

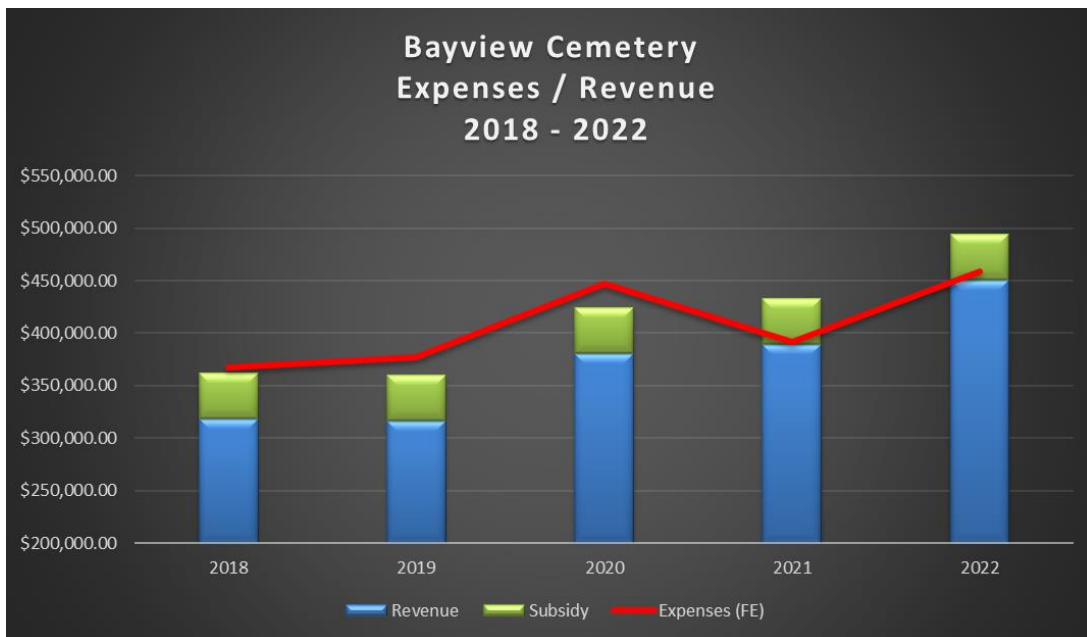


**Parks and Recreation Department  
City of Bellingham**

**MEMORANDUM**

**To:** Parks and Recreation Advisory Board Members  
**From:** Steve Janiszewski, Park Operations Manager and Richard Griffin Cemetery Sexton  
**Subject:** Proposed Bayview Cemetery Fees and Charges  
**Date:** September 13, 2023

Bayview Cemetery is managed as an enterprise fund. Currently the annual cost of maintenance and operations is approximately \$457,255. Over the last three years revenues have been up and the general fund subsidy has leveled off. Past fee increases have made an impact while keeping the Cemetery services affordable. A future goal is to eliminate the need to subsidize the Cemetery and to cover all Cemetery operations and maintenance in the General Fund. Here is a five-year comparison of revenue versus expenses:



Cemetery fees and charges were last adjusted in 2022. At that time, we conducted a rate analysis and only raised fees in selected categories of goods and services to offset the cost of labor, utilities, materials, and services.

| <b>Graves</b>                     |              |                    |                    |
|-----------------------------------|--------------|--------------------|--------------------|
| Description                       | Current Fees | 2023 Proposed Fees |                    |
|                                   |              | City Residents     | Non-City-Residents |
| Casket site, adult                | \$2,214.00   | \$3,021.00         | \$4,018.00         |
| Casket site, child                | \$722.00     | \$722.00           | \$961.00           |
| Urn niche, companion              | \$2,320.00   | \$2,320.00         | \$3,086.00         |
| Urn ground, single                | \$614.00     | \$614.00           | \$817.00           |
| Urn ground, double                | \$844.00     | \$1,228.00         | \$1,634.00         |
| Urn ground, family                | \$1,451.00   | \$2,000.00         | \$2,660.00         |
|                                   |              |                    |                    |
| <b>Services</b>                   |              |                    |                    |
| Description                       | Current Fees | 2023 Proposed Fees |                    |
|                                   |              | City Residents     | Non-City-Residents |
| Open & close casket (w/setup)     | \$924.00     | \$1,395.00         | \$1,855.00         |
| Open & close ground urn           | \$405.00     | \$611.00           | \$813.00           |
| Open & close niche                | \$289.00     | \$510.00           | \$679.00           |
|                                   |              |                    |                    |
| <b>Miscellaneous</b>              |              |                    |                    |
| Description                       | Current Fees | 2023 Proposed Fees |                    |
|                                   |              | City Residents     | Non-City-Residents |
| Casket liner                      | \$ 799.68    | \$840.00           | \$1,118.00         |
| Multiple interment on casket only | \$ 347.00    | \$364.00           | \$485.00           |
| Drill and pin memorial            | N/A          | \$350-\$400        | N/A                |

Over the past 2-3 years, we have noticed more cemetery customers coming from the Seattle area to use our services as our rates are much lower and making burials and services more economical for many families from out of this area. We estimate that 25% of the burials are customers from the greater Seattle area. To stay competitive and keep up with inflation, we are proposing to raise our fees related to casket/urn burials, open/close labor rates, and for concrete casket liners.

This year, we expanded our rate research to a broader geographic area and including a few municipal and private cemeteries from the Seattle area. After eliminating the extreme outliers, Bayview's casket burial rate is 36% lower than other cemeteries; open and closing services were on average 59% lower and casket liners are 50% lower. Based on the comparisons, we propose to raise our prices for casket burials, urn rates for double/family, labor fees for open and closing services, and costs for concrete grave liners. In addition, we propose a 30% non-city resident escalator charge for all services and products.

We hope that these rate increases will help us to meet increased demand from out of the area, stay economical for local citizens, and come closer to covering our operating expenses and utility costs.