



## COUNCIL REPORT

Report Date: October 23, 2024  
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Meeting Date: November 26, 2024  
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TO: Vancouver City Council  
FROM: General Manager of Arts, Culture and Community Services  
SUBJECT: Mountain View Cemetery - 2025 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 6% 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, 2025.

### Purpose and Executive Summary

Cemetery fees are typically adjusted on an annual basis using cost escalation as the base and then further refinements based on market rates and comparative products/services. Cemetery fees were last adjusted 5% effective January 1, 2024. The adjustments proposed within this report are based on an increase of 6%. Adjustments outside this amount are noted within the report and in Appendix A. These adjustments are typically based on market rates or costs to provide the product or service. The projected impact of the fee changes is anticipated to offset related cost increases for service delivery next year. Many fees are also being renamed and reorganized in order to simplify the fee schedule.

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 Appendix.

### 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, repealing the previous version.

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

On March 22, 2024: Council approved in principle the financial plan for Phase II of the Mountain View Cemetery Master Plan funded through the Capital Financing Fund.

### **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 enact 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 last approved fee adjustments for MVC, effective January 1, 2024, to account for inflation and market conditions. This report proposes further inflationary adjustments and some market-specific fee increases for 2025.

### **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 capital investment.

The 2025 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. Price represents only one aspect considered by those choosing a cemetery space. Landscaping, the presence of family members in the same cemetery and proximity to the cemetery are some of the other factors that can influence an overall valuation and decision by the consumer. The summary of the average market fees for primary cemetery services is summarized in Table 1.

*Table 1. Summary of average market fees for primary cemetery services*

Fee Comparison to Market Averages	2024 Regional (municipal <sup>1</sup> )		2021 Market (corporate)	Mountain View Cemetery		
	Avg.	Max.		2024	2025 (proposed)	% change
Niche space for 2 urns <sup>2</sup>	5,836	8,200	10,500+	\$ 7,238	<b>\$ 7,667</b>	5.92%
In-ground lot for 2 urns	4,831	10,249	7,000+	\$ 5,714	<b>\$ 6,095</b>	6.67%
Casket space (2 caskets)	16,079	21,473	39,000+	\$ 34,286	<b>\$ 36,190</b>	5.56%
Cremated remains - in niche	324	395	700+	\$ 638	<b>\$ 676</b>	5.97%
Cremated remains - in ground	553	713	1,300+	\$ 638	<b>\$ 676</b>	5.97%
Inter casket - in ground	1,570	2,095	3,000+	\$ 1,524	<b>\$ 1,614</b>	5.94%
Install marker	308	364	n/a	\$ 467	<b>\$ 495</b>	6.12%

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

<sup>2</sup> fee for new niches being constructed in 2025

### Inflationary Considerations

Cemetery revenues have exceeded budget targets every year since 2014, with the exception of 2020. These additional revenues have been reinvested in the cemetery to cover the costs of producing the additional inventory and repayment of the internal loan for the redevelopment and reopening of the cemetery in 2008.

There are two elements where costs have exceeded the proposed inflationary increase: the cost of granite for foundations and the contracted services for facility attendants at memorial services in the Celebration Hall. The fees for granite are proposed to be adjusted by 27% to cover the increased purchase cost of the material from suppliers. The fees for facility attendants is proposed to increase 22% to cover the contracted service where the wages had not been adjusted by the contractor over a period of time and required a more significant increase than other areas.

Allowing for recent negotiated wage settlements, inflationary impacts and staffing changes, the sale of existing and pending inventory will be sufficient to support the cost of operations for 2025 based on the proposed fee changes and a 3-year average of unit sales.

Non-inflationary adjustments

Fees for cemetery product and service offerings are reviewed annually to respond to the market and changing consumer preferences. That review indicated that MVC was within the local market range for most of its fees and rates.

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

Reorganization and renaming

Many of the proposed fees are also being reorganized and renamed – but the product or service provided is not otherwise changing. For example, the description of the fee for an “Adult Grave – Upright Monument Area” is proposed to change to “Casket Grave – Monument Section”. Other similar changes are found in the new proposed fees.

**Financial Implications**

The proposed changes to fees contained in this report are expected to result in a \$220,000 increase in annual MVC revenue from products and services and an additional \$55,000 in contributions to the Care Fund. These calculations are based on previous 3-year average sales volumes applied to the proposed 2025 fees and do not include any changes to anticipated demand for cemetery products or services.

Recommended rate increases averaging 6% are expected to cover the estimated inflationary and other cost increases for MVC in 2025.

**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**  
**PROPOSED 2025 MOUNTAIN VIEW CEMETERY FEES AND CHARGES**

	2024 (net of taxes)	2025 (net of taxes)	2025 (INCL. taxes)	Notes (if other than inflationary)
<b><u>CASKET SPACE</u></b>				
Casket Grave - SINGLE DEPTH - Flat Marker Only	\$20,000.00	\$21,238.11	<b>\$22,300.00</b>	
Casket Grave - SINGLE DEPTH - Upright Monument	\$23,809.52	\$25,238.11	<b>\$26,500.00</b>	
Casket Grave - Flat Markers only	\$25,714.29	\$27,142.87	<b>\$28,500.00</b>	
Casket Grave - Monument section	\$34,285.71	\$36,190.48	<b>\$38,000.00</b>	
Single Casket - (Shared lot)	\$9,523.81	\$10,095.24	<b>\$10,600.00</b>	
Single Casket - in Sustainable lot	\$4,761.90	\$5,047.63	<b>\$5,300.00</b>	
Mausoleum - Tandem Crypt - outdoor	\$133,333.33	\$141,428.57	<b>\$148,500.00</b>	
Infant Grave (<24" casket) - shared marker	\$0.00	\$0.00	<b>\$0.00</b>	
Infant Grave (<24" casket) - private marker	\$2,000.00	\$2,119.05	<b>\$2,225.00</b>	
Infant Grave (<48" casket) - private marker	\$4,000.00	\$4,238.11	<b>\$4,450.00</b>	
<b><u>ABOVE-GROUND CREMATED REMAINS SITE</u></b>				
Niche (pre-2020) - Upper Rows	\$5,714.29	\$6,047.62	<b>\$6,350.00</b>	
Niche (pre-2020) - Lower Row (2nd from bottom)	\$4,761.90	\$5,047.62	<b>\$5,300.00</b>	
Niche (pre-2020) - Bottom Row	\$4,000.00	\$4,238.10	<b>\$4,450.00</b>	
Niche (post-2020) - Upper Rows	\$7,238.10	\$7,666.67	<b>\$8,050.00</b>	
Niche (post 2020) - Lower Row (2nd from bottom)	\$6,095.24	\$6,476.19	<b>\$6,800.00</b>	
Niche (post 2020) - Bottom Row	\$5,047.62	\$5,333.33	<b>\$5,600.00</b>	
Family Columbaria - up to 4 interments	\$19,047.62	\$20,190.48	<b>\$21,200.00</b>	
Family Columbaria - up to 6 interments	\$28,571.43	\$30,285.71	<b>\$31,800.00</b>	
Family Columbaria - up to 8 interments	\$38,095.24	\$40,476.19	<b>\$42,500.00</b>	
Family Columbaria - more than 8 interments	\$57,142.86	\$60,476.19	<b>\$63,500.00</b>	
<b><u>PRIVATE FAMILY MAUSOLEUM or COLUMBARIA:</u></b>				
Estate Fee - per sq.ft. of allocated area	\$380.95	\$404.76	<b>\$425.00</b>	
Interment Right - per crypt	\$4,761.90	\$5,047.62	<b>\$5,300.00</b>	
Interment Right - per niche	\$476.19	\$504.76	<b>\$530.00</b>	
<b><u>LICENCE DISPOSITION and TRANSFER</u></b>				
License Disposition/Transfer Fee	\$100.00	\$105.71	<b>\$111.00</b>	
Transfer - NO FEE	\$0.00	\$0.00	<b>\$0.00</b>	

	2024 (net of taxes)	2025 (net of taxes)	2025 (INCL. taxes)	Notes (if other than inflationary)
<b><u>IN-GROUND CREMATED REMAINS SITE</u></b>				
Individual site - communal commemoration	\$904.76	\$952.39	\$1,000.00	
Individual site - shared commemoration	\$1,500.00	\$1,619.05	\$1,700.00	
Individual site - individual commemoration	\$4,000.00	\$4,285.71	\$4,500.00	
Standard - 2 Cremated remains	\$5,714.29	\$6,095.24	\$6,400.00	
Standard - 4 Cremated remains	\$9,428.57	\$10,000.00	\$10,500.00	
Feature Area - 2 Cremated Remains	\$10,238.10	\$10,857.15	\$11,400.00	
Premium - 2 Cremated Remains	\$7,238.10	\$7,714.29	\$8,100.00	
Feature Area - 4 Cremated Remains	\$16,190.48	\$17,142.87	\$18,000.00	
Premium - 4 Cremated Remains	\$12,000.00	\$12,761.91	\$13,400.00	
with MVC monument - 2 interments	\$16,000.00	\$16,904.76	\$17,750.00	
with MVC monument - 4 interments	\$20,000.00	\$21,238.11	\$22,300.00	
with MVC monument - 6 interments	\$28,571.43	\$30,285.71	\$31,800.00	
with MVC flat marker - 2 interments	\$10,952.38	\$11,619.05	\$12,200.00	
Amend Infant lot to allow 2 interments of CR	\$0.00	\$0.00	\$0.00	
<b><u>INTERMENT OF REMAINS</u></b>				
Opening	\$1,523.81	\$1,614.29	\$1,695.00	
Deep Opening	\$2,666.67	\$2,828.57	\$2,970.00	
Baby/Infant (container up to 24")	\$204.76	\$219.05	\$230.00	
Child Casket (container up to 48")	\$204.76	\$219.05	\$230.00	
No-one present (CREDIT)	-\$238.10	-\$252.38	-\$265.00	
Cremated Remains - in niche	\$638.10	\$676.19	\$710.00	
Cremated Remains - in-ground	\$638.10	\$676.19	\$710.00	
Cremated Remains - scattering	\$638.10	\$676.19	\$710.00	
Concurrent interment (CREDIT)	-\$238.10	-\$252.38	-\$265.00	
Extra niche interment - beyond original capacity	\$2,142.86	\$2,271.43	\$2,385.00	
Re-open Grave for additional burial (Premium)	\$2,095.24	\$2,219.05	\$2,330.00	
Re-open Grave for additional burial (Care Fund)	\$4,000.00	\$4,238.10	\$4,450.00	
<b><u>DISINTERMENT AND EXHUMATION</u></b>				
Exhumation - Adult Casket - Inter. Fee Plus	\$1,119.05	\$1,185.71	\$1,245.00	
Exhumation - Infant Casket - Inter. Fee Plus	\$404.76	\$428.57	\$450.00	
Exhumation - Cremated Remains	\$404.76	\$428.57	\$450.00	
Exhumation and Reinterment (CREDIT)	-\$238.10	-\$252.38	-\$265.00	

	2024 (net of taxes)	2025 (net of taxes)	2025 (INCL. taxes)	Notes (if other than inflationary)
<b><u>OVERTIME INTERMENTS</u></b> (in addition to INTERMENT fee)				
Overtime - Cremated Remains Interment	\$376.19	\$400.00	\$420.00	
Overtime - Casket Interment	\$1,261.90	\$1,338.10	\$1,405.00	
Overtime - Infant Interment	\$376.19	\$400.00	\$420.00	
<b><u>FLAT MARKER INSTALLATION</u></b>				
Install Flat Marker (9 x 12 or 10x18 or 12x20)	\$216.67	\$228.57	\$240.00	
Install Flat Marker (16x28 or 18x30)	\$311.90	\$328.57	\$345.00	
Care Fund Flat Marker (9 x 12 or 10x18 or 12x20)	\$250.00	\$266.67	\$280.00	
Care Fund Flat Marker (16x28 or 18x30)	\$250.00	\$266.67	\$280.00	
<b><u>MEMORIAL REINSTALLATION</u></b>				
R+R Marker (9" x 12" or 10" x 18" or 12" x 20")	\$200.00	\$214.29	\$225.00	
R+R Marker (16"x 28" or 18" x 30")	\$300.00	\$319.05	\$335.00	
<b><u>FOUNDATIONS</u></b>				
Care Fund Contr. (one lot)	\$200.00	\$214.29	\$225.00	
Site Prep - Concrete Footing (per grave)	\$204.76	\$219.05	\$230.00	
Concrete Footing - install (per 6" of base)	\$37.50	\$40.18	\$45.00	
Site Prep - Foundation (>1 grave)	\$528.57	\$561.90	\$590.00	
Granite Foundation (base <44") /6" of base	\$56.25	\$71.43	\$80.00	Costs
Site Prep - Foundation (one grave)	\$252.38	\$266.67	\$280.00	
Granite Foundation (base >44") /6" of base	\$93.75	\$99.11	\$111.00	
Upright Military Marker - footing	\$200.00	\$211.61	\$237.00	
<b><u>MARKERS and MONUMENTS</u></b>				
Infant Commemorative Stone	\$238.10	\$252.38	\$265.00	
Temporary Marker (annual fee)	\$190.48	\$200.00	\$210.00	
Granite Marker (Type 1)	\$120.54	\$127.68	\$143.00	
Granite Marker (Type 2)	\$165.18	\$175.00	\$196.00	
Granite Marker (Type 3)	\$209.82	\$222.32	\$249.00	
Granite Marker (Type 4)	\$258.93	\$274.11	\$307.00	
Granite Marker (Type 5)	\$303.57	\$321.43	\$360.00	
Granite Marker (Type 6)	\$348.21	\$368.75	\$413.00	
Granite Marker (Type 7)	\$401.79	\$425.89	\$477.00	
Granite Marker (Type 8)	\$441.96	\$468.75	\$525.00	

	2024 (net of taxes)	2025 (net of taxes)	2025 (INCL. taxes)	Notes (if other than inflationary)
<b><u>OTHER MEMORIAL PRODUCTS</u></b>				
Niche Inscription	\$380.95	\$404.76	<b>\$425.00</b>	
Replacement niche Panel - double	\$415.18	\$440.18	<b>\$493.00</b>	
Replacement Niche Panel - single	\$267.86	\$283.93	<b>\$318.00</b>	
Replacement niche Panel - triple	\$553.57	\$586.61	<b>\$657.00</b>	
Scheduled/Witness Marker Installation	\$252.38	\$266.67	<b>\$280.00</b>	
Base and mounting (for 9x12 bronze plaque)	\$312.40	\$328.87	<b>\$358.00</b>	
Base and mounting (for 12x20 bronze plaque)	\$446.43	\$473.81	<b>\$520.00</b>	
Base and mounting (for 16x28 bronze plaque)	\$580.36	\$615.77	<b>\$679.00</b>	
<b><u>CELEBRATION HALL RENTAL</u></b>				
CH - 4 hour facility access (regular hours) - NO Food	\$571.43	\$604.76	<b>\$635.00</b>	
CH - 4 hour facility access (regular hours) - with FOOD	\$776.19	\$823.81	<b>\$865.00</b>	
CH - 4 hour facility access (Evng/Wknd) - NO Food	\$928.57	\$985.71	<b>\$1,035.00</b>	
CH - 4 hour facility access (Evng/Wknd) - with FOOD	\$1,128.57	\$1,195.24	<b>\$1,255.00</b>	
Each Additional Hour (total rental time <6 hours)	\$157.14	\$166.67	<b>\$175.00</b>	
Facility attendant - up to 4 hours	\$214.29	\$261.90	<b>\$275.00</b>	Costs
Facility attendant (per add'l hour)	\$53.57	\$57.14	<b>\$60.00</b>	
<b><u>OTHER PRODUCTS AND SERVICES</u></b>				
Install/Remove Casket Vault/Liner (<500 lbs)	\$500.00	\$528.57	<b>\$555.00</b>	
Install/Remove Casket Vault/Liner (>500 lbs)	\$1,500.00	\$1,590.48	<b>\$1,670.00</b>	
Install/Remove Cremation Vault/Liner (>10 lbs)	\$200.00	\$212.38	<b>\$223.00</b>	
Casket Vault/Liner - concrete	\$1,406.25	\$1,491.07	<b>\$1,670.00</b>	
Casket Vault/Liner - steel	\$1,406.25	\$1,491.07	<b>\$1,670.00</b>	
Casket Vault/Liner - polymer (HDPE)	\$937.50	\$993.75	<b>\$1,113.00</b>	
Cremated Remains Vault/Liner	\$165.18	\$175.00	<b>\$196.00</b>	
Flower Container Installation - Plastic	\$52.38	\$57.14	<b>\$60.00</b>	Costs
Flower Container Installation - Metal	\$104.76	\$119.04	<b>\$125.00</b>	Costs
NSF Cheque	\$35.00	\$35.00	<b>\$37.00</b>	No Change
Administration Fee	\$100.00	\$105.71	<b>\$111.00</b>	
Steam Cleaning - Marker/Monument	\$247.62	\$261.90	<b>\$275.00</b>	
Pallbearing	\$95.24	\$100.95	<b>\$106.00</b>	
Watch Closed	\$247.62	\$261.90	<b>\$275.00</b>	
Late Departure (MVC Overtime)	\$142.86	\$151.43	<b>\$159.00</b>	
Niche Access (non-interment)	\$0.00	\$0.00	<b>\$0.00</b>	



	<b>2024</b> <i>(net of taxes)</i>	<b>2025</b> <i>(net of taxes)</i>	<b>2025</b> <i>(INCL. taxes)</i>	<b>Notes</b> <i>(if other than inflationary)</i>
<b><u>URNS for CREMATED REMAINS</u></b>				
Keepsake - Type 1	\$49.11	\$51.79	<b>\$58.00</b>	
Keepsake - Type 2	\$71.43	\$75.89	<b>\$85.00</b>	
Keepsake - Type 3	\$98.21	\$104.46	<b>\$117.00</b>	
Urn - Type 1	\$133.93	\$141.96	<b>\$159.00</b>	
Urn - Type 2	\$160.71	\$170.54	<b>\$191.00</b>	
Urn - Type 3	\$187.50	\$199.11	<b>\$223.00</b>	
Urn - Type 4	\$214.29	\$226.79	<b>\$254.00</b>	
Urn - Type 5	\$236.61	\$250.89	<b>\$281.00</b>	
Urn - Type 6	\$281.25	\$298.21	<b>\$334.00</b>	
Urn - Type 7	\$330.36	\$350.00	<b>\$392.00</b>	
Urn - Type 8	\$352.68	\$374.11	<b>\$419.00</b>	
Urn - Type 9	\$401.79	\$425.89	<b>\$477.00</b>	
Urn - Type 10	\$468.75	\$497.32	<b>\$557.00</b>	
Urn - Type 11	\$491.07	\$520.54	<b>\$583.00</b>	
Urn - Type 12	\$517.86	\$549.11	<b>\$615.00</b>	
Urn - Type 13	\$584.82	\$619.64	<b>\$694.00</b>	
Urn - Type 14	\$821.43	\$870.54	<b>\$975.00</b>	
Urn - Type 15	\$1,049.11	\$1,112.50	<b>\$1,246.00</b>	
Urn - Type 16	\$0.00	\$0.00	<b>\$0.00</b>	
Urn - Type 17	\$0.00	\$0.00	<b>\$0.00</b>	

**\*Explanation of Notes:**

- Costs – adjusted to reflect MVC cost
- No change – no change to fee

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