

2024 & 2025 Cost Recovery Analysis Burials and Interment Sales

2024 Burial Fees								
Service Item Description	Expenses				Subtotal (Before HST)	Total Fee Required to Cover Expenses (Excluding HST)	2024 Fee Charged (Contractor Burial Charge)	Loss/Profit
	Contractor Charge to Perform Burial	Bereavement Authority of Ontario Consumer Protection Fee (Licencing Fee)	Contractor Locate Fee	Applicable Tax - HST (13%)				
Casket Burial	\$ 620.00	\$ 30.00	\$ 75.00	\$ 94.25	\$ 725.00	\$ 725.00	\$ 620.00	-\$ 105.00
Cremation	\$ 285.00	\$ 30.00	\$ 75.00	\$ 50.70	\$ 390.00	\$ 390.00	\$ 285.00	-\$ 105.00

Proposed 2025 Burial Fees (Admin Costs Not Recovered)							
Service Item Description	Expenses				Subtotal (Before HST)	Total (Including HST)	Loss/Profit
	Contractor Charge to Perform Burial	Bereavement Authority of Ontario Consumer Protection Fee (Licencing Fee)	Contractor Locate Fee	Applicable Tax - HST (13%)			
Casket Burial	\$ 640.00	\$ 30.00	\$ 75.00	\$ 96.85	\$ 745.00	\$ 841.85	\$ -
Cremation	\$ 300.00	\$ 30.00	\$ 75.00	\$ 52.65	\$ 405.00	\$ 457.65	\$ -

Proposed 2025 Burial Fee Increase & 2024 Fee Schedule Cost Recovery													
Service Item Description	Proposed 2025 Fees					2024 Fee Schedule						Cost Recovery	
	Fee	Bereavement Authority of Ontario Consumer Protection Fee	Locate Fee	Subtotal	Applicable Tax HST (13%)	Total	Contractor Charge to Perform Burial	Admin Fee	Subtotal	Applicable Tax - HST (13%)	Total	Resultant \$ Amount Increase (Before Tax)	Resultant Percentage Increase
Casket Burial - Adult	\$ 640.00	\$ 30.00	\$ 75.00	\$ 745.00	\$ 96.85	\$ 841.85	\$ 620.00	\$ 10.00	\$ 630.00	\$ 81.90	\$ 711.90	\$ 115.00	18%
Cremation	\$ 300.00	\$ 30.00	\$ 75.00	\$ 405.00	\$ 52.65	\$ 457.65	\$ 285.00	\$ 10.00	\$ 295.00	\$ 38.35	\$ 333.35	\$ 110.00	37%
												Average \$ 112.50	28%

Potential Sales Revenue By Interment Rights Type (2024 Fees)				
	Revenue	Expenses		Potential Revenue
	Interment Rights Space	Contractor Locate Fee	Estimated Administration Cost (Contract Preparation & Signing Appointment)	
Full Casket - Mount Pleasant	\$ 770.00	\$ 75.00	\$ 120.00	\$ 575.00
Full Casket - Oxenden & Boyd	\$ 580.00	\$ 75.00	\$ 120.00	\$ 385.00
Regular Cremation	\$ 280.00	\$ 75.00	\$ 120.00	\$ 85.00
Premium Cremation	\$ 470.00	\$ 75.00	\$ 120.00	\$ 275.00
Top Row Columbarium	\$ 1,040.00	\$ 75.00	\$ 120.00	\$ 845.00
Middle 2 Rows Columbarium	\$ 935.00	\$ 75.00	\$ 120.00	\$ 740.00
Bottom Row Columbarium	\$ 830.00	\$ 75.00	\$ 120.00	\$ 635.00

Potential Sales Revenue By Interment Rights Type (Proposed 2025 Fees)						
	Revenue	Expenses	Estimated Administration Cost (Contract Preparation & Signing Appointment)	Potential Revenue	Proposed Increase	Increase In Potential Revenue
	Interment Rights Space (Increased by \$100 across the Board)	Contractor Locate Fee				
Full Casket - Mount Pleasant	\$ 870.00	\$ 75.00	\$ 120.00	\$ 675.00	\$ 100.00	\$ 100.00
Full Casket - Oxenden & Boyd	\$ 780.00	\$ 75.00	\$ 120.00	\$ 585.00	\$ 200.00	\$ 200.00
Regular Cremation	\$ 380.00	\$ 75.00	\$ 120.00	\$ 185.00	\$ 100.00	\$ 100.00
Premium Cremation	\$ 570.00	\$ 75.00	\$ 120.00	\$ 375.00	\$ 100.00	\$ 100.00
Top Row Columbarium (Base Only)	\$ 1,140.00	\$ 75.00	\$ 120.00	\$ 945.00	\$ 100.00	\$ 100.00
Middle 2 Rows Columbarium (Base Only)	\$ 1,035.00	\$ 75.00	\$ 120.00	\$ 840.00	\$ 100.00	\$ 100.00
Bottom Row Columbarium (Base Only)	\$ 930.00	\$ 75.00	\$ 120.00	\$ 735.00	\$ 100.00	\$ 100.00