



Corporate Report

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BUDGET COMMITTEE
DEC 13 2010

DATE: November 25, 2010

TO: Chair and Members of Budget Committee
Meeting Date: December 13, 2010

FROM: Paul A. Mitcham, P.Eng., MBA
Commissioner of Community Services

SUBJECT: Cemetery Fees

- RECOMMENDATIONS:**
1. That the report dated November 25, 2010 entitled Cemetery Fees be received from the Commissioner of Community Services.
 2. That a by-law be enacted incorporating revisions to the Cemetery Fees for 2011, as listed in Appendix 1 attached.

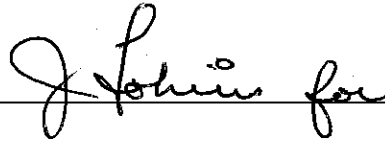
BACKGROUND: Under the Funeral, Burial and Cremation Services Act (Revised), the owner of a cemetery is responsible for its maintenance including grass cutting, stone restoration, fence repairs and the safety and maintenance of monuments. The City of Mississauga currently maintains, through the Recreation and Parks Division, nine cemeteries, of which four are active with sales and/or burials.

COMMENTS: Increases in fuel, labour costs, materials, and contractor charges, indicate that an average 2.5% increase for Cemetery Fees is proposed. The recommended fees for 2011 are outlined in Schedule 'A' and fall within the range of fees at other municipal and private cemetery operations in the Greater Toronto area.

FINANCIAL IMPACT: The recommended fee increases will help offset expenditures and have been reflected in the 2011 budget.

CONCLUSION: Cemetery fees have been adjusted based on the need to offset operating costs while ensuring that they remain competitive in the marketplace.

ATTACHMENTS: Appendix 1: Proposed Cemetery Fees for 2011
Appendix 2: Benchmarking Cemetery Fees



Paul A. Mitcham, P.Eng. MBA
Commissioner of Community Services

Prepared by Stu Taylor, District Manager Operational Planning

Parks Cemetery Fees Effective April 1 2011

Appendix 1

BUDGET COMMITTEE

DEC 13 2010

Fee Increase \$

Dept.	Fee	Existing Fee	Description of Change	Current Fee	Proposed Fee	Fee Increase \$	Fee Increase %
	Interment Rights Purchase						
CMS- Cem	Adult Single Flat Marker	Existing Fee	Increase in fee	\$1,495.87	\$1,533.27	\$37.40	2.50%
CMS- Cem	Adult Single Upright	Existing Fee	Increase in fee	\$1,790.80	\$1,835.57	\$44.77	2.50%
CMS- Cem	Adult Double (8 x 9)	Existing Fee	Increase in fee	\$3,193.31	\$3,273.14	\$79.83	2.50%
CMS- Cem	Adult 4 Grave (8 x 16)	Existing Fee	Increase in fee	\$4,827.10	\$4,947.77	\$120.67	2.50%
CMS- Cem	Cremation Lots (2 x 2)	Existing Fee	Increase in fee	\$529.20	\$542.43	\$13.23	2.50%
CMS- Cem	Cremation Lots (2 x 4)	Existing Fee	Increase in fee	\$1,058.40	\$1,084.86	\$26.46	2.50%
CMS- Cem	Columbarium Units	Existing Fee	Increase in fee	\$2,023.56	\$2,074.15	\$50.59	2.50%
CMS- Cem	Veterans Grave	Existing Fee	Increase in fee	\$632.10	\$647.90	\$15.80	2.50%
	Interment Fees (Burial)						
CMS- Cem	Interment Adult Double Depth	Existing Fee	Increase in fee	\$976.82	\$1,001.24	\$24.42	2.50%
CMS- Cem	Interment Adult Single Depth	Existing Fee	Increase in fee	\$802.62	\$822.69	\$20.07	2.50%
CMS- Cem	Interment Child	Existing Fee	Increase in fee	\$380.69	\$390.21	\$9.52	2.50%
CMS- Cem	Interment Infant	Existing Fee	Increase in fee	\$216.30	\$221.71	\$5.41	2.50%
CMS- Cem	Interment Cremated Remains	Existing Fee	Increase in fee	\$277.20	\$284.13	\$6.93	2.50%
CMS- Cem	Interment Columbarium	Existing Fee	Increase in fee	\$231.00	\$236.77	\$5.77	2.50%
CMS- Cem	Cremated Remains Scattering	Existing Fee	Increase in fee	\$218.46	\$223.92	\$5.46	2.50%
	Setting Fees						
CMS- Cem	Per inches squared	Existing Fee	Increase in fee	\$0.42	\$0.43	\$0.01	2.50%
CMS- Cem	Marker 6 x 14	Existing Fee	Increase in fee	\$44.10	\$36.12	-\$7.98	
CMS- Cem	Marker 12 x 20	Existing Fee	Increase in fee	\$101.43	\$103.20	\$1.77	2.50%
CMS- Cem	Marker 18 x 24	Existing Fee	Increase in fee	\$184.12	\$185.76	\$1.64	2.50%
CMS- Cem	Corner Posts	Existing Fee	Increase in fee	\$16.22	\$16.63	\$0.41	2.50%
CMS- Cem	Separate Vase Assembly	Existing Fee	Increase in fee	\$101.66	\$104.20	\$2.54	2.50%
CMS- Cem	Bronze Plaque	Existing Fee	Increase in fee	\$362.25	\$371.31	\$9.06	2.50%

BUDGET COMMITTEE
DEC 13 2010

Cemetery Name	Adult Single Marker	Adult Single Upright	Adult Double (8 x 9)	Adult 4 Grave (8 x 16)	Cremation Lots 2 x 2 and 2 x 4	Scattering Cremated Remains	Columbarium Units	Mausoleum Units	Veterans Grave	Shared Monument	Infant Lot	Child Lot	Legal Search Fee
City of Mississauga Present 2010	\$1,495.87	\$1,790.80	\$3,193.31	\$4,827.10	529.20 - 1058.40	\$218.46	\$2,023.56	N/A	\$632.10	N/A	N/A	N/A	\$34.65
City of Mississauga Proposed 2011	\$1,533.27	\$1,835.57	\$3,273.14	\$4,947.77	\$42.43 - 1084.86	\$223.92	\$2,074.15	N/A	\$647.90	N/A	N/A	N/A	\$35.52
City of Brampton	\$1,295.00	\$1,847.00	\$2,586.00	\$5,175.00	\$663.00 - \$1,038.00	\$184.00	\$1,924.00	N/A	N/A	\$5,960.00	\$219.00	\$219.00	N/A
City of Burlington	\$1,379.00 - \$1,716.82	\$1,545.44 - \$1,943.34	\$1,744.81 - \$12,044.64	N/A	\$625.70 - \$809.13	N/A	\$1,085.30 - \$2,333.51	N/A	N/A	N/A	\$194.48 - \$235.00	\$486.22 - \$590.76	\$33.00
Groveside Municipal Cemetery of Durham Region	\$1,320.00	\$1,380.00	\$2,760.00 - \$3,210.00	N/A	\$840.00 - \$1,270.00	\$250.00	\$1,530.00 - \$2,200.00	\$5,280.00 - \$5,800.00	N/A	N/A	\$475.00	\$475.00	N/A
Meadowvale Cemetery, Crematorium & Mausoleum	\$1,600.00	\$2,050.00	N/A	N/A	\$857.07 - \$1,419.34	\$305.00	\$1,490.31 - \$4,623.78	\$1,490.31 - \$4,623.78	\$1,445.00	\$3,166.22	N/A	N/A	N/A
Town of Oakville	\$2,042.25	\$3,507.00 - \$5,250.00	\$5,150.00	N/A	\$999.60 - \$2,625.00	\$260.40 garden - \$74.55 pond	\$2,864.40 - \$3,285.45	N/A	based on grave	N/A	\$294.00 - \$367.50	\$294.00 - \$367.50	\$110.25
St. John's Dixie Cemetery & Crematorium	\$4,841.00	\$4,841.00	\$9,682.00	\$9,682.00	\$710.70	\$319.30	\$686.67 - \$3,639.33	\$1,545.00 - \$2,575.00	N/A	N/A	\$515.00	\$515.00	N/A
Victoria Lawn Cemetery, City of St. Catharines	\$770.05 - \$936.81	\$1,356.65	\$2,550.48	N/A	\$500.28 - \$1,096.70	N/A	\$1,373.33 - \$1,667.62	\$963.30 - \$13,929.52	N/A	N/A	N/A	N/A	\$42.00

1d

Cemetery Service Charges - 2011													
Cemetery Name	Inter Charges (Adult)	Inter Charges (Child)	Interment Charges (Infant)	Interment Cremated Remains	Double Depth Interment	Interment Columbarium	Late Funeral Weekdays	Saturday Fees	Sunday Fees	Stat Holiday Fee	Extra Late Fees	Disinter Remains	
City of Mississauga Present 2010	\$802.62	\$380.69	\$216.30	\$277.20	\$976.82	\$231.00	\$194.04	\$259.09	o Interment	\$464.15	N/A	\$1,984.50	\$331.85
City of Mississauga Proposed 2011	\$822.69	\$390.21	\$221.71	\$284.13	\$1,001.24	\$236.77	\$198.89	\$265.57	o Interment	\$475.75	N/A	\$2,034.00	\$340
City of Brampton	\$741.00	\$406.00	\$183.00	\$190.00	\$892.00	\$184.00	\$346.00	\$346.00	\$470.00	\$470.00	\$42.00 to \$162.00	\$2,723.00	\$2,723.00
City of Burlington	\$783.05 - \$943.68	\$239.35 - \$318.23	\$92.25 - \$112.32	\$297.24 - \$326.98	\$976.26 - \$1,132.32	\$297.24 - \$326.98	hr - \$56.97 each additional 1/2	\$130.00 plus \$56.97 per 1/2 hour	No Interment	No Interment	No \$56.97	\$1,565.38	\$297.24 - \$326.98
Groveside Municipal Cemetery of Durham Region	\$760.00	\$305.00	\$195.00	\$360.00	\$900.00	\$450.00	3:00 pm - \$120.00 after 4	\$120.00	o Interment	No Interment	No \$120.00	N/A	N/A
Meadowvale Cemetery, Crematorium & Mausoleum	\$786.10 - \$1,541.03	N/A	N/A	\$382.13	\$889.82 - \$1,636.40	\$245.00	\$110.00	\$150.00	o Interment	\$141.93	\$141.93	N/A	N/A
Town of Oakville	\$906.15	\$454.65	\$234.15	\$465.15	\$1,087.80	\$244.65	\$198.45	\$296.10	\$718.20	\$473.55	\$194.45	\$2625.00 - \$3,150.00	\$609.00
Oshawa Union Cemetery	\$764.26	\$339.90	\$339.90	\$355.35	\$885.80	\$300.55 - \$471.74	\$127.72	\$190.55	o Interment	No Interment	\$190.55	\$1,687.14	\$350.20
St. John's Dixie Cemetery & Crematorium	\$875.50	\$283.23 - \$412.00	\$283.23 - \$412.00	\$206.00 - \$339.90	\$927.00	\$175.10	\$257.50 till 3 pm \$412.00 aft 3 pm	\$257.50 till noon \$412.00 aft noon	o Interment	No Interment	\$420.00	\$1,405.95 - \$2,887.84	\$319.30
Victoria Lawn Cemetery, City of St. Catharines	\$1,028.50	\$1,028.50	N/A	\$383.69	\$1,097.25	\$190.55 - \$328.57	\$293.10	\$293.10	o Interment	\$293.10	\$293.10	N/A	N/A

16

Cemetery Service Charges - 2011	Disinter Nich	Owner Transfer	Genealogical Info							
City of Mississauga Present 2010	\$190.73	\$39.69	\$63.95							
City of Mississauga Proposed 2011	\$195.50	\$40.68	\$65.55							
City of Brampton	\$381.00	\$35.00	N/A							
City of Burlington	\$297.24 - \$326.98	\$56.56	N/A							
Groveside Municipal Cemetery of Durham Region	N/A	N/A	N/A							
Meadowvale Cemetery, Crematorium & Mausoleum	N/A	N/A	N/A							
Town of Oakville	\$249.65	\$44.10	\$75.60							
Oshawa Union Cemetery	\$350.20	\$53.56	N/A							
St. John's Dixie Cemetery & Crematorium	\$319.30	N/A	N/A							
Victoria Lawn Cemetery, City of St. Catharines	N/A	\$50.00	\$50.00							
<p>PRICES DO NOT INCLUDE HARMONIZED SALES TAX (HST) PRICES LISTED ABOVE ARE TO INCREASE BY 2-5% IN 2011</p>										