Agenda – Council – July 23, 2020

Report – Standing Policy Committee on Property and Development, Heritage and Downtown Development – July 13, 2020

Item No. 1 Cemeteries Branch Fees and Charges – Delegation of Authority to Chief Financial Officer and Amendments to Cemetery By-law No. 130/2007

STANDING COMMITTEE RECOMMENDATION:

On July 15, 2020, the Executive Policy Committee concurred in the recommendation of the Standing Policy Committee on Property and Development, Heritage and Downtown Development and submitted the following to Council:

1. That the authority to set Cemetery Branch fees and charges for property, products and services be delegated to the Chief Financial Officer.

2. That a By-law (draft attached as Appendix A) which amends the Cemetery By-law No. 130/2007 to reflect the change in delegation of authority outlined in Recommendation 1, be enacted.

3. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

Report – Standing Policy Committee on Property and Development, Heritage and Downtown Development – July 13, 2020

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On July 15, 2020, the Executive Policy Committee concurred in the recommendation of the Standing Policy Committee on Property and Development, Heritage and Downtown Development and submitted the matter to Council.

STANDING COMMITTEE RECOMMENDATION:

On July 13, 2020, the Standing Policy Committee on Property and Development, Heritage and Downtown Development concurred in the recommendation of the Winnipeg Public Service and submitted the matter to the Executive Policy Committee and Council.

ADMINISTRATIVE REPORT

Title: Cemeteries Branch Fees and Charges - Delegation of Authority to Chief Financial Officer and Amendments to Cemetery By-law No.130/2007

Critical Path: Standing Policy Committee on Property and Development, Heritage and Downtown Development – Executive Policy Committee – Council

AUTHORIZATION

Author	Department Head	CFO	CAO
M. Pittet	J. Kiernan	P. Olafson, Interim CFO	M. Ruta, Interim CAO

EXECUTIVE SUMMARY

At this time, Council approval is required to adjust the fees and charges (above the rate of inflation) for property, products and services offered by City of Winnipeg Cemeteries. This applies to adjustments to existing fees as well as the establishment of new fees, which are required when introducing new products and services. Council is also responsible for setting an administrative fee, which is applied in instances where a fee is refunded.

The Public Service recommends that the authority to set cemetery fees and charges, including the administrative fee for refunds, be delegated to the Chief Financial Officer. This will allow for the Branch to respond to market conditions and consumer preferences more quickly and provide increased opportunities to generate incremental revenue, moving operations closer to self-sufficiency and reducing mill rate support.

To enable this change, an amendment to the Cemetery By-law No. 130/2007 is required.

RECOMMENDATIONS

1. That the authority to set Cemetery Branch fees and charges for property, products and services be delegated to the Chief Financial Officer.

2. That a By-law (draft attached) which amends the Cemetery By-law No. 130/2007 to reflect the change in delegation of authority outlined in Recommendation 1, be enacted.

3. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

REASON FOR THE REPORT

The City Organization By-law No. 7100/97 states that the authority to make final decisions on the fixing of prices, rates, fees and charges for all civic services shall remain with Council, unless specifically delegated. The Public Service is seeking Council approval to delegate authority to the Chief Financial Officer to set cemetery fees and charges.

Council approval is also required to amend the Cemetery By-law No. 130/2007.

IMPLICATIONS OF THE RECOMMENDATIONS

Should the recommendations be concurred in, the authority to set cemetery fees and charges would be delegated to the Chief Financial Officer which will allow the Cemeteries Branch to respond more quickly to market conditions and consumer preferences. This will provide increased opportunities for the generation of incremental revenue, moving operations closer to self-sufficiency and reducing mill rate support.

The Public Service will continue to publish the Cemeteries fees and charges as part of the annual City Fees and Charges Schedule posted on the City's website.

The budget impact of any fee increases will be incorporated in future budgets. Any requested FTEs or additional operating costs will be addressed as part of the annual budget process.

HISTORY/DISCUSSION

The City of Winnipeg currently owns and operates three cemeteries: Brookside, St. Vital and Transcona. Within Winnipeg and the surrounding region, there are a number of private cemeteries operating for profit in addition to cemeteries that are owned by religious denominations and others operated by Rural Municipalities just beyond Winnipeg's borders. These cemeteries are all competing for market share and the City of Winnipeg has been losing ground over the last few decades in the face of a rising market.

At present, more than 100 different fees and charges currently exist for property, products and services currently offered at City of Winnipeg Cemeteries (see Appendix B). Any changes to these fees (other than annual inflationary increases) require approval from Council; the Cemetery By-law No. 130/2007 states:

3(1) The purchase price of lots, plots, cremated remains lots/plots, cremorials and niches and other goods or services including interment fees, disinterment fees, foundations fees and other fees will be as determined by Council from time to time.

Further, an administrative fee is charged for fee refunds. Any changes to this fee (other than annual inflationary increases) also require approval from Council; the Cemetery By-law No. 130/2007 states:

4(2) Where payment in full is not received within one year, ownership of the respective lot, plot, cremated remains lot/plot, cremorial, or niche will revert to the City and the purchaser or their estate is entitled to a refund of all monies paid less any administrative fee as determined by Council from time to time and without interest, on submitting, where necessary, Letters of Probate or Administration and a Death Certificate.

The inability to regularly introduce new products and services places City of Winnipeg Cemeteries at a competitive disadvantage. At present, if an opportunity arises to introduce a new product or service, an update to the Fees and Charges Schedule, which requires approval from Council, is needed. As a result, the Cemeteries Branch is not able to expeditiously respond to consumer demands. For example, customers may be interested in purchasing a unique or one-off product or service, such as a family estate (small, private area for a family) or a mausoleum (above ground space for an individual, couple or family). When a fee does not exist in the Fees and Charges Schedule, the Branch is challenged as it is not able to quickly respond to these requests. If the authority were to rest with the Chief Financial Officer, the Cemeteries Branch could more quickly capitalize on additional opportunities, resulting in further avenues to generate substantial incremental revenue and ensure the products and services requested are available.

Additionally, the cemeteries market often sees supplier price adjustments and the introduction of new products at varying times throughout the year. At present, City of Winnipeg Cemeteries does not have the ability to adjust fees in a timely manner, and this can result in compressed margins on certain products for extended periods of time. By delegating the authority to adjust fees to the Chief Financial Officer, the Cemeteries Branch can respond more quickly to price changes, resulting in increased revenue and moving operations closer to self-sufficiency.

While a multi-pronged approach is needed to improve the overall competitiveness of City of Winnipeg Cemeteries, delegating the authority to the Chief Financial Officer to set Cemetery fees and charges will allow for the Branch to respond more quickly to market conditions and consumer preferences.

It is envisioned that, subject to Council approval of the recommendations contained in this report, the Branch will have increased opportunities to generate incremental revenue, moving operations closer to self-sufficiency and reducing mill rate support.

FINANCIAL IMPACT

Financial Impact Statement

Date: June 19, 2020

Project Name:

Cemeteries Branch Fees and Charges - Delegation of Authority to Chief Financial Officer and Amendments to Cemetery By-law No.130/2007

COMMENTS:

There are no direct financial implications associated with the recommendations contained in this report. It is envisioned that delegation of authority from Council to the Chief Financial Officer to set Cemetery fees and charges for property, products and services will enable the Branch to move to financial self-sufficiency. However, neither the amount or timing of incremental revenues is reasonably determinable at this time.

Mike McGinn June 19, 2020

Mike McGinn, CPA, CA
Manager of Finance

CONSULTATION

This Report has been prepared in consultation with:

Legal Services Department (as to legal issues)

OURWINNIPEG POLICY ALIGNMENT

This report aligns with the following Directions and Enabling Strategies from *OurWinnipeg* section 01-3 (Prosperity):

- Direction 1: Provide efficient and focused civic administration and governance (page 49).
- Direction 2: Demonstrate visionary civic leadership and commitment to sustainable long-term planning (page 51).
- Enabling Strategy: *Monitor and respond to demographic, social, economic and environmental trends both locally and globally (page 51).*

WINNIPEG CLIMATE ACTION PLAN ALIGNMENT

N/A

SUBMITTED BY

Department:	Planning, Property and Development
Division:	Land Development, Geomatics and Land Information Services, Cemeteries Branch
Prepared by:	Brett Shenback, Cemeteries Administrator
Date:	June 19, 2020

ATTACHMENTS:
Appendix A – Draft Amending By-law
Appendix B – Cemeteries Fees and Charges Schedule

APPENDIX "A"

THE CITY OF WINNIPEG

BY-LAW NO. /2020

A By-law of THE CITY OF WINNIPEG to reflect the change in delegation of authority to set Cemetery Branch fees from Council to the Chief Financial Officer

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:

Cemetery By-law amended

1 The Cemetery By-law No. 130/2007 is amended by replacing the definition of "Council" in section 2 with the following:

*"**Council**" means the Council of The City of Winnipeg and, where Council has delegated an authority, includes its delegate.*

DONE AND PASSED this ___ day of _____, 2020.

Mayor

City Clerk

Approved as to Content:

Director of Planning, Property and Development

Legally reviewed and certified as to form:

for Director of Legal Services
and City Solicitor

DRAFT

APPENDIX "B"

Cemeteries Fees and Charges	2020	Units	2020 Effective Date	Authority to Charge Fee
GST applicable to all fees; PST applicable to some products				
Traditional inground property				
Continuous Foundation Property - Interior Location	$2,620.00	each	Jan 1/20	By-law 130/2007
Continuous Foundation Property -Premium Location	$3,140.00	each	Jan 1/20	By-law 130/2007
Flat Marker Lot - Interior Location	$2,090.00	each	Jan 1/20	By-law 130/2007
Flat Marker Lot - Premium Location	$2,600.00	each	Jan 1/20	By-law 130/2007
Infant Lot (Permits up to 2 Years of Age)	$287.00	each	Jan 1/20	By-law 130/2007
Child Lot (Permits 2 to 10 Years of Age)	$690.00	each	Jan 1/20	By-law 130/2007
Field of Honour Lot (Regimental No.required)	$1,535.00	each	Jan 1/20	By-law 130/2007
Social Services Clients - Full Size Casket Lot	$2,090.00	each	Jan 1/20	By-law 130/2007
Cremation Lot for 2 Cremains	$1,220.00	each	Jan 1/20	By-law 130/2007
Family Cremation Plot for 4 Cremains	$1,770.00	each	Jan 1/20	By-law 130/2007
Historic Property Sections - Only Available as single lots (does not include cost of Foundation)	$3,670.00	each	Jan 1/20	By-law 130/2007
Cremation Upright Monument Lot for 2	$1,950.00	each	Jan 1/20	By-law 130/2007
Columbaria Selections Each selection offers clients a choice of product style and location; ask our Customer Service Advisors for information				
Square – Gold Premium	$4,220.00	each	Jan 1/20	By-law 130/2007
Square – Gold Standard	$3,900.00	each	Jan 1/20	By-law 130/2007
Square - Silver Premium	$3,590.00	each	Jan 1/20	By-law 130/2007
Square - Silver Standard	$3,160.00	each	Jan 1/20	By-law 130/2007
Y-Niche - Gold	$3,960.00	each	Jan 1/20	By-law 130/2007
Y-Niche - Silver	$3,590.00	each	Jan 1/20	By-law 130/2007
Sunset Round - Gold	$3,960.00	each	Jan 1/20	By-law 130/2007
Sunset Round - Silver	$3,590.00	each	Jan 1/20	By-law 130/2007
Triangle - Gold	$3,310.00	each	Jan 1/20	By-law 130/2007
Triangle - Silver	$3,090.00	each	Jan 1/20	By-law 130/2007
Plaque or Engraved Low	$3,090.00	each	Jan 1/20	By-law 130/2007
Round - Silver	$3,090.00	each	Jan 1/20	By-law 130/2007
Round - Gold	$3,310.00	each	Jan 1/20	By-law 130/2007
Veterans Field of Honour Columbaria Niche per unit. Includes Veterans inurnment. AVAILABLE FOR PRENEED PURCHASES but Veteran must be the first interment.	$3,170.00	each	Jan 1/20	By-law 130/2007
Prairie Sky and and Majestic Multi-Unit Columbaria - Gold	$4,000.00	each	Jan 1/20	By-law 130/2007
Prairie Sky and and Majestic Multi-Unit Columbaria - Platinum	$4,270.00	each	Jan 1/20	By-law 130/2007
Family Estate Columbaria: Two niche Estate columbaria units - Classic (Pedestal)				
- Grey or Pink	$8,290.00	each	Jan 1/20	By-law 130/2007
- Bahama Blue	$8,600.00	each	Jan 1/20	By-law 130/2007
- Paradisio	$8,880.00	each	Jan 1/20	By-law 130/2007
Family Estate Columbaria: Two niche Estate columbaria units - Traditional (Curved Vase)				
- Grey or Pink	$9,280.00	each	Jan 1/20	By-law 130/2007
- Bahama Blue	$9,760.00	each	Jan 1/20	By-law 130/2007
- Paradisio	$9,910.00	each	Jan 1/20	By-law 130/2007
Family Estate Columbaria: Two niche Estate columbaria units - Modern (Square Fluted Vase)				
- Grey or Pink	$8,650.00	each	Jan 1/20	By-law 130/2007
- Bahama Blue	$8,980.00	each	Jan 1/20	By-law 130/2007
- Paradisio	$9,210.00	each	Jan 1/20	By-law 130/2007
Family Estate Columbaria: Single niche compartment selections - Classic (Pedestal)				
- Grey or Pink: Upper	$4,560.00	each	Jan 1/20	By-law 130/2007
- Grey or Pink: Lower	$4,400.00	each	Jan 1/20	By-law 130/2007
- Bahama Blue: Upper	$4,730.00	each	Jan 1/20	By-law 130/2007
- Bahama Blue: Lower	$4,560.00	each	Jan 1/20	By-law 130/2007
- Paradisio: Upper	$4,890.00	each	Jan 1/20	By-law 130/2007
- Paradisio: Lower	$4,710.00	each	Jan 1/20	By-law 130/2007
Family Garden Cremation Estate: Modern Columbaria				
- Grey or Pink	$11,420.00	each	Jan 1/20	By-law 130/2007
- Bahama Blue	$11,750.00	each	Jan 1/20	By-law 130/2007
- Paradisio	$11,980.00	each	Jan 1/20	By-law 130/2007

		2020	Units	2020 Effective Date	Authority to Charge Fee
	Family Garden Cremation Estate: Classic Columbaria				
	- Grey or Pink	$11,060.00	each	Jan 1/20	By-law 130/2007
	- Bahama Blue	$11,370.00	each	Jan 1/20	By-law 130/2007
	- Paradisio	$11,650.00	each	Jan 1/20	By-law 130/2007
	Family Garden Cremation Estate: Traditional Columbaria				
	- Grey or Pink	$12,050.00	each	Jan 1/20	By-law 130/2007
	- Bahama Blue	$12,530.00	each	Jan 1/20	By-law 130/2007
	- Paradisio	$12,680.00	each	Jan 1/20	By-law 130/2007
Vaults/liners/urns					
	Whitex No. 2 Concrete Liner - Adult	$2,160.00	each	Jan 1/20	By-law 130/2007
	Monticello No. 4 (Fiberglass) Vault Adult	$2,910.00	each	Jan 1/20	By-law 130/2007
	Vault/Liner/Wood Box Install Fee (Where not purchased in-house)	$260.00	each	Jan 1/20	By-law 130/2007
	Cremation Urns	Various Prices	each		By-law 130/2007
	Cremation Vaults	Various Prices	each		By-law 130/2007
	Cremation Vault/Liner install fee - max 12" squared size permitted in cremation lot. Maximum 15" size permitted in full size lot (where not purchased in-house)	$130.00	each	Jan 1/20	By-law 130/2007
	Bottomless Wooden Box – Adult (Max 90" X 30")	$307.00	each	Jan 1/20	By-law 130/2007
	Wooden Box - Infant	$123.00	each	Jan 1/20	By-law 130/2007
Traditional interment fees					
	Infant up to 2 years (max 3' casket)	$282.00	each	Jan 1/20	By-law 130/2007
	Child 2-10 years (max 5' casket)	$455.00	each	Jan 1/20	By-law 130/2007
	Over 5FT: Single Depth	$1,155.00	each	Jan 1/20	By-law 130/2007
	Over 5FT: Double Depth **(Subject to conditions and availability)**	$1,770.00	each	Jan 1/20	By-law 130/2007
	Additional Use of Cemetery Property	$240.00	each	Jan 1/20	By-law 130/2007
	Inherited Use of Cemetery Property	$240.00	each	Jan 1/20	By-law 130/2007
	Pallbearer Casket Assistance per 2 pallbearers and/or use of pallbearer carriage (subject to staff availability)-Carriage at Brookside only	$59.00	per 2 Pallbearers	Jan 1/20	By-law 130/2007
	Nov 1st to Apr 30th Interment Seasonal Accessibility & Reinstatement Fee.	$130.00	each	Jan 1/20	By-law 130/2007
	Angels Garden (Cremated Remains & Perinatal Losses Interments; Gestation Periods apply)	$61.00	each	Jan 1/20	By-law 130/2007
	Graveside Funeral – Tent and 20 chairs - one hour rental. (Rental commences at the booked funeral arrival time).	$156.00	each	Jan 1/20	By-law 130/2007
Cremation interment fees					
	Single Depth	$495.00	each	Jan 1/20	By-law 130/2007
	Double Depth	$695.00	each	Jan 1/20	By-law 130/2007
	Urn Placed in a casket. Administrators permission must be obtained. Urn is recorded and counted as one of the four permitted forms of interment per lot.	$167.00	each	Jan 1/20	By-law 130/2007
	Sub-surface Ash Crypt	$385.00	each	Jan 1/20	By-law 130/2007
	Niche Inurnment	$375.00	each	Jan 1/20	By-law 130/2007
	Niche opening to allow removal of companion urn for 2nd inurnment	$96.00	each	Jan 1/20	By-law 130/2007
	Cremated Remains Scattering	$245.00	each	Jan 1/20	By-law 130/2007
	Cremated Remains Ossuary & Lecturn	$240.00	each	Jan 1/20	By-law 130/2007
	Cremains interment at same time as casket burial in same location.	50% of prevailing cremains interment rate plus casket full rate. NOT AVAILABLE PRE NEED			By-law 130/2007
	Multiple cremains interments at same time same location	1st at the full prevailing rate, each additional cremains at 50% of full rate. NOT AVAILABLE PRE NEED			By-law 130/2007
	Multiple interments same time, different locations.	full prevailing charges.			By-law 130/2007

	2020	Units	2020 Effective Date	Authority to Charge Fee
Disinterment				
5ft and Over 5ft length Single Depth Casket Disinterment	$3,760.00	each	Jan 1/20	By-law 130/2007
5ft and Over 5ft length Double Depth Casket Disinterment	$6,950.00	each	Jan 1/20	By-law 130/2007
Cremated Remains at single depth	$700.00	each	Jan 1/20	By-law 130/2007
Cremated Remains at double depth	$925.00	each	Jan 1/20	By-law 130/2007
Columbarium Niche - Plus cost of replacement door and/or engraving where applicable; priced on order	$270.00	each	Jan 1/20	By-law 130/2007
Disinterments being interred into new City cemetery property receive a 5% discount on the disinterment fee. (Property must be purchased at time of booking disinterment).	5% Discount	each		By-law 130/2007
Disinterment - Child 2-10 Years - (Max 5' casket) Single Depth	$1,380.00	each	Jan 1/20	By-law 130/2007
Disinterment - Infant up to 2 years – (Max 3' Casket) Single Depth	$845.00	each	Jan 1/20	By-law 130/2007
Weekend/late funeral additional fees. (funerals are subject to staff availability, weekend funerals must be booked before 4:30pm Wednesday)				
Late funeral departing interment property after 3:45pm, Monday to Friday, after 2pm weekends, per 1/2 hour or part thereof.	$182.00	each	Jan 1/20	By-law 130/2007
Inground Cremation Interment before 2pm Weekend.	$328.00	each	Jan 1/20	By-law 130/2007
Full casket before 2pm Weekend	$935.00	each	Jan 1/20	By-law 130/2007
Infant up to 2 years of age, casket interment before 2pm Weekend.	$330.00	each	Jan 1/20	By-law 130/2007
Child 2-10 years of age, casket interment before 2pm Weekend.	$471.00	each	Jan 1/20	By-law 130/2007
Niche Inurnment before 2pm Weekend.	$271.00	each	Jan 1/20	By-law 130/2007
Cremation Scattering/Ossuary/Sub Surface Ash Crypt Interment before2pm Weekend.	$271.00	each	Jan 1/20	By-law 130/2007
Cancellation of interment fee	A charge of 50% of the interment fee is applied where 5 working days notice of service cancellation is not provided, prior to the booked interment time.	each		By-law 130/2007
Postponement of interment fee	A charge of 20% of the interment fee is required for service postponement made sameday of service. A postponement for greater than 4 days, cancellation fee is applicable.	each		By-law 130/2007
Monument foundation fees				
Cement Slab - Single	$412.00	each	Jan 1/20	By-law 130/2007
Cement Slab - Double	$770.00	each	Jan 1/20	By-law 130/2007
Cement Slab 24" - Infant Section	$214.00	each	Jan 1/20	By-law 130/2007
Cement Slab 30" - Child Section	$292.00	each	Jan 1/20	By-law 130/2007
Replacement of existing individual foundation/removal of curb set. (Monument must be removed by Memorial Dealer at owners expense, to facilitate work)	20% discount on new foundation price	each		By-law 130/2007
Interment site Concrete Curb Set Removal and Disposal (discount is provided on any new installed foundation)	$400.00	each	Jan 1/20	By-law 130/2007
Monument/marker/vase installation/removal fees				
Military Upright Monument	$208.00	each	Jan 1/20	By-law 130/2007
Flat Marker Exchange or Removal	$120.00	each	Jan 1/20	By-law 130/2007
Flat Marker - Minimum sized 20" X 10"	$223.00	each	Jan 1/20	By-law 130/2007
Flat Marker - Greater Than Minimum size	$1.20	per sq Inch	Jan 1/20	By-law 130/2007
Flat Markers installed with an attached Vase; applicable flat marker install fee plus	$73.00	each	Jan 1/20	By-law 130/2007
Separate Single Invertible Memorial Vase	$187.00	each	Jan 1/20	By-law 130/2007
Military Monument Removal	$359.00	each	Jan 1/20	By-law 130/2007
Pre-Installed Flat Marker or Vase Removal for any Interment	$208.00	each	Jan 1/20	By-law 130/2007

		2020	Units	2020 Effective Date	Authority to Charge Fee
	Flat Marker and Separate Memorial Vase Installed at the same time	20% discount applied to applicable combined marker and memorial vase installation fees	each		By-law 130/2007
	Flat Marker, Inground vase or Individual Foundation, maintenance fee. Charged per item where the item/s are ordered for installation within the first 12 months or levelling is ordered and installation was completed greaterthan 10 years ago.	$156.00	each	Jan 1/20	By-law 130/2007
	Monument Installation Permit	$129.00	each	Jan 1/20	By-law 130/2007
	Flat Marker Installation 20" x 10"	$223.00	each	Jan 1/20	By-law 130/2007
	Flat Marker, Vase or Foundation disposal fee. (Removal fee charged separately)	$193.00	each	Jan 1/20	By-law 130/2007
Memorial installation - permits					
	Per Memorial installed on a Foundation/Per Sub Base/Per Memorial Engraved on site	$129.00	each	Jan 1/20	By-law 130/2007
	Per Picture Disc or Tag Affixed to a Monument	$129.00	each	Jan 1/20	By-law 130/2007
Memorials					
	Memorial Bench - Donated Wooden incl foundation	$2,080.00	each	Jan 1/20	By-law 130/2007
	Memorial Bench -Bronze Plaque	$328.00	each	Jan 1/20	By-law 130/2007
	Rose Granite Memorial Bench incl foundation	$3,590.00	each	Jan 1/20	By-law 130/2007
	Book of Memories - plaque	$250.00	each	Jan 1/20	By-law 130/2007
	Granite Memorial Stepping Stone with Integral Bronze Vase & 20" X 12" Bronze Plaque (Excludes interment/scattering of Cremated Remains - sold Separately)	$3,900.00	each	Jan 1/20	By-law 130/2007
	Memorial Tree (Full Size Specie) Donation Programme		each		By-law 130/2007
	Natural Granite Memory Stone with Bronze Plaque (Excludes interment/scattering of Cremated Remains - sold Separately)	$1,730.00	each	Jan 1/20	By-law 130/2007
	Donated Cremation Garden Evergreen Standard Memorial Shrub	$223.00	each	Jan 1/20	By-law 130/2007
	Donated Cremation Garden Deciduous Standard Memorial Shrub	$145.00	each	Jan 1/20	By-law 130/2007
	6" X 4" Oval Bronze Plaque for Standard Memorial Tree or Shrub	$370.00	each	Jan 1/20	By-law 130/2007
	12" X 8" Cremation Garden Bronze Plaque	$755.00	each	Jan 1/20	By-law 130/2007
	Natural Granite Memory Stone Small with Bronze Plaque (Excludes interment/scattering of Cremated Remains - sold Separately)	$990.00	each	Jan 1/20	By-law 130/2007
	Memorial Disposal Fee	$177.00	each	Jan 1/20	By-law 130/2007
	Bronze Tabs for Plaques	$208.00	each	Jan 1/20	By-law 130/2007
	Memorial Candles (Inc. battery)	$225.00	each	Jan 1/20	By-law 130/2007
Miscellaneous fees					
	Express Order (Where service is requested to be completed within 10 working days of receipt of the order) Engraving or Installation Services (Subject to availability)	$47.00	each	Jan 1/20	By-law 130/2007
	Burial Record Search (per deceased) **-** Not charged for visiting a location, an interment, or where a record is not available on the Cemeteries website.	$52.00	each	Jan 1/20	By-law 130/2007
	Transfer of Deed incl Letter of Confirmation	$129.00	each	Jan 1/20	By-law 130/2007
	Letter of Property Ownership Confirmation	$128.00	each	Jan 1/20	By-law 130/2007
	Tree/Shrub Removal from Property	$385.00	each	Jan 1/20	By-law 130/2007
	Interment site GPS	$51.00	each	Jan 1/20	By-law 130/2007
	Interment site or Memorial Photo (Max 2 jpeg or computer print only)	$58.00	each	Jan 1/20	By-law 130/2007
	Seasonal Wreaths		each		By-law 130/2007
	History Book Vol 1 or 2 each	$14.30	each	Jan 1/20	By-law 130/2007
	History Books Multi Pack	$23.00	two	Jan 1/20	By-law 130/2007
	Inground metal vase (includes installation)	$52.00	each	Jan 1/20	By-law 130/2007
	Photocopies of documents - per page	$1.55	each	Jan 1/20	By-law 130/2007
	Cheques returned unpaid by Financial institution	$68.00	Per Cheque	Jan 1/20	By-law 130/2007
	Interest charged on overdue accounts, charged daily, applied monthly and compounded.	1.75%	per overdue account		By-law 130/2007

		2020	Units	2020 Effective Date	Authority to Charge Fee
	Administration fee	Administration fee - 12% or $100.00 minimum whichever is greater	each		By-law 130/2007
	Cremation urns	various prices	each		By-law 130/2007
	Cremation memory vaults	various prices	each		By-law 130/2007
	Special Order or Specialist Products and Services Priced on Request.	Priced on Order	each		By-law 130/2007
	Perpetual Care Fund Donation Where donation is general (not for a specified owned cemetery property) a Charitable Tax Receipt will be issued.	15 or 25% of current property charge as per Cemetery By-law 130	each property		By-law 130/2007
Columbaria sundries					
	Estate Niche Vase Granite (Includes Installation) (**Applicable only if complete columbaria unit is purchased**)	$203.00	each	Jan 1/20	By-law 130/2007
	Columbaria Motif Engraving on Niche Door (**Must be ordered at the time of ordering the standard door engraving**)	$90.00	each	Jan 1/20	By-law 130/2007
	Columbaria Motif Two Engravings on Niche Door (**Must be ordered at the time of ordering the standard door engraving**)	$141.00	two	Jan 1/20	By-law 130/2007
	Columbaria Motif Engraving on Niche Door ordered separately from 1st service	$229.00	each	Jan 1/20	By-law 130/2007
	Estate Columbaria Family Name Engraving (**Applicable only if complete columbaria unit is purchased**) Subject to Availability	$473.00	each	Jan 1/20	By-law 130/2007
	Engraved photograph on Niche Door (subject to space permiting and photo quality) **Disclaimer signature required.**	Priced on Order	each		By-law 130/2007
	Additional Engraving Service on Niche Door	$255.00	each	Jan 1/20	By-law 130/2007
	Engraved Niche Plaque Refurbishment	$146.00	each	Jan 1/20	By-law 130/2007
	Replacement Plaque on Niche	Priced on Order	each		By-law 130/2007