

**HEBER CITY CORPORATION
75 North Main Street
Heber City, UT 84032
Heber City Council Meeting**

September 30, 2025

6:00 p.m. Special Meeting

TIME AND ORDER OF ITEMS ARE APPROXIMATE AND MAY BE CHANGED AS TIME PERMITS

- I. SPECIAL MEETING - 6:00 P.M.**
- II. PUBLIC HEARINGS: (Council May Take Action Following Public Comment and Upon Conclusion of the Public Hearing)**
 - 1. Ordinance 2025-26 Consolidated Fee Schedule Amendment to Update Cemetery Fee Schedule Columbarium Niche Pricing
- III. ADJOURNMENT:**

Ordinance 2006-05 allows Heber City Council Members to participate in meetings via telecommunications media. In accordance with the Americans with Disabilities Act, those needing special accommodations during this meeting or who are non-English speaking should contact Trina Cooke at the Heber City Offices 435.657.7886 at least eight hours prior to the meeting.

Posted on September 22, 2025, in the Heber City Municipal Building located at 75 North Main, the Heber City Website at www.heberut.gov, and on the Utah Public Notice Website at <http://pmn.utah.gov>. Notice provided to the Wasatch Wave.



Heber City Council Staff Report

MEETING DATE: 9/30/2025
SUBJECT: Ordinance 2025-26 Consolidated Fee Schedule Amendment to Update Cemetery Fee Schedule Columbarium Niche Pricing
RESPONSIBLE: Matt Brower
DEPARTMENT: Administrative
STRATEGIC RELEVANCE: Community Vibrancy

SUMMARY

The Heber City cemetery/parks administration building and columbariums project is expected to receive a certificate of occupancy by the end of September '25. The cemetery fee schedule is now in need of being updated to reflect updated Project costs. A public hearing must be held prior to amending the City's Consolidated Fee Schedule. This should be done prior to the completion of the columbariums which is expected in the last week of September '25.

RECOMMENDATION

Establish a special meeting for the purpose of holding a public hearing and amending the City's Consolidated Fee Schedule, specifically to update the cemetery fee schedule's niche pricing.

BACKGROUND

In 2024 the Heber City Council amended the cemetery fee schedule by adding niche fees for the new columbariums. By establishing fees prior to the commencement of construction, it was anticipated that the cemetery could get a jump start on columbarium niche sales. The niche fees were based on generating \$2,500,000 in revenues that were projected to be sufficient to cover the low bid cost award for constructing the building and columbariums of \$4,050,000.

The Project finance plan approved by the City Council at that time was the GF was going to subsidize the project to the tune of \$2.75M. Niche sales would generate \$2.5M covering Fund 71 and Fund 48 loans, and providing an additional \$1.2M to the cemetery perpetual care fund. The staff report from early spring '24 meeting contained the following information:

Funding Sources:

Fund 42-Capital Projects Fund:	\$2,500,000 (initial Project Budget)
Fund 42-Capital Projects Fund:	\$250,000 (additional Fund 42 resources)
Fund 71: Cemetery Perpetual Care Fund:	\$800,000
Fund 48: Transportation Tax Fund:	\$500,000
Total:	\$4,050,000

As proposed above, Funds 48 and 71 would loan Fund 42 \$1,300,000 to complete the project. The loans would be established as interfund payables with interest, which would be approved by the City Council, via resolution, during June 18, 2024 Council meeting. The interfund payables resolution will require a public hearing prior to its adoption- the advertising requirements for the public hearing, the public hearing and adoption of the interfund payables resolution will take place on June 18. The funding strategy requires pledging \$2,500,000 in projected niche sales for repayment of the interfund payables from Funds 48 and 71. Niche revenues in excess of the interfund payables would be dedicated to Fund 71, which is estimated to be \$1,200,000. This estimate would increase the Perpetual Care Fund reserve to \$2,000,000, which is \$1,200,000 above the current reserve estimate of \$800,000.

The City Council did approve the interfund loans as detailed above.

DISCUSSION

Total Project costs are estimated to sum to \$5,480,078.79. Of this amount, total cemetery administration and columbarium construction costs sum to \$4,903,546.96. The original cemetery administration and columbarium budget for construction costs increased by \$862,089.96 based on the nine (9) approved change orders below.

Project Amendments:

<u>Contractor</u>	<u>Date Approved</u>	<u>Amount</u>	<u>Purpose</u>
Jardene Malaska (JMCS)	8/21/2024	\$294,840.00	RFC1: 2nd Columbarium
Jardene Malaska (JMCS)	3/12/2025	\$81,313.46	RFCs 2-5: Low voltage, fire line, etc.
Jardene Malaska (JMCS)	4/10/2025	\$374,500.00	RFC 6: Surface Improvements: new road off Heritage Farms Pkwy
Jardene Malaska (JMCS)	5/20/2025	\$74,395.00	RFC 7: Pump House
Jardene Malaska (JMCS)	6/18/2025	\$24,695.00	RFC 8: Fountains
Jardene Malaska (JMCS)	8/27/2025	\$12,346.50	RFC 9: Sand Stone Veneer
Total CO: \$862,089.96			
Initial Budget for Adm. & Columbariums: \$4,041,457.00			
Total Amended Budget: \$4,903,546.96			

To cover total Project costs in excess of the general fund's contribution of \$2,750,000.00, the columbarium niche fees must be increased. Staff is recommending Proposal 2 which is projected to generate between \$200,000 and \$500,000 above the expected final Project cost. Proposal 2 is also competitive with private sector niche pricing.

Value Niches	Current	*Proposal 1	>Proposal 2
Resident	\$1,600.00	\$1,990.00	\$2,140.00
Non-Resident	\$2,000.00	\$2,189.00	\$2,439.00
Resident Companion	\$3,200.00	\$3,582.00	\$3,652.90

Non-Resident Companion	\$4,000.00	\$4,400.00	\$4,111.10
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Standard Niches

Resident	\$1,920.00	\$2,490.00	\$2,615.00
Non-Resident	\$2,400.00	\$2,739.00	\$2,964.00
Rewident Companion	\$3,840.00	\$4,482.00	\$4,507.00
Non-Resident Companion	\$4,800.00	\$4,930.20	\$5,056.00

Premium Niches

Resident	\$2,240.00	\$3,090.00	\$3,185.00
Non-Resident	\$2,800.00	\$3,399.00	\$3,594.00
Rewident Companion	\$4,480.00	\$5,562.00	\$5,533.00
Non-Resident Companion	\$5,600.00	\$6,118.20	\$6,190.00

*Non-resident is priced 10% above resident niche fees of Proposal 1.

> Resident priced at .95% of Proposal 1 and non-resident priced at 1.05% of Proposal 1

The columbarum niche fees adopted by the Council in '24 included engraving, innichement, and endowment care fees. Staff is recommending that innichement fees be removed from the niche fee and become a stand-alone fee--similar to what is charged for burial plots. Basic engraving costs and preputal care fees would remain in the niche fee. This fee arrangement is consistent with those found in the private sector. New fees are outlined in the attached cemetery fee schedule.

FISCAL IMPACT

Staff's recommended niche pricing is expected to generate \$3,200,000 in sales. This represents approximately \$200,000 to \$500,000 above total Project costs. Innichement fees are expected to generate approximately \$450k and the built-in endowment care fees are expected to generate approximately \$390,000.

CONCLUSION

Its vital that niche fees adotped in '24 be amended to generate additional revenue needed to cover total Project costs. A public will have to be noticed prior to taking action on amending the cemetery fee schedule. Staff suggests holding a special meeting prior to the completion of the columbariums.

ALTERNATIVES

1. Approve as proposed
2. Approve as amended
3. Continue
4. Deny

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

I move to **approve the item** as presented, with the findings and conditions as presented in the conclusion above.

Alternative 2 - Approve as Amended

I move to **approve the item** as amended, as follows.

Alternative 3 - Continue

I move to **continue** the **item** to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:

Alternative 4 - Denial

I move to **deny the item** with the following findings.

ACCOUNTABILITY

Department: Administrative
Staff member: Matt Brower, City Manager

EXHIBITS

1. Ordinance 2025-26 Consolidated Fee Schedule
2. Cemetery Fee Schedule 91525
3. 2025 Niche Pricing Evaluation
4. Project Amendments

ORDINANCE NO. 2025-26

AN ORDINANCE AMENDING THE CONSOLIDATED FEE SCHEDULE **APPENDIX “A” (Consolidated Fee Schedule)** ASSOCIATED WITH THE CEMETERY AND COLUMBARIUM USE FEES, CHAPTER 12.24 OF THE HEBER CITY MUNICIPAL CODE, CEMETERY.

WHEREAS, In May 2024, the Heber City Council considered options to lower construction costs for the cemetery expansion project. Changes, such as using gravel instead of pavement in the courtyard and switching from copper to aluminum gutters, were decided upon after the contractor presented cost estimates that reflected budget overruns; and

WHEREAS, In September 2024, the City Council approved Ordinance 2024-20 to specifically add pricing for new columbarium niches to the Consolidated Fee Schedule; and

WHEREAS, Additionally, a change order for the Cemetery Administration and Columbarium Project necessitated a corresponding update to the Consolidated Fee Schedule; and

WHEREAS, According to Ordinance 2025-15, which also amended the City's Consolidated Fee Schedule, amendments are necessary to ensure fees are "fair, current, and reflective of the actual cost of providing services, and to maintain fiscal sustainability and service quality"; and

WHEREAS, In addition to these reasons, the City has a standard practice of periodically reviewing and updating its Consolidated Fee Schedule to adapt to changing service costs.

NOW THEREFORE, BE IT ORDAINED by the City Council of Heber City, Utah, that the Consolidated Fee Schedule of the Heber City Municipal Code associated with the Cemetery and Columbarium is hereby amended as shown in Exhibit A, attached hereto and incorporated by reference.

This Ordinance shall take effect on _____, 2025.

PASSED, APPROVED and ORDERED TO BE PUBLISHED BY THE HEBER CITY COUNCIL this _____ day of _____ 2025.

	AYE	NAY
Council Member Yvonne Barney	_____	_____
Council Member Aaron Cheatwood	_____	_____
Council Member Michael Johnston	_____	_____
Council Member Sid Ostergaard	_____	_____
Council Member D. Scott Phillips	_____	_____

APPROVED:

Mayor Heidi Franco

ATTEST:

RECORDER

Date: _____

Heber City Cemetery Fee Schedule

SERVICE		FEE
Grave Purchase "<u>Value</u>"		
	Resident:	\$1,200.00 Effective 07/01/2022
	Non-Resident:	\$1,800.00 Effective 07/01/2022
Grave Purchase "<u>Standard</u>"		
	Resident:	\$1,400.00 Effective 07/01/2022
	Non-Resident:	\$2,600.00 Effective 07/01/2022
Grave Purchase "<u>Upright</u>"		
	Resident:	\$1,800.00 Effective 07/01/2022
	Non-Resident:	\$3,400.00 Effective 07/01/2022
Grave Purchase "<u>Infant Section Only</u>"		
	Resident:	\$175.00 Effective 07/01/2022
	Non-Resident:	\$300.00 Effective 07/01/2022
Opening/Closing (Weekdays)		
	Resident:	\$650.00
	Non-Resident:	\$850.00
Opening/Closing (Weekends)		
	Resident:	\$1,100.00
	Non-Resident:	\$1,300.00
Infant/Cremains Opening/Closing (Weekdays)		
	Resident:	\$350.00
	Non-Resident:	\$450.00
Infant/Cremains Opening/Closing (Weekends)		

Heber City Cemetery Fee Schedule

	Resident:	\$800.00
	Non-Resident:	\$900.00
Disinterment		
	Full Body	\$2,500.00 Effective 07/01/2022
	Infant	\$1,000.00 Effective 07/01/2022
	Cremains	\$500.00 Effective 07/01/2022
	Niche	\$500.00 Effective 07/01/2022
Transfer Fee: Per Lot		\$200.00
Overtime Fee - Per 1/2 hour Any service arriving 3:30 pm or later = OT charge		\$100.00 Effective 07/01/2022
Quick Claim Deeds (per transfer)		\$200.00
Headstone Inspection Fee		\$25.00
*Headstone Removal Fee		
	Flat or Wedge	\$200.00
	Upright	\$400.00
*Large Headstones may require removal through outside contracting company. Fee amount determined by the contractor.		
*Heber City is not be responsible for damage to headstones during the removal of headstones or the opening of graves.		
Cremation Niche (Near Maintenance Shed)		
<u>*Purchase of cremation niche includes: Basic engraving which includes name and dates only.</u>		
Rows A & B (top two rows)		
	Resident:	\$1,430.00 \$1,630.00 Effective 07/01/2022
	Non-Resident:	\$2,360.00 \$2,660.00 Effective 07/01/2022
Rows C & D (bottom two rows)		

Heber City Cemetery Fee Schedule

	Resident:	\$1,100.00 \$1,300.00 Effective 07/01/2022
	Non-Resident	\$1,815.00 \$2,115.00 Effective 07/01/2022
Opening & Closing NicheInnichement (Weekdays)		
	Resident:	\$200.00 \$300.00 Effective 07/01/2022
	Non-Resident:	\$300.00 \$400.00 Effective 07/01/2022
Opening & Closing NicheInnichement (Weekends)		
	Resident:	\$450.00 \$500.00 Effective 07/01/2022
	Non-Resident:	\$550.00 \$600.00 Effective 07/01/2022
Endowment Care Fee		
	Single Niche	\$125.00
Innichement FeeSpecial Engraving, Design Or Emblem		
	Single NicheSingle	\$400.00
	Companion	
	Saturday	
	Sunday/	
Columbariums NicheI & II Nichese		
*Purchase of cremation niche includes: Basic engraving which includes name and dates only.		
Effective 9/3/2024		
Row A-C Value	Top Three Rows	
	Resident	\$1600 \$2,140.00
	Non Resident	\$2000 \$2,439.00
	Resident Companion	\$3200 \$3,652.00

Heber City Cemetery Fee Schedule

	Non Resident Companion	\$4000 \$4,111.00
Row D, J-L Standard		
	Resident Discount	\$1920 \$2,615.00
	Non Resident	\$2400 \$2,964.00
	Resident Companion Discount	\$3840 \$4,507.00
	Non Resident Companion	\$4800 \$5,056.00
Row E -I Premium		
	Resident Discount	\$2240 \$3,185.00
	Non Resident	\$2800 \$3,594.00
	Resident Companion Discount	\$4480 \$5,533.00
	Non Resident Companion	\$5600 \$6,190.00
Row J-L Standard		
	Resident Discount	\$1920
	Non Resident	\$2400
	Resident Companion Discount	\$3840
	Non Resident Companion	\$4800
Innichement (Weekdays)		
	Resident:	\$300.00
	Non-Resident:	\$400.00
Innichement (Weekends)		
	Resident:	\$500.00
	Non-Resident:	\$600.00
Special Engraving, Design or Emblem		
	Single Niche	\$400.00
	Companion Niche	\$600.00

Heber City Cemetery Fee Schedule

Cemetery ~~Information~~Rules/Criteria/Information:

- Size of Niche Urns: ~~m ust be~~ 10 1/2" x 10.5 " or smaller.
- Cremations: ~~M~~ must be in a plastic, metal, or concrete container.
- Burial Limitations: No burials may be scheduled Friday ~~through~~ Tuesday of Memorial Day ~~w~~Weekend.
- No ~~S~~Sunday bBurials: ~~Not allowed~~, unless there is a cultural or religious justification. ~~reason to do so.~~
- No ~~d~~Double bBurials: ~~Not are a~~ allowed unless one or both are a cremation - only one headstone is allowed.
- Graveside sServices: ~~h~~ Have a ~~90-minute~~90-minute time limit, after which an overtime fee ~~will apply~~s.
- Service Completion: All services must be completed by 4:00 pm. ~~to allow staff to close the grave.~~
- Upright hHeadstones: ~~are o~~ Only allowed in specific areas ~~reference cemetery map for details.~~
- Flat hHeadstones: ~~Shall be~~ must be flush with the ground, wedge stones are considered upright.
- Resident: Defined as those ~~Only those currently~~ living within ~~the Heber~~Heber City incorporated limits ~~are considered City residents.~~
- Non-Resident: Those living outside of Heber City incorporated limits, including unincorporated in Wasatch County. ~~are considered non-residents, and must pay the non-resident rates.~~
- Other than engravings approved by the Cemetery, no other items may be attached to the niche.
- Headstone Dimensions:
Single grave - 48"x 32"/
Double stone 96" x 32"
- From time-to-time the Cemetery may reduce Columbarium Niches prices as part of a purchase agreement that is approved by the City Council or general sale reduction that is set for a limited time and available to all residents and/or non-residents.

Heber City Cemetery Columbarium Niche Pricing Evaluation

We used \$4,800,000 as the cost of construction and break even point in this evaluation. This evaluation shows current pricing, break even pricing, and pricing with various profit levels.

Individual Niches				Companion Niches			
Current Pricing				Current Pricing			
Niche Type	Qty	Price	Revenue	Niche Type	Qty	Price	Revenue
Value	144	\$ 1,600.00	\$ 230,400.00	Value	90	\$ 3,040.00	\$ 273,600.00
Standard	192	\$ 1,920.00	\$ 368,640.00	Standard	120	\$ 3,648.00	\$ 437,760.00
Premium	240	\$ 2,240.00	\$ 537,600.00	Premium	150	\$ 4,256.00	\$ 638,400.00
Total	576		\$ 1,136,640.00		360		\$ 1,349,760.00
Break Even Pricing				Break Even Pricing			
Niche Type	Qty	Price	Revenue	Niche Type	Qty	Price	Revenue
Value	144	\$ 3,100.00	\$ 446,400.00	Value	90	\$ 5,550.00	\$ 499,500.00
Standard	192	\$ 3,800.00	\$ 729,600.00	Standard	120	\$ 6,850.00	\$ 822,000.00
Premium	240	\$ 4,500.00	\$ 1,080,000.00	Premium	150	\$ 8,150.00	\$ 1,222,500.00
Total	576		\$ 2,256,000.00		360		\$ 2,544,000.00
20% profit Pricing				20% profit Pricing			
Niche Type	Qty	Price	Revenue	Niche Type	Qty	Price	Revenue
Value	144	\$ 3,720.00	\$ 535,680.00	Value	90	\$ 6,660.00	\$ 599,400.00
Standard	192	\$ 4,560.00	\$ 875,520.00	Standard	120	\$ 8,220.00	\$ 986,400.00
Premium	240	\$ 5,400.00	\$ 1,296,000.00	Premium	150	\$ 9,780.00	\$ 1,467,000.00
Total	576		\$ 2,707,200.00		360		\$ 3,052,800.00
25% profit Pricing				25% profit Pricing			
Niche Type	Qty	Price	Revenue	Niche Type	Qty	Price	Revenue
Value	144	\$ 3,875.00	\$ 558,000.00	Value	90	\$ 6,937.50	\$ 624,375.00
Standard	192	\$ 4,750.00	\$ 912,000.00	Standard	120	\$ 8,562.50	\$ 1,027,500.00
Premium	240	\$ 5,625.00	\$ 1,350,000.00	Premium	150	\$ 10,187.50	\$ 1,528,125.00
Total	576		\$ 2,820,000.00		360		\$ 3,180,000.00
Scenario A - \$700K above current pricing				Scenario A - \$700K above current pricing			
Niche Type	Qty	Price	Revenue	Niche Type	Qty	Price	Revenue
Value	144	\$ 1,990.00	\$ 286,560.00	Value	90	\$ 3,582.00	\$ 322,380.00
Standard	192	\$ 2,490.00	\$ 478,080.00	Standard	120	\$ 4,482.00	\$ 537,840.00
Premium	240	\$ 3,090.00	\$ 741,600.00	Premium	150	\$ 5,562.00	\$ 834,300.00
Total	576		\$ 1,506,240.00		360		\$ 1,694,520.00
Scenario B - \$1.4M above current pricing				Scenario B - \$1.4M above current pricing			
Niche Type	Qty	Price	Revenue	Niche Type	Qty	Price	Revenue
Value	144	\$ 2,365.00	\$ 340,560.00	Value	90	\$ 4,257.00	\$ 383,130.00
Standard	192	\$ 2,965.00	\$ 569,280.00	Standard	120	\$ 5,337.00	\$ 640,440.00
Premium	240	\$ 3,865.00	\$ 927,600.00	Premium	150	\$ 6,957.00	\$ 1,043,550.00
Total	576		\$ 1,837,440.00		360		\$ 2,067,120.00

Project Amendments

Contractor	Date Approved	Amount	Purpose
Jardene Malaska (JMCS)	8/21/2024	\$294,840.00	RFC1: 2nd Columbarium Niches
Jardene Malaska (JMCS)	3/12/2025	\$81,313.46	RFCs 2-5: Low voltage, sec. etc.
Jardene Malaska (JMCS)	4/10/2025	\$374,500.00	RFC 6: Surface Improvements
Jardene Malaska (JMCS)	5/20/2025	\$74,395.00	RFC 7: Pump House
Jardene Malaska (JMCS)	6/18/2025	\$24,695.00	RFC 8: Fountains
Jardene Malaska (JMCS)	8/27/2025	\$12,346.50	RFC 9: Sand Stone Veneer
Total CO:		\$862,089.96	
Initial Project Budget:		\$4,041,457.00	
Total:		\$4,903,546.96	
New	Old		
\$5,480,078.79	\$4,050,000.00		
2750000	\$2,750,000.00		
\$2,730,078.79	\$1,300,000.00		
2500000	\$2,500,000.00		
-\$230,078.79	\$1,200,000.00		