

Decision released from public excluded session			
Recommendation from (agenda report)	Date of meeting	Recommendation to (decision-making meeting)	Date of meeting
Community Services Committee	30 May 2019	Council	20 June 2019
Report Title and number			
R10140 Pet Cremations Activity Review			
Documents released			
Decision CL/2019/121, Report R10140 (excluding any legal advice within it) and Attachment A2177474			
Decision CL/2019/121			
Resolved			
<i>That the Council</i>			
<ol style="list-style-type: none"> 1. <i><u>Approves</u> the cessation of pet cremations by Council at the Wakapuaka Crematorium; and</i> 2. <i><u>Agrees</u> that Report (R10140), excluding any legal advice within it, the attachment (A2177474) and the decision (CL/2019/121) be released from public excluded business.</i> 			

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Item 3: Pet Cremations Activity Review



Community Services Committee

30 May 2019

REPORT R10140

Pet Cremations Activity Review

1. Purpose of Report

- 1.1 To review the activity of pet cremations at the Wakapuaka Crematorium.
- 1.2 To review the fees at the Wakapuaka Crematorium.

2. Summary

- 2.1 The previous review, and subsequent reporting to Committee on 26 February 2019 and Council on 21 March 2019 has resulted in a reconsideration of Council's involvement with pet cremations at the Wakapuaka Crematorium.
- 2.2 Fees and charges for the Wakapuaka Crematorium need to be adjusted to bring them in line with the Revenue and Financing Policy for recovery with consideration of the impact of pet cremations.

3. Recommendation

That the Community Services Committee

1. ***Receives the report Pet Cremations Activity Review (R10140) and its attachment (A2177474).***

Recommendation to Council

That the Council

1. ***Approves the increase in fees for the Wakapuaka Crematorium by 12.4% for human cremations for 2019/20 as per attachment (A2177474) of Report R10140, effective 1 July 2019; and***

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2. ***Approves the cessation of pet cremations by Council at the Wakapuaka Crematorium from 1 July 2019; and***
3. ***Agrees that Report (R10140), excluding any legal advice within it, the attachment (A2177474) and the decision be released from public excluded business.***

4. Exclusion of the Public

4.1 This report has been placed in the public excluded part of the agenda in accordance with section 48(1)(a) and section 7 of the Local Government Official Information and Meetings Act 1987. The reason for withholding information in this report under this Act is to:

- Section 7(2)(g) To maintain legal professional privilege

5. Background

5.1 Nelson City Council has been providing pet cremations for approximately 15 years at the Wakapuaka Crematorium. In January 2016, Council conducted a review under Section 17A of the Local Government Act 2002 for the provision of human and pet cremation services and chapel facilities at Wakapuaka Crematorium. The report stated that

"The options below are premised on the following:

a. That a commercial private business (who currently uses the crematorium) plans to set up a pet/animal cremator by March 2016. This would result in a large portion of pet/animal cremations ceasing at the crematorium and will require a substantial increase in fees. In addition this would require Council to spend around \$150,000 for a designated pet cremator as using a human cremator for pets/animals is uneconomical. Council is not typically in the business of competing against private enterprise as this would ultimately affect cost recovery and the amount the ratepayer will end up subsidising. Pet cremations have thus been removed in all options.

b. That the fees charged by NCC will need to rise once animal/pet cremations cease to meet the financing and revenue policy"

5.2 Council resolved on 24 March 2016 (CL/2016/001):

THAT it be confirmed that Council retain ownership of the crematorium and keep it operating;

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AND THAT approval be given to renew the main cremator as set out in the Long Term Plan 2015/25.

And (CL/2016/002)

THAT pursuant to Standing Order 3.12.1 the remaining four clauses of the item Crematorium Delivery Review be left to lie on the table, and not be further discussed at this meeting.

- 5.3 The following four recommendations were left to lie on the table subject to supplementary information being collated and brought back to Council.

"AND THAT it be confirmed not to proceed with a new cremator and the \$150,000 provision set aside for this in the 2016/17 year be removed;

AND THAT all cremation fees be increased from 1 July 2016 transitioned over a three year period with equal annual increases of 15% per annum, with year one to be \$575 including GST;

AND THAT services for private cremations be promoted;

AND THAT until such time as a commercial pet/animal cremator is up and running pets/animals continue to be cremated."

- 5.4 In 2016 The Crematorium Delivery Review – Supplementary Report (R5737) was presented to Council with the following resolution made (CL/2016/003):

THAT the report Crematorium Delivery Review - Supplementary Report (R5737) and its attachment (A1521528) be received;

AND THAT based on the feedback received with respect to pet/animal cremations that pet/animal cremations continue at the Nelson crematorium;

AND THAT it be confirmed, at this stage, not to proceed with a new pet/animal cremator and the \$150,000 provision set aside for this in the 2016/17 year be removed;

AND THAT the need for a new pet/animal cremator be re-assessed in two years' time allowing officers time to assess the demand for pet/animal cremations in the region;

AND THAT services for private cremations continue to be offered and that clear requirements be placed on Council's website;

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AND THAT to offset any potential risk, that all cremation fees be increased by 5% from 1 July 2016

- 5.5 The recommendation to continue with pet cremations was based on the information cited in the report.

11.3 Feedback has been received and Council needs to make an informed decision based on that feedback. The majority of the feedback has been in favour of retaining pet/animal cremations for reasons of choice, affordability and service offered at the crematorium.

- 5.6 A review of the activity was presented to the Community Services Committee on 26 February 2019 (R9575). The Committee made the following recommendation to Council (CS/2019/001):

That the Council

Approves the continuation of pet cremation services at the Wakapuaka Crematorium, noting that if the pet cremation is not fully user pays, then an adjustment to fees will be made to the fee schedule to achieve this outcome.

- 5.7 The Council meeting of 21 March 2019 discussed the minutes further and resolved (CL2019/014):

Leaves the item Pet Cremations Review to lie on the table until the next scheduled Council meeting on 2 May 2019.

- 5.8 The Council meeting of 2 May 2019 resolved (CL/2019/057)

That the Council

- 1. Receives the report Referral of Pet Cremations Review item (R10171); and*
- 2. Refers the item Pet Cremations Review, which was left to lie on the table at the 21 March 2019 Council meeting, back to the 30 May 2019 Community Services Committee.*

6. Discussion

- 6.1 Council asked officers to provide additional information on the marginal costs of pet cremations relative to human cremations, and the proportion of the total costs and income that relate to pet compared to human cremations.
- 6.2 The crematorium in the (2016/17 year) recovered 69%, (2017/18 year) recovered 65% and (2018/19 year) is proposed to recover 74% from fees while the policy recommends a 70-90% recovery.

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Income from the crematorium 2016/17

Rates funding	Human cremator fees	Pet cremator fees	Revenue and Financing
\$80,000	\$152,000	\$27,000	Private: 69% of total income <i>Did not meet Revenue and Financing target</i>

Income from the crematorium 2017/18

Rates funding	Human cremator fees	Pet cremator fees	Revenue and Financing
\$115,000	\$180,000	\$31,000	Private: 65% of total income <i>Did not meet Revenue and Financing target</i>

Income from the crematorium 2018/19 (projected)

Rates funding	Human cremator fees	Pet cremator fees	Revenue and Financing
\$76,640	\$189,854	\$27,246	Private: 74% of total income <i>Would meet Revenue and Financing target</i>

Costs of pet cremations

- 6.3 The first review of the pet cremation activity only looked at fuel costs. Contract costs have a variable component and have now been considered. Variable costs of pet cremations fluctuate with the number of cremations and the cost of fuel.
- 6.4 Fixed costs also vary depending on the programmed maintenance in any year. Fixed costs include depreciation, insurance, programmed maintenance, and staff time as well as the base component of the contract. In addition, medical referee fees application costs are a direct cost of human cremations only.
- 6.5 With greater analysis of the data, fuel consumption apportioned to pet cremation is now assumed to be 22% rather than 25%. The original figure of 25% was an estimate from the cremator operator.
- 6.6 Other fixed costs (base contract, insurance, maintenance, depreciation, staff etc) have been allocated to pet cremations, based on the proportion of variable costs that relate to pet cremations. For example, in 2017/18, 18% of the fixed costs of the crematorium operation have been allocated to pet cremations as 18% of the variable costs from fuel and the contract were for pet cremations.

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6.7 Costs for 2016/17 and 2017/18 are presented in the tables below. Costs each year will vary depending on expenditure, e.g. programmed maintenance.

Variable costs 2016/17

	Full crematorium	Human	Pets	Assumptions
2016/17 Fuel	\$44,818	\$34,958	\$9,860	22% of total fuel is for pets based on historic averages
2016/17 Contract (variable portion)	\$83,171	\$60,651	\$22,500	Using 2017/18 actuals for pets as estimate
Medical referee fees/ application fees	\$36,355	\$36,355		
Total variable	\$164,344	\$131,964	\$32,380	20% of variable costs relate to pet cremations.

Fixed costs 2016/17

	Full crematorium	Human	Pets	Assumptions
2016/17 – Other Operating expenses (contract (fixed element), insurance, maintenance, depreciation, staff, other)	\$112,370	\$90,230	\$22,140	20% of the other costs are assumed to be for pets (based on 20% of the total variable costs in 2017/18 being for pets)
Total fixed costs	\$112,370	\$90,230	\$22,140	

Total costs 2016/17

Total costs	Total costs – full crematorium	Human	Pets	Assumptions
Total costs (Variable and fixed)	\$258,289	\$203,769	\$54,520	

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- 6.8 For 2016/17, income of \$27,000 from pet cremation fees did not cover the variable costs of \$32,380, or the total fixed and variable costs of \$54,520, and was therefore subsidised by rates.

Variable costs 2017/18

	Full crematorium	Human	Pets	Assumptions
2017/18 Fuel	\$51,200	\$39,900	\$11,300	22% of total fuel is for pets based on historic averages
2017/18 Contract (variable portion)	\$83,800	\$61,300	\$22,500	
Medical referee fees/ application fees	\$54,000	\$54,000		
Total variable	\$189,000	\$155,200	\$33,800	18% of variable costs relate to pet cremations.

Fixed costs 2017/18

	Full crematorium	Human	Pets	Assumptions
2017/18 - Other Operating expenses (contract (fixed element), insurance, maintenance, depreciation, staff, other)	\$137,400	\$112,900	\$24,600	18% of the other costs are assumed to be for pets (based on 18% of the total variable costs in 2017/18 being for pets)
Total fixed costs	\$137,400	\$112,900	\$24,600	

Total costs 2017/18

Total costs	Total costs – full crematorium	Human	Pets	Assumptions
Total costs (Variable and fixed)	\$326,400	\$268,000	\$58,400	Note, there were high maintenance costs in 2017/18

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- 6.9 For 2017/18, income of \$31,000 from pet cremation fees did not cover the variable costs of \$33,800, or the total fixed and variable costs of \$58,400, and was therefore subsidised by rates.

Variable costs of pet cremations 2018/19 (projected)

	Full crematorium	Human	Pets	Assumptions
2018/19 Fuel	\$58,287	\$45,464	\$12,823	22% of total fuel is for pets based on historic averages
2018/19 Contract (variable portion)	\$91,781.50	\$74,310	\$17,472	Contract component using 2018/19 year to date info for pets from Nelmac extrapolated as estimate
Medical referee fees/ application fees	\$57,161	\$57,161		
Total variable	\$207,229	\$176,934	\$30,295	15% of variable costs relate to pet cremations.

Fixed costs 2018/19 (projected)

	Full crematorium	Human	Pets	Assumptions
2018/19 - Other Operating expenses (contract (fixed element), insurance, maintenance, depreciation, staff, other)	\$104,935	\$89,594	\$15,341	15% of the other costs are assumed to be for pets (based on 15% of the total variable costs in 2017/18 being for pets)
Total fixed costs	\$104,935	\$89,594	\$15,341	

Total costs 2018/19 (projected)

Total costs	Total costs - full crematorium	Human	Pets	Assumptions
2017/18 - Total costs (Variable and fixed)	\$293,739	\$248,103	\$45,636	

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- 6.10 The projected 2018/19 income of \$27,246 from pet cremation fees is not expected to cover the variable costs of \$30,295, or the total fixed and variable costs of \$45,636, and would therefore be subsidised by rates.
- 6.11 With the recovery at 26% this does meet the expectations of the revenue and finance policy for the whole activity. However the issue of pet cremations not being self-funding remains.
- 6.12 The report Crematorium Delivery Review – Supplementary Report

Summary of costs

Year	Costs	Full Crematorium/ rates income	Human	Pet	Ratepayer contribution (Policy target 30%-10%)
2016/17	Variable	\$164,344	\$131,964	\$32,380	
	Fixed	\$112,370	\$90,230	\$22,140	
	Total t	\$258,289	\$203,769	\$54,520	
	Funding	\$259,000	\$152,000	\$27,000	\$80,000 (31%)
2017/18	Variable	\$189,000	\$155,200	\$33,800	
	Fixed	\$137,400	\$112,900	\$24,600	
	Total	\$326,400	\$268,000	\$58,400	
	Funding	\$326,000	\$180,000	\$31,000	\$115,000 (35%)
2018/19 Projected	Variable	\$207,229	\$176,934	\$30,295	
	Fixed	\$104,935	\$89,594	\$15,341	
	Total	\$293,739	\$248,103	\$45,636	
	Funding	\$293,740	\$189,854	\$27,246	\$76,640 (26%)

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6.13 (Report 5737) in 2016 stated:

Pet cremations have been subsidising the cost of human cremations. If the decision is made to discontinue with pet/animal cremations then it follows that fees for human cremations will need to increase. As previously reported to Council, should pet/animal cremations be stopped, that in order to retain the 90 user pays, 10 public funding split, fees would need to increase from \$500 to around \$720 and officers previously recommended that this be transitioned over a three year period with equal annual increases of 15% per annum.

6.14 The Pet Cremations Review report presented to the Committee on 26 February 2019 (R9575) stated:

Pet Cremations cost to ratepayer

The crematorium activity is funded between 10-30% by the rate payer. Human and pet cremations expenditure are not separated activities within the crematorium account, therefore it is difficult to quantify the ratepayer contribution toward pet cremations alone. It is apparent however that if pet cremations were to cease then the cost for human cremations would need to increase in the absence of pet cremation income.

6.15 With further detailed analysis, it is now clear that the above statements are incorrect. Over the last three years, pet cremations have not contributed to the overall costs of the crematorium but instead have required a subsidy from the ratepayer.

6.16 Using forecasted income and expenditure for 2019/20, if Council wants to cover 100% of the variable costs of pet cremations (and no fixed costs), pet cremation fees would need to increase by 11.2% from 2018/19 fees. Under this scenario, pet cremations would neither contribute to, nor be a drain on, crematorium operating costs.

6.17 Using forecasted income and expenditure for 2019/20, if Council wants to cover 100% of the variable costs and fixed costs of pet cremations, pet cremation fees would need to increase by 84% from 2018/19 fees. Under this scenario, pet cremations would contribute \$20,000 towards crematorium fixed costs in 2019/20.

6.11 Given the increase that would need to be made to fees in order to cover 100% of the pet cremation costs, another option Council has is to cease the provision of the pet cremation service.

Legal Advice

6.12

[REDACTED]

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- 6.13 [Redacted]
- 6.14 [Redacted]
- 6.15 [Redacted]

7. Recommended Fees and Charges

- 7.1 To meet the Revenue and Financing Policy recovery target of 70-90% from users of the service for human cremations, with Council ceasing to provide a pet cremation service, human cremation fees would need to increase by 12.4% (Option 1). With this option, the anticipated recovery for the activity would be 72%.
- 7.2 To meet the Revenue and Financing Policy recovery target of 70-90% from users of the service for human cremations, with pet cremation fees covering the variable costs of pet cremations, pet cremation fees would need to increase by 11.2%. Human cremation fees would still also need to increase by 12.4% (Option 2). With this option, the anticipated recovery for the activity would be 75%.
- 7.3 To meet the Revenue and Financing Policy recovery target of 70-90% from users of the service for human cremations, with pet cremation fees covering 100% of the variable and fixed costs of pet cremations, pet cremation fees would need to increase by 84%. Human cremation fees would need to increase by CPI only (Option 3). With this option, the anticipated recovery for the activity would be 75%, with human fees recovering 70% of human costs, and pet fees recovering 100% of pet costs.
- 7.4 Actual recoveries for the activity will vary from projections, depending on demand during 2019/20.
- 7.5 Proposed fees for 2019/20 for each option are set out in Attachment 1.

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8. Second cremator

8.1 The second cremator has been utilised for pet cremations since 2004. The rationale has been that it could serve as a backup cremator for a potential health pandemic. This planning is somewhat dated and needs to be reviewed. Therefore it is recommended that the second cremator be left until pandemic planning is reviewed and then a business case with options will need to be developed. Included in the options will be decommissioning and possibly selling the cremator, or retaining and converting to human use. There would be costs involved if it is preferred that the second cremator is retained for use as a human cremator (ie, it is likely that it will need to be re-lined).

9. Options

<p>Option 1: Discontinue pet cremation service at Wakapuaka Crematorium and adjust fees so human cremations meet the Revenue and Financing Policy targets (increase by 12.4%). Anticipated recovery 72%</p> <p>This is the recommended option</p>	
<p>Advantages</p>	<ul style="list-style-type: none"> • Allows Council to meet the Revenue and Financing policy recovery targets. • [REDACTED] • [REDACTED] • Not competing with private operators
<p>Risks and Disadvantages</p>	<ul style="list-style-type: none"> • No pet cremation service based in Nelson until new private operator establishes. • Closest alternative pet cremation service is located in Marlborough. • Council has an under-utilised asset in the second cremator. The book value of the animal cremator is \$49,000. • Fees for human cremations increase by 12.4% • No assumptions made about expected changes to demand as a result of Pets Everafter Ltd ceasing to operate from Nelson. • Disposal of deceased pets at the landfill increases.
<p>Option 2: Continue pet cremation service at Wakapuaka Crematorium so cremations meet the Revenue and Financing Policy with Pet Cremation fees covering only variable costs (pet cremations increase 11.2%, human cremations increase 12.4%). Anticipated recovery 75%</p>	

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<p>Advantages</p>	<ul style="list-style-type: none"> • Allows Council to meet the Revenue and Financing policy recovery targets in future years • Continues to provide human and pet cremation service.
<p>Risks and Disadvantages</p>	<ul style="list-style-type: none"> • The pet cremation portion of fixed costs are covered by fees from human cremations and therefore rates funded. • Fees for pet cremations increase by 11.2% • Fees for human cremations increase by 12.4%. • [REDACTED] • [REDACTED] • [REDACTED] • [REDACTED] • [REDACTED] • [REDACTED] • [REDACTED] • No assumptions made about expected changes to demand as a result of the relocation of Pets Everafter Ltd. • Continuing to compete with private operators.
<p>Option 3: Continue pet cremation service at Wakapuaka Crematorium and adjust fees so human cremations meet the Revenue and Financing Policy targets and pet cremations are 100% self-funded (pet cremation fees increase 84%, human cremation fees increase by CPI). Anticipated Recovery 75%</p>	
<p>Advantages</p>	<ul style="list-style-type: none"> • Allows Council to meet the Revenue and Financing policy recovery targets. • Continues to provide human and pet cremation service. • Lower fee increase for human cremation service.
<p>Risks and Disadvantages</p>	<ul style="list-style-type: none"> • Fees for pet cremations increase by 84%. • Fees for human cremations increase by CPI. • Continuing to compete with private operators. • [REDACTED] • [REDACTED] • [REDACTED] • [REDACTED] • [REDACTED] • [REDACTED]

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10. Conclusion

- 10.1 Various reports have been presented to Council stating the impact of pet cremations on the Crematorium operation. This report seeks to re-examine some of the assumptions previously made and provides a more accurate financial summary of the pet cremation activity.
- 10.2 With this additional analysis and inclusion of fixed costs it can be seen that the crematorium has been running a subsidised operation for pet cremations.
- 10.3 [REDACTED]
[REDACTED]
[REDACTED] While the focus of this report is on the pet cremation activity, human cremations are also provided by a private operator in both Hope and Motueka.
- 10.4 If the pet cremation service is to be discontinued, human cremation fees will need to increase by 12.4% to meet the Revenue and Financing Policy (Option 1). This is the recommended option.
- 10.5 Alternatively, if the pet cremation service is to continue, with only the variable costs associated with pet cremations to be covered, the pet cremation fees will need to increase by 11.2% and human cremations would need to increase by 12.4% to meet the Revenue and Financing Policy (Option 2).
- 10.6 Alternatively, if the pet cremation service is to continue, with fees covering 100% of the costs of that service, pet cremation fees will need to increase by 84% and human cremation fees by CPI (Option 3).

11. Next Steps

- 11.1 Once a decision has been made, the crematorium supervisor will be advised of the changes to the fees and services provided. Veterinary clinics will be advised of any changes to services provided and fees. Information will also be communicated to users and the website will be updated from July 2019/20.

Author: Rosie Bartlett, Manager Parks and Facilities

Attachments

Attachment 1: Proposed crematorium fees for 2019/20 (A2177474)

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Important considerations for decision making

1. Fit with Purpose of Local Government

The provision of pet cremation services and annual review of fees and charges enables Council to meet the current and future needs of communities for good-quality local infrastructure, local public services, in a way that is most cost-effective for households and businesses.

2. Consistency with Community Outcomes and Council Policy

The service of cremations and fees charged for the service enables Council to carry out activities that are aligned with the community outcome "our infrastructure is efficient, cost effective and meets current and future needs".

3. Risk

[REDACTED]

If Council decides to cease offering pet cremation services, the only option until another local pet cremator business establishes will be located in Marlborough. Previous feedback has been in favour of Council continuing to offer this service. This decision to cease therefore carries political and reputational risk.

Council will re-assess income on an annual basis to review whether changes in income occur and can amend fees for 2020/21 as required.

Other risks are covered in the legal advice section.

4. Financial impact

The recommended increase in fees allows Council to meet the recovery rate set in the Revenue and Financing Policy.

5. Degree of significance and level of engagement

The matter to cease pet cremations is of medium significance because the impact on the community is considered to be medium to low. A change in the level of service by Council not providing the service will directly affect veterinary clinics. Four veterinary clinics were contacted enquiring of their support for the service. Two replies were received supporting the service therefore the matter is considered medium significance.

This matter of fee increase is considered low significance because the Revenue and Finance Policy which provides guidelines for fees and charges

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has been set through the Long Term Plan 2018-28. Therefore no engagement, feedback or consultation is proposed on this report or proposed fee changes.

6. Inclusion of Māori in the decision making process

No engagement with Māori has been undertaken in preparing this report.

7. Delegations

Community Services committee Areas of Responsibility:

- *Crematorium*

Powers to Recommend:

- *Crematorium*

Powers to Decide: Nil

Currently officers have delegated authority to set fees and charges. For increases over CPI, officers are of the view that approval by Council is appropriate.

Released

Pet cremation fees and charges 2019/20

Option 1: Discontinuation of pet cremation service, with human fees covering 70-90% of the costs

This is the recommended option

Fees	2018/19	Proposed Change	2019/20
Adult cremation	\$525	Increase by 12.4%	\$590
Adult after hours or Saturday	\$630	Increase by 12.4%	\$708
Adult Sunday or public holiday with agreement from operator	\$788	Increase by 12.4%	\$886
Oversize caskets	\$683	Increase by 12.4%	\$768
Child cremation (1-12 years)	\$420	Increase by 12.4%	\$472
Child cremation after hours or Saturday	\$473	Increase by 12.4%	\$532
Child cremation Sundays or Bank holidays with agreement from operator	\$525	Increase by 12.4%	\$590
Stillborn/New born (less than 1 year)	\$0	No change	\$0
Chapel Hire - Service	\$250	Increase by 12.4%	\$281
Chapel hire - Committal	\$50	Increase by 12.4%	\$56

Option 2: Continuation of pet cremation service, with pet fees increasing by 11.2% to cover 100% of the variable costs of pet cremations, and human fees increasing by 12.4%.

Fees	2018/19	Proposed Change	2019/20
Adult cremation	\$525	Increase by 12.4%	\$590
Adult after hours or Saturday	\$630	Increase by 12.4%	\$708
Adult Sunday or public holiday with agreement from operator	\$788	Increase by 12.4%	\$886
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Chapel Hire - Service	\$250	Increase by 12.4%	\$281
Chapel hire - Committal	\$50	Increase by 12.4%	\$56
Pet Cremation Fees			
Cat/Rabbit/Guinea pig	\$52.50	Increase by 11.2%	\$58.40

Small Dog	\$63.00	Increase by 11.2%	\$70.10
Medium Dog	\$105.00	Increase by 11.2%	\$116.80
Large Dog	\$157.50	Increase by 11.2%	\$175.10
Extra-large Dog	\$210.00	Increase by 11.2%	233.50

Option 3: Continuation of pet cremation service, with pet fees increasing by 84% to cover 100% of the costs of pet cremations, and human fees covering 70-90% of the costs of human cremations

Fees	2018/19	Proposed Change	2019/20
Adult cremation	\$525	Increase by CPI	\$534.90
Adult after hours or Saturday	\$630	Increase by CPI	\$641.90
Adult Sunday or public holiday with agreement from operator	\$788	Increase by CPI	\$802.90
Oversize caskets	\$683	Increase by CPI	\$695.90
Child cremation (1-12 years)	\$420	Increase by CPI	\$427.90
Child cremation after hours or Saturday	\$473	Increase by CPI	\$481.90
Child cremation Sundays or Bank holidays with agreement from operator	\$525	Increase by CPI	\$534.90
Stillborn/New born (less than 1 year)	\$0	No change	\$0
Chapel Hire - Service	\$250	Increase by CPI	\$254.70
Chapel hire - Committal	\$50	Increase by CPI	\$50.90
Pet Cremation Fees			
Cat/Rabbit/Guinea pig	\$52.50	Increase by 84%	\$96.60
Small Dog	\$63.00	Increase by 84%	\$115.90
Medium Dog	\$105.00	Increase by 84%	\$193.20
Large Dog	\$157.50	Increase by 84%	\$289.80
Extra-large Dog	\$210.00	Increase by 84%	\$386.40