS</u>				
Casket - Single Depth	\$ 1,452.38	\$ 1,523.81	\$ 1,600.00	<i>Inflation</i>
Casket – Deep	\$ 2,523.81	\$ 2,666.67	\$ 2,800.00	<i>Inflation</i>
Infant/Child (container up to 48" long)	\$ 195.24	\$ 204.76	\$ 215.00	<i>Inflation</i>
Cremated Remains	\$ 609.52	\$ 638.10	\$ 670.00	<i>Inflation</i>
No one present at interment (credit)	-\$ 238.10	-\$ 238.10	-\$ 250.00	<i>No Change</i>
Concurrent Interment of Additional Cremated Remains (credit)	-\$ 238.10	-\$ 238.10	-\$ 250.00	<i>No Change</i>
Extra Niche interment (beyond original licenced capacity)	\$ 2,047.62	\$ 2,142.86	\$ 2,250.00	<i>Inflation</i>
Re-open Grave for burial (in addition to Adult Casket fee)	\$ 6,095.24	\$ 6,095.24	\$ 6,500.00	<i>No Change</i>
<u>OVERTIME INTERMENTS</u> (in addition to INTERMENT fee)				
Cremated Remains	\$ 361.90	\$ 376.19	\$ 395.00	<i>Inflation</i>
Casket	\$ 1,214.29	\$ 1,261.90	\$ 1,325.00	<i>Inflation</i>
<u>DISINTERMENT AND EXHUMATION</u>				
Exhumation - Adult Casket – Inter. Fee plus...	\$ 1,066.67	\$ 1,119.05	\$ 1,175.00	<i>Inflation</i>
Exhumation - Child Casket – Inter. Fee plus...				
Exhumation - Infant Casket – Inter. Fee plus...	\$ 390.48	\$ 404.76	\$ 425.00	<i>Inflation</i>
Exhumation - Cremated Remains	\$ 390.48	\$ 404.76	\$ 425.00	<i>Inflation</i>
Exhumation and Re-inter Cremated Remains (Concurrent – credit applied to combined exhumation and interment fee)	-\$ 238.10	-\$ 238.10	-\$ 250.00	<i>No Change</i>
	Total	Total		

	2023 (net of taxes)	2024 (net of taxes)	2024 (INCL. taxes)	Notes*
<u>FLAT MARKER INSTALLATION</u>				
Flat Marker (up to 12" x 20")	\$ 452.38	\$ 466.67	\$ 490.00	<i>Inflation</i>
Flat Marker (16" x 28" and larger)	\$ 547.62	\$ 561.90	\$ 590.00	<i>Inflation</i>
<u>FOUNDATIONS</u>				
Concrete footing	\$ 380.95	\$ 404.76	\$ 425.00	<i>Inflation</i>
PLUS: (fee per 6" of linear base)	\$ 35.71	\$ 37.50	\$ 42.00	
Granite foundation (on 1 lot only)	\$ 428.57	\$ 452.38	\$ 475.00	<i>Inflation</i>
PLUS: (fee per 6" of linear base)	\$ 53.57	\$ 56.25	\$ 63.00	
Granite foundation (spanning >1 lot)	\$ 785.71	\$ 828.57	\$ 870.00	<i>Inflation</i>
PLUS: (fee per 6" of linear base)	\$ 89.29	\$ 93.75	\$ 105.00	
Custom footing/foundation (MVC Staff per hour)	\$ 57.14	\$ 60.00	\$ 63.00	<i>Inflation</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>				
	Total	Total		
Infant Commemorative Stone	\$ 238.10	\$ 238.10	\$ 250.00	<i>No Change</i>
Temporary Marker (annual fee)	\$ 190.48	\$ 190.48	\$ 200.00	<i>No change</i>
Granite Marker (Type 1)	\$ 111.61	\$ 120.54	\$ 135.00	<i>Inflation</i>
Granite Marker (Type 2)	\$ 156.25	\$ 165.18	\$ 185.00	<i>Inflation</i>
Granite Marker (Type 3)	\$ 200.89	\$ 209.82	\$ 235.00	<i>Inflation</i>
Granite Marker (Type 4)	\$ 245.54	\$ 258.93	\$ 290.00	<i>Inflation</i>
Granite Marker (Type 5)	\$ 290.18	\$ 303.57	\$ 340.00	<i>Inflation</i>
Granite Marker (Type 6)	\$ 334.82	\$ 348.21	\$ 390.00	<i>Inflation</i>
Granite Marker (Type 7)	\$ 379.46	\$ 401.79	\$ 450.00	<i>Inflation</i>
Granite Marker (Type 8)	\$ 424.11	\$ 441.96	\$ 495.00	<i>Inflation</i>
<u>MEMORIAL REINSTALLATION</u>				
Flat Marker (9" x 12" or 10" x 18" or 12" x 20")	\$ 190.48	\$ 200.00	\$ 210.00	<i>Inflation</i>
Flat Marker (16" x 28" or 18" x 30")	\$ 285.71	\$ 300.00	\$ 315.00	<i>Inflation</i>

	2023 (net of taxes)	2024 (net of taxes)	2024 (INCL. taxes)	Notes*
<u>OTHER MEMORIAL PRODUCTS</u>				
Inscription – Niche or Memorial panel	\$ 361.90	\$ 380.95	\$ 400.00	<i>Inflation</i>
Single Niche Panel	\$ 267.86	\$ 276.79	\$ 310.00	<i>Inflation</i>
Double Niche Panel	\$ 401.79	\$ 415.18	\$ 465.00	<i>Inflation</i>
Triple Niche Panel	\$ 535.71	\$ 553.57	\$ 620.00	<i>Inflation</i>
Scheduled/Witnessed Marker Installation (Storage Fee)	\$ 238.10	\$ 252.38	\$ 265.00	<i>Inflation</i>
Supply 9" x 12" granite base & mount bronze plaque	\$ 178.57	\$ 312.50	\$ 350.00	<i>Costs</i>
Supply 12" x 20" granite base & mount bronze plaque	\$ 245.54	\$ 446.43	\$ 500.00	<i>Costs</i>
Supply 16" x 28" granite base & mount bronze plaque	\$ 290.18	\$ 580.36	\$ 650.00	<i>Costs</i>
<u>CELEBRATION HALL RENTAL</u>				
2-hour service - Regular Hours - NO FOOD	\$ 547.62	\$ 571.43	\$ 600.00	<i>Inflation</i>
2-hour service - Regular Hours - with FOOD	\$ 738.10	\$ 776.19	\$ 815.00	<i>Inflation</i>
2-hour service - Evening/Weekend - NO FOOD	\$ 880.95	\$ 928.57	\$ 975.00	<i>Inflation</i>
2-hour service - Evening/Weekend - with FOOD	\$ 1,071.43	\$ 1,128.57	\$ 1,185.00	<i>Inflation</i>
One Additional Hour	\$ 142.86	\$ 157.14	\$ 165.00	<i>Costs</i>
Facility Attendant	\$ 190.48	\$ 214.29	\$ 225.00	<i>Costs</i>
Full Day Rental (more than 5 hours)		\$ 3,333.33	\$ 3,500.00	<i>NEW</i>
<u>OTHER PRODUCTS AND SERVICES</u>				
Installation only of Casket Vault or Liner (>500 lbs)	\$ 1,428.57	\$ 1,500.00	\$ 1,575.00	<i>Inflation</i>
Installation only of Casket Vault or Liner (<500 lbs)	\$ 476.19	\$ 500.00	\$ 525.00	<i>Inflation</i>
Installation only of Cremation Vault or Liner (>10 lbs)	\$ 190.48	\$ 200.00	\$ 210.00	<i>Inflation</i>
Casket Vault or Liner - concrete	\$ 1,339.29	\$ 1,406.25	\$ 1,575.00	<i>Inflation</i>
Casket Vault or Liner - polymer (HDPE)	\$ 892.86	\$ 937.50	\$ 1,050.00	<i>Inflation</i>
Casket Vault or Liner - steel	\$ 1,339.29	\$ 1,406.25	\$ 1,575.00	<i>Inflation</i>
Cremated Remains Vault/Liner	\$ 156.25	\$ 165.18	\$ 185.00	<i>Inflation</i>
Flower Container - with plastic insert (supply and/or install)	\$ 47.62	\$ 52.38	\$ 55.00	<i>Rounding</i>
Flower Container - with metal insert (supply and/or install)	\$ 95.24	\$ 104.76	\$ 110.00	<i>Rounding</i>

	2023 (net of taxes)	2024 (net of taxes)	2024 (INCL. taxes)	Notes*
<u>OTHER PRODUCTS AND SERVICES (cont'd)</u>				
NSF Cheque	\$ 35.00	\$ 35.00	\$ 36.75	<i>No Change</i>
Administration Fee	\$ 71.43	\$ 100.00	\$ 105.00	<i>Gap</i>
Marker/Monument Steam Cleaning	\$ 238.10	\$ 247.62	\$ 260.00	<i>Inflation</i>
Watch Closed/Covered	\$ 238.10	\$ 247.62	\$ 260.00	<i>Inflation</i>
Watch Closed/Covered (after 2:00 pm)				
Custom footing/foundation - per MVC Staff per hour	\$ 57.14	\$ 71.43	\$ 75.00	<i>Costs</i>
Custom footing/foundation - external costs	\$ 0.00	\$ 0.00		
pall-bearing	\$ 95.24	\$ 95.24	\$ 100.00	<i>No Change</i>
Late departure (per hour or part thereof)	\$ 100.00	\$ 142.86	\$ 150.00	<i>Costs</i>
<u>KEEPSAKE URNS</u>				
Keepsake Urn - Type 1	\$ 44.64	\$ 49.11	\$ 55.00	<i>Rounding</i>
Keepsake Urn - Type 2	\$ 66.96	\$ 71.43	\$ 80.00	<i>Rounding</i>
Keepsake Urn - Type 3	\$ 89.29	\$ 98.21	\$ 110.00	<i>Rounding</i>
<u>CREMATED REMAINS URNS</u>				
Cremation Urn - Type 1	\$ 125.00	\$ 133.93	\$ 150.00	<i>Inflation</i>
Cremation Urn - Type 2	\$ 151.79	\$ 160.71	\$ 180.00	<i>Inflation</i>
Cremation Urn - Type 3	\$ 178.57	\$ 187.50	\$ 210.00	<i>Inflation</i>
Cremation Urn - Type 4	\$ 200.89	\$ 214.29	\$ 240.00	<i>Inflation</i>
Cremation Urn - Type 5	\$ 223.21	\$ 236.61	\$ 265.00	<i>Inflation</i>
Cremation Urn - Type 6	\$ 267.86	\$ 281.25	\$ 315.00	<i>Inflation</i>
Cremation Urn - Type 7	\$ 312.50	\$ 330.36	\$ 370.00	<i>Inflation</i>
Cremation Urn - Type 8	\$ 334.82	\$ 352.68	\$ 395.00	<i>Inflation</i>
Cremation Urn - Type 9	\$ 379.46	\$ 401.79	\$ 450.00	<i>Inflation</i>
Cremation Urn - Type 10	\$ 446.43	\$ 468.75	\$ 525.00	<i>Inflation</i>
Cremation Urn - Type 11	\$ 468.75	\$ 491.07	\$ 550.00	<i>Inflation</i>
Cremation Urn - Type 12	\$ 491.07	\$ 517.86	\$ 580.00	<i>Inflation</i>
Cremation Urn - Type 13	\$ 558.04	\$ 584.82	\$ 655.00	<i>Inflation</i>
Cremation Urn - Type 14	\$ 781.25	\$ 821.43	\$ 920.00	<i>Inflation</i>
Cremation Urn - Type 15	\$ 982.14	\$ 1,049.11	\$ 1,175.00	<i>Inflation</i>

***Explanation of Notes:**

Gap	– adjustments made based on price gap from similar products
Costs	– adjusted to reflect MVC cost
Inflation	– adjusted generally inline with inflation ~5%
Market	– adjusted more than inflation (or reduced) based on market or other conditions
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