



Submitted to the Town of Creston on January 31, 2014

TOWN OF CRESTON CEMETERIES MASTER PLAN

Submitted by:



Cover photo: Forest Lawn Cemetery, Source: LEES+Associates, 2013

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Table of Contents

EXECUTIVE SUMMARY	i
INTRODUCTION	1
METHODOLOGY	4
MARKET REVIEW	7
DEMAND NEEDS ANALYSIS	16
TREND ANALYSIS	31
FEE REVIEW	41
FINANCIAL PLAN	51
PERPETUAL CARE FUND	81
GOVERNANCE AND ORGANIZATIONAL PLAN	96
OPERATIONS AND MANAGEMENT PRACTICES	103
PRODUCT AND SERVICES	121
SITE DEVELOPMENT PLAN	124
CAPITAL DEVELOPMENT PLAN	141
MARKETING PLAN	143
IMPLEMENTATION STRATEGY	148
CHARTING THE FUTURE: RECOMMENDATIONS	149
REFERENCES	156
APPENDICES	157
APPENDIX A: CONSULTATION SUMMARY	158
APPENDIX B: CEMETERY FEES - PRICING COMPARISON	160
APPENDIX C: SAMPLE TIME-COST TRACKING FORM	171
APPENDIX D: BC CREMATION, INTERMENT AND FUNERAL SERVICES ACT – PERPETUAL CARE FUND EXCERPT	174
APPENDIX E: SAMPLE TABLE OF CONTENTS - STANDARD OPERATING MANUAL	178
APPENDIX F: GLOSSARY OF CEMETERY TERMS	180

APPENDIX G: OPEN HOUSE PRESENTATION BOARDS..... 187
APPENDIX H: XERISCAPE PRINCIPLES 191
APPENDIX I: CEMETERY TOURS..... 205
APPENDIX J: CRESTON MUSEUM NOTES 211
**APPENDIX K: PIONEER CEMETERY – FIRE CHIEF MEMORIAL CONCEPT
..... 212**

EXECUTIVE SUMMARY

The Town of Creston (the Town) commissioned LEES+Associates in August 2013 to prepare a Cemeteries Master Plan, which would address the Town's two burial areas, Pioneer Cemetery and Forest Lawn Cemetery. The objective was that the Plan would provide the Town with a guiding vision for "future development... [and would provide]... direction on how best to manage the business and financial aspects of the service."¹

The primary issues that emerged through the course of the study included:

- Developing service options for cremated remains;
- Pricing changes;
- Perpetual Care Fund (PCF) and maintenance planning;
- Marketing and business management, and
- Capital development for meeting future needs.

The key findings of this report are as follows:

MARKET REVIEW, DEMAND NEEDS ANALYSIS, AND TREND ANALYSIS

- The death rate in Creston and surrounding Electoral Areas is more than twice the provincial rate. This is due to the community age profile, which is older than the provincial average;
- Cremation as a preferred method of disposition continues to rise. Over the next 25 years, 14% of deaths in the Central Kootenays are expected to result in full body-casket burial, and 86% of deaths are expected to result in cremation, with a range of disposition types chosen;
- Forest Lawn Cemetery's interment profile is characterized by an unusually high number of non-resident interments, below average capture of resident full body burials, and an above average capture rate of cremated remains;
- Projecting from current data, Forest Lawn Cemetery currently has sufficient developed capacity for up to **40 years** of in-ground casket burials, and about **6-8 years** of cremation interment. (The total capacity of the 51 acre site has not been calculated. The developed area is approximately 9 acres; the undeveloped area is about 42 acres; however, there appear to be a number of constraints to develop outside of the area currently cleared.)
- Forest Lawn Cemetery has current columbaria capacity for only about three years, with additional niches likely required by 2016.

¹ Town of Creston, Request for Proposal for Cemetery Master Plan, July 2, 2013.

FEE REVIEW & FINANCIAL PLAN

- Forest Lawn Cemetery is consistent with other publicly-owned cemeteries across Canada in that it operates at a deficit, and supplements its operating revenues with a municipal tax subsidy.
- Forest Lawn Cemetery rates are generally on par or above the fees charged by regional communities in the area and provincial communities of similar size.
- Forest Lawn Cemetery charges fees that are below par for infant plots, infant services, rates for burials after hours on weekdays, and for the marker Installation perpetual care contribution fees,
- The Town of Creston should adopt a financial scenario to implement a one-time price increase to align Forest Lawn Cemetery rates with those of neighboring communities.
- Subsequent proposed annual rate increases of **4%** would offset inflation and narrow the tax subsidy gap over time, moving Creston towards operating at cost-recovery.
- The Town of Creston should introduce marketing investment of **5%** of operating revenues, as a means to increase cemetery market capture and enhance community engagement.
- Creston can improve upon its financial clarity by **adding new revenue and expense accounts**, defined by type of interment activity, residency and cemetery site (with Pioneer and Forest Lawn Cemetery accounts separated).
- Creston can improve financial reporting consistency by documenting policies and methodologies in complementary financial notes.

PERPETUAL CARE FUND

- Creston currently contributes less to its Perpetual Care Fund than the amount provincially mandated. Forest Lawn Cemetery should therefore immediately increase the Perpetual Care contribution portion of its cemetery rates to those required by the province.
- The recommended financial scenario suggests PCF contributions of **25%** of plot sales, **10%** of niche sales, and **\$35** per marker installation. After cemetery operations break-even, it is recommended that contributions be increased to **33%** of plot sales.

GOVERNANCE & ORGANIZATIONAL PLAN

- The cemetery operation would benefit from the establishment of a Cemetery Advisory Board, with representation from the Regional District of Central Kootenay.
- Creston can improve in the areas of accountability and operational clarity by creating a cemetery specific, organization chart and a standard operating procedures manual.

OPERATIONS & MANAGEMENT PRACTICES

- Creston can improve efficiency in its interment and financial records management, by adopting the use of cemetery-specific Stone Orchard Software™, iCemetery™ and adding new revenue and expense accounts to the financial system.

- Creston can improve community engagement by working with community groups, notably the Creston Museum, and by working in partnership to raise the profile and improve the reputation of its cemeteries at the regional level.
- Creston's Cemetery Bylaw should be updated, particularly with respect to formatting and clarification of terminology and policies such as the reclamation of abandoned plots and the resale of pre-purchased plots. A revision could address possible new interment options that could be made available at Forest Lawn.

PRODUCTS AND SERVICES

- Creston should pursue synergistic marketing benefits with private industry suppliers (notably the local funeral home), and between municipal departments (for example, memorial tree grate plaques).
- Creston should diversify its in-ground, cremated remains and local commemoration options, by adding options such as cemetery-owned columbaria niches in a cremation garden context, upright headstone lots; green burial, memorial benches, and family vessels, among others.

CAPITAL DEVELOPMENT PLAN

- Creston should explore funding options for the purposes of capital development (tax subsidies, private partnerships, community fundraising, bank loans).
- Creston should reach out to and work with other agencies to leverage noncapital resources that could facilitate the implementation of capital improvements. Examples of these agencies and groups are the Creston Museum, senior government funding agencies, local schools and community volunteers.

SITE DEVELOPMENT PLAN

- Creston should focus on working to meet community interment needs according to projections and should do so within the existing 9 acres of developed area at Forest Lawn Cemetery.
- Creston should provide new products and services, including a cremation garden, memorial walls, upright headstone lots, and consider offering green burial in the wooded perimeter of the cemetery.
- Creston should embark on a program of horticultural upgrades, irrigation modifications and overall site improvement at Forest Lawn; for example, a new entry area and coordinated site furnishings.
- Creston should coordinate site improvements with marketing initiatives to improve the cemetery's aesthetics and operational efficiency.

MARKETING

- Historically, the Town has not invested in marketing its cemeteries. Appropriate marketing of Forest Lawn Cemetery would be expected to improve cemetery market capture and increase future revenues.
- Creston should set aside a promotions budget of 5% of operating revenues to be spent on marketing, sales, customer service, local community engagement and public education, website enhancement, and attendance at industry conferences.

IMPLEMENTATION STRATEGY

An implementation strategy for recommendations for the first five years of this Master Plan has been provided, including a budget-level estimate of costs. Implementation is focused on the following key areas and includes:

“Fee Review, Financial Plan and Perpetual Care:”

- **5%** of estimated gross sales for marketing and community engagement, and
- Town staff time for software set up and configuration.

“Governance and Organizational Plan:”

- Town of Creston staff time to create an organizational chart, operating procedures; and participation on a Cemetery Advisory Board.

“Operations and Management Practices:”

- **\$15,000** for Stone Orchard Software;
- **\$ 5,000** for records conversion;
- **\$ 8,000** for GIS cemetery mapping;
- **\$ 2,000** iCemetery data management and \$200 per year for annual hosting;
- **\$ 5,000** for a Cemetery Bylaw review and recommendations;
- IT/other staff time for software set-up; training and interdepartmental staff engagement, and
- Town of Creston staff time to create a cemetery maintenance schedule, revised horticultural policies, pilot projects.

“Capital Development, Site Development, Product and Services:”

- Purchase of 48 niche columbarium **\$20,000**;
- Design and construction of initial, phased cremation garden: - **\$15,000**;
- General site improvements to Forest Lawn - **\$10,000**, and
- Funds to support projects at Pioneer Cemetery - **\$5,000**.

“Marketing Strategy:”

- 5% of estimated annual gross sales for marketing; community engagement, and
- **\$5,000** on cemetery website development (**one-time cost**).

RECOMMENDATIONS

A summary table of recommendations is provided on the following page. These recommendations are grouped by their overall objectives and arranged over a twenty-five year horizon, as short, medium and long term initiatives.

CONCLUSION

This Cemeteries Master Plan provides a roadmap to guide policy and operations over the next 25 years. By implementing these recommendations, the Town of Creston will put itself in a position where it can improve the cemetery services available to the community, progress towards financial sustainability, and develop a robust Perpetual Care Fund that can better meet the long term maintenance requirements of its two cemeteries.

The result will be a caring cemetery system that reflects the Town of Creston’s commitment to professional management, quality service and creating a community resource valued by residents of the Creston Valley now and well into the future.

Town of Creston Cemeteries: Recommendations and Phasing (2014 - 2039)	
OVERALL OBJECTIVES	
	<p>SOCIAL - Meet the community's present and future interment need ECONOMIC - Strive to achieve cost recovery ENVIRONMENTAL - Enhance the aesthetics and environmental health of the cemetery landscape SOCIAL / CULTURAL - Promote local heritage; encourage recreational and social engagement</p>
A Short term - Years 1 - 5 (2014 - 2019)	
Provide for cremation interment	<ul style="list-style-type: none"> Plan and develop a cremation garden area at Forest Lawn Secure funding to install one new columbarium by 2016 Negotiate mutually satisfactory relationship with Funeral Home for providing sales and related services
Reclaim unused lots purchased over 40 years ago	<ul style="list-style-type: none"> Initiate process to contact owners of preneed lots purchased prior to 1970 that remain unused Reclaim burial lots for whom owners cannot be found Make reclaimed lots available for purchase
Expand the burial options offered at Forest Lawn	<ul style="list-style-type: none"> Consider the establishment of a green burial area at Forest Lawn Consider allowing upright markers at Forest Lawn; establish section where upright markers will be permitted
Work towards an improved joint-funding relationship with the RDCK	<ul style="list-style-type: none"> Establish a joint volunteer Cemetery Advisory Board, with broad representation to liaise with the Town on cemetery issue Provide annual cemetery records to RDCK for review Negotiate RDCK funding to include annual increases for inflation
Continue to work towards achieving cost recovery	<ul style="list-style-type: none"> Increase perpetual care fund contributions per the BC Cremation, Interment and Funeral Services Act Implement new fees and prices according to Financial Scenario 2, including for items previously not charged Negotiate with Funeral Chapel for use of on-site storage space; staff time for funerals etc Update cemetery operations and management practices, including record-keeping protocols, and monitor performance
Implement a long term program of horticultural improvements	<ul style="list-style-type: none"> Conduct soils testing to develop program of long term horticultural improvements, based on xeriscape principle Develop and initiate a program of soil amendments over key areas; extend to all lawn areas over time Create a pilot project to test drought-tolerant turf species that may be appropriate for use at Forest Lawn
Modify the existing irrigation system at Forest Lawn to meet current needs and standards	<ul style="list-style-type: none"> Plan for renovation of existing irrigation system to irrigate key areas only; remove unneeded line Reclaim unneeded utility corridors for new casket or cremation lots
Recognize the role, cultural and heritage value of Pioneer Cemetery to area residents	<ul style="list-style-type: none"> Work with Creston Museum to raise public awareness of Pioneer Cemetery Work with Fire Chief to create a memorial area for the Town's first Fire Chief at Pioneer Cemetery
Update Town of Creston's cemetery bylaws	<ul style="list-style-type: none"> Commission a review of current cemetery bylaws, including allowing upright headstones and/or possible green burials
Improve cemetery marketing	<ul style="list-style-type: none"> Change the name of Forest Lawn Cemetery to "Forest Lawn Memorial Park" Implement customer service improvements through staff training; develop cemetery marketing strategies;
B Medium term - Years 5 - 15 (2019 - 2034)	
Provide for cremation and casket interment	<ul style="list-style-type: none"> Establish new cremation lots at Forest Lawn, as needed Install new columbaria at Forest Lawn's Cremation Garden, as needed Develop green burial capacity, as needed
Work towards an improved joint-funding relationship with the RDCK	<ul style="list-style-type: none"> Continue to work actively with RDCK through the Cemetery Advisory Board to address cemetery issue; Provide annual cemetery records to RDCK for review
Continue to work towards achieving cost recovery	<ul style="list-style-type: none"> Continue to monitor costs and implement best practices to achieve efficiencies at both cemetery site; Update cemetery record-keeping protocols to better track and monitor costs;
Revise horticultural practices according to pilot projects and public response to initiatives	<ul style="list-style-type: none"> Continue the program of horticultural improvements, adjusting on an on-going basis according to outcome Evaluate the success of the program of horticultural improvement; Upgrade irrigation system for most effective use, as funds permit
Recognize the role, cultural and heritage value of Pioneer Cemetery to area residents	<ul style="list-style-type: none"> Continue to work with Creston Museum to raise awareness of Pioneer Cemetery and offer possible programming at this site; Actively pursue funding opportunities for projects at Pioneer (eg restoring monuments; upgrading public amenities etc)
Improve cemetery marketing	<ul style="list-style-type: none"> Implement customer service improvements through staff training; consider cemetery marketing strategies;
C Long term Years 15 - 25 (2034 - 2039)	
Provide for cremation and casket interment	<ul style="list-style-type: none"> Establish new cremation lots at Forest Lawn, as needed Install new columbaria at Forest Lawn's Cremation Garden, as needed Develop new casket lots within existing cleared area at Forest Lawn, optimizing existing capacity Develop green burial capacity, as needed
Work towards an improved joint-funding relationship with the RDCK	<ul style="list-style-type: none"> Continue to work actively with RDCK through cemetery board to address cemetery issue; Provide annual cemetery records to the RDCK for review
Continue to work towards achieving cost recovery	<ul style="list-style-type: none"> Continue to monitor costs and implement best practices to achieve efficiencies at both cemetery site; Upgrade records-keeping procedures to accommodate new technologies, as needed Update cemetery record-keeping protocols to better track and monitor costs;
Revise horticultural practices according to pilot projects and public response to initiatives	<ul style="list-style-type: none"> Continue the program of horticultural improvements, adjusting on an on-going basis according to outcomes Evaluate the success of program of horticultural improvements Upgrade irrigation system for most effective use, as funds permit
Recognize the role, cultural and heritage value of Pioneer Cemetery to area residents	<ul style="list-style-type: none"> Continue to work with Creston Museum to raise awareness of Pioneer Cemetery and offer possible programming at this site Actively pursue funding opportunities for projects at Pioneer (eg restoring monuments; upgrading public amenities etc)
Improve cemetery marketing	<ul style="list-style-type: none"> Continue to improve customer service improvements through staff training; consider cemetery marketing strategies Consider introducing new technologies designed to enhance the public/customer experience at the cemeteries

INTRODUCTION

The Town of Creston (the Town) commissioned LEES+Associates, Cemetery Planners, in August 2013 to prepare a Cemeteries Master Plan. The objective was that the Plan would address the Town's two burial areas, Pioneer Cemetery and Forest Lawn Cemetery, and would provide the Town with a guiding vision for their "future development... [and would provide]... direction on how best to manage the business and financial aspects of the service."²

Since its incorporation in 1905, the Town of Creston has owned and operated the Forest Lawn Cemetery, located in the unincorporated district of Erickson, approximately 3 km southeast of the town on 36th Avenue North, on the west side of Highway 2A.

The Erickson property includes 51 acres of cemetery land. The north-west lot consists of 20 acres, the north-east lot consists of 20 acres, and the southwest lot consists of 11 additional acres. The developed area is approximately 9 acres, with the remaining 42 acres undeveloped and largely forested.

The Town of Creston also owns and operates the Pioneer Cemetery, which is the old, largely inactive cemetery that once served the larger area. This site is located within the Town boundaries. It is now closed to new sales although family members of original lot owners are occasionally interred here.

This Cemeteries Master Plan examines the organizational, financial and governance factors that are the basis for the provision of cemetery services in the Town's cemetery system. This Plan was guided by the following goals, including to:

- Identify areas of operational strength and potential improvements in order to enhance overall systems efficiency;
- Identify service gaps and resources required to meet future community need and provide comparative analysis with neighboring communities operations;
- Modernize the system, bringing it in line with similar municipalities and provincial legislative requirements;
- Advise the Town regarding industry "Best Practices" and emerging trends;
- Provide quality cemetery services to the resident of the Creston Valley;
- Develop a long term, financial sustainability model, and
- Provide clear policy guidance regarding cemetery resource management, appropriate response to changing cost drivers, and decision-making with respect to cemetery service fees and charges.

A Demand Needs Analysis and Staff and Stakeholder feedback gathered early in the project underpin the recommendations outlined in this report. Recommendations in this Master Plan are grouped under the following headings:

² Town of Creston, Request for Proposal for Cemetery Master Plan, July 2, 2013.

- Management Practices;
- Service Changes;
- Fee Changes;
- Financial Planning;
- Perpetual Care;
- Capital Development;
- Bylaw Changes, and
- Marketing Strategy.

The recommendations provide a roadmap for the Town to achieve its vision for a caring, sustainable cemetery system for residents in the regional communities of Creston and its surrounding Electoral Areas, A, B, and C (also known as the Creston Local Health Area/LHA).

By implementing the actions in this plan, the Town will position itself to improve cemetery service delivery; implement practices that will help it move towards financial self-sufficiency; and develop a Care Fund that can meet the long term maintenance requirement of the cemetery.



*Figure 1: Pioneer Cemetery, Aerial Photograph, 2013,
Source: Town of Creston.*

Figure 2: Forest Lawn Cemetery, Aerial Photograph, 2013,



Source: Town of Creston Photography.

METHODOLOGY

In August 2013, the Town of Creston commissioned LEES+Associates to undertake this, the first Cemeteries Master Plan, for the Town of Creston. The key objectives of this Master Plan are to:

1. Assess current practices and create a customer focused plan that will improve service for the Forest Lawn Cemetery that is consistent with a municipally-operated facility;
2. Propose a contemporary business model for the Forest Lawn and Pioneer Cemeteries building on current best practices, and
3. Recommend a policy for rates and fees that will meet desired financial objectives.

The methodology used to achieve these objectives and prepare this report included site visits to both Pioneer and Forest Lawn Cemetery; interviews with staff and stakeholders; a staff workshop; analysis of demographic, interment, and financial data, and a review of the physical cemetery sites in light of current industry practices and standards.

A financial analysis, based on population, death, burial and cremation projections for the next 25 years, provided a financial trajectory for the cemetery. Three scenarios were developed from this point to explore possible outcomes in terms of achieving a more financially sustainable cemetery system.

This report was prepared with input from Town Council and staff, Directors from the Regional District of Central Kootenay, local funeral service providers, the Creston Museum, and area residents (see “**Appendix A: Consultation Summary**”).

In addition, the following background documents were reviewed:

- Creston Valley Official Community Plan (Town of Creston, 2007);
- British Columbia Vital Statistics;
- National Census Statistics, Statistics Canada;
- Forest Lawn Cemetery Bylaw No. 1763;
- Cemetery maps and aerial photos;
- “Cemetery Service Study for the Town of Creston,” by Barry McLean, October 16, 2012
- Hard copy financial documents, interment and correspondence records provided by the Town of Creston including:
 - Cemetery capital budget (2002-2012);
 - Cemetery operating financials (2006-2013);
 - Interment records (2005-2012);
 - Perpetual Care Fund amounts;
 - Current Plot Dimensions, and
 - Cemetery Operating Procedures.

SCOPE

This report summarizes the background research, financial analysis, key findings, and outlines recommended actions for implementation. These recommendations are intended to serve as a guide for developing policy and managing operations over the next 25 years. They includes a:

- **Market Review;**
 - An assessment of demographics and disposition trends to help determine the profile of the current and future cemetery market in the region.
- **Demand Need Analysis;**
 - An assessment of current usage levels, demand and trends in social and cemetery practices, as well as the cemetery and funeral industry as a whole.
- **Trend Analysis;**
 - An assessment of future usage levels, expected demand and cemetery practices trends to help determine the best future use of cemetery lands.
- **Fee Review;**
 - A comparison of cemetery fees among in similar municipal operations, and provides recommendations to guide fee setting in the future;
- **Financial Plan;**
 - A business model to move the cemetery system towards cost recovery while building on current practices;
- **Perpetual Care Fund;**
 - Analysis and recommendations regarding the disposition of perpetual care funds and alignment with provincial regulations and best practices;
- **Governance and Organizational Plan;**
 - An evaluation of current governance and organization of Forest Lawn Cemetery, and provides recommendations for improvement.
- **Operations and Management Practices;**
 - An evaluation of current management practices at the Forest Lawn Cemetery, and provides recommendations for improvement.
- **Products and Services;**
 - A review of cemetery product and service options among similar municipal operations, and provides recommendations to guide offerings in the future;
- **Site Development Plan;**
 - A review of both cemetery sites and recommendations for landscape improvements, both to hardscape (built elements) and softscape (horticulture).
- **Capital Development Plan, and**
 - Identification of plans and related costs for the next 25 years, along with a related operating budget guide.

- **Marketing Plan**
 - Recommendations to improve marketing of cemetery services including plot sales and general service availability.

MARKET REVIEW

REGIONAL DISTRICT CHARACTERISTICS

Incorporated in 1965, the Regional District of Central Kootenay (RDCK) is one of 27 Regional Districts in the Province of British Columbia, created to provide local government services and political accountability to residents of the unincorporated electoral (rural) areas.

The Regional District of Central Kootenay

There are currently nine Towns and twelve Electoral Areas in the Regional District of Central Kootenay (RDCK).

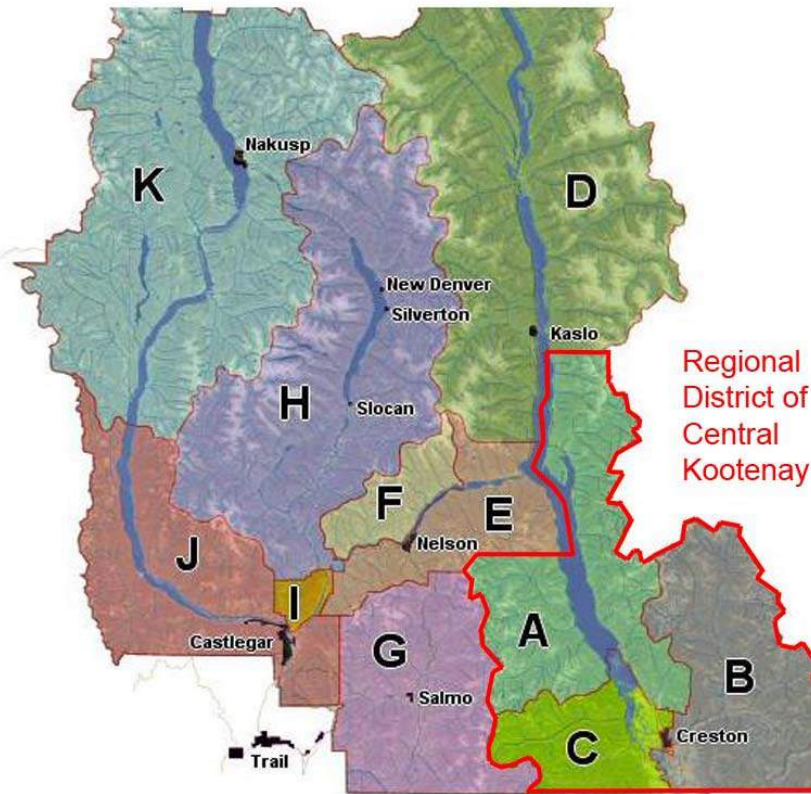


Figure 3: Regional District of Central Kootenay Electoral Areas Map,
Source: RDCK Website, http://www.rdck.bc.ca/corporate/electoral_areas.html

The Regional District of Central Kootenay - Cemetery Service Area

There are currently one Town and three Electoral Areas in the Regional District of Central Kootenay (RDCK), within the Forest Lawn Cemetery service area.

The following table summarizes the population profile of communities are located within the Creston **Electoral Areas** of the RDCK Forest Lawn Cemetery service area:

Census Subdivision	Population 2006	Population 2011
▪ Creston	▪ 4,826	▪ 5,306
▪ Electoral Area A	▪ 2,041	▪ 2,030
▪ Electoral Area B	▪ 4,575	▪ 4,464
▪ Electoral Area C	▪ 1,284	▪ 1,372
Total	▪ 12,726	▪ 13,172

Table 1: Regional District of Central Kootenay Electoral Areas, Central Kootenay Census Subdivisions, Source: Statistics Canada Census 2006 and 2011.

The Town of Creston historically, has composed approximately **40%** of the cemetery service area in the RDCK.

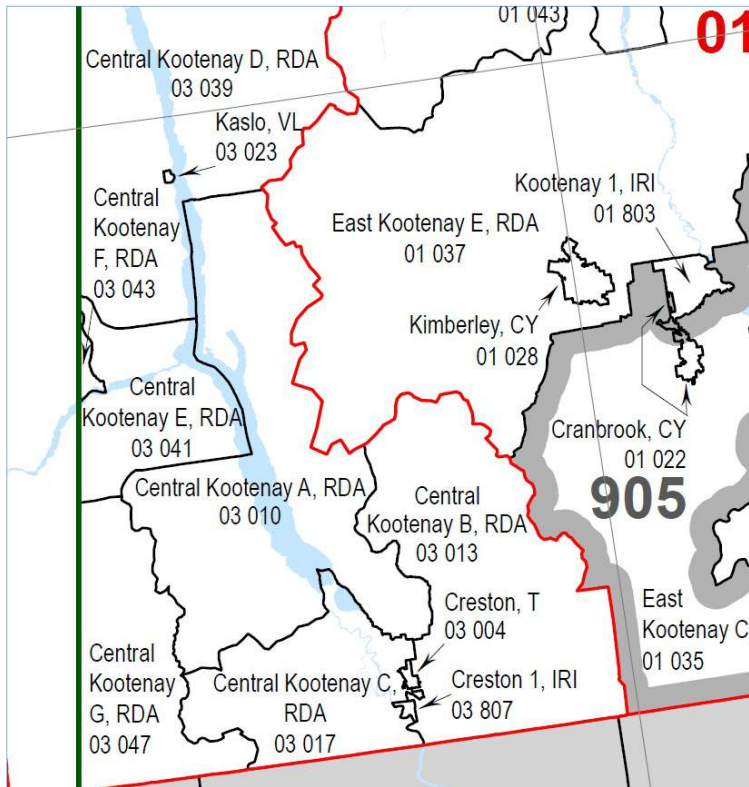


Figure 4: Regional District of Central Kootenay Electoral Areas Cemetery Service Area, Central Kootenay Census Subdivisions, Source: Statistics Canada, Geographic Division, Geosearch 2011 Reference Map.

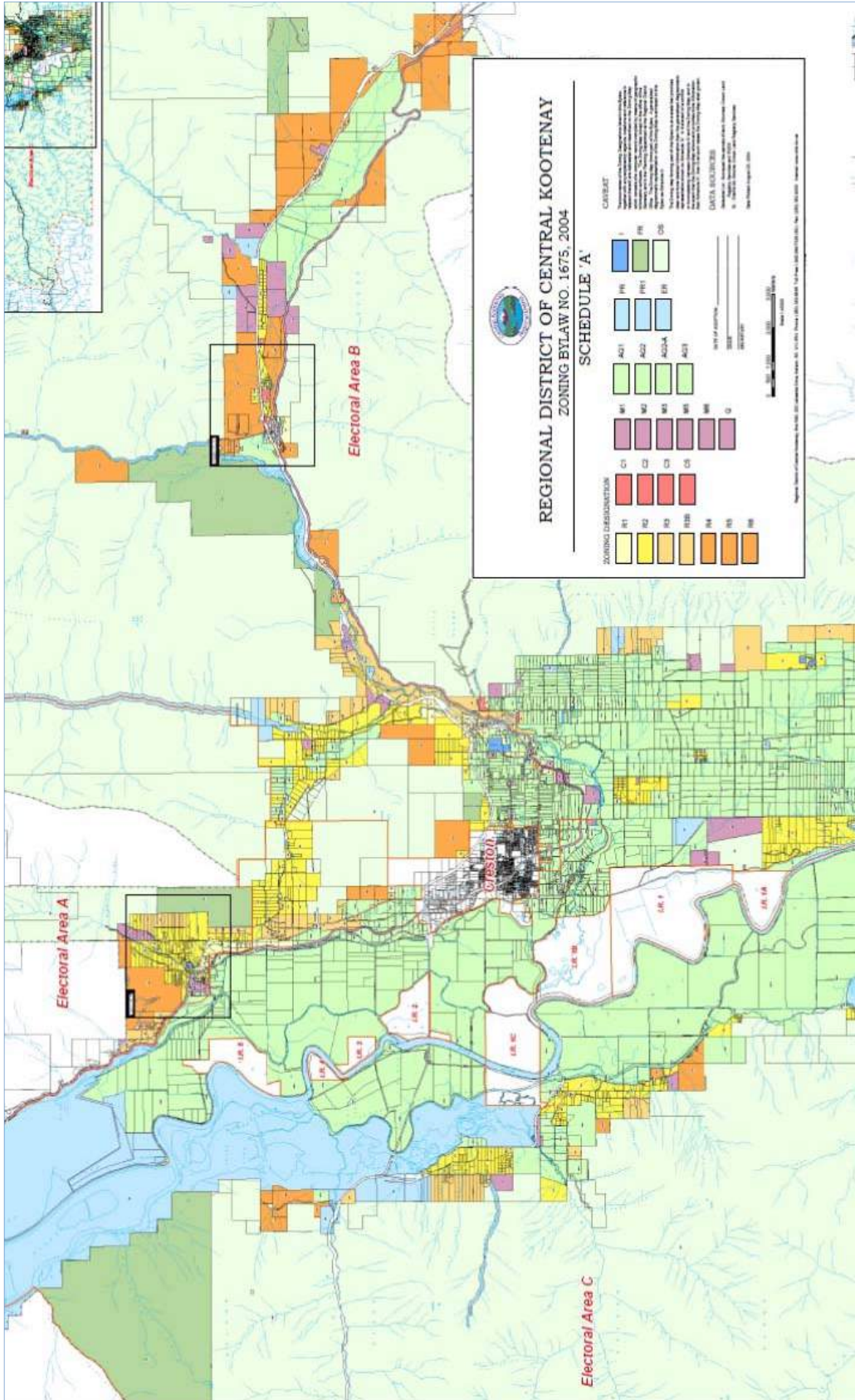


Figure 5: Regional District of Central Kootenay Zoning Map, Source: Town of Creston, 2013.

LOCAL HEALTH AREA CHARACTERISTICS

Local Health Area statistics were used for analysis of the Town of Creston's regional cemetery market, as data regarding death and disposition is compiled provincially on this basis. It is important to note, however, that the boundaries of provincial LHA's do not necessarily follow the boundaries of municipal jurisdictions.

Analyzing the cemetery market data by the Local Health Area does, however, represent a more complete and detailed population overview of vital statistic and disposition data for the local market compared with analyzing data by municipality. The LHA includes lower density population areas outside of the Town boundaries, and these fall within the market area for Forest Lawn Cemetery.

BC Statistics works with the Ministry of Health to produce LHA Health Administrative Delivery Boundaries and Maps. Local Health Areas incorporate more than one community, rural areas and regional unincorporated settlements.

There is currently one town (Creston) and eight unincorporated settlements in the Creston Local Health Area. The unincorporated settlements in the LHA include the following communities:

- **Erickson** is an unincorporated community located on Highway 3 (also known as the Crowsnest Highway), immediately to the east of the Town of Creston. Located in Electoral Area B, Erickson is famous for its many cherry and apple orchards. The Town's primary active cemetery, Forest Lawn Cemetery, is located within Erickson.
- **Wynndel** is a small, rural community in the Kootenay region, located in Electoral Areas A and C, approximately 7 km north of Creston with a population of approximately 900.
- **Kitchener** is a small unincorporated settlement, located in Electoral Area B, where Highway 3 branches east to carry the original Highway through the hamlet.
- **Yahk** is an unincorporated hamlet, east of Creston, located in Electoral Area B, on the Moyie River. Yahk Provincial Park borders the village to the south.
- **Kingsgate** is a port of entry into Canada, just north of the Canada-United States border at Eastport, Idaho. Located in southeast of Creston in Electoral Area B, Kingsgate is situated on the Columbia Highway, BC 95, which is the north-south Kootenay route that connects with U.S. Route 95.
- **Rykerts** is also a port of entry, located in Electoral Area B, 10 km south of Creston and 23 km west of Kingsgate. It is situated at the Canada-US border at Eastport, Idaho.
- **Lister** is a small community located in Electoral Area B, 16 km southeast of Creston. Originally known as Camp Lister it was established by Colonel Fred Lister after World War I as a soldier's settlement.
- **Boswell** is a rural locality on the eastern shore of Kootenay Lake. It is located in Electoral Area A, approximately 35 km due east of the city of Nelson.

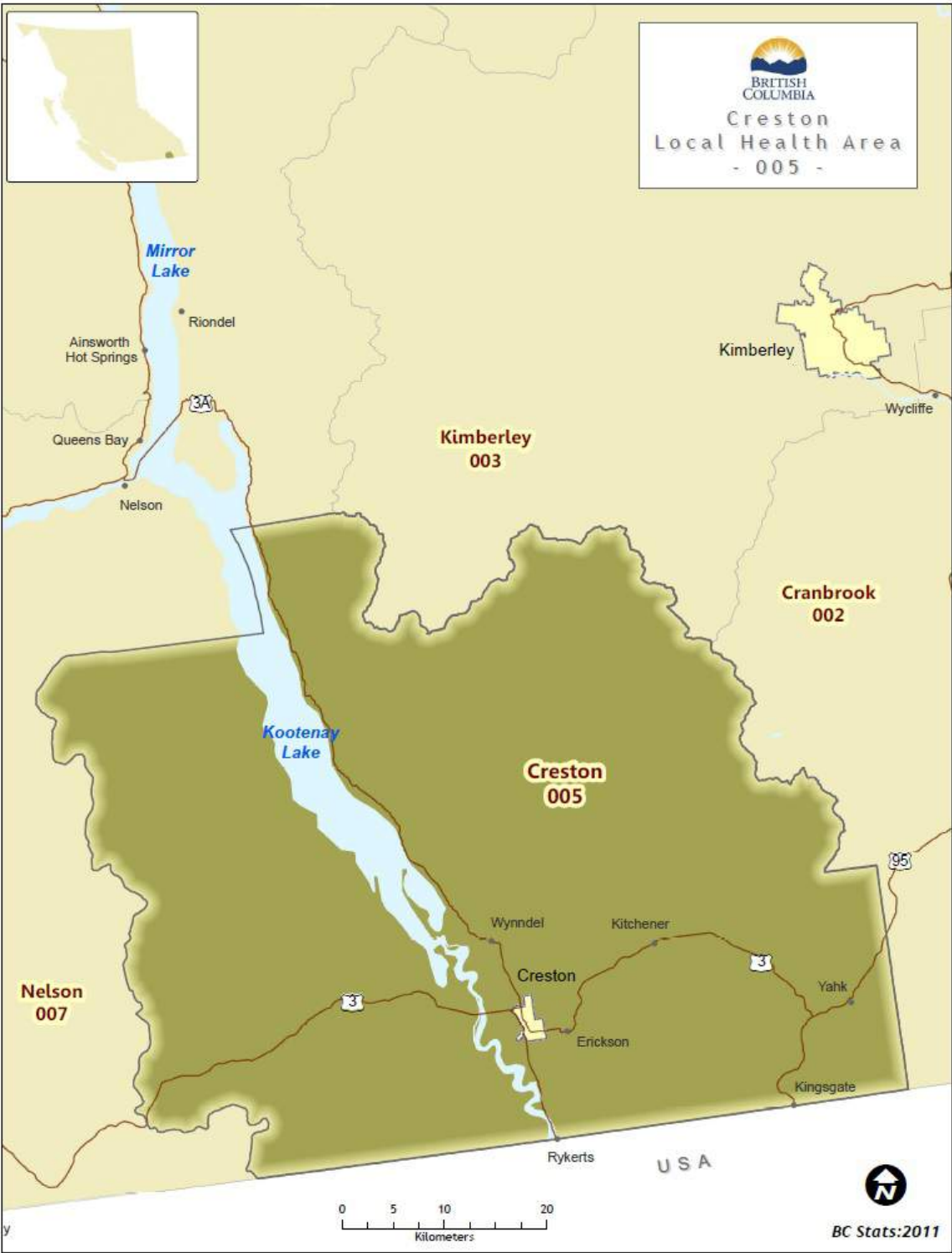


Figure 6: Creston Local Health Area,
Source: Government of British Columbia, Demographic Analysis Section, PEOPLE 2013 Report.

The Creston Valley Official Community Plan (2002) outlined the following objectives relevant to this Cemeteries Master Plan:

- Forest Lawn Cemetery in Erickson is designated as Community Service with no commercial activities permitted. Uses permitted include the burial of human remains only;
- Encourage public participation in land-use decisions;
- Preserve natural values and protect environmentally sensitive lands such as steep slopes, floodplains, watersheds and soils subject to erosion from land uses having major environmental impacts.

MUNICIPALITY CHARACTERISTICS

Creston was incorporated as a village in 1924, and the first council was sworn in by the visiting Governor General, Lord Byng. The village became the Town of Creston in 1966. The Town is located in the Kootenay region of southeastern BC. It is situated approximately 10 kilometers north of the Porthill, Idaho border crossing, approximately 90 minutes southwest from Cranbrook, via the Crowsnest Highway. Creston is the eastern terminus of the Salmo-Creston highway, which is part of the Crowsnest Highway, and connected with older highways east of Creston.

The Creston Valley's economy is largely resource-based with agriculture and forestry. Tourism is increasingly important to the local economy. Health care, the Columbia Brewery, and a growing retail sector are the mainstays of the Town's economy. Agriculture and forestry thrive in the region, with value-added forest product and agri-tourism sectors experiencing growth over recent years. Creston's proximity to US and Alberta markets make it an ideal location for manufacturing and industry.

The temperate climate has made Creston a popular community for retirees. The Town of Creston does not observe Daylight saving time.



Figure 7: Town of Creston Map, Source: Statistics Canada.

REGIONAL CEMETERY SITES

CEMETERIES OVERVIEW

There are seven cemeteries within Creston and surrounding Electoral Areas:

1. **Pioneer Cemetery** – Inactive
 - There are no new plots available, but interments in family lots are still permitted.
2. **Forest Lawn Cemetery** - Active
 - Located in Erickson, east of Creston, Forest Lawn Cemetery is the largest active cemetery site, providing interment services in Creston and surrounding areas.
3. **Lister Community Cemetery** – Active, Rural
 - Up to 3 burials take place here annually. This cemetery is located in the community of Lister, a few kilometers south of Creston, in Electoral Area B.
4. **All Saints Anglican Cemetery** – Active, Rural
 - Averages 1 interment per year for residents connected to the Church of England. This cemetery is located near the Lister cemetery in Electoral Area B.
5. **Boswell Cemetery** – Active, Rural
 - Up to 4 burials take place here annually. This cemetery is located in and only serves the community of Boswell, north of Creston, in Electoral Area A.
6. **Gray Creek Cemetery** – Active, Rural
 - Averages one interment per year. This cemetery is located near Gray Creek Store in Electoral Area A, north of Boswell.
7. **Crawford Bay Cemetery** – Active, Rural
 - Up to 6 burials take place here annually. This cemetery is located in Electoral Area A, north of Boswell.

PRIMARY ACTIVE CEMETERY

Forest Lawn Cemetery was established in 1940. It is the primary, active cemetery in Creston Valley. Owned and maintained by the town of Creston, most of the services provided are offered through the local funeral home, G.F. Oliver Funeral Chapel.

Forest Lawn allows flat markers only. The site includes a works building, an information kiosk, a veterans' area, an infant's area, two community and one private, family, columbaria. The primary section with burial lots available for sale is the east section, which sits behind a shallow knoll, southeast of the main cemetery.

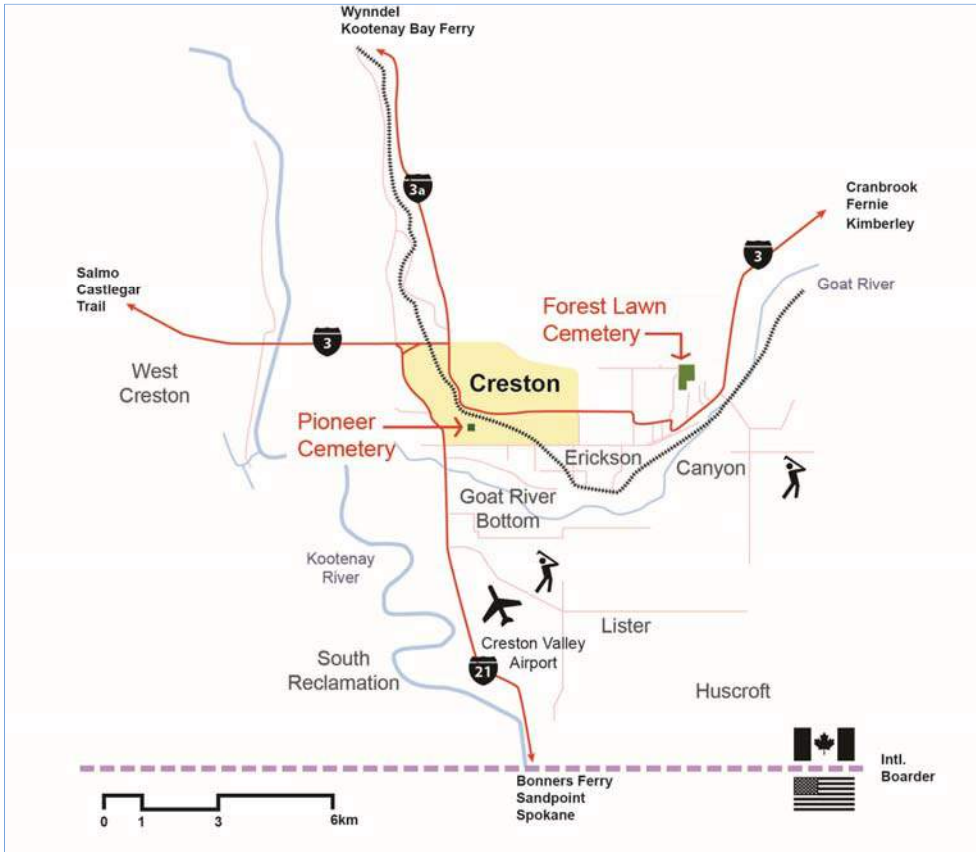


Figure 8: Creston Cemeteries - Context Map,
Source: LEES+Associates.

PIONEER CEMETERY

Pioneer Cemetery is owned and maintained by the Town of Creston. Located within the Town of Creston, the 3 acre site has a total of 813 recorded burials. Although Pioneer is officially closed for sales, interments of family members are permitted in existing lots, and the site averages one or two such burials per year. Many of the founding families of the area are buried at Pioneer Cemetery, including some individuals of local and national significance.

The current cemetery bylaw provides the following legal description of Pioneer Cemetery:

“Town of Creston Pt. 2.9 acres DL 525, GI Plan, 693B.” ... and

The bylaw states that “No vault or other method of interment above ground level shall be permitted in the Pioneer Cemetery.”

The diverse headstones and concrete and stone grave covers that characterize the cemetery predate this regulation. New markers must be installed flush with the ground.



*Figure 9: Pioneer Cemetery, Corner of 11th & Cedar St, Town of Creston,
Source: Google Earth 2013.*

RURAL CEMETERIES

Most of the rural cemeteries account for a very small proportion of annual interments in the RDCK (Town of Creston and the surrounding Electoral Areas). There is no central repository for data specifically for these rural cemeteries, which are generally run by volunteer boards.

ADJACENT URBAN CEMETERIES

The next closest active Canadian cemetery sites next to those in Creston and surrounding Electoral Areas are located in Trail, Castlegar, and Cranbrook.

DEMAND NEEDS ANALYSIS

POPULATION AND DEMOGRAPHICS

Demographic trends, such as the number of deaths within a given community, are the starting point for developing a cemetery business case. The following list includes the key variables:

POPULATION GROWTH

The **Town of Creston's** population grew approximately 8% over the decade 2003 - 2012, representing an average **annual growth rate of 0.90%**.

The pace of the overall population growth in the **Creston Local Health Area** (which includes Electoral Areas A, B and C) has been slower, with an overall growth of 2%, representing an average **annual growth rate of 0.40%**.

Based on historical trends and review of BC Statistic trends forecast - the region as a whole is expected to experience a low level of continued population growth. For the purpose of the Forest Lawn Cemetery's demand needs analysis, the population growth rate is assumed to continue the relatively consistent, historical, average rate of population growth.

ETHNIC AND RELIGIOUS GROUPS

According to the 2011 National Household Survey, the Town of Creston' largest religious group is Christian (55% of the population), dominated by Catholics (21%) and members of the United Church (19%). 44% of the population identified itself as having no religious affiliation.

The Town of Creston ethnic makeup is predominantly Caucasian. Its largest visible minorities are the First Nations and Métis, representing 5% of the population.

The Lower Kootenay Band has historically lived on 6,000 acres along the banks of the Kootenay River. The Band has 212 members, with about half living within the main community and most of the rest about four kilometers south of Creston.

DEMOGRAPHIC CHARACTERISTICS

The census population profile is broken down as an average of 47% male and 53% female.

The Town's age distribution is characterized by a relatively older population with a high number of residents between the ages of 40 and 60.

Area	Male (Yrs.)	Female (Yrs.)
Town of Creston	53.3	56.5
Electoral Areas	53.0	52.2
British Columbia	41.1	42.7

Table 2: Median Age of the Population, Source: Statistics Canada 2011.

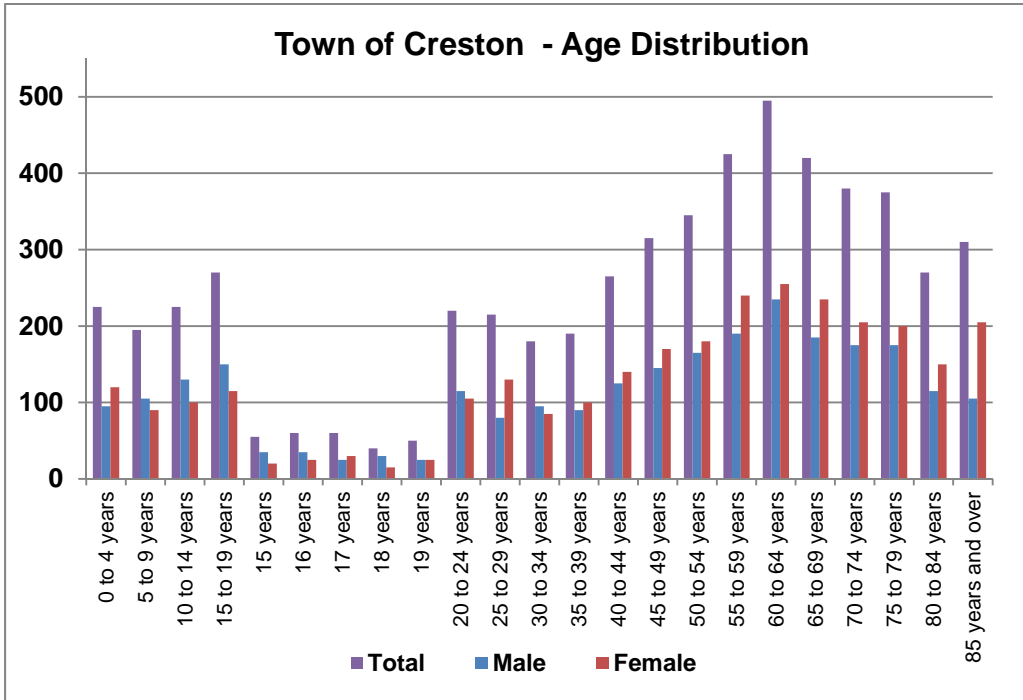


Figure 10: Age Distribution in the Town of Creston, Census 2011, Source: Statistics Canada, LEES+Associates.

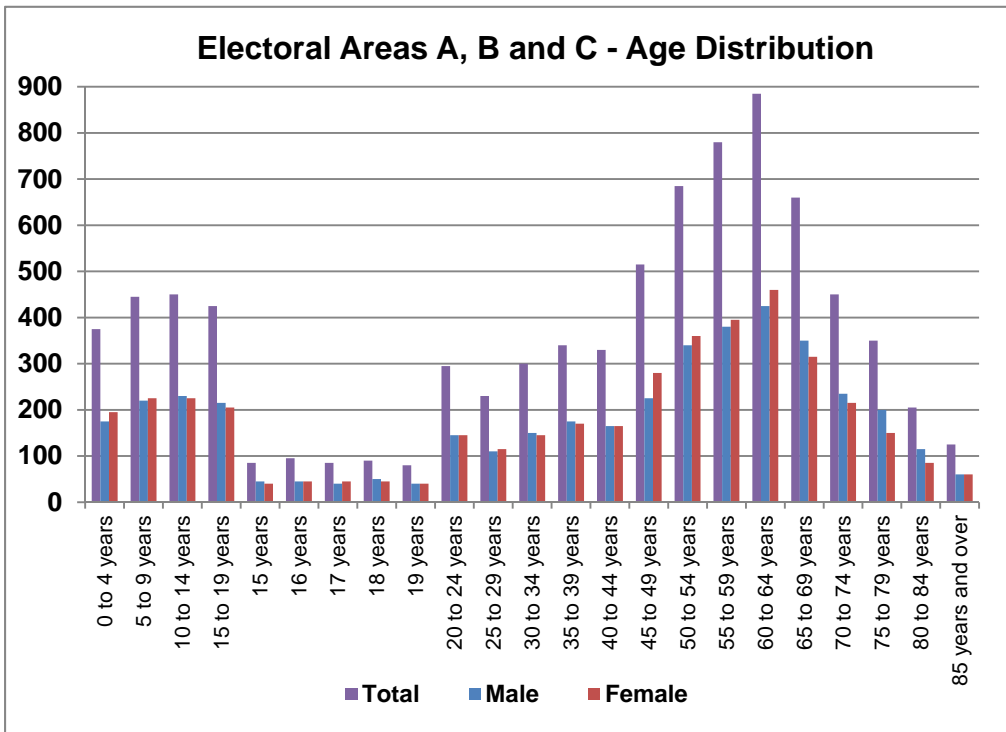


Figure 11: Age Distribution in Electoral Areas A, B, C, Census 2011, Source: Statistics Canada, LEES+Associates.

MORTALITY RATES

Over the period 2003-2012:

- The average annual population growth rate in the Town of Creston was **0.90%**;
- The average annual population growth rate in Creston and surrounding Electoral Areas was **0.40%**;
- The average annual number of deaths in the Town of Creston was **97**;
- The average annual number of deaths in Creston Local Healthy Authority (including surrounding Electoral Areas) was **144**;
- The total number of deaths in the Town of Creston was **968**;
- The total number of deaths in Creston Local Healthy Authority (including surrounding Electoral Areas) was **1,441**;
- The average death rate in the Town of Creston was **18.7** per 1,000 people, and
- The average death rate in Creston Local Healthy Authority (including surrounding Electoral Areas) was **11.3** per 1,000 people.

The mortality rates in the Town's and surrounding area is uncharacteristically high (more than double) compared with the BC average of about seven deaths per thousand (Statistics Canada).

This higher death rate is likely in part due to Creston's overall older population: the largest age cohort in the Town of Creston is between the ages of 50 and 80. The median age in the Town of Creston is 55.2, contrasted to 41.9 years for the province as a whole.

MACRO-DEMOGRAPHIC TRENDS

Demographically, the largest single cohort in Canada is the "Baby Boom" generation: people born between 1945 and 1965. As this cohort reaches its life expectancy, an increase in the demand for cemetery services should follow. Industry professionals have, however, noted that a smaller percentage of this cohort appears to be investing in funeral/cemetery goods and services.

Nevertheless, the large Baby Boom is expected to affect cemetery market growth over the longer term. According to Statistics Canada, the aging of the population should cause the demand for cemetery and funeral related purchases to accelerate from 2011 to 2031, the period over which the entire generation will pass the age of 65.

The oldest Baby Boomers reached the age of 68 in 2013. The life expectancy for this cohort is about 80 years. In 2026, the oldest of this group will reach the age of 80— their statistical life expectancy—so an increase in demand for death-related goods and services is expected to increase at this point. This demand is expected to remain high for the duration of the entire Baby Boom" for about 14 years (approximately 2026 – 2045).

The death rate in Canada is expected to increase by 2026, remain high and then decrease again towards the end of the Baby Boom in 2045, when the youngest of this generation turns 80.

INTERMENT TRENDS

NATIONAL RATES OF DISPOSITION

Canadian trends in disposition³ indicate that cremation is becoming the preferred option nationwide. The following table shows cremation rates across Canada from 2001 to 2011.

Percentage of Deaths in Canada Resulting in Cremation—Projected to 2016

The total percentage of cremations resulting from deaths reflects the number of cremations and/or the rate of cremations that were provided for each province. Those figures do not include data from provinces that were “Not Available” (NA).

Province	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2016
Alberta	53.3%	54.5%	55.4%	58.0%	58.8%	59.9%	60.9%	62.0%	64.0%	65.5%	66.1%	71.6%
British Columbia	75.5%	76.5%	76.7%	77.9%	78.5%	78.6%	79.7%	79.6%	80.7%	81.4%	80.6%	82.1%
Manitoba	48.9%	50.6%	50.7%	52.1%	52.8%	94.0%	54.3%	57.5%	58.2%	59.6%	60.7%	68.9%
New Brunswick	26.0%	27.3%	29.7%	30.8%	35.1%	36.8%	38.6%	39.4%	43.8%	46.1%	48.2%	58.6%
Newfoundland & Labrador	12.0%	0.0%	0.0%	0.0%	18.1%	19.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Northwest Territories	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Nova Scotia	37.9%	41.1%	42.8%	49.5%	50.5%	54.6%	57.9%	58.0%	60.8%	63.2%	65.9%	79.3%
Nunavut	4.4%	0.9%	1.0%	2.1%	0.0%	0.0%	1.5%	1.6%	1.4%	0.6%	6.3%	0.8%
Ontario	41.8%	42.5%	46.3%	47.4%	48.7%	50.1%	51.0%	51.7%	52.6%	53.1%	54.2%	59.4%
Prince Edward Island	9.8%	10.5%	11.0%	11.3%	13.5%	15.2%	16.3%	17.8%	19.8%	20.9%	22.2%	28.5%
Quebec	35.3%	36.1%	66.8%	61.0%	69.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Saskatchewan	39.7%	41.4%	42.4%	45.7%	47.1%	48.1%	49.3%	51.7%	53.5%	54.7%	56.3%	64.4%
Yukon Territory	59.8%	46.5%	60.7%	54.7%	60.1%	55.2%	58.6%	54.7%	64.2%	62.8%	63.5%	55.3%
Canada Total	47.2%	48.1%	50.3%	52.1%	53.6%	57.3%	55.5%	56.3%	57.4%	58.2%	59.0%	63.9%

2006-2011 Canadian data excludes Quebec as the Institut de la Statistique du Québec is no longer able to provide these figures.

Table 3: Canadian Cremation Trends, Source: Cremation Association of North America, 2012.

RATES OF DISPOSITION IN BRITISH COLUMBIA

Over the last decade British Columbia’s cremation rate has become the **highest** in Canada. The rate of cremation in the majority of Provinces is expected to continue gradually rising.

The above table shows that the average rate of cremation in British Columbia (BC) from 2003-2011 was 79.6%. In 2011, 80.6% of people in BC chose cremation and 19.4% chose traditional in-ground burial. The BC cremation rate is projected to rise to 82.1% by 2016.

BC Vital Statistics measures the disposition preferences of communities in the Province, namely whether they historically choose traditional burial or cremation.

In 2012, in the Town of Creston and Creston and surrounding Electoral Areas, the preference for cremation outweighed full-body burial by a ratio of 3:1.

Disposition Preferences - British Columbia, Canada

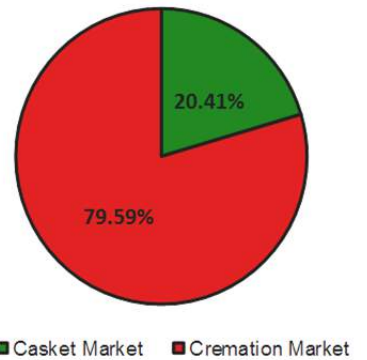


Figure 12: BC Disposition Preferences, 2003 - 2012, Source: BC Vital Statistics, LEES+Associates.

³ Cremation or casket burial

SOCIAL-CULTURAL TRENDS

Disposition Preferences -
Town of Creston + Electoral Areas A, B, C

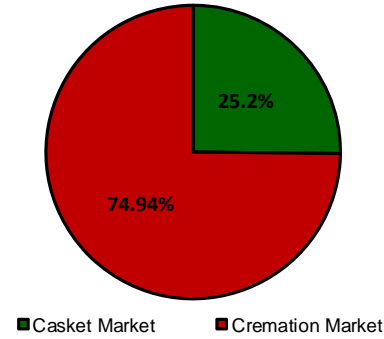


Figure 13: Town of Creston and Electoral Areas A, B, C, Disposition Preferences, Source: BC Vital Statistics, LEES+Associates.

The adjacent figure shows the average disposition preference and market characteristics in the Creston Local Health Authority (Town of Creston and surrounding Electoral Areas), from 2003 to 2012.

Apart from "general preference," the main reasons given by Canadians for preferring cremation is the belief that cremation is "more environmentally-friendly," "less expensive" and "more flexible," as it renders remains portable.

As cremation rates increase, it can be expected that the industry will respond by offering more cremation gardens, scattering gardens and related interment goods and services.

As well, columbaria (above ground niches for cremated remains), ossuaries (vessels for interring urns or co-mingling cremated remains), and family vessels (a large urn for several cremated remains) are increasingly common in western cemeteries.

Balancing this is the socio-cultural trend for a smaller percentage of families in North America to spend as much money on death-related goods and services as previous generations.

A subsequent effect of this is that an increasing number of families are storing the remains of their loved ones, or scattering remains in uncontrolled environments. Increasingly, families are choosing to have cremated remains brought home by loved ones for storage to scatter remains in a place of personal or religious significance, or to keep remains in an urn or other vessel at home.

A small percentage of cremated remains also remain unclaimed at the crematorium, and a few may even be converted into another product, such as a keepsake gemstone.

For these reasons, a high cremation rate among the general population affects market capture, as cremated remains are frequently not interred in a cemetery.

This loss of the cremation market to cemeteries represents a significant issue for all cemeteries in North America. It has been observed by industry professionals, that a local place of interment, especially an attractive one, helps to mitigate this trend by encouraging people to consider placing cremated remains in the cemetery.

Community and county residents appreciate the quality of the local options available (types of columbaria, cremation plots or scattering gardens), and become familiar with the expected fees and nature of these cemetery products and services.

CURRENT MARKET SUMMARY

The total of all those who die within the Town of Creston and surrounding Electoral Areas constitutes the total potential market for Forest Lawn Cemetery.

The following graphs summarize the cemetery market profile for Forest Lawn Cemetery.

The market profile characteristics outlined in these graphs include the historic population, death, and disposition rates from 2003 to 2012 in the Town of Creston and Creston Local Health Authority (including Electoral areas).

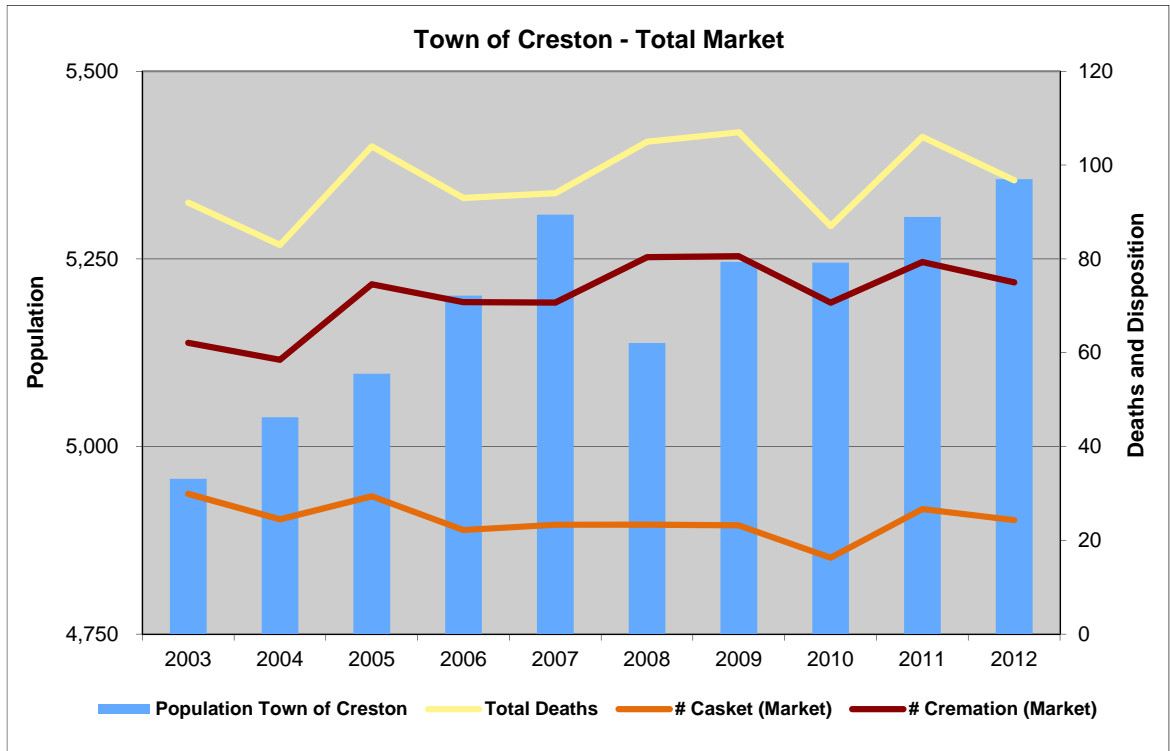


Figure 14: Town of Creston Total Market - Population, Deaths and Dispositions 2003 to 2012, Source: BC Vital Statistics, Statistics Canada, LEES+Associates.

Over the period 2003-2012:

- The total number of full body dispositions in the Town of Creston was **243**, (25% of dispositions);
- The total number of cremation dispositions in the Town of Creston was **723**, (75% of dispositions), and
- The cremation disposition rate has consistently outpaced full body burial in the Town of Creston for the last 10 years.

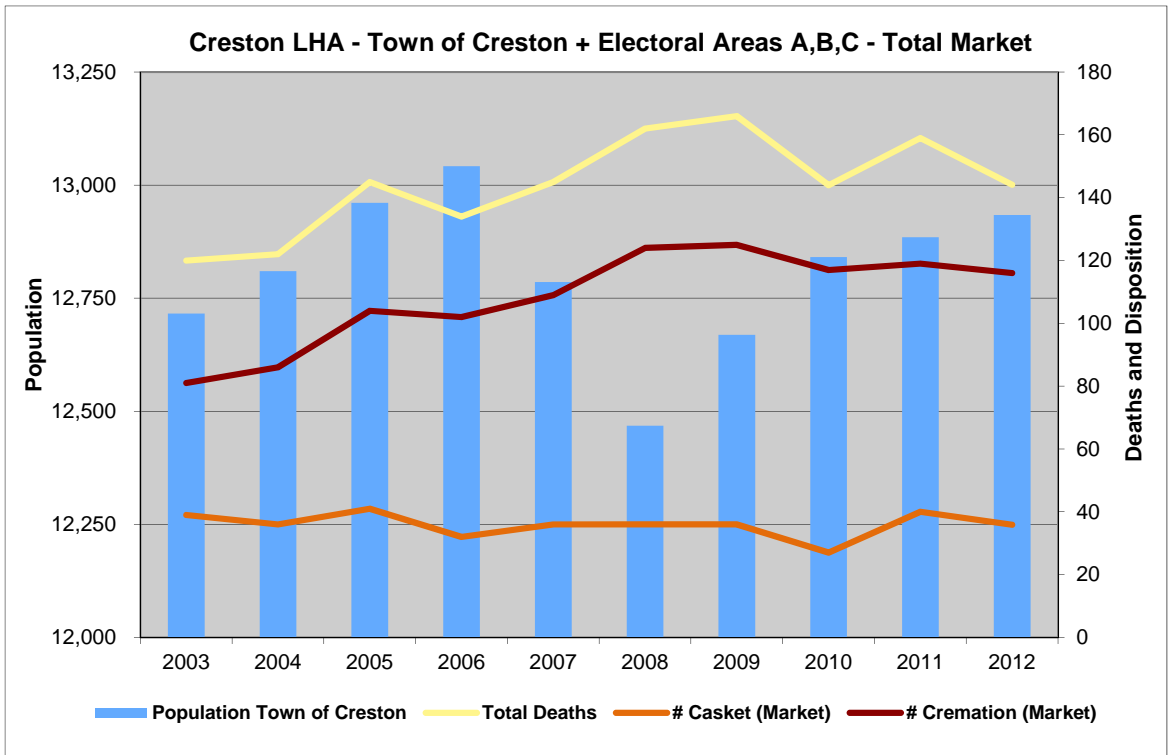


Figure 15: Creston and surrounding Electoral Areas A, B, C Total Market - Population, Deaths and Dispositions 2003 to 2012, Source: BC Vital Statistics, Statistics Canada, LEES+Associates.

Over the period 2003-2012:

- The total full body dispositions in Creston Local Health Area (including surrounding Electoral Areas) was **359** (25% of dispositions);
- The total number of cremation dispositions in Creston and surrounding Electoral Areas was **1,083** (75% of dispositions), and
- The cremation disposition rate has consistently outpaced full body burial in the Creston Local Health Authority over the last 10 years.

CEMETERY MARKET CAPTURE

The extent to which residents choose to be buried in a cemetery is known as the local market capture. Our firm's industry experience has indicated that most cemeteries experience the following capture rates:

- **90%** market capture of the community's resident casket burials (in-ground, full body) by local cemeteries;
- **20%** market capture of the community's resident cremated remains (in-ground, niche and scattering) by local cemeteries;

The rates above are estimates, based upon our firm's professional judgment and experience in monitoring Canadian cemeteries over the last decade.

"Market loss" represents the decrease in market captured by the local cemetery system. Market capture and loss is primarily affected by customer satisfaction, marketing, price, distribution, competition, and the range of available interment options.

Market capture and market loss are secondarily affected by changes in the total market. Changes in the market may include the increasing trend towards cremation disposition, with more families choosing to have cremated remains brought home by loved ones for storage, or scattering at a place of personal significance, other than the cemetery.

Due to the flexibility and portability of cremated remains, the market loss is higher among individuals that choose cremation over those that choose full body burial for their final disposition.

The growing trends toward cremation disposition will therefore need to be mitigated by increased marketing, customer service and other means to prevent additional market loss in the future.

FOREST LAWN CEMETERY - MARKET CAPTURE OVERVIEW

A review of historic records at the Forest Lawn cemetery from 2003 to 2012 identified the following key findings:

- The total number of interments at Forest Lawn Cemetery was **420**:
 - 173 full body burials – **41%** and 247 cremated remains – **59%**.
- The average annual number of interments at Forest Lawn Cemetery was **70**:
 - 29 full body burials – **41%** and 41 cremated remains – **59%**.
- The average annual number of cremated remains interments at Forest Lawn was **41**:
 - 36 in-ground burials – **88%** and 5 columbaria niche inurnments – **12%**.

TOWN OF CRESTON - MARKET CAPTURE

The following graph shows Forest Lawn Cemetery market capture of full body (casket market) and cremated remains (cremation market), from Town of Creston residents.

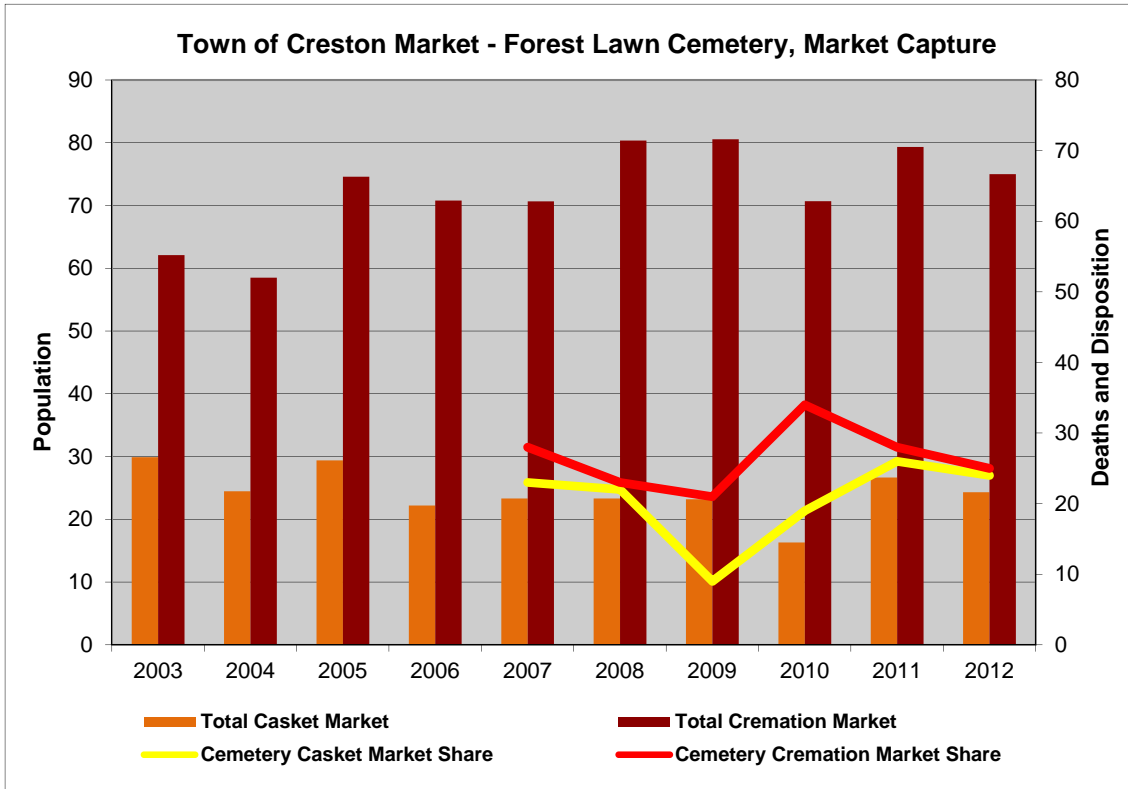


Figure 16: Town of Creston Market, Forest Lawn Cemetery Market Capture, 2003 to 2012, Source: BC Vital Statistics, Statistics Canada and LEES+Associates.

Over the period 2003 - 2012:

- Forest Lawn Cemetery captured an average of **91%** of Town of Creston's casket market.
- This historic full burial capture rate is **on par** with the industry average of **90%** for Town casket market capture.
- Forest Lawn Cemetery captured an average of **35%** of Town of Creston cremated remains market.
- This historic capture rate is **higher** than the industry average of **20%** for Town cremation market capture.

CRESTON LOCAL HEALTH AUTHORITY - MARKET CAPTURE

The following graph shows Forest Lawn Cemetery market capture of full body (casket market) and cremated remains (cremation market), from Creston and surrounding Electoral Areas residents.

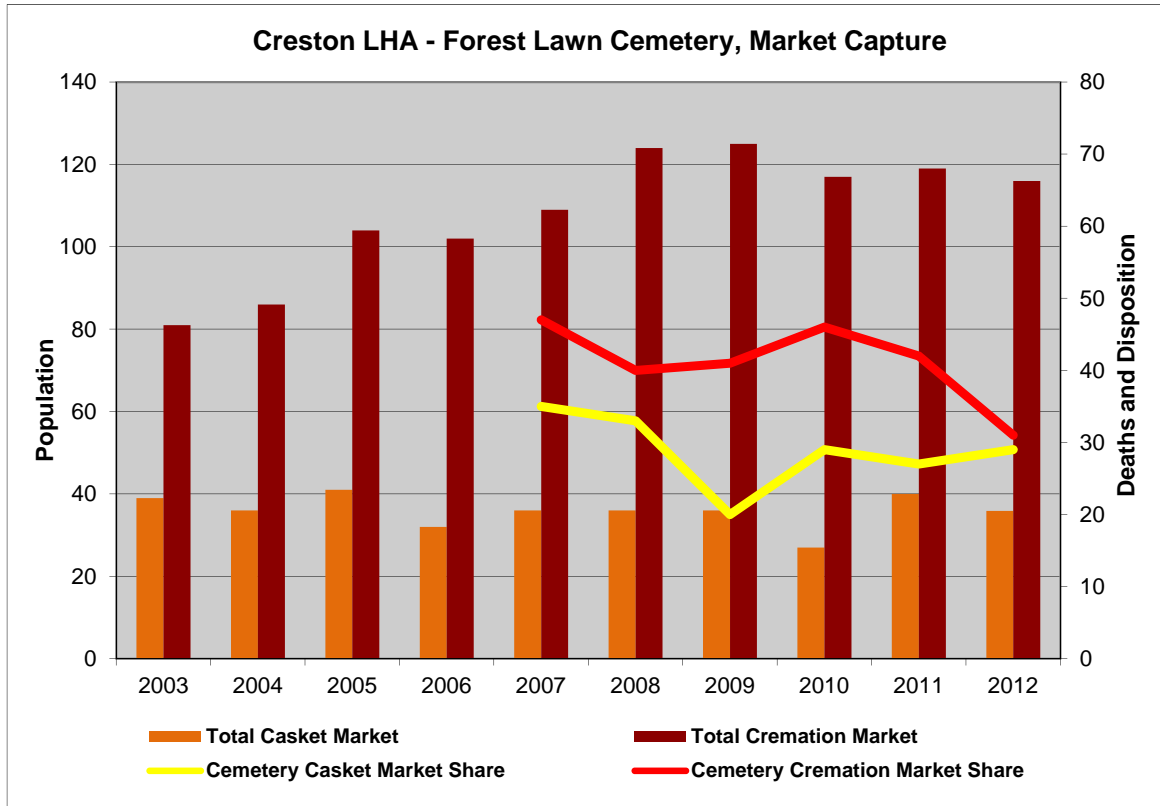


Figure 17: Creston Local Healthy Authority Market (including Electoral Areas A, B, C) and Forest Lawn Cemetery Market Capture, 2003 to 2012, Source: BC Vital Statistics, Statistics Canada and LEES+Associates.

Over the period 2006 - 2012:

- Forest Lawn Cemetery captured an average of **83%** of the Creston Local Health Area’s casket market;
- This historic capture rate is **lower** than the industry average of **90%** for the Local Health Area’s casket market capture;
- Forest Lawn Cemetery captured an average of **35%** of the potential Creston and surrounding Electoral Areas cremation market, and
- This historic capture rate is **higher** than the industry average of **20%** for Local Health Area’s cremation market capture.

RESIDENT VERSUS NON-RESIDENT

The following table provides an overview of resident and non-resident interment activity at Forest Lawn Cemetery for the past three years.

According to the Town of Creston Council Staff Report, in May 2010:

- **Non-resident** shall mean a person who at the time of death did not reside in the Town of Creston or the RDCK Electoral Areas A, B, or C.
- **Resident** shall mean a person who at the time of death resided in the Town of Creston or RDCK Electoral Areas A, B, C for a period of **one year** or owns property within the Town of Creston,⁴

There is a tendency for seniors to move to the Town or to become residents of the seniors' homes located in the Town towards the end of their lives.

This significantly increases the numbers of burials identified as residents of Creston. For the purposes of this analysis, "interments" includes full burial, cremation and niche interments.

- Also for the purposes of this analysis, ""resident" includes interments and plot sales identified as "In-Town".
- "Non-resident" includes interments and plot sales identified as "Out of Town", as defined by the Town of Creston's Cemetery Report 2007-2012.
- "In-Town" and "Out of Town" in the Town of Creston cemetery interment report refers to the origin of the buried individual.

The following graphs provide an overview of resident to non-resident plot and interment sales activity at Forest Lawn Cemetery.

⁴ *Town of Creston Staff Report, Subject: Cemetery Service Funding Options, May 25, 2010.*

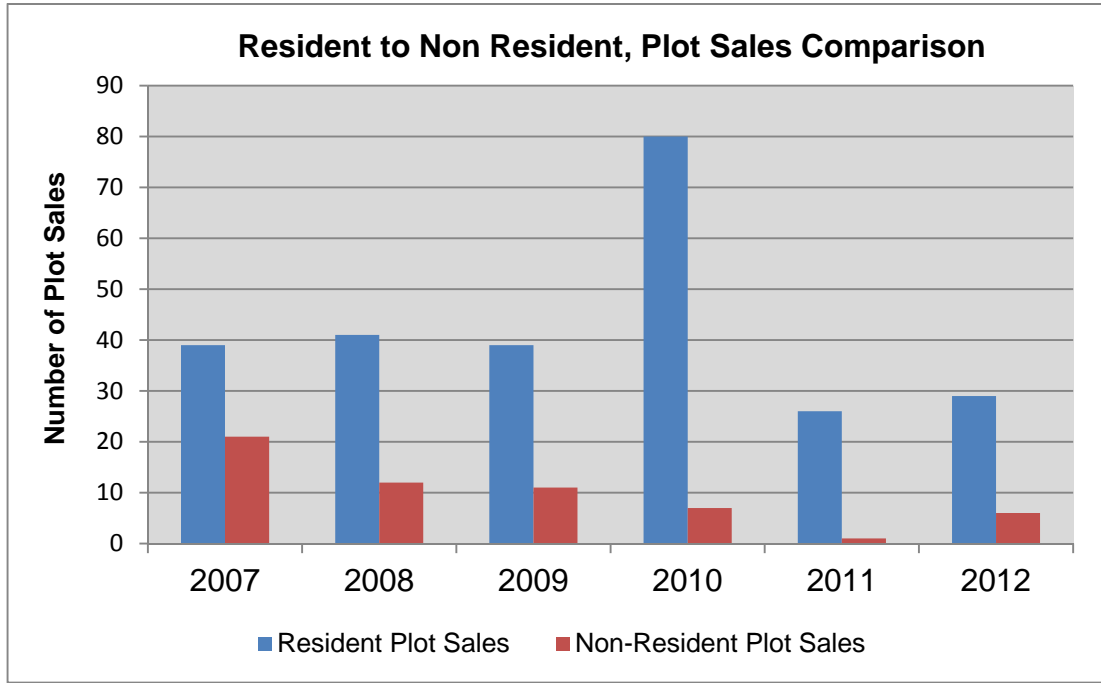


Figure 18: Forest Lawn Cemetery Residents vs. Non-residents Plot Sales Overview, Source: LEES+Associates and Town of Creston's Cemetery Report 2007-2012.

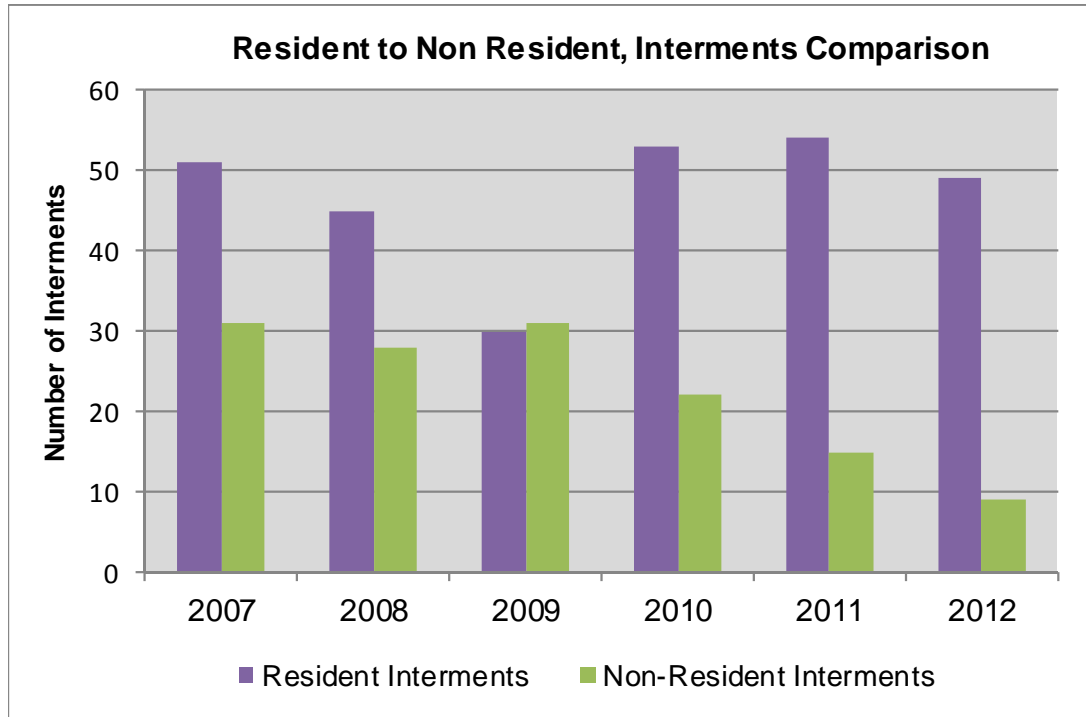


Figure 19: Forest Lawn Cemetery Residents vs. Non-residents Interments Overview, Source: LEES+Associates and Town of Creston's Cemetery Report 2007-2012.

Analysis of sales activity concludes the following resident to non-resident capture profile over the past six years. Forest Lawn Cemetery has:

- Captured an average of 48% of Town of Creston resident deaths over the past six years;
- Captured an average of 46% of Creston and surrounding Electoral Areas resident deaths (including those residing in the Town of Creston) over the past six years;
- 81% of annual plot sales for residents and 19% non-residents;
- 67% of annual interments for residents and 33% non-residents;

The resident to non-resident ratio for **plot sales** is **1: 0.23**, or **4-5** residents for every single non-resident, and

The resident to non-resident ratio for **interments** is **1: 0.48**, or **2** residents for every single non-resident.

These findings suggest that a greater proportion of Town of Creston residents purchase plots in advance of need than do non-residents.

A larger proportion of non-residents choose burial at Forest Lawn Cemetery at-need.

PRE-NEED TO AT-NEED RATIO

At the time of sale, the Town of Creston records of the number of plots or burials sold. Town employees have not historically kept a specific record of whether interments are for pre-purchased lots or for at-need. (Pre-need sales are those that are made in advance of a death; at need sales are those made after a death has occurred.)

Pre-need to at-need plot sales can also be roughly extrapolated and estimated from the Town of Creston's Cemetery Report 2007-2012, as any annual interment of record exceeding plot sales by necessity are expected to fulfill pre-need purchase commitments.

Town of Creston cemetery staff observed an up-swing in pre-need lot sales at Forest Lawn Cemetery in 2010, following an announcement of significant price increases proposed for 2011, per Town Bylaw 1763. 2010 is the only year in which the number of plot sales exceeded the number of interments. Since 2010 is an outlier in terms of standard interment to plot sale activity, it has been excluded from the average determined as representative of Forest Lawn's interment profile.

The following graph provides an overview of pre-need and at-need plot sales at Forest Lawn Cemetery for the past six years.

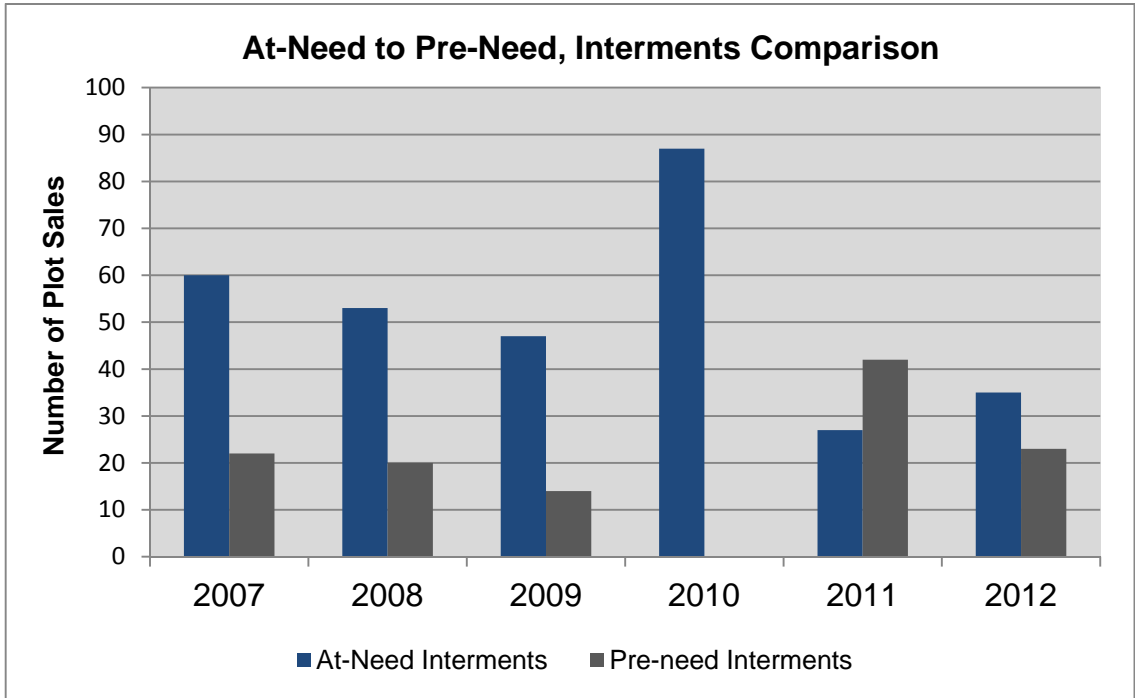


Figure 20: Forest Lawn Cemetery At-Need vs. Pre-Need Interments Overview, Source: Town of Creston’s Cemetery Report 2007-2012.

Analysis of Forest Lawn Cemetery interment activity shows the following at-need to non-resident capture profile:

- On average, **65%** of annual interments are for at-need sales and **35%** are for pre-purchased (pre-need) lots, and

The at-need to pre-need ratio for Forest Lawn Cemetery is **1: 0.35**, or **3** at-needs for every single at-need sale.

Pre-need sales present a prime opportunity for a cemetery operator to increase short-term revenues. In order to take advantage of this opportunity, increased investment in marketing and sales is expected to be necessary. By law, only developed lots may be sold on a pre-need basis.

Extra revenue from pre-need sales can be used to narrow the revenue-cost tax subsidy gap experienced by cemetery operators, as well as to fund investment in much needed new cemetery inventory (such as columbaria), and upgrades to cemetery site infrastructure.

Marketing strategies to increase pre-need sales are discussed in further detail later in this report.

CURRENT MARKET CAPTURE SUMMARY

TOTAL MARKET CAPTURE

The average total market capture for Forest Lawn Cemetery over the last five years (for both casket and cremated remains interments) is **48%** from the Town of Creston and **46%** from the total potential Creston and surrounding Electoral Areas market.

From 2007 to 2012, the Town of Creston and Creston and surrounding Electoral Areas have seen a consistent market capture for full body (casket) and cremated remains at Forest Lawn Cemetery.

The Town of Creston's total average market capture is generally on par with the expected Canadian industry average.

MARKET CAPTURE PROFILE

The casket market capture rate has consistently outpaced cremation market capture at Forest Lawn Cemetery for the last six years.

The Forest Lawn Cemetery capture rate of **35%** of cremated remains is **higher** than the Canadian industry average of **20%** for community cemetery cremation market capture.

Forest Lawn Cemetery's above average cremation market capture, suggests that Forest Lawn Cemetery is likely absorbing a significant number of cremated remains interments from the surrounding Electoral Areas.

In the past six years, Forest Lawn Cemetery has primarily interred residents of the Town of Creston and Creston and surrounding Electoral Areas, with residents averaging 65% of interments, and 81% of plot sales.

FUTURE MARKET CAPTURE

It is likely that the Town of Creston may be experiencing some market loss to cemeteries in communities outside of Creston and surrounding Electoral Areas. Creston residents may choose to be interred in other communities due to lower prices, diverse and attractive alternate cemetery service options, and urban family connections (such as in Trail, Castlegar and Cranbrook).

Further improvement to market capture will depend on initiatives to improve customer service, promote local awareness of Forest Lawn Cemetery, and efforts to diversify the interment and commemoration options offered by the Town of Creston.

Investment in marketing and higher levels of community engagement is highly important to municipal cemeteries as a key driver of cemetery market capture.

TREND ANALYSIS

FORECAST MARKET PROFILE

EXPECTED DEMOGRAPHIC TRENDS

The expected population growth for these market projection scenarios is expected to be **1.25% per year** for the Town of Creston and Creston and surrounding Electoral Areas. This is the historical long term growth rate used for demographic projections by the Town of Creston municipal planning department.

Initially, the expected death rate for these market projection scenarios is expected to continue at **18.71 per 1,000** for the Town of Creston, and **6.23** for the rest of the surrounding Electoral Areas, as historically recorded by BC Vital Statistics.

An increase in the number of deaths is eventually expected, as a result of an older demographic and subsequently higher death rate among the population.



Figure 21: Forest Lawn Cemetery Graves,
Source: LEES+Associates Photography, October 2013.

In 2026, the first of the Baby Boomers will reach the age of 80, the statistical life expectancy for this cohort. The death rate is projected to increase starting 2026, and continue to stay high for the duration of the 19 year “Baby Boom” (approximately 2026 – 2045).

The number of deaths is then expected to decrease again towards the end of the Baby Boom in 2045, when the youngest of this generation turns 80.

The following “Defining the Market” graph shows this expected increase in the death rate, with a marked increase in curves projected at this point.

EXPECTED MARKET & MARKET CAPTURE TRENDS

Due to the trend towards cremation, it is expected that Forest Lawn Cemetery will experience a growing market for the interment of cremated remains over the future. For the purposes of this forecast; however, Forest Lawn is projected to maintain its historical market capture rates.

25 YEAR MARKET FORECAST – TOWN OF CRESTON

The following graph illustrates the 25 year forecast for Town of Creston’ cemetery market, based on the projected pattern of demographics, death rates and population growth from 2013 to 2037.

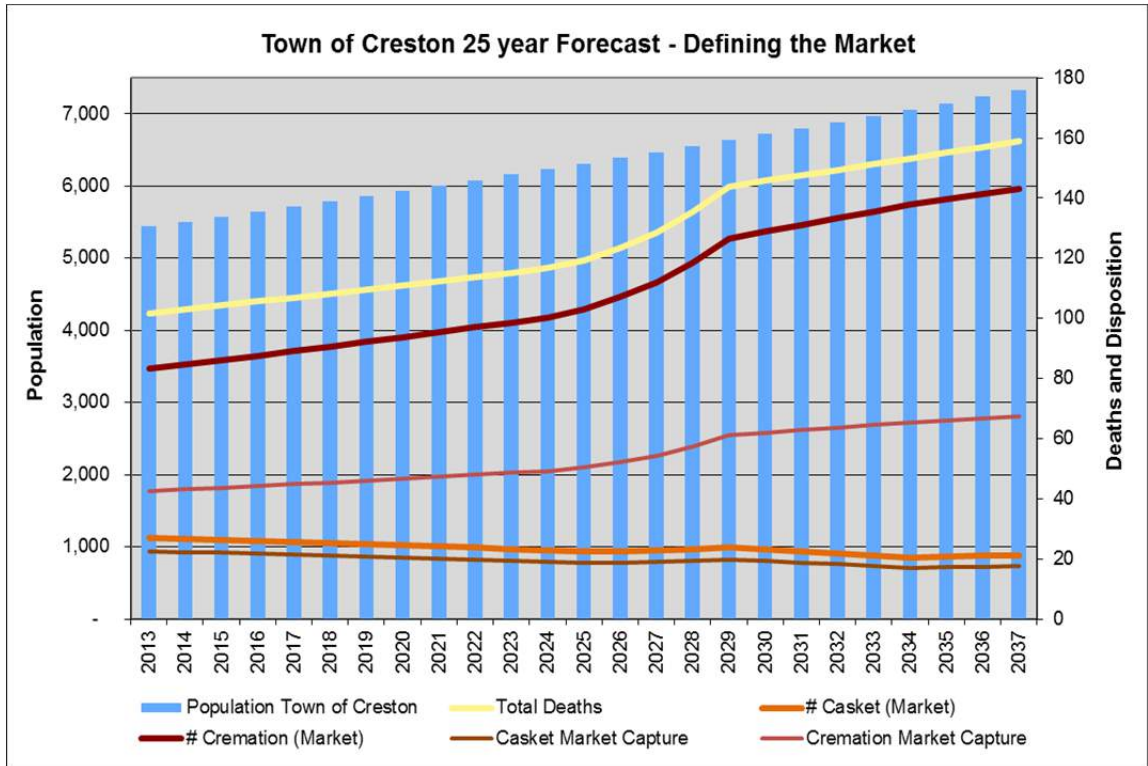


Figure 22: Defining the Market - Town of Creston 25 Year Forecast, Source: LEES+Associates.

The projections for the Town of Creston predict the following for the next 25 year period:

- The total number of deaths is projected to be **3,177**, averaging **127** deaths per year.
- **420** full body dispositions from residents within Creston (13% of dispositions);
- **2,757** cremation dispositions from residents within Creston (87% of dispositions);
- **1,351** interments from Creston residents at Forest Lawn Cemetery (43% market capture);
- **381** full body interments from Creston residents at Forest Lawn Cemetery (91% market capture);
- **970** cremated remains interments from Creston residents at Forest Lawn Cemetery is projected to be (35% market capture,), and

- The average death rate in the Town of Creston is projected to be **19.9 per 1,000** people (the expected increase in deaths is due to the large Baby Boom generation).

25 YEAR MARKET FORECAST – CRESTON LOCAL HEALTH AREA

The following graph illustrates a 25 year forecast of Creston and surrounding Electoral Areas’ cemetery market, based on the projected pattern of the demographics, death rates and population growth from 2013 to 2037.

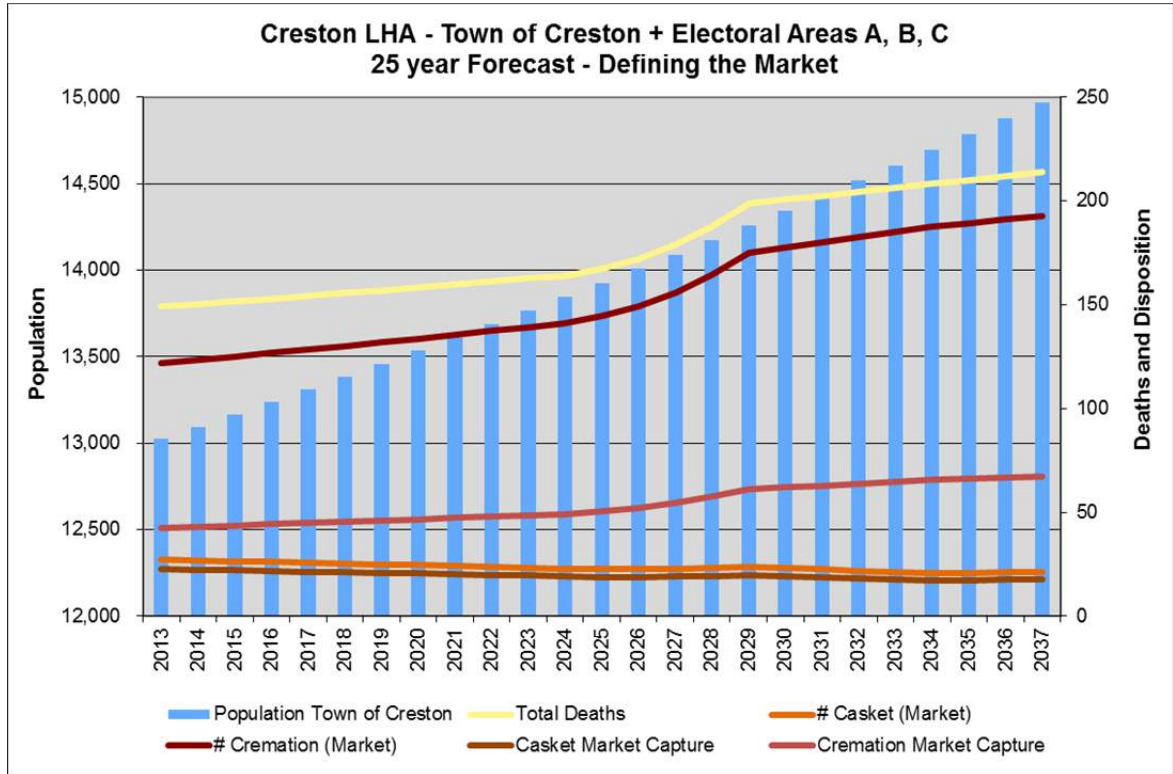


Figure 23: Defining the Market - Creston and surrounding Electoral Areas 25 Year Forecast, Source: LEES+Associates.

The projections for the Creston LHA predict the following results in the upcoming 25 year period:

- The total number of deaths is projected to be **4,441**, averaging **178** per year;
- **590** full body dispositions from residents within the Creston LHA (13% of dispositions);
- **3,852** cremation dispositions from Creston LHA residents (87% of dispositions);
- **1,768** interments from Creston LHA residents at Forest Lawn (41% market capture);
- **492** full body interments from Creston LHA residents at Forest Lawn Cemetery (83% market capture);
- **1,345** cremated remains interments from Creston LHA residents at Forest Lawn Cemetery (35% market capture), and

- The average death rate in Creston LHA is projected to be **6.6 per 1,000** people (the expected increase in deaths is due to the large Baby Boom generation).

If historical trends continue, then Forest Lawn Cemetery can expect 65% of these interments to be from residents and 35% from non-residents.

Forest Lawn Cemetery has not historically tracked and distinguished between interments of Town of Creston residents from other residents of Creston and surrounding Electoral Areas.

CREMATION – LEADING FUTURE DEMAND

From 2007 to 2012, families choosing interment of cremated remains at Forest Lawn Cemetery opted:

- **12%** of the time for columbaria inurnment, and
- **88%** of the time for in-ground burial.

The following graph shows the historic cremated remains interment trend at Forest Lawn Cemetery from 2007 to 2012.

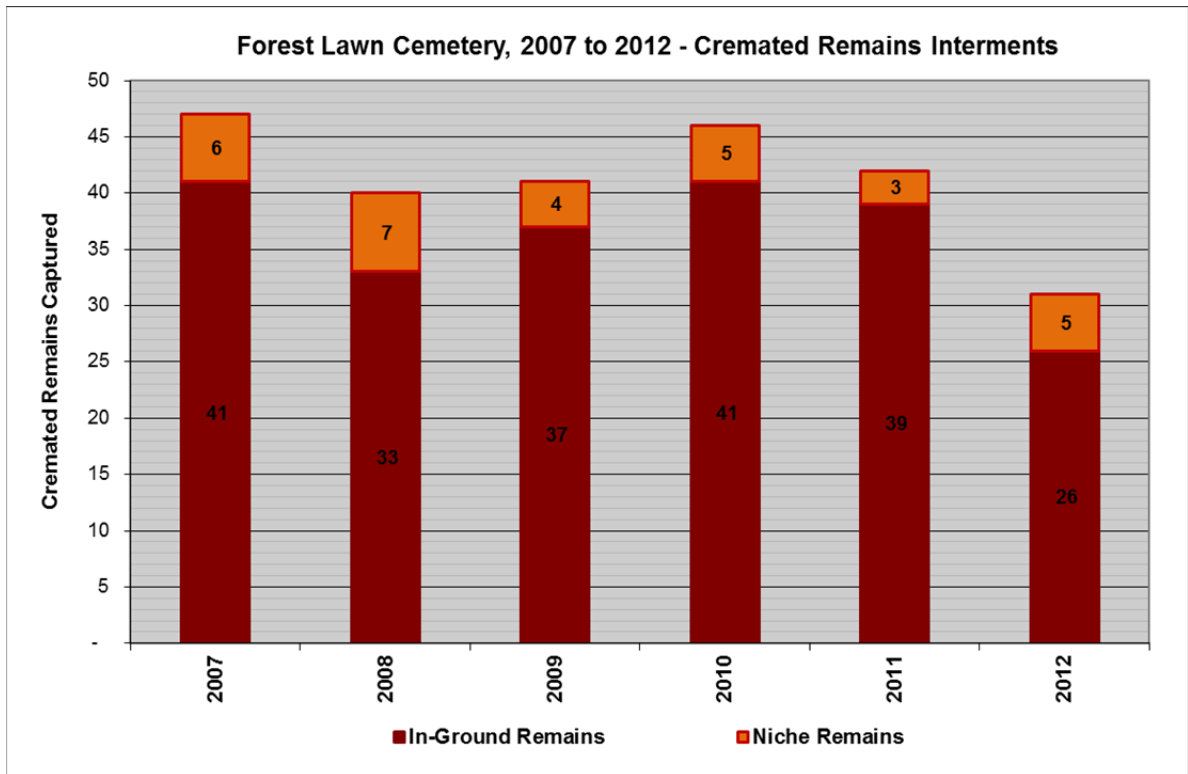


Figure 24: Historic Interment of Cremation Remains at Forest Lawn Cemetery, 2007 to 2012, Source: LEES+Associates.

All forecasts predict a continued, increasing trend towards cremation as the preferred means of disposition.

In the next 25 years, approximately **67%** of **in-ground interments** captured by Forest Lawn Cemetery are expected to be for cremated remains.

If historical trends continue, Forest Lawn Cemetery can expect an average **8 columbaria inurnments** and **46 cremated remains burials** per year, over the next 25 year period.

This equates to a demand for **187 niche** and **1,158 burials of cremated remains** during this period, to meet the full demand over the next 25 years.

The following graph shows the expected number cremated remain interments in the next 25 years and compares the expected proportions of cremated remains interment options (columbaria versus in-ground burial).

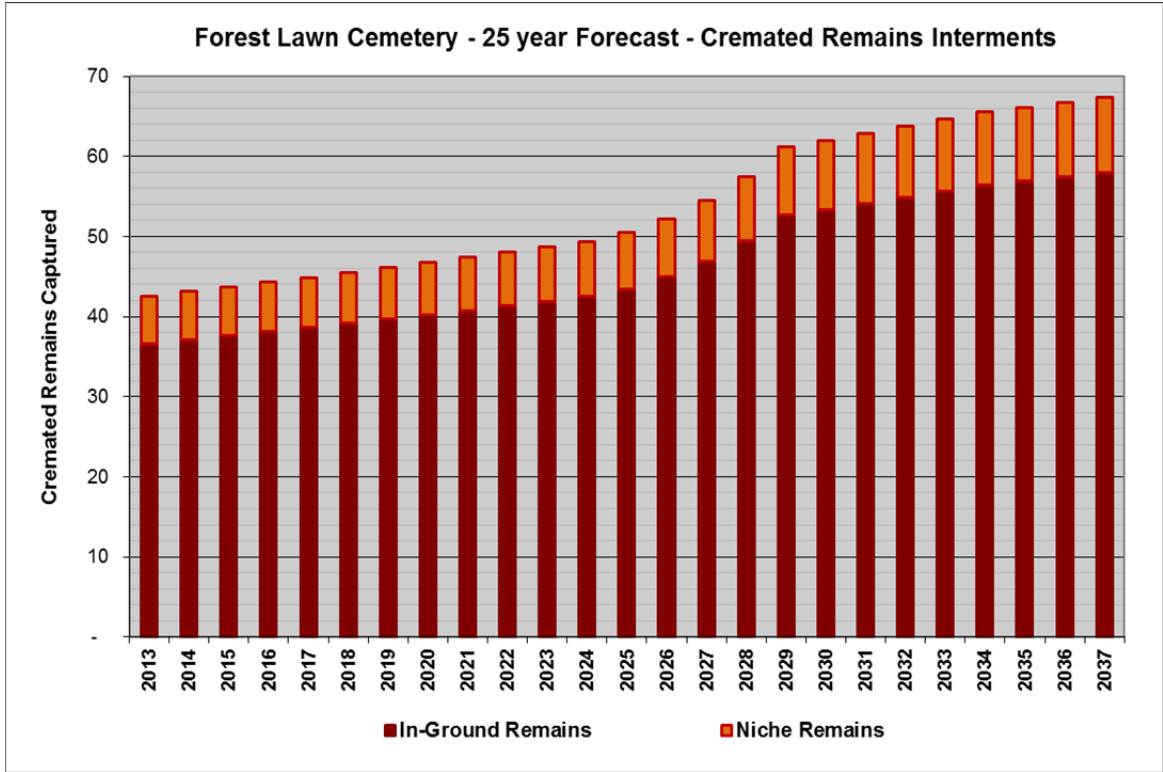


Figure 25: Cremation Remains Interments - 25 year Forecast,
Source: LEES+Associates.

CEMETERY CAPACITY

This section summarizes the Town of Creston cemetery inventory and land use assessment findings for the demand needs analysis.

CURRENT CEMETERY INVENTORY

Forest Lawn Cemetery encompasses 51 acres of land, of which 9 acres is developed. The total inventory of the current cemetery, as of October 2013 is as follows:

Interment Site	Interred	Reserved	Open	Total
Adult	2,851	290	737	3,881
Infant	0	0	17	17
Veteran	496	101	11	608
Cremation Only	402	76	303	778
Total Plots	3,749	467	1,068	5,284
Proportions	71%	9%	20%	
Total Niches	20	69	13	102
Proportions	20%	68%	13%	

Table 4: Total Forest Lawn Cemetery Inventory,
Source: Town of Creston, Plot Availability Spreadsheet, October 2013.

The Town of Creston’s plot sizes, for in-ground burial lots inventory are as follows:

Plot Type	Dimensions	Depth	Area – Square Meters
Full burial - Single (casket) plot	1.2 m x 2.74 m (4' x 9')	5 feet, 6 inch	3.29 m ²
Full burial – Extra Deep (casket) plot	1.2 m x 2.74 m (4' x 9')	8 feet, 6 inch	3.29 m ²
Cremation only plot	1.2 m x 1.37 m (4' x 4.5')	3 feet	1.64 m ²

Figure 26: Standard Plot Sizes, Source: Town of Creston Communications.

The Columbaria at Forest Lawn Cemetery were installed by G.F Oliver Funeral Chapel. Abbey and Bella are community columbaria, provided for purchase of niches by individuals.

The small; more recently installed unit is a family columbarium, owned and reserved for members of the Oliver family, owners of the G.F. Oliver Funeral Chapel.



Figure 27: Forest Lawn Columbaria Area; Community Columbaria (Left) & Private Family Unit (Right)
Source: Town of Creston Staff Photography October 2013.

REMAINING CAPACITY

Forest Lawn Cemetery’s inventory profile, as of October 2013, consists of:

- 4,216 lots sold to date, 467 pre-purchased plots with no interments to date;
- 1,068 plots remain to be sold (69% adult, 28% cremation-only, 2% infant, 1% veteran);
- 89 niches sold to date, 67 pre-purchased niches with no interments to date;
- Columbaria niches currently available for sales are located in the Bella Columbarium.

Remaining capacity of developed land was estimated by comparing the remaining cemetery inventory to historical usage trends and projected demand.

The following table summarizes the estimated remaining capacity and number years of sales remaining for the currently developed areas of Forest Lawn Cemetery:

Interment Space	Years of Sales Remaining
Full Adult Lot sales	28 years (if used only for casket)
Full Adult Interments	38 years (if used only for casket)
Cremation Only Lots Sales	6 years (1 urn per plot)
Cremation Only Lot Interments	8 years (1 urn per plot)
Bella Columbarium	3 years

Table 5: Expected Remaining Capacity of Developed Inventory, Source: LEES+Associates.

NEW CAPACITY

The Town of Creston could create additional capacity through the following means:

1. Reclaiming pre-purchase graves sold prior to 1973 (40 years ago or more) with no confirmed record of occupancy.
2. 86 full burial plots could potentially be reclaimed for use. Assuming these plots are all reclaimed and used for full body burial, this represents up to about three years of new casket capacity.
3. Revising the layout of the East Section, where most casket lot inventory is currently located. Alternative layouts are illustrated as Schematic Layouts A and B in the section Site Development Plan.
4. Creating additional capacity in leftover areas, on redundant access roads, along wooded edges and other remnant areas. The actual amount of additional capacity that could be created has not been determined; however, addition of low retaining walls (which could double as memorial walls) could make some areas that are currently too steep to use as in-ground casket or cremation lots.

Expansion outside of the current developed area is not required at this time, since the strategies noted above will yield sufficient in-ground capacity for well over 50 years.

By focusing only on optimizing existing capacity within the currently developed section of the cemetery, it is expected that the useful life of this area could be extended well beyond the current 25 years projected with current layouts and no grave reclamation.

A systematic, iterative field and digital review of underutilized land should be undertaken, by collaboration between field, management and technical staff. It appears likely that several hundred new in-ground casket and cremation lots could be identified in this manner, which could extend Forest Lawn’s capacity for several more decades.

LAND NEEDS ASSESSMENT

Currently 15% of all Forest Cemetery plots are reserved for cremation-only, and 28% of remaining cemetery inventory available for sale is for cremation only plots. Forest Lawn can expect to have more than adequate land available to meet its full burial interment needs for 40 years, and its cremation-only interment need for eight years.

In response to the rising demand for cremation, the Town of Creston could potentially increase overall capacity reserving additional land area at Forest Lawn Cemetery as cremation-only lots in place of full burial plots, as well as installing and marketing columbaria niches supplied and sold by the Town of Creston.

The following table provides an overview of the expected, cumulative land utilization by interment services (including buffer area development), given the forecast demand over the next 25 years.

Cumulative Period	Hectares	Acres
Year 5	0.08	0.19
Year 10	0.15	0.37
Year 15	0.23	0.56
Year 20	0.31	0.76
Year 25	0.39	0.96

Table 6: Cumulative Interment Land Utilization, over a 25 year time horizon, Source: LEES+Associates.

The following graph illustrates the expected interment area utilized for interment purposes over the next 25 years, given the projected demand for cemetery services.

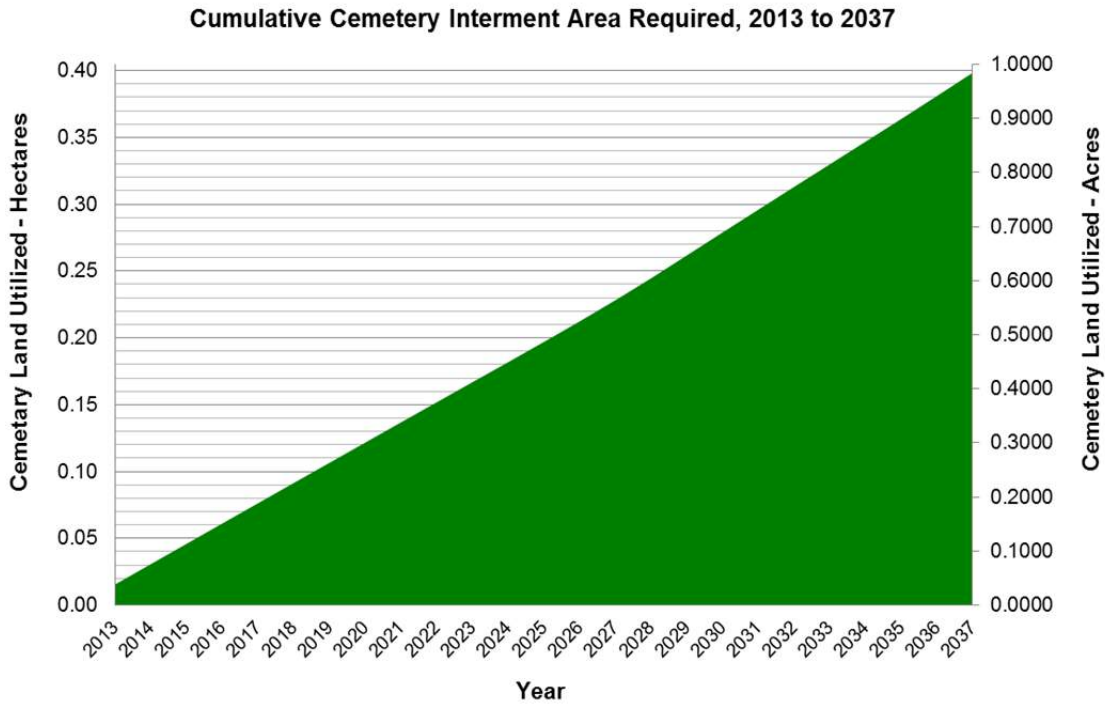


Figure 28: Town of Creston, Forest Lawn Cemetery Forecast Interment Land Need 2013-2037, Source: LEES+Associates.

FEE REVIEW

CURRENT FEES

Cemetery fees were last increased in **2011, at which time rates went up by about a third.** Current pricing for all cemetery goods is categorized by Resident and Non-Resident status, as defined by the Town's Cemetery Bylaw:

- **Non-resident** shall mean a person who at the time of death did not reside in the Town of Creston or the RDCK Areas A, B, C.
- **Resident** shall mean a person who at the time of death resided in the Town of Creston or RDCK Areas A, B, C for a period of **one year** or owns property within the Town of Creston,

In order to recover the increasing cost of equipment, materials, overhead and employee time it is necessary to increase the cemetery fees, at minimum, at the estimated rate of inflation.

Unfortunately, raising cemetery fees rates to achieve full recovery of operating costs may lead to a decline in revenues over future years, due to lost market capture, particularly from pre-need sales. This is especially likely if rates are increased significantly after a long period of historically low rates. Families are less likely to purchase cemetery lots when they are aware that prices have risen significantly, especially not on a pre-need basis.

To provide an objective benchmark for this fee review, Town of Creston's current fees have been compared with current cemetery fees in the following surrounding communities of comparable size, as well as two larger communities in close proximity to the Town of Creston.

- Oliver (pop. 4,824);
- Osoyoos (pop. 4,845);
- Fernie (pop. 4,811);
- Armstrong (pop. 4,815);
- Grand Forks (pop. 3,985);
- Castlegar (pop. 7,816), and
- Cranbrook (pop. 9,364).

Note: Populations per Statistics Canada, 2011 census.

Additional details concerning extra services and product offerings, not currently listed in the following cemetery fees summary tables for the Town of Creston, can be found in "**Appendix B: Cemetery Fees - Pricing Comparison**".

Columbaria niche prices reported for the Town of Creston cemetery are those of G.F. Oliver Funeral Chapel. The Town of Creston currently only receives the 10% PCF contribution rate.

Columbaria Niche prices reported for the City of Castlegar cemetery, are those of Service Corporation International, Castlegar currently only receives the 10% PCF contribution rate.

2013 fees for the Town of Creston Cemetery and surrounding benchmark communities are averaged and summarized in the following Tables.

Town of Creston - 2013 Rates Comparison - Resident									
Cemetery Plot Price Comparison									
Item	Creston Resident	Grand Forks Resident	Fernie Resident	Armstrong Resident	Oliver Resident	Osoyoos Resident	Castlegar Resident	Cranbrook Resident	Average Resident
Population - Census 2011	5,306	3,985	4,811	4,815	4,824	4,845	7,816	19,364	
Sale of Cemetery Lots									
Adult Plot - Base	\$650	\$721	\$560	\$442	\$720	\$433	\$180	\$300	\$479
Adult - PCF	\$50	\$288	\$140	\$110	\$180	\$145	\$138	\$100	\$157
Adult - Development	\$0	\$0	\$0	\$0	\$155	\$0	\$83	\$0	\$34
Adult Plot	\$700	\$1,009	\$700	\$552	\$1,055	\$578	\$400	\$400	\$671
PCF %	8%	40%	25%	25%	25%	33%	76%	33%	33%
Child Plot - Base	\$470	\$540	\$420	\$246	\$359	\$204	\$20	\$150	\$277
Child - PCF	\$30	\$216	\$105	\$62	\$90	\$68	\$50	\$50	\$92
Child - Development	\$0	\$0	\$0	\$0	\$73	\$0	\$30	\$0	\$15
Child Plot	\$500	\$756	\$525	\$308	\$522	\$272	\$100	\$200	\$383
PCF %	6%	40%	25%	25%	25%	33%	250%	33%	33%
Infant Plot - Base	\$280	\$360	\$420	\$246	\$359	\$204	\$56	\$150	\$256
Infant - PCF	\$20	\$144	\$105	\$62	\$90	\$68	\$138	\$50	\$94
Infant - Development	\$0	\$0	\$0	\$0	\$73	\$0	\$82	\$0	\$22
Infant Plot	\$300	\$504	\$525	\$308	\$522	\$272	\$275	\$200	\$372
PCF %	7%	40%	25%	25%	25%	33%	248%	33%	37%
Cremated Remains - Base	\$450	\$320	\$280	\$246	\$242	\$136	\$144	\$100	\$210
Cremated Remains - PCF	\$25	\$128	\$70	\$62	\$55	\$46	\$35	\$50	\$64
Cremated Remains - Development	\$0	\$0	\$0	\$0	\$36	\$0	\$21	\$0	\$8
Cremated Remains Plot	\$475	\$448	\$350	\$308	\$333	\$182	\$200	\$150	\$282
PCF %	6%	40%	25%	25%	23%	34%	24%	50%	30%
Columbarium Niches - Base	\$1,480	n/a	\$545	\$545	n/a	n/a	\$950	n/a	\$680
Columbarium Niches - PCF	\$148	n/a	\$55	\$55	n/a	n/a	\$95	n/a	\$68
Columbarium Niches	\$1,628	n/a	\$600	\$600	n/a	n/a	\$1,045	\$0	\$749
PCF %	10%	n/a	10%	10%	n/a	n/a	10%	n/a	10%

Table 7: Cemetery Resident Plot Sales Price Comparison, Benchmarking Communities, Source: LEES+Associates and Community Websites.

Town of Creston - 2013 Rates Comparison - Resident

Cemetery Services Price Comparison

Item	Creston Resident	Grand Forks Resident	Fernie Resident	Armstrong Resident	Oliver Resident	Osoyoos Resident	Castlegar Resident	Cranbrook Resident	Average Resident
Population - Census 2011	5,306	3,985	4,811	4,815	4,824	4,845	7,816	19,364	
Opening and Closing									
Adult Burial - Summer	\$650	\$896	\$350	\$361	\$673	\$567	\$500	\$550	\$557
Adult Burial - Winter	\$650	\$896	\$525	\$361	\$673	\$567	\$500	\$725	\$607
Child Burial - Summer	\$450	\$845	\$263	\$212	\$470	\$340	\$385	\$250	\$395
Child Burial - Winter	\$450	\$845	\$400	\$212	\$470	\$340	\$385	\$325	\$425
Infant Burial - Summer	\$300	\$675	\$263	\$212	\$470	\$340	\$195	\$250	\$344
Infant Burial - Winter	\$300	\$675	\$400	\$212	\$470	\$340	\$195	\$325	\$374
Cremated Remains Burial Summer	\$225	\$225	\$150	\$185	\$194	\$168	\$150	\$130	\$172
Cremated Remains Burial Winter	\$225	\$225	\$150	\$185	\$194	\$168	\$150	\$170	\$177
Columbarium Inurnment	\$0	n/a	\$115	\$68	n/a	n/a	\$40	\$55	\$70
Scattering of Ashes/Ossuary	n/a	n/a	n/a	\$130	n/a	n/a	\$40	n/a	\$85
Exhumation - Adult	\$1,200	\$1,013	\$625	n/a	\$884	\$816	\$1,000	at cost	\$868
Exhumation - Child/Infant	\$1,200	\$845	\$625	n/a	\$564	\$511	\$1,000	at cost	\$709
Exhumation - Extra Deep	\$2,200	\$675	n/a	n/a	n/a	n/a	\$1,000	at cost	\$838
Exhumation - Cremated Remains	\$300	\$282	\$205	n/a	\$271	\$227	\$200	at cost	\$237
Exhumation - Columbarium	n/a	n/a	\$115	n/a	n/a	n/a	n/a	at cost	\$115
Additional Services, Products and Fees									
Extra Deep - Opening & Closing	\$300	n/a	n/a	\$160	n/a	\$227	\$200	n/a	\$196
Burials After Hrs. Weekdays extra	\$200	\$448	\$150	\$130	\$462	\$199	\$400	hrly rate	\$298
Burials Weekends & Holidays extra	\$500	\$845	\$150	\$130	\$462	\$488	\$650	hrly rate	\$454
Burials After Hrs. Weekdays (Infant)	\$200	\$338	\$150	\$130	\$462	\$199	\$400	hrly rate	\$280
Burials Weekends & Holidays (Infant)	\$500	\$675	\$150	\$130	\$462	\$488	\$650	hrly rate	\$426
Cremation Weekends & Holidays	\$200	\$169	\$55	\$130	\$462	\$199	\$110	hrly rate	\$187
Transfer of License	\$80	\$75	\$30	\$22	n/a	\$22	\$0	n/a	\$30
Marker Install	\$240	\$85	n/a	\$99	\$132	\$86	\$70	\$50	\$87
Marker PCF	\$10	\$34	\$30	\$34	\$33	\$35	\$40	\$25	\$33
Installation of Markers Total	\$250	\$119	\$30	\$133	\$165	\$121	\$110	\$75	\$108
Extra Services not listed for Creston		YES	YES	YES	YES	YES	YES	YES	

Table 8: Cemetery **Resident Cemetery Services** Price Comparison, Benchmarking Communities, Source: LEES+Associates and Community Websites.

Town of Creston - 2013 Rates Comparison - Non-Resident

Cemetery Plot Price Comparison

Item	Creston Non-Resident	Grand Forks Non-Resident	Fernie Non-Resident	Armstrong Non-Resident	Oliver Non-Resident	Osoyoos Non-Resident	Castlegar Non-Resident	Cranbrook Non-Resident	Average Non-Resident
Population - Census 2011	5,306	3,985	4,811	4,815	4,824	4,845	7,816	19,364	
Sale of Cemetery Lots									
Adult Plot - Base	\$1,200	\$961	\$1,120	\$556	\$1,108	\$433	\$273	\$450	\$673
Adult - PCF	\$50	\$384	\$280	\$139	\$277	\$143	\$220	\$150	\$219
Adult - Development	\$0	\$0	\$0	\$0	\$239	\$0	\$132	\$0	\$51
Adult Plot	\$1,250	\$1,345	\$1,400	\$695	\$1,624	\$576	\$625	\$600	\$942
PCF %	4%	40%	25%	25%	25%	33%	81%	33%	33%
Child Plot - Base	\$770	\$720	\$840	\$280	\$553	\$204	\$26	\$300	\$400
Child - PCF	\$30	\$288	\$210	\$70	\$139	\$68	\$65	\$100	\$129
Child - Development	\$0	\$0	\$0	\$0	\$112	\$0	\$39	\$0	\$21
Child Plot	\$800	\$1,008	\$1,050	\$350	\$804	\$272	\$130	\$400	\$550
PCF %	4%	40%	25%	25%	25%	33%	250%	33%	32%
Infant Plot - Base	\$580	\$480	\$840	\$280	\$553	\$204	\$88	\$300	\$375
Infant - PCF	\$20	\$192	\$210	\$70	\$139	\$68	\$220	\$100	\$137
Infant - Development	\$0	\$0	\$0	\$0	\$112	\$0	\$132	\$0	\$33
Infant Plot	\$600	\$672	\$1,050	\$350	\$804	\$272	\$440	\$400	\$545
PCF %	3%	40%	25%	25%	25%	33%	250%	33%	36%
Cremated Remains - Base	\$525	\$427	\$560	\$280	\$373	\$136	\$186	\$250	\$303
Cremated Remains - PCF	\$25	\$171	\$140	\$70	\$93	\$46	\$40	\$80	\$88
Cremated Remains - Development	\$0	\$0	\$0	\$0	\$55	\$0	\$24	\$0	\$11
Cremated Remains Plot	\$550	\$598	\$700	\$350	\$521	\$182	\$250	\$330	\$402
PCF %	5%	40%	25%	25%	25%	34%	22%	32%	29%
Columbarium Niches - Base	\$1,480	n/a	\$1,091	\$1,091	n/a	n/a	\$950	n/a	\$953
Columbarium Niches - PCF	\$148	n/a	\$109	\$109	n/a	n/a	\$95	n/a	\$95
Columbarium Niches	\$1,628	n/a	\$1,200	\$1,200	n/a	n/a	\$1,045	\$0	\$1,049
PCF %	10%	n/a	10%	10%	n/a	n/a	10%	n/a	10%

Table 9: Cemetery **Non-Resident Plot Sales** Price Comparison, Benchmarking Communities, Source: LEES+Associates and Community Websites.

Town of Creston - 2013 Rates Comparison - Non-Resident									
Cemetery Services Price Comparison									
Item	Creston Non-Resident	Grand Forks Non-Resident	Fernie Non-Resident	Armstrong Non-Resident	Oliver Non-Resident	Osoyoos Non-Resident	Castlegar Non-Resident	Cranbrook Non-Resident	Average Non-Resident
Population - Census 2011	5,306	3,985	4,811	4,815	4,824	4,845	7,816	19,364	
Opening and Closing									
Adult Burial - Summer	\$900	\$896	\$350	\$361	\$676	\$567	\$600	\$650	\$582
Adult Burial - Winter	\$900	\$896	\$525	\$361	\$676	\$567	\$600	\$825	\$632
Child Burial - Summer	\$700	\$845	\$263	\$212	\$470	\$340	\$385	\$350	\$407
Child Burial - Winter	\$700	\$845	\$400	\$212	\$470	\$340	\$385	\$425	\$438
Infant Burial - Summer	\$600	\$675	\$263	\$212	\$470	\$340	\$195	\$350	\$356
Infant Burial - Winter	\$600	\$675	\$400	\$212	\$470	\$340	\$195	\$425	\$386
Cremated Remains Burial Summer	\$350	\$225	\$150	\$185	\$194	\$171	\$200	\$230	\$191
Cremated Remains Burial Winter	\$350	\$225	\$150	\$185	\$194	\$171	\$200	\$270	\$197
Columbarium Inurnment	\$0	n/a	\$115	\$68	n/a	n/a	\$40	\$55	\$70
Scattering of Ashes/Ossuary	n/a	n/a	n/a	\$147	n/a	n/a	\$40	n/a	\$91
Exhumation - Adult	\$1,200	\$1,013	\$625	n/a	\$884	\$816	\$1,250	at cost	\$909
Exhumation - Child/Infant	\$1,200	\$845	\$625	n/a	\$564	\$511	\$1,250	at cost	\$751
Exhumation - Extra Deep	\$2,200	\$675	n/a	n/a	n/a	n/a	\$1,250	at cost	\$921
Exhumation - Cremated Remains	\$300	\$282	\$205	n/a	\$271	\$227	\$250	at cost	\$245
Exhumation - Columbarium	n/a	n/a	\$115	n/a	n/a	n/a	n/a	at cost	\$115
Additional Services, Products and Fees									
Extra Deep - Opening & Closing	\$400	n/a	n/a	\$160	n/a	\$227	\$200	n/a	\$196
Burials After Hrs. Weekdays extra	\$250	\$448	\$150	\$130	\$462	\$199	\$400	hrly rate	\$298
Burials Weekends & Holidays extra	\$550	\$845	\$150	\$130	\$462	\$488	\$650	hrly rate	\$454
Burials After Hrs. Weekdays (Infant)	\$250	\$338	\$150	\$130	\$462	\$199	\$400	hrly rate	\$280
Burials Weekends & Holidays (Infant)	\$550	\$675	\$150	\$130	\$462	\$488	\$650	hrly rate	\$426
Cremation Weekends & Holidays	\$250	\$169	\$55	\$130	\$462	\$199	\$110	hrly rate	\$187
Transfer of License	\$205	\$75	\$30	\$22	n/a	\$22	\$0	n/a	\$30
Marker Install	\$290	\$85	n/a	\$99	\$132	\$86	\$70	\$50	\$87
Marker PCF	\$10	\$34	\$30	\$34	\$33	\$35	\$40	\$25	\$33
Installation of Markers Total	\$300	\$119	\$30	\$133	\$165	\$121	\$110	\$75	\$108
Extra Services not listed for Creston									

Table 10: Cemetery **Non-Resident** Cemetery Services Price Comparison, Benchmarking Communities, Source: LEES+Associates and Community Websites.

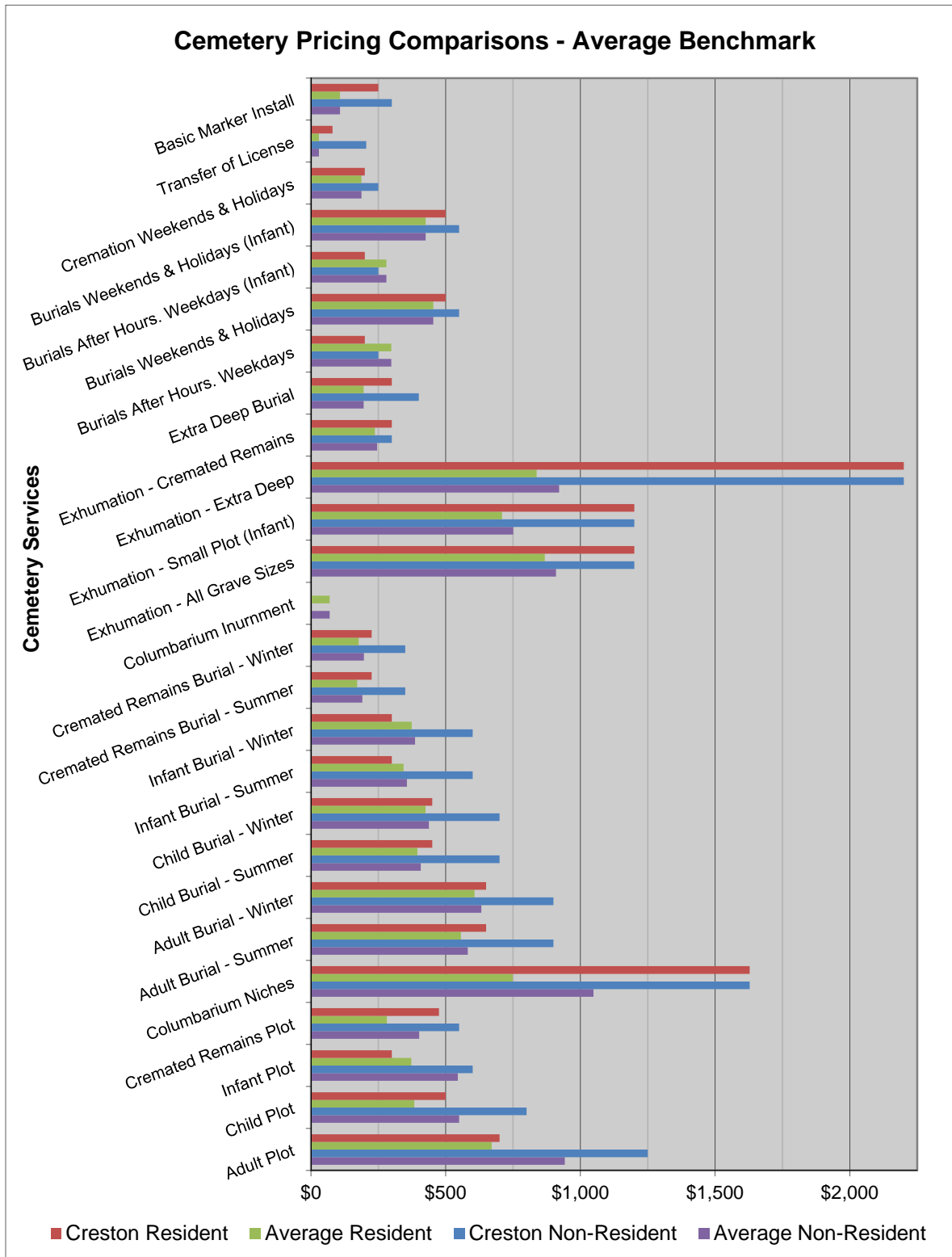


Figure 29: Cemetery Pricing Comparison of Creston to the Average Benchmark of Regional Communities, Source: LEES+Associates and Community Websites.

FINDINGS - COMPARABLE COMMUNITIES

This report's benchmarking study confirms that Creston's current cemetery fee schedule is comparable to the reviewed benchmark communities, following the 2011 fee increase.

DETAILED FEE COMPARISON

As per the above Tables, an analysis of regional cemetery fees compared with Forest Lawn Cemetery indicates that the Town of Creston is generally on par or above the fee rates of other communities of similar populations to the Town of Creston.

Forest Lawn cemetery fees currently below the average regional community benchmark are:

- Burials After Hours on Weekdays Extra Rate;
 - **Lower by 49%** compared with the average community rate.
- Infant Burial – Resident, Summer Rate;
 - **Lower by 15%** compared with the average community rate.
- Infant Burial – Resident, Winter Rate;
 - **Lower by 25%** compared with the average community rate.
- Marker Installation PCF Contribution Fee
 - Average community contributed approximately **\$33** per marker installation versus Creston's rate of **\$10** per marker installation.

Additional details regarding the cemetery service rate schedules used in this Pricing Analysis can be referenced in “**Appendix C: Cemetery Fees – Pricing Comparison**” of this report.

GAP ANALYSIS

In addition to the noted rate differences, the Town of Creston cemetery fee schedule **does not currently list** these fees at all for the following services offered by neighboring communities, representing possible lost revenue costs:

- Plot Grave liners;
- Cremation liners;
- Administration fee;
- Exhumation permits;
- Plaque installation fee;
- Urn vault memorial fee;
- Cremation scattering fee;
- Capital development fees;
- Rental of lowering device or tent;
- Marker removal and resetting fee;
- Staff Overtime or Special Requests – Hourly Rate;
- Different installation fees for different types of memorials and markers;
- Columbaria Niches, Niche Inscriptions, Disurnment, and Inurnment Permit Fees, and
- Additional user fees to existing grave care costs when a second burial requested.

The above-listed services are commonly included in cemetery fee schedules for municipal cemeteries. Additional details regarding the rates commonly charged for these services can be referenced in **Appendix C: Cemetery Fees – Pricing Comparison** of this report.

The recommendations section of this chapter, lists some suggested prices to the Town of Creston for these new cemetery products and services.

GRAVELINERS

Historically, concrete grave liners at Forest Lawn cemetery have been purchased, delivered to the cemetery and sold by G.F. Oliver Funeral Chapel. These liners are stored on Town property and maintained by Town of Creston staff at no charge, along with other funeral and interment equipment owned by the Funeral Home.

Due to the convenience and responsibility of storing grave liners at a cemetery site, municipal cemeteries, not funeral homes, typically purchase, store and sell concrete grave liners to families before they install them with cemetery equipment.

MEMORIAL PLAQUES

In addition, the cemetery services and products listed on the Town of Creston's fee schedule, the Town sells memorial plaques for installation in tree grates used throughout the downtown business area. The price for these plaques is approximately \$400.00 each. This type of memorialization is not located at the cemetery; however, these memorial products often commemorate people who are interred at Forest Lawn.

Town of Creston Parks Department currently purchases memorial plaque inventory, and records both the revenue and cost for the memorials on the Park department financials. Unsold memorial plaque inventory is currently stored at the Town of Creston Public Works shop. If Forest Lawn were to advertise these plaques on the schedule of cemetery products and services, it is likely that more sales could be generated, with resulting revenues accruing to the cemetery.

RECOMMENDATIONS - TREND ANALYSIS

In order to align Creston with current best practices in cemetery fee structure, it is recommended that the Town:

1. Offer **comparable service diversity** to other regional cemeteries.
2. Create a fee structure for the new services proposed to be offered, based upon the **median average of service rates** of the communities benchmarked in this Master Plan.

Recommended services to be added and their suggested prices include:

- Concrete marker base **(\$250)**;
- Plot Grave liners **(\$325)**
- Cremation liners **(\$75)**;
- Exhumation permits **(\$45)**;
- Plaque installation fee **(\$35)**;
- Urn vault memorial fee **(\$250)**;
- Rental of lowering device or tent **(\$185)**;
- Marker removal and resetting fee **(\$115)**;
- Cremation scattering fee **(\$100)**,
(After a scattering garden is developed)
- Columbaria Niches **(\$1,500)**,
- Niche Inscriptions **(\$200)**,
- Inurnment, Niche Opening/Closing Fee **(\$115)**;
- Disurnment-Inurnment Permit Fees; **(\$85)**
(After columbaria are installed)
- Different installation fees for different memorials and markers,
(Prices are expected to be significantly variable depending on type and size, keep pace with market value,) and
- Additional user fee to existing grave care costs when a second burial requested **(\$200)**.

In order to align Creston's Rates Schedule with neighboring communities, but not undercutting them, and keeping pace with cost of living increased, based on fee comparisons alone, it is recommended that the Town should, at minimum:

3. Increase the Marker Installation Fee portion in 2014 to **\$35.00**. Therefore, the total price should remain the same (therefore the breakdown would be \$215 base cost for marker installation, \$35 PCF, and \$250 the total fee);
4. Increase the Burials After Hours on Weekdays rate, by 49%, to **\$300**;
5. Increase Infant Plots – Resident, by 20%, to **\$350** (before the annual inflation adjustment);

6. **Increase fees annually** to at least keep pace with inflation (estimated at a long term average rate of 3%).
6. The Town of Creston should **purchase and sell grave liners directly** to families purchasing at-need, rather than store and use those supplied and sold by the Funeral Chapel.
7. Add **new cemetery fees**, as suggested above, to enhance service diversity, to the Forest Lawn Cemetery rates schedule.

In order to achieve synergistic revenue benefits with other Town departments, it is recommended that the Town:

8. Add the **tree grate plaque option** to its cemetery service fee schedule, to increase public awareness of plaques as a memorialization option. The following fees should be added to the Forest Lawn Cemetery rates:
 - o Custom Memorial Tree Grate, Cast Iron, Natural Finish **(\$532)**
 - o Pattern Charge to make Grate 1-1/2" thick **(\$120)**
 - o Tree Grate, Powder Coat Finish **(\$145)**
 - o Custom Tree Grate Pattern Charge **(\$1,360)**

FINANCIAL PLAN

CURRENT CONTEXT

PHILOSOPHY

This Master Plan is based on the guiding principle that the Town of Creston has expressed a desire to move the cemetery system towards cost recovery, as possible, while providing services at minimum cost to tax payers.

The following chapter proposes a contemporary business model for the Forest Lawn Cemetery building on current practices. Three financial scenarios are presented below. These demonstrate how the Town can progress towards cost recovery through increased pricing and offering an increased range of products and services.

THE TOWN AND THE REGIONAL DISTRICT

Funding for cemetery operations is provided by a combination of user fees and taxation. The taxation for cemeteries is a service of the Regional District of Central Kootenay (RDCK). Taxpayers from the Town of Creston, and Electoral Areas A, B, and C area are taxed on property assessments based on a requisition for funds from the RDCK.

The RDCK gives annual grants to the Town of Creston, Lister, All Saints Anglican, Boswell, Gray Creek and Crawford Bay. As the largest cemetery, Forest Lawn Cemetery receives the largest grant and in past it equaled the operating and capital deficit.

Forest Lawn Cemetery provides cemetery services to both the Town of Creston and surrounding Electoral Areas residents. In fact there are a high number of out of town “residents” from the Electoral Areas that are frequently buried at Forest Lawn Cemetery. Therefore it is reasonable, as that historically done, that the RDCK, provides a financial contributions to the Town of Creston for cemetery operations and in the past capital development support.

At the present time, the cemetery costs, averaging **\$87,500 per year**, and the Town’s overall annual operating revenue was **\$42,420** from 2008 to 2012. RDCK funding has fluctuated during this same period, averaging **\$47,510** per year (including cost coverage for both operating costs and capital development up till 2010).

There has not been any capital work support since 2010 (which included upgrades to Abbey columbarium, the pump house, sprinklers, and cemetery shelter). Due to the 2010 change, the RDCK collected subsidy funding to cover operating costs only. This funding is currently capped at a fixed **\$36,000 per year**. Excluding the Town of Creston’s contribution, the RDCK portion of the subsidy is approximately **\$23,500**. Together, the average, annual operating revenue and current fixed subsidy covers at about **90%** of present day cemetery operating costs.

REVENUES AND EXPENSES PROFILE

REVENUE PROFILE

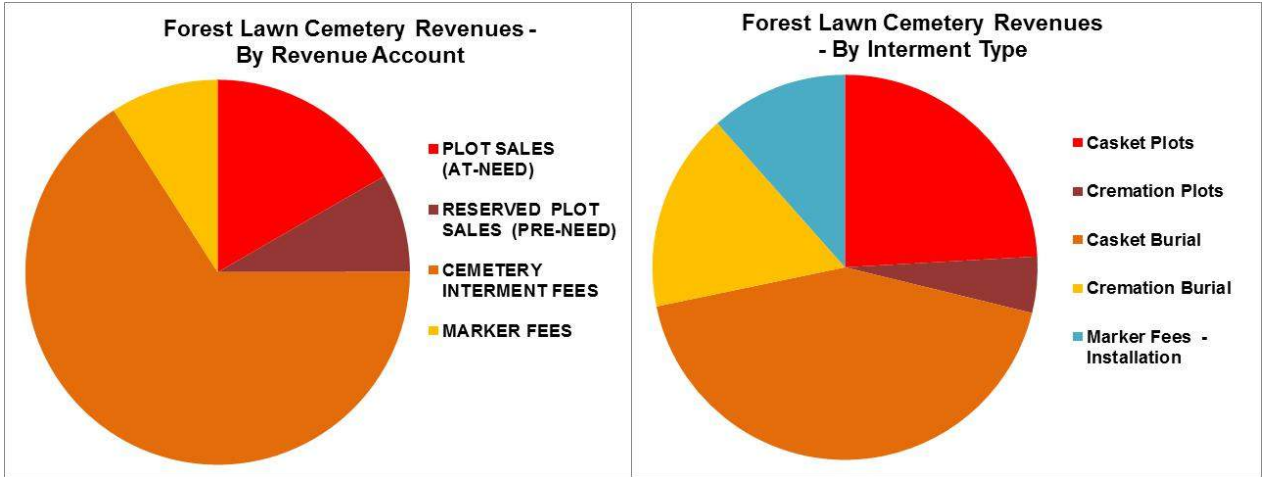


Table 11: Forest Lawn Revenue Profile, Source: Town of Creston Financials, LEES+Associates Graph.

There has been inconsistent segregated reporting and tracking of pre-need versus at-need revenue. It is estimated that pre-need revenue is usually half that of plot sales revenue.

Historically, cemetery interment fees have provided the largest source of operating revenues, with casket revenue providing a larger proportion of value than cremated remains revenue. This is due to revenue value per interment rate rather than interment volume.

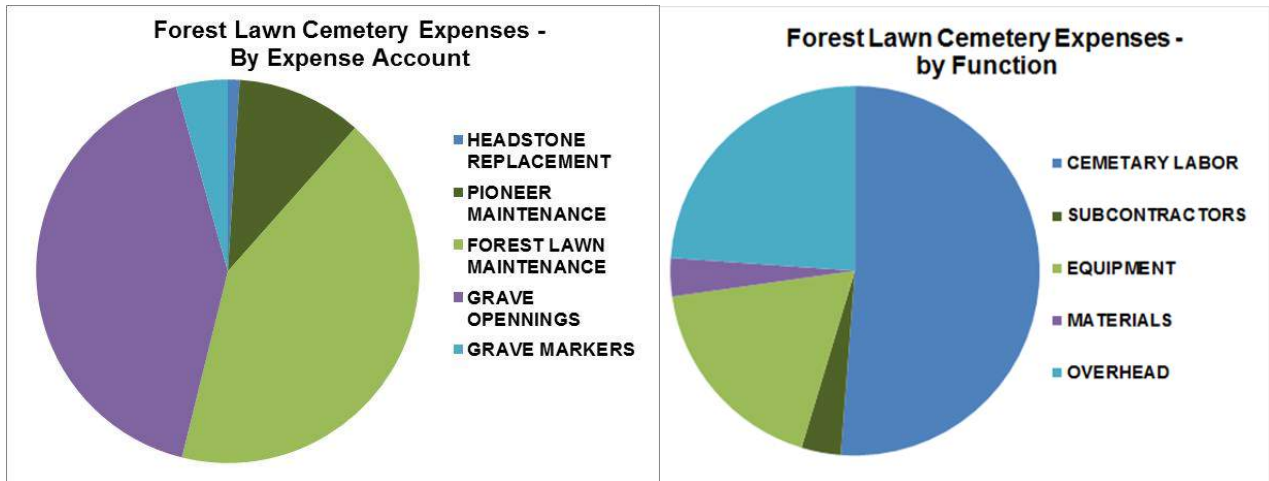


Figure 30: Forest Lawn Expense Profile, Source: Town of Creston Financials, LEES+Associates Graph.

In the breakdown of expenses, overhead includes general administration, insurance and legal costs. Historically, costs related to cemetery maintenance and cemetery labour consists of approximately **50%** of all cemetery costs. 20% of these costs are related to Pioneer Cemetery, and 80% are related to Forest Lawn Cemetery.

FINANCIAL POLICIES & CEMETERY COST RECOVERY

REPORTING METHODOLOGY

Revenue is currently recorded when the sale is made, even if the product or services are expected to be delivered at a future date. Expenses are currently reported on an accrual basis.

The Town of Creston does not currently include amortization in its department financials. It is included in a general amortization account and it is not allocated at the department level.

Municipal financial policies vary significantly across Canada with respect to the revenue and cost recognition, and amortization allocation.

Allocating amortization for the use of cemetery assets is generally recommended to improve accountability, if the cemetery system is considered to have disproportionate amount of the asset use (cemetery office, interment equipment, etc.) compared with Parks, Public works and other municipal departments.

CEMETERY OPERATING LOSS

Without the RDCK tax subsidy, in the past five years, the Town of Creston's cemetery financials would have reported an average **net loss of \$45,000 per year**.

This represents a net loss per capita of **\$8.41** per resident of the Town of Creston or **\$3.48** per resident of the Town of Creston and surrounding Electoral Areas A, B and C.

This is not unexpected. The majority of Canadian cemeteries operate at a substantial deficit, and supplement operating revenues with a municipal tax subsidy.

The following table provides a comparative benchmark net loss values for communities in British Columbia and Alberta, compared with Creston.

2011	<u>Fernie, BC</u>	<u>Penticton BC</u>	<u>Victoria BC</u>	<u>Olds AB</u>	<u>Rocky View AB</u>
Population	4,811	33,098	80,032	8,235	35,754
Operating Loss	(\$56,089)	(\$190,442)	(\$975,854)	(\$66,842)	(\$308,726)
Loss per Capita	\$11.66	\$5.75	\$12.19	\$8.12	\$8.63

Table 12: Western Canada, Operating Net Loss Comparison 2011,
Source: LEES+Associates Cemetery Business Plans and Master Plans, and Statistics Canada Census 2011 Population.

FUTURE CASH OUTFLOWS – COST PER INTERMENT LIABILITY

Future cash out flow expected for pre-paid (reserved), Forest Lawn Cemetery plots is as follows:

Cremated Remains Interments	Cost per Hour	Cost per Interment 1-3 Hours Avg 2 Hours	Future Pre-Need Interment Cost
Labour (1 person)	\$63 / hr.	\$126 / interment	\$9,576
Truck	\$12.50 / hr.	\$25 / interment	\$1,900
Small Tools	\$12.50 / hr.	\$25 / interment	\$1,900
Total	\$88 / hr.	\$176 / interment	\$13,376

Table 13: Expected Future Cash Outflow for **76 Reserved** Cremation Plots,
Source: Town of Creston Financials and Communications.

Full Casket Remains Interments	Cost per Hour	Cost per Interment 3-5 Hours Avg. 4 Hours	Future Pre-Need Interment Cost
Labour (2 people)	\$126 / hr.	\$504 / interment	\$197,064
Backhoe	\$16.75 / hr.	\$67.50 / interment	\$26,393
Truck	\$6.25 / hr.	\$25 / interment	\$9,775
Trailer	\$6.25 / hr.	\$25 / interment	\$9,775
Tractor	\$9.25 / hr.	\$37 / interment	\$14,467
Total	\$164.50 / hr.	\$658.50 / interment	\$257,474

Table 14: Expected Future Cash Outflow for **391 Reserved** Full Casket Plots,
Source: Town of Creston Financials and Communications.

ALLOCATED INTERMENT COSTS

The reported costs allocated to equipment and labour for interments are relatively reasonable for the recovery of direct costs. Interment labour costs identified include an administrative allocation for management, customer service and other work provided by Town Staff that is not directly related to interments.

Approximately \$38 of the \$63 per hour charged can be attributed directly to the costs of labour by field staff performing interments.

Forest Lawn has historically reported a net annual loss on grave openings and closings (before adding in headstones, site care, and maintenance). The average interment revenue reported from 2008 to 2012 was **\$27,971**. The corresponding average grave opening cost for the past five years was reported as **\$38,445**.

On average, there appears to be a **net loss on interment services of \$10,474 per year**. For **this reason**, Forest Lawn would benefit from increasing cemetery rates to slightly above current levels, which would help reduce the loss per interment as well as covering ongoing care and maintenance that is not presently being accounted for.

The earlier fee review suggests Forest Lawn's interment rates are reasonable and comparable to similar communities; however they are **not** sufficient for achieving the goal of full cost recovery of operating costs.

As an alternative to increasing current cemetery prices, Forest Lawn Cemetery could work towards cost recovery by adding new revenues and/or implementing new cost savings measures.



*Figure 31: Forest Lawn Cemetery Field Staff,
Source: Town of Creston Staff Photography, October 2013.*

BENCHMARK COMPARISON

For the purposed of comparison, a 2012 interment time and cost study identified the total cost opening and closing cost for full casket interments in the City of Niagara Falls, Ontario of **\$722.94 per interment**, of which 47% was labour cost, 45% was overhead, and 8% was equipment costs.

To achieve cost recovery over the short term and to provide for perpetual care over the long term, in 2012, the City of Niagara Falls charged its customers \$930.00 for grave opening and closing services.

The environmental conditions of the City of Niagara Falls Cemetery Time Study were for full body burial in sandy loam soil; weather conditions of light snow, and convenient road access to the burial site. This time study included the consideration of the time for a supervisor, lead hand, backhoe operator, truck driver, labourers, and administrative support clerks.

There are several variables that can cause variation in the per-hour cost of interment staff (such as the experience of staff involved, the use of contractors versus internal Town staff, and the environmental conditions under which they must work), and these are not the same between the Town of Creston and the City of Niagara Falls. Nevertheless, the comparison has some value.

INTERMENT MARGIN PROFILE

To further examine the source of this net interment loss, we examined the cost per adult resident interment (the most common cemetery services provided at Forest Lawn Cemetery).

2013	Resident Revenue per Interment Fee	Costs per Interment	Gross Margin per Interment
Adult Casket- Full Size Interments	\$650	\$658	(\$8)
Adult Cremated Remains Interments	\$225	\$176	\$49

Table 15: Gross Margin per Resident Interment, Source: Town of Creston & LEES+Associates.

2013	Non-Resident Revenue per Interment Fee	Costs per Interment	Gross Margin per Interment
Adult Casket- Full Size Interments	\$900	\$658	\$242
Adult Cremated Remains Interments	\$350	\$176	\$174

Table 16: Gross Margin per Non-Resident Interment, Source: Town of Creston & LEES+Associates.

According to this review of gross margin generated per interment the Town of Creston is currently experiencing a small **loss on each Forest Lawn resident full casket interment.**

OPPORTUNITIES FOR COST RECOVERY

RENT FOR EQUIPMENT STORAGE & TIME

The G.F. Oliver Funeral Chapel stores its interment-related equipment (such as tents, chairs, grave-lining greens and cremation vaults), as well as the concrete grave liners it sells to customers, at the Forest Lawn operations building. This is convenient, efficient, and certainly saves the time and effort that it would otherwise incur in moving, handling and storing essential funeral and burial equipment. At issue is the lack of payment of rent or compensation for staff time to move, set up and breakdown, clean, dry and manage products owned and used by the Funeral Chapel. It is recommended that the Town of Creston negotiate with the G.F. Oliver Funeral Chapel for fair compensation for these services, assuming that they continue to provide them.

OPERATIONAL COST SAVINGS

Town of Creston cemetery employees have a unique perspective and level of insight regarding Forest Lawn's operations. Employees should be encouraged and rewarded for suggesting ways to improve the Town's operation of Forest Lawn or Pioneer Cemetery.

Community volunteers, for example, students recruited from local high schools or retirees who wish to stay active in the community, may be a valuable resource to **supplement** – though not replace - Creston staff. Volunteers may be helpful in providing periodic assistance with special projects or events. Volunteers could help with tasks that paid staff cannot get to on their own, as well as potentially being available for seasonal cleanups, occasional watering, pruning and plantings, as well as decorating for special dates such as Mother's and Father's Day, Remembrance Day, Christmas, etc.

Engaging volunteers is not only a good way to save money and/or improve the Town's cemetery sites; it can also be excellent in terms of providing good public relations. The appropriate involvement of volunteers can help the community become engaged with where they live and its history, as well as fostering a sense of connection with the Central Kootenays as a whole.

INTERMENT COST TRACKING

Improved time and cost tracking for cemetery services may be achieved through the effective use of a time and cost sheet tracking sheet for staff to use at each interment.

Staff time sheets and cost sheets are already in place and submitted for cemetery maintenance services by field staff, but a similar measure should be put in place for interment crews. A sample time-cost sheet for interment services has been enclosed in **Appendix C: Sample Time-Cost Tracking Form**.

These time and cost sheets should be reviewed, summarized and analyzed each year to monitor actual costs incurred for each cemetery service, and whether it is appropriate to increase cemetery prices in the future.

These time and cost sheets will also enable field staff to provide feedback on cemetery service efficiency and issues that may have affected their performance.

INCREASING NON-RESIDENTS - RESIDENT REDEFINITION

Currently, it is the cemetery industry standard in Canada to define a “Resident” as a citizen that has resided or has owned property in the community between **5 and 10 years**.

According to the Town of Creston Council Staff Report in May 2010:

- **Non-resident** shall mean a person who at the time of death did not reside in the Town of Creston or the RDCK Areas A, B, or C, and
- **Resident** shall mean a person who at the time of death resided in the Town of Creston or RDCK Areas A, B, C for **one year** or owns property within the Town.⁵

There is a historical trend for seniors from the surrounding areas to move to the Town or to become residents of Creston seniors’ homes late in life. This has inflated the Town of Creston’s death rate higher than would be expected from a community of this size.

Due to the short time to qualify for “resident” status, people who may have lived in Creston or the immediate area for most of their lives and paid taxes towards the cemetery operations do not qualify for benefit proportional to those who may have relocated to the area just before they pass away. The Town of Creston has an opportunity to increase revenues by increasing the time needed to become a resident and be eligible for resident rates. The definition of resident would then be:

- **Resident** shall mean a person who at the time of death resided in the Town of Creston or RDCK Areas A, B, C for a period of **five years** or owned property within the Town of Creston,

INCREASING NON-RESIDENTS – RDCK FUNDING CHANGE

In the event that the Town of Creston, were to lose RDCK funding, it would be appropriate to remove RDCK Areas A, B, C from the definition of “Resident” be defined such that:

- **Resident** shall mean a person who at the time of death resided in the **Town of Creston** a period of **five years** or owned property within the Town of Creston.

In order to demonstrate the effect of redefinition on revenue in the latter case, let us revisit the resident versus non-resident cemetery service profile. In the past 10 years:

- 33% of Creston LHA deaths occur in Electoral Areas A, B, and C. 67% are in Town.
- 29% of Forest Lawn Cemetery casket interments have been from non-residents, and 71% from residents of Creston
- 37% of Forest Lawn Cemetery cremated remains interments have been from non-residents, and 63% from residents of Creston.
- 19% of Forest Lawn Cemetery plot sales have been from non-residents, and 81% in the Town of Creston.

⁵ *Town of Creston Staff Report, Subject: Cemetery Service Funding Options, May 25, 2010*

Town of Creston staff expects that if RDCK were to eliminate its portion of the subsidy **(\$23,500)** and change the definition of residency, the number of non-residents interred at Forest Lawn would **increase by 50%**.

In this scenario, the overall deaths stay the same but the proportion of non-residents to residents shifts as follows:

- 41% of casket interments are expected to be from non-residents, and 59% from residents of Creston.
- 56% of cremated remains interments are expected to be from non-residents, and 44% from residents of Creston.
- 50% of plot sales are expected to be from non-residents, and 50% from residents.

The following table represents provides an overview of the estimated average effect on revenue, in this scenario providing this assumption is true.

	2013 Adult Rate	Average Burials/ Year	Average Gross Sales/ Year	Redefined Average Burials/ Year	Average Sales/Year with Residency Redefined
Casket Burials Resident	\$650	21	\$13,650	17	\$11,050
Casket Burials Non-Resident	\$900	8	\$7,200	12	\$10,800
Cremation Burials Resident	\$225	27	\$6,075	19	\$4,275
Cremation Burials Non- Resident	\$350	16	\$5,600	24	\$8,400
Burials Total		72	\$32,525	72	\$34,525 (6.2% increase)
Casket Plot Sales – Resident	\$700	19	\$13,300	14	\$9,800
Casket Plot Sales – Non-Resident	\$1250	10	\$12,500	15	\$18,750
Cremation Plot Sales –Resident	\$475	21	\$9,975	16	\$7,600
Cremation Plot Sales – Non-Resident	\$550	10	\$5,500	15	\$8,250
Plot Sales Total		60	\$41,275	60	\$44,400 (7.5% increase)

Table 17: Incremental Revenue from Increased Number of Non-Residents, Source: Town of Creston Financials and LEES+Associates.

Analyzing the resident to non-resident impact on operating revenues, it is estimated that if RDCK were to stop funding their portion of the subsidy, and the criteria for residency in the cemetery bylaw were redefined - there would be a **6%** increase in revenue due to the increased proportion of non-resident sales, which is charged at a higher rate than resident services.

This scenario assumes that with the gain of a non-resident sale, Forest Lawn is expected to lose a resident sale. Therefore, the incremental revenue expected should be the difference between the two fees. In the scenario, where the number of non-residents increased by 50%, and there were no fee changes, the incremental revenue is expected to be **\$5,125**.

In order to achieve recovery of lost RDCK subsidiary revenue, it is expected the Town of Creston would have to increase its non-resident fees. The Town of Creston could also further increase its definition of residency from five to **ten years**, living within the Town of Creston to achieve cost recovery. This is estimated to increasing non-resident interred by 100% increase.

The following table represents an aggressive full cost recovery, pricing scenario for the entire \$36,000 in tax subsidy.

Sales Type	Increase 125% - Adult Non-Resident Rate	New Resident to Non-Resident Difference	Number of Residents	Increase 100% Number of Non- Residents*
Casket Burials	\$1,125	\$225	13	16
Cremation Burials	\$438	\$88	11	32
Casket Plot Sales	\$1,563	\$313	9	20
Cremation Plot Sales	\$688	\$138	11	20
Total Change			44	88

Table 18: Aggressive Cost Recovery Pricing Scenario,
Source: LEES+Associates.

The following table represents the breakdown of incremental revenue expected from the aggressive price scenario, to achieve cost recovery for the RDCK’s portion of the tax subsidy (\$23,500).

Sales Type	Original Resident Revenue	New Resident Revenue	Original Non-Resident Revenue	New Non-Resident Revenue	Original Total Revenue	New Total Revenue
Casket Burials	\$13,650	\$8,450	\$7,200	\$18,000	\$20,850	\$26,450
Cremation Burials	\$6,075	\$2,475	\$5,600	\$14,016	\$11,675	\$16,491
Casket Plot Sales	\$13,300	\$6,300	\$12,500	\$31,260	\$25,800	\$37,560
Cremation Plot Sales	\$9,975	\$5,225	\$5,500	\$13,760	\$15,475	\$18,985
Total	\$43,000	\$22,450	\$30,800	\$77,036	\$73,800	\$99,486
Total Incremental Revenue Increase						\$25,686

Table 19: Aggressive Cost Recovery - Incremental Revenue,
Source: LEES+Associates.

In order for the Town of Creston to maintain the status quo and achieve cost recovery and replace the \$23,500 RDCK contribution to the tax subsidy, Forest Lawn Cemetery would have to significantly shift the balance of revenues from resident to non-resident sales.

In order to fully compensate for losing the RDCK contribution to the tax subsidy, **non-resident rate would have to increase to approximately 125% of current rates**, and a **100% increase in the number of non-resident sales would also have to occur**.

FINANCIAL SCENARIO METHODOLOGY

The Demand Needs Analysis projections for the next 25 years are the foundation of this financial plan. As the region grows, the number of Creston area families that will require the cemetery services will increase. These families constitute the expected customer base for the Forest Lawn Cemetery. Financial plan scenarios were developed based on review of the market data, knowledge of similar municipal cemetery operations, and discussions with Town staff.

A full financial sensitivity analysis for various alternative scenarios was prepared in the course of this Master Plan. The primary tool in this analysis was the Cemetery Business Case Analysis Tool (CBCAT™). The CBCAT is an integrated financial planning tool developed by LEES+Associates specifically for tracking interment trends, population changes and cemetery services. The CBCAT incorporates baseline data, current, and projected revenue and costs within a pro forma that can be used for financial and organizational planning.

Key drivers and outcomes of this plan's financial analyses are summarized in this chapter, beginning with status quo base assumptions, followed by three alternative financial scenarios.

BASE ASSUMPTIONS

All of the foregoing assumptions and expected changes anticipated within the community are **incorporated in the status quo and all financial scenarios** considered in this Master Plan:

- Forest Lawn Cemetery will develop additional cemetery inventory as needed, to meet the expected demand for funeral services and will remain active over the next 50 years;
- Market capture rates in Creston will not likely change significantly in the next 25 years;
- Revenue increases are historically based on the historic long term cost of living increase in Canada of approximately **3.0%**⁶;
- Annual cemetery service price increases and the subsequent revenue increases from 2013 forward are forecast at a minimum of **3.0%** (cost of living) up to **6%** (twice the cost of living);
- Annual cost increases are projected from the historical inflation rate of **3.0%**;
- Marker Fee installation revenue has historically and consistently been approximately **40%** of plots sales revenue and **17%** opening and closing fees. This trend is assumed to continue in the future.
- Where RDCK is assumed to stop funding (except in the case of maintaining the status quo), it is assumed the Town of Creston will redefine the definition of "Resident" and a **6%** increase in revenues will take place due to the increasing proportion of non-resident sales.

In this analysis "**Net Balance**" is total revenue (including RDCK subsidy) from cemetery sales and operations, minus total operating expenses. "**Net Balance without Subsidy**", is defined as total operating revenues (excluding RDCK subsidy), minus total operating expenses.

⁶ Average inflation rate as recorded from 1913 to 2012: <http://inflationdata.com/inflation/Inflation/DecadeInflation.asp>

MAINTAINING THE STATUS QUO

From 2008 to 2012, an average annual tax subsidy of approximately \$47,500 was provide to Forest Lawn for operating expenses, capital costs and extraordinary items (the 2012 cemetery service study by Barry McLean). This has historically covered 54% of the average, of all reported expenses, \$87,500, during this same period.

Total revenue (including operating revenue and cost recoveries) over this same period averaged \$104,000. Therefore, *together* Forest Lawn operations and the historic tax subsidy, minus operating costs, have averaged a positive net balance of \$16,500.

With recent reductions in support from the RDCK, in 2012 Forest Lawn operations began to operate at a loss. With no changes, the annual tax subsidy required will continue increase due to inflation cost escalation and the cemetery’s new operating loss is expected to grow.

Under the financial policies of the status quo, the Perpetual Care Fund contribution and investment policies would not change, and historical rates of return are expected to continue into the future. Further analysis of the implications of current financial policies with respect to long term perpetual care is discussed in the next chapter of this report.

The following graph is a “snap-shot” in time, summarizing the historic financial position of Forest Lawn Cemetery from 2008 to 2012, as well as reflecting the Town of Creston budget numbers for 2013.

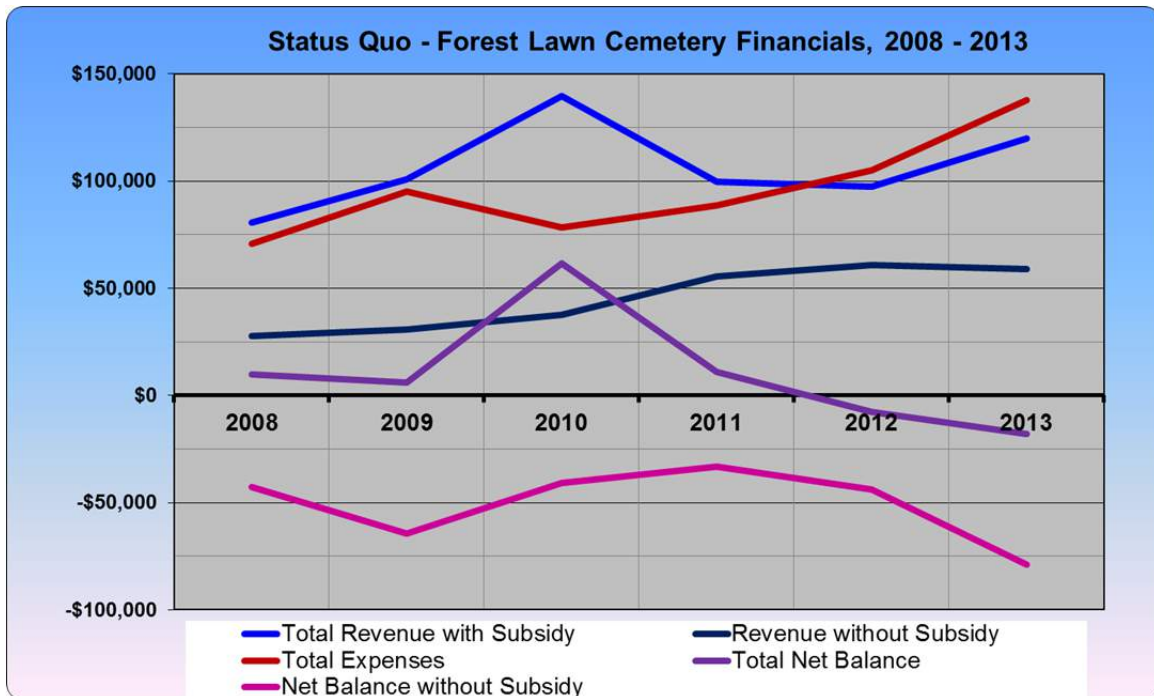


Figure 32: Status Quo Financials Summary, 2008-2013 Forest Lawn Cemetery, Source: Town of Creston Financial Reports and LEES+Associates.

Total expenses as recorded in the Town of Creston financial statements are included in the historic values for the graph above, including the cost and subsidy revenue for extraordinary items and capital development.

Financial forecasts for the next 50 years, has excluded extraordinary items and capital development costs. Therefore, "Total Expenses" reported for each forecast scenario only includes the expected operating cost for Forest Lawn Cemetery.

The following graph summarizes the projected financial position of Forest Lawn Cemetery over 50 years, from 2014 to 2062, as well as Town of Creston budgeted financial numbers for 2013.

The following 50 year "status quo" financial projection scenario only includes the base assumptions listed in the Financial Plan – Methodology section of this report.

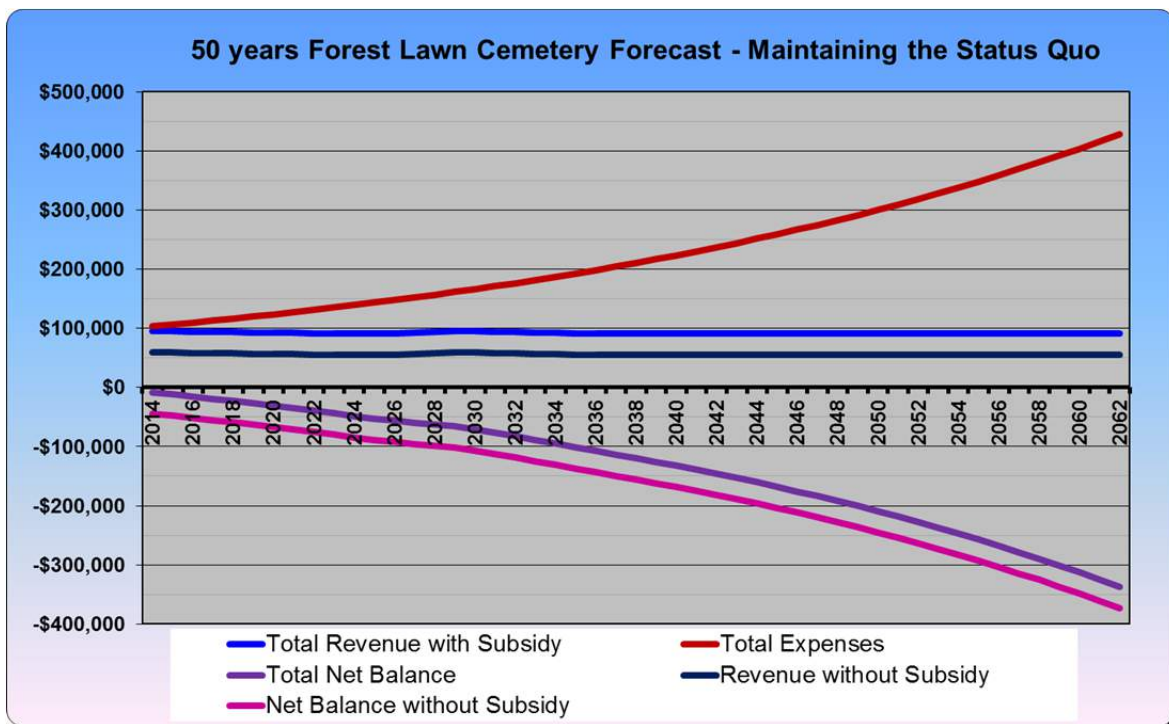


Figure 33: Maintain Status Quo, 50 Year Financial Forecast, Source: LEES+Associates.

If the Town of Creston chooses to not to initiate any price, market capture or service changes, and the RDCK **subsidy remained fixed** at \$36,000 per year, then inflation and demand alone is expected to increase the loss to as high as **\$113,000 in 25 years**, and **\$337,000 in 50 years**.

If the Town of Creston chooses to not to initiate any price, market capture or service changes, and the RDCK subsidy were to cease in 2014, inflation and demand will increase the loss to as high as **\$150,000 in 25 years**, and **\$373,000 in 50 years**.

This scenario is not a financially feasible, long term, sustainable option for the Town of Creston. Revenue is expected to remain consistent, while operating costs are expected to increase, steadily increasing the cemetery operating loss.

This is because full burial sales at higher cemetery fee rates per interment are expected to decrease as more people choose cremation. The increasing number cremated remains services provided at lower opening/closing fees is forecast to be just enough to keep revenue levels stable in the next 50 years.

Over time, it would be necessary for residents of the RDCK and/or Town of Creston to bear an increasingly burdensome tax subsidy, even at present days' intentionally reduced levels of cemetery site care and maintenance.

FINANCIAL SCENARIOS – MOVING TOWARDS COST RECOVERY

In order to identify options for the Town of Creston to move the cemetery system from the current status quo towards full cost recovery, a continuum of potential financial models has been produced in the form of three alternate scenarios:

- **Scenario 1: Slow subsidy growth.**
- **Scenario 2: Strong revenue growth and break-even.**
- **Scenario 3: Aggressive revenue growth and break-even.**

Each alternate scenario relies on the base assumptions mentioned earlier, as well as a set of additional, supplementary assumptions. All models generated assume a long term annual inflation cost escalation of 3.0%.

On the revenue side of the equation, estimates were made related to market conversion (number of local decedents who choose to be interred at the cemetery), annual price increases, and adjustments to the pricing schedule.

Tables and graphs below illustrate the key aspects of each scenario. Projected revenues and subsidies required over the next 25 years of operation are shown. A discussion of the scenarios concludes this chapter.

SCENARIO 1: SLOW SUBSIDY GROWTH

Scenario 1 is a modest financial model, with minimal, consistent price increases to account for inflation, but is otherwise substantially the same as maintaining the status quo.

NEW ASSUMPTIONS

Scenario 1 maintains the assumptions from the status quo scenario, with the following changes:

1. The Town increases cemetery fees at a designated annual rate, equivalent to the expected cost increases related to inflation.
 - For the purposes of this forecast, the long term average “cost of living” escalation is assumed to be **3.0%**.
2. The Town will implement a **one-time increase to fees** in 2014, as recommended in the Service Fees Review section of this report (increase permit contribution portion to \$35, increase after hours fees by 49%, etc.) to align Town fees with neighboring communities.
3. RDCK’s tax subsidy is expected to increase from the current \$36,000 at the long term cost of living rate, assumed to be 3% per year over the next 25 years.
4. The Town does not invest in cemetery owned columbaria or mausolea and continues to partner with the local funeral chapel or other private industry suppliers in the provision of these services in the next 50 years.

- The Town increases perpetual care fund contribution to the minimum percentages and values mandated by the British Columbia Cremation, Interment and Funeral Services Act (25% of plot sales), subsequently increasing total cemetery plot prices. Further details concerning these regulations are available in the following chapter on Perpetual Care.

The following graph highlights the changes to revenue, expenses and net balance, with and without RDCK subsidy funding, under Scenario 1.

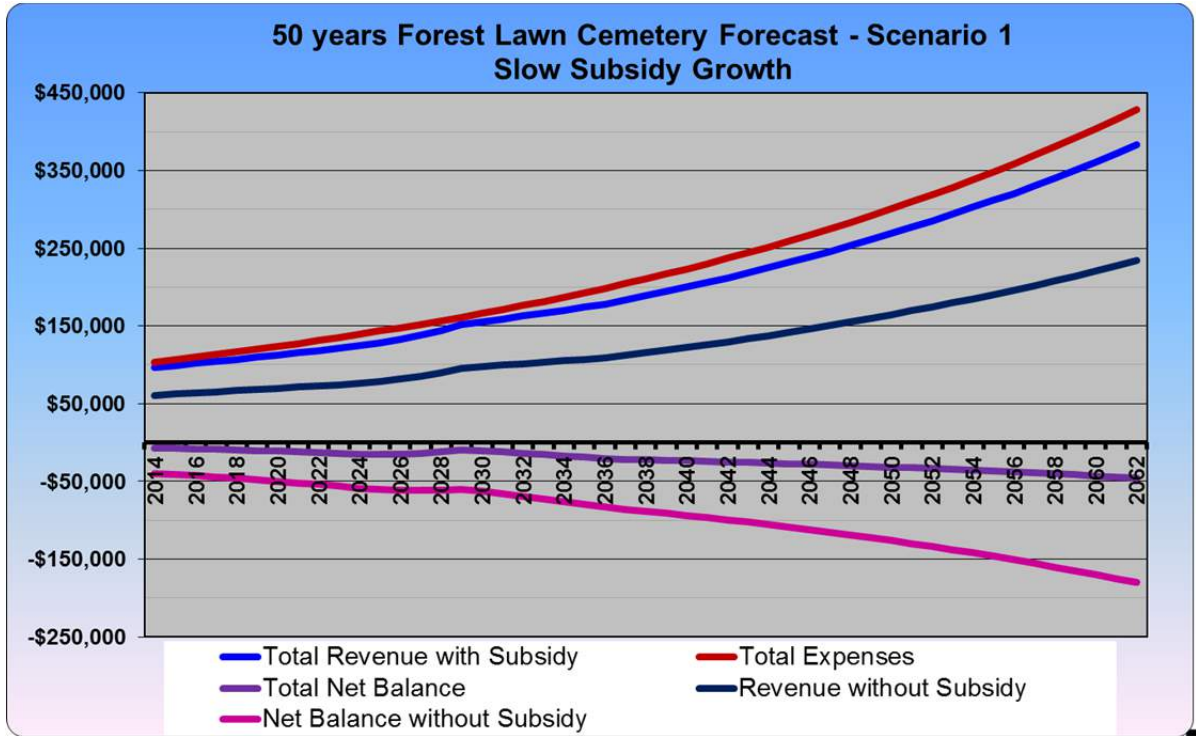


Figure 34: Scenario 1 - Slow Subsidy Growth, 50 Year Financial Forecast, Source: LEES+Associates.

If the Town of Creston implements this scenario, an annual operating subsidy will still be required and would continue to grow - albeit at a much slower rate. This scenario precludes the chance of break-even status in the foreseeable future.

In this scenario, if the RDCK tax subsidy grows at the rate of inflation, then the expected annual loss will increase to **\$22,000 in 25 years**, and **\$46,000 in 50 years**.

If the RDCK subsidy were to cease in 2014, then inflation and demand will increase the loss to as high as **\$86,000 in 25 years**, and **\$180,000 in 50 years**. In this scenario, the expected increase to non-resident sales will mitigate growth in the expected cost coverage gap under status quo.

SCENARIO 2: STRONG REVENUE GROWTH, BREAK-EVEN

Scenario 2 is based on an operating model that includes increased revenues achieved through increased pricing to outpace the cost of inflation and to mitigate market loss through investment in marketing and community engagement.

NEW ASSUMPTIONS

Scenario 2 maintains the assumptions from the status quo scenario, with the following changes:

1. The Town invests in and installs **columbaria by 2016**. Assuming the purchase of a 48-niche capacity columbaria at a cost of approximately \$19,200 each (\$400 per niche), if Forest Lawn were to charge the same rate as G.F. Oliver (\$1,500 per niche) - this represents a profit of \$1,100 per niche sale, even without opening and closing revenues.
2. The Town increases cemetery fees at a designated annual rate equivalent to the expected cost increases related to inflation, and with the intent of closing the gap in operating cost coverage.
 - o For the purposes of this forecast, the average “cost of living” escalation is assumed to be 3.0%. Proposed annual price increases for all services are 1% higher than the expected rate inflation, at **4%**.
3. The Town will implement a **one-time increase** to fees in 2014, as per the Service Fees Review (increase permit PCF fees to \$35, increase afterhours fees by 49%, etc.)
4. RDCK’s tax subsidy is expected to increase from the current \$36,000 at the long term “cost of living” rate, assumed to be 3% per year over the next 25 years.
5. The Town increases perpetual care fund contribution to the minimum percentages and values mandated by the British Columbia Cremation, Interment and Funeral Services Act (25% of plot sales), subsequently increasing total cemetery plot prices. Further details concerning these regulations are available in the following chapter on Perpetual Care.
6. This scenario assumes a new **marketing, customer service and community engagement cost of 5%** of operating revenues.

The higher the proposed price increases, the higher the risk for market loss as residents and non-residents of Creston and surrounds Electoral Areas, may choose a less expensive, neighboring community where they have family connections, for their interment needs.

To mitigate the risk of reduced market capture (particularly in the area of pre-need sales), it is therefore recommended that Forest Lawn plans to invest a corresponding increase in spending on **marketing, customer service and community engagement**.

The following graph highlights the changes to revenue, expenses and net balance, with and without RDCK subsidy funding, under Scenario 2.

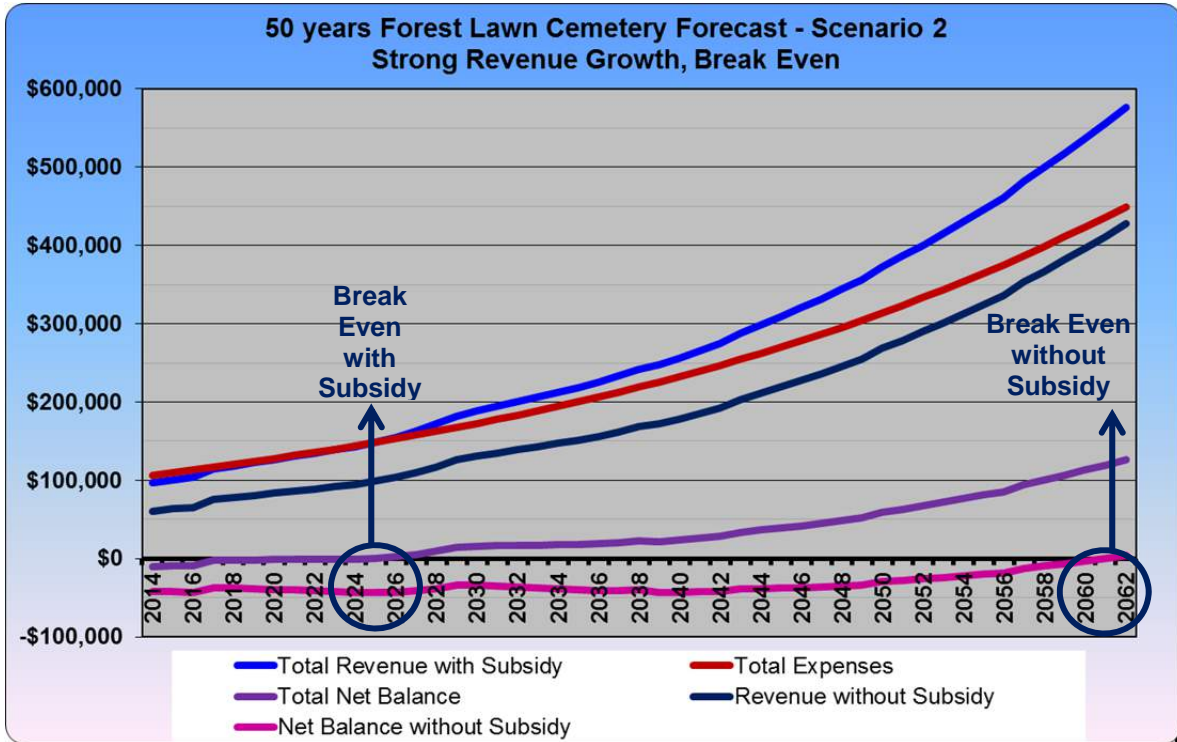


Figure 35: Scenario 2, Strong Revenue Growth, Break-even, 50 Year Financial Forecast, Source: LEES+Associates.

The circles on the graph above identify the financial break-even points for this scenario. In this scenario, if the RDCK tax subsidy grows at the rate of inflation, it is expected that Forest Lawn Cemetery will break-even **13 years** from now, in 2025.

In the case where the RDCK tax subsidy was to stop in 2014, it is expected that Forest Lawn Cemetery would still break-even **49 years**, in 2061. In this scenario, the expected increase in non-resident sales is expected to mitigate the loss in subsidy revenue from the RDCK.

After the break-even point for the cemetery under this scenario, the Town of Creston could expect a net profit, which could go towards funding perpetual care, cemetery development, expansion, new columbaria and cemetery infrastructure.

It is important to note that this break-even scenario does not include coverage of capital expenditures required to acquire additional cemetery inventory, infrastructure, land or other development costs.

The following table summarizes the effect of Scenario 2 changes on select cemetery prices.

Sales Type 4% per year	2013 Adult Rate	2018 5 Years	2023 10 years	2033 20 years
Casket Burials - Resident	\$700	\$852	\$1,036	\$1,534
Casket Burials – Non-Resident	\$1,250	\$1,521	\$1,850	\$2,739
Cremation Burials – Resident	\$225	\$274	\$333	\$493
Cremation Burials – Non-Resident	\$350	\$426	\$518	\$767
Casket Plot Sales - Resident	\$700	\$852	\$1,036	\$1,534
Casket Plot Sales – Non-Resident	\$1250	\$1,521	\$1,850	\$2,739
Cremation Plot Sales - Resident	\$475	\$578	\$703	\$1,041
Cremation Plot Sales – Non-Resident	\$550	\$669	\$814	\$1,205

Table 20: Scenario 2 Forecast, Sample of Forest Lawn Cemetery Fees at 5, 10 and 20 years, Source: LEES+Associates

SCENARIO 3: AGGRESSIVE REVENUE GROWTH, BREAK-EVEN

Like Scenario 2, Scenario 3 is based on an operating model that involves increased revenues achieved through increased pricing and diversified revenues streams. Scenario 3 is the most aggressive of all scenarios proposed. Unlike Scenario 2, it relies on the significant investment in cemetery capital development.

NEW ASSUMPTIONS

Scenario 3 maintains the assumptions from the status quo scenario, with the following changes:

1. The Town invests in and installs columbaria by 2016, as per Scenario 2.
2. The Town increases cemetery fees at a designated annual rate, equivalent to the expected cost increases related to inflation, and with the intent of closing the gap in operating cost coverage.
 - o For the purposes of this forecast, the average “cost of living” escalation is assumed to be 3.0%. Proposed annual price increases for all services are twice that of expected inflation, at **6%**.
3. The Town will implement a **one-time increase** to fees in 2014 as per the Service Fees Review (increase permit PCF fees to \$35, increase after hours fees by 49%, etc.)
4. RDCK’s tax subsidy is expected to increase from the current \$36,000 at the long term “cost of living” rate, assumed to be 3% per year over the next 25 years.
5. The Town increases perpetual care fund contribution to the minimum percentages and values mandated by the British Columbia Cremation, Interment and Funeral Services Act (25% of plot sales), subsequently increasing total cemetery plot prices. Further details concerning these regulations are available in the following chapter on Perpetual Care.
6. This scenario assumes a new **marketing and customer service cost of 10%** of operating revenues, and a corresponding, sustained overall **increase in market capture by 10% by 2015**.

This scenario assumes that a concerted effort to increase sales is achievable by increasing efforts on cemetery **marketing, customer service and community engagement**.

The following graph highlights the changes to revenue, expenses and net balance, with and without RDCK subsidy funding, under Scenario 3.

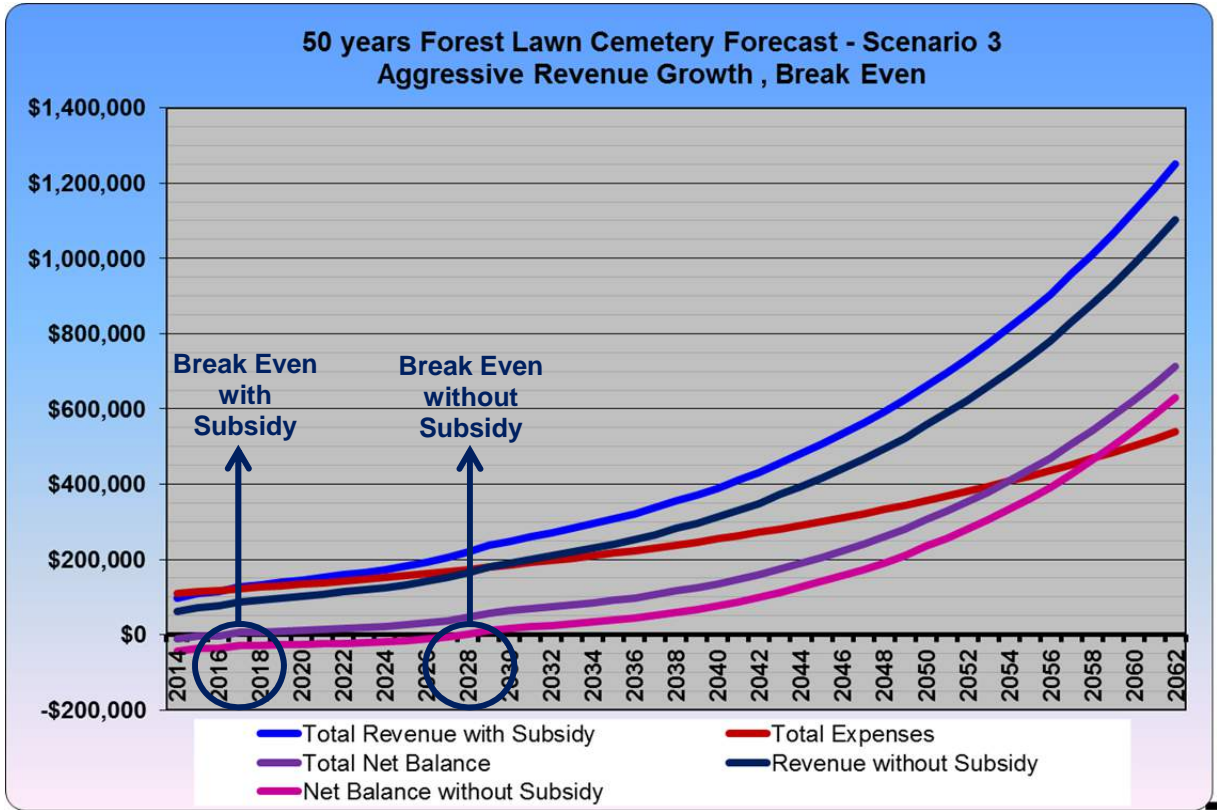


Figure 36: Scenario 3, Strong Revenue Growth, New Revenue Streams 15 Year Break-even, 50 Year Financial Forecast, Source: LEES+Associates.

The circle on the graph above identifies the financial break-even point for this scenario. In this scenario, if the RDCK tax subsidy grows at the rate of inflation, it is expected that Forest Lawn Cemetery would break-even **5 years**, in 2017.

In the case where the RDCK tax subsidy was to stop in 2014, it is still expected that Forest Lawn Cemetery would break-even **16 years**, in 2028.

After the break-even point in this scenario, the Town of Creston could expect a net profit, which could go towards funding perpetual care, cemetery development, expansion, new columbaria and cemetery infrastructure. It is important to note that this break-even scenario does not include coverage of the projected capital expenditures that would be required for additional cemetery inventory, infrastructure, or other development costs.

The following table summarizes the effect of Scenario 3 changes on select cemetery prices.

Sales Type 6% per year	2013 Adult Rate	2018 5 Years	2023 10 years	2033 20 years
Casket Burials - Resident	\$700	\$937	\$1,254	\$2,245
Casket Burials – Non-Resident	\$1,250	\$1,673	\$2,239	\$4,009
Cremation Burials – Resident	\$225	\$301	\$403	\$722
Cremation Burials – Non-Resident	\$350	\$468	\$627	\$1,122
Casket Plot Sales - Resident	\$700	\$937	\$1,254	\$2,245
Casket Plot Sales – Non-Resident	\$1250	\$1,673	\$2,239	\$4,009
Cremation Plot Sales - Resident	\$475	\$636	\$851	\$1,523
Cremation Plot Sales – Non-Resident	\$550	\$736	\$985	\$1,764

*Table 21: Scenario 2 Forecast, Sample of Forest Lawn Cemetery Fees at 5, 10 and 20 years.
Source: LEES+Associates*

KEY FINDINGS – FINANCIAL SCENARIOS

The following table summarizes the projected revenues, operating expenses and profit (net balance) forecast from each of the proposed financial scenarios over the next 25 years, assuming RDCK funding were to continue.

Scenario Summary <i>With Continued RDCK Tax Subsidy</i>	Maintain Status Quo	Scenario 1: Slow Subsidy Growth	Scenario 2: No Subsidy Growth, Strong Revenue Growth	Scenario 3: Strong Revenue Growth, New Revenue Streams, Increase Capture
Assumptions*:				
Annual Price Increases* (after Proposed 1 year Increases)	0.0%	3.0%	6.0%	6.0%
Costs Increase* - Cost of Inflation (long term historical inflation)	3.0%	3.0%	3.0%	3.0%
1st Year Price Increases*	0.0%	<i>Per Service Fee Review</i>	<i>Per Service Fee Review</i>	<i>Per Service Fee Review</i>
Perpetual Care Fund Interest Rate*	1.46%	1.46%	1.46%	1.46%
Resident-Non Resident Proportional Change and Affect on Revenue	0.0%	0.0%	0.0%	0.0%
Results:				
Revenue 2012 - Current	97,350	97,350	97,350	97,350
Costs 2012 - Current	104,903	104,903	104,903	104,903
Subsidy 2012 - Current	(7,553)	(7,553)	(7,553)	(7,553)
Revenue 2017 - 5 years	93,950	104,562	114,821	127,505
Costs 2017 - 5 years	113,219	113,219	116,994	122,036
Subsidy 2017 - 5 years	(19,269)	(8,658)	(2,172)	5,469
Revenue 2022 - 10 years	91,852	118,478	134,629	158,931
Costs 2022 - 10 years	131,252	131,252	135,704	142,585
Subsidy 2022 - 10 years	(39,401)	(12,775)	(1,075)	16,346
Revenue 2027 - 15 years	92,387	138,158	162,690	205,280
Costs 2027 - 15 years	152,157	152,157	157,649	167,399
Subsidy 2027 - 15 years	(59,770)	(14,000)	5,041	37,881
Revenue 2037 - 25 years	91,094	183,045	233,199	337,356
Costs 2037 - 25 years	204,487	204,487	212,594	231,118
Subsidy 2037 - 25 years	(113,392)	(21,442)	20,604	106,239

Table 22: Summary of Financial Scenarios, 25 year Forecast, RDCK Funding Continues, Source: LEES+Associates.

The following graphs illustrate the projected revenues, net balance and tax subsidy requirement from each financial scenario, assuming the continuance of RDCK tax subsidy support.

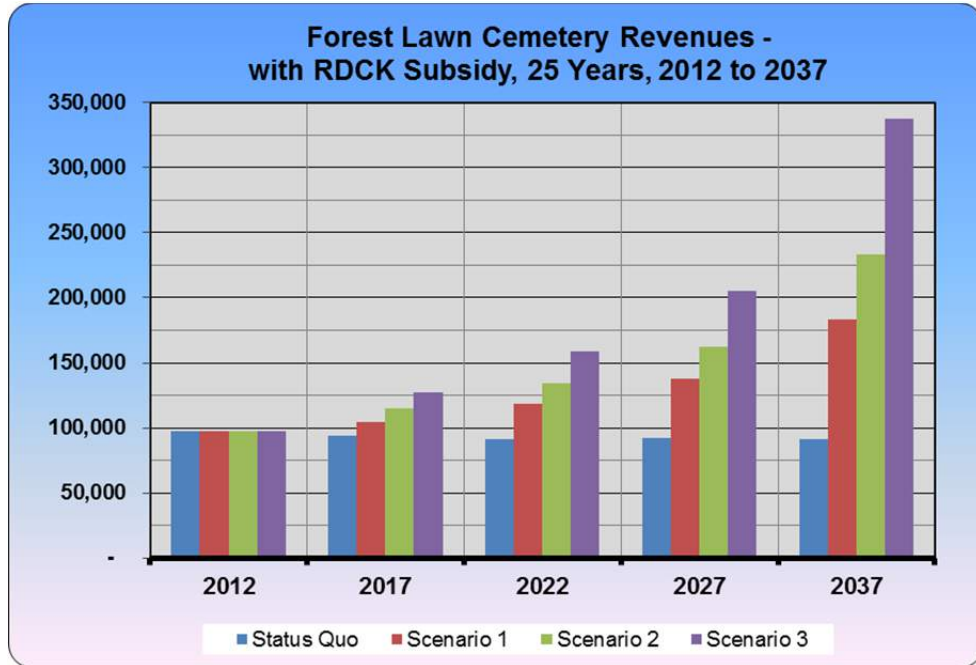


Figure 37: Forest Lawn Cemetery Revenue Forecast – Scenario Summary, with RDCK Subsidy, Source: LEES+Associates.

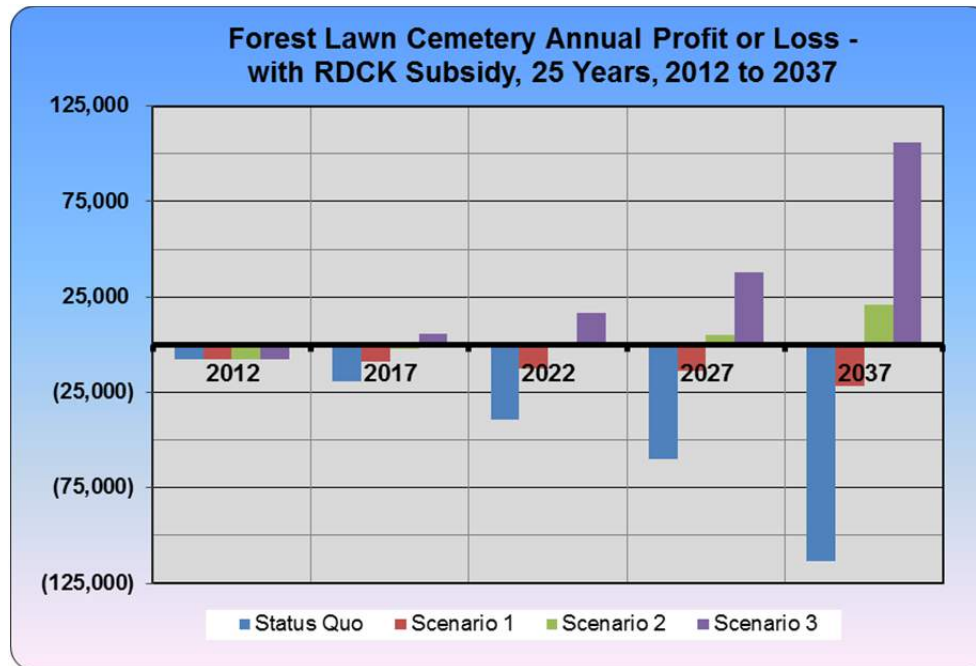


Figure 38: Forest Lawn Cemetery Annual Subsidy or Profit Forecast – Scenario Summary, with RDCK Subsidy, Source: LEES+Associates.

The following table summarizes the projected revenues, operating expenses and profit (net balance) forecast from each of the proposed financial scenarios over the next 25 years, assuming RDCK funding were to end in 2014.

Scenario Summary			Scenario 2: No Subsidy Growth, Strong Revenue Growth	Scenario 3: Strong Revenue Growth, New Revenue Streams, Increase Capture
<i>Without continued RDCK Tax Subsidy</i>	Maintain Status Quo	Scenario 1: Slow Subsidy Growth		
Assumptions*:				
Annual Price Increases* (after Proposed 1 year Increases)	0.0%	3.0%	6.0%	6.0%
Costs Increase* - Cost of Inflation (long term historical inflation)	3.0%	3.0%	3.0%	3.0%
1st Year Price Increases*	0.0%	<i>Per Service Fee Review</i>	<i>Per Service Fee Review</i>	<i>Per Service Fee Review</i>
Perpetual Care Fund Interest Rate*	1.46%	1.46%	1.46%	1.46%
Resident-Non Resident Proportional Change and Affect on Revenue	6.0%	6.0%	6.0%	6.0%
Results:				
Revenue 2012 - Current	97,350	63,790	64,409	97,932
Costs 2012 - Current	104,903	104,903	104,903	104,903
Subsidy 2012 - Current	(7,553)	(41,113)	(40,494)	(6,971)
Revenue 2017 - 5 years	93,950	104,562	80,012	93,457
Costs 2017 - 5 years	113,219	113,219	116,994	122,036
Subsidy 2017 - 5 years	(19,269)	(8,658)	(36,981)	(28,579)
Revenue 2022 - 10 years	91,852	77,246	94,366	120,126
Costs 2022 - 10 years	131,252	131,252	135,704	142,585
Subsidy 2022 - 10 years	(39,401)	(54,006)	(41,337)	(22,459)
Revenue 2027 - 15 years	92,387	90,408	116,412	161,558
Costs 2027 - 15 years	152,157	152,157	157,649	167,399
Subsidy 2027 - 15 years	(59,770)	(61,749)	(41,237)	(5,841)
Revenue 2037 - 25 years	91,094	118,715	171,879	282,286
Costs 2037 - 25 years	204,487	204,487	212,594	231,118
Subsidy 2037 - 25 years	(113,392)	(85,771)	(40,716)	51,168

Table 23: Summary of Financial Scenarios, 25 year Forecast, RDCK Funding Ends in 2014, Source: LEES+Associates.

The following graphs illustrate the projected revenues, net balance and tax subsidy requirement from each financial scenario, assuming the end of RDCK tax subsidy support.

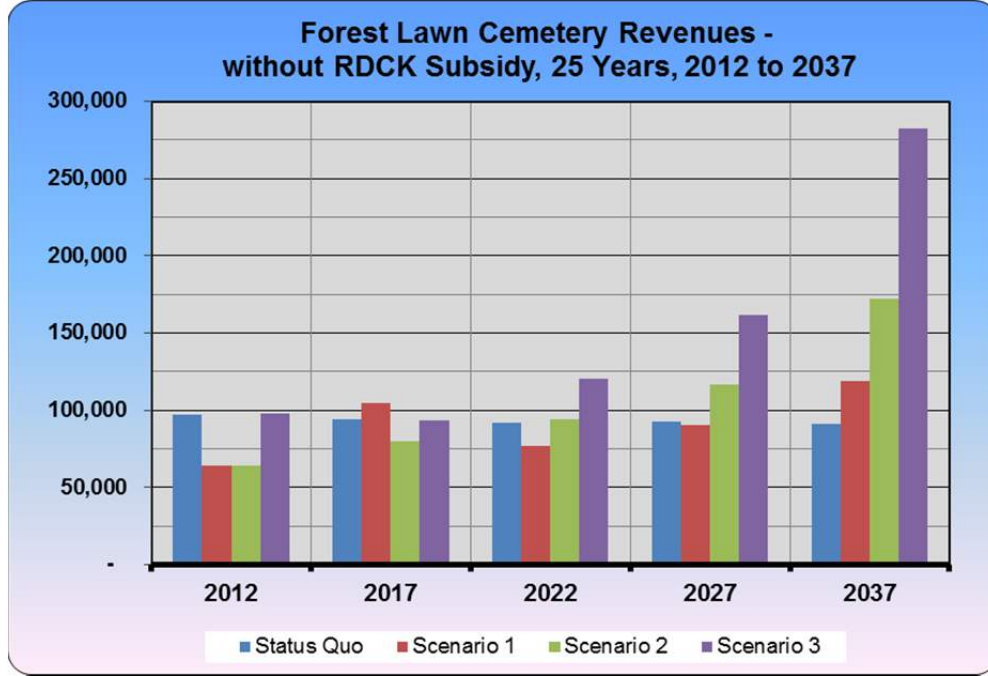


Figure 39: Forest Lawn Cemetery Revenue Forecast – Scenario Summary, Source: LEES+Associates.

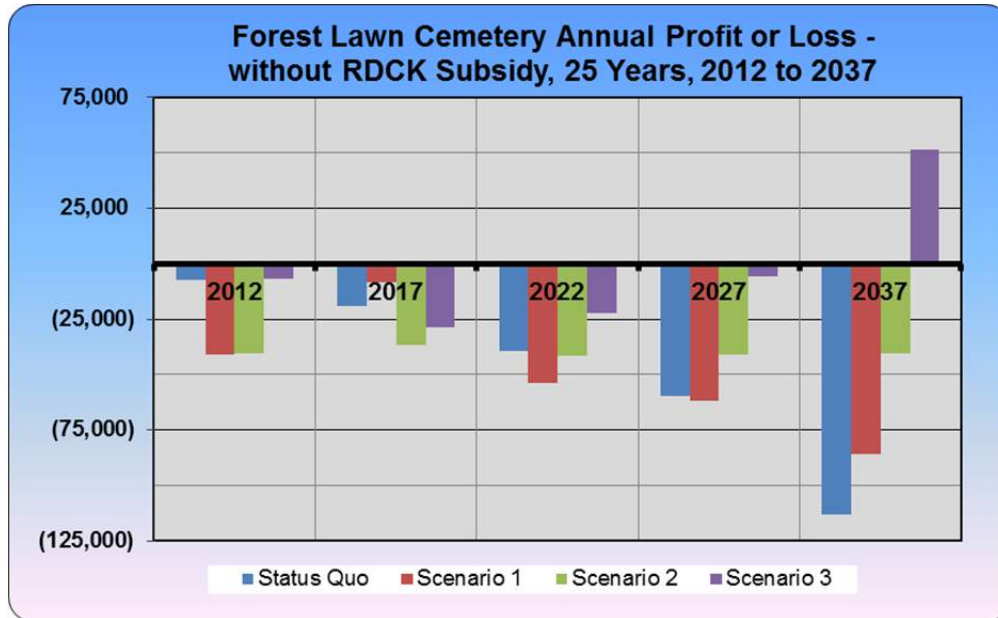


Figure 40: Forest Lawn Cemetery Annual Subsidy or Profit Forecast – Scenario Summary, Source: LEES+Associates.

RECOMMENDATIONS – FINANCIAL PLAN

FINANCIAL SCENARIOS AND POLICIES

In order to move the cemetery system **towards cost recovery** and meet **best management practices** with respect to cemetery financial processes, it is recommended that the Town of Creston:

1. Adopt a financial scenario to guide future financial planning decisions for the cemetery

Adoption of **Scenario 2 is recommended as the preferred option** for long term financial planning. Scenario 2 best aligns the cemetery's pricing with neighbouring communities in 2014, while moving the municipality toward operating cost recovery in a reasonable time period.

- The risk of market loss is expected to be mitigated by the Town of Creston investing **5% of operating revenues** in marketing, customer service, and community engagement.
2. Implement **one time price increase** as recommended in the Fee Review, and set up a policy. Update the Creston Cemetery Bylaw, allowing for an annual increase in cemetery prices by **4%** each year.
 3. Prepare financial methodology notes as part of an **internal procedures document**. This internal document should describe the Town of Creston financial policies, position and accounting methodologies concerning items such as:
 - Amortization;
 - Annual price increases;
 - Target margins per interment, and
 - Long-term investments (Perpetual Care Fund).
 4. Implement the **cost saving initiatives** including:
 - The consideration, negotiation and draft of reasonable compensation terms for the future of shared cemetery resources with the G.F. Funeral Chapel;
 - Introduce a time and cost sheet for Forest Lawn cemetery staff to use at each interment;
 - Encourage volunteers (students, community groups, retirees) to achieve improved site maintenance;
 - Reward staff for suggestions that lead to cemetery site cost savings, and
 - Redefine "Resident" in the Cemetery Bylaw, as a person who has lived or own property in Creston for **5 years**.

Town of Creston - 2014 Rates - 4% increase + Service Fee Changes				
Cemetery Plot Price Changes				
Item	Creston Resident	Creston Non-Resident	Average Resident 2014	Average Non-Resident 2014
Sale of Cemetery Lots				
Adult Plot - Base	\$676	\$1,248	\$499	\$699
Adult - PCF	\$169	\$312	\$164	\$228
Adult - Development	\$0	\$0	\$35	\$53
Adult Plot	\$845	\$1,560	\$697	\$980
PCF %	25%	25%	33%	33%
Child Plot - Base	\$489	\$801	\$288	\$416
Child - PCF	\$122	\$200	\$95	\$137
Child - Development	\$0	\$0	\$15	\$22
Child Plot	\$611	\$1,001	\$399	\$575
PCF %	25%	25%	33%	33%
Infant Plot - Base	\$291	\$603	\$267	\$390
Infant - PCF	\$73	\$151	\$96	\$142
Infant - Development	\$0	\$0	\$23	\$35
Infant Plot	\$364	\$754	\$386	\$567
PCF %	25%	25%	36%	36%
Cremated Remains - Base	\$468	\$546	\$218	\$315
Cremated Remains - PCF	\$117	\$137	\$66	\$94
Cremated Remains - Development	\$0	\$0	\$8	\$11
Cremated Remains Plot	\$585	\$683	\$293	\$421
PCF %	25%	25%	30%	30%
Columbarium Niches - Base	\$1,000	\$1,500	\$708	\$991
Columbarium Niches - PCF	\$100	\$150	\$71	\$99
Columbarium Niches	\$1,100	\$1,650	\$778	\$1,090
PCF %	10%	10%	10%	10%

Table 24: Proposed 2014 Cemetery Fee Schedule, Plot Sales:

Scenario 2, Price Increases Recommended,

Assumption – Neighboring communities increase their rates at the cost of living – Estimated at 4%,

Source: LEES+Associates.

Town of Creston - 2014 Rates - 4% increase + Service Fee Changes				
Cemetery Services Price Changes				
Item	Creston Resident	Creston Non-Resident	Average Resident 2014	Average Non-Resident 2014
Opening and Closing				
Adult Burial - Summer	\$676	\$936	\$579	\$605
Adult Burial - Winter	\$676	\$936	\$631	\$657
Child Burial - Summer	\$468	\$728	\$411	\$424
Child Burial - Winter	\$468	\$728	\$442	\$455
Infant Burial - Summer + 20%	\$360	\$624	\$357	\$370
Infant Burial - Winter + 20%	\$360	\$624	\$389	\$402
Cremated Remains Burial Summer	\$234	\$364	\$179	\$198
Cremated Remains Burial Winter	\$234	\$364	\$185	\$204
Columbarium Inurnment	\$0	\$0	\$72	\$72
Scattering of Ashes/Ossuary	n/a	n/a	\$88	\$94
Exhumation - Adult	\$1,248	\$1,248	\$902	\$946
Exhumation - Child/Infant	\$1,248	\$1,248	\$737	\$781
Exhumation - Extra Deep	\$2,288	\$2,288	\$871	\$958
Exhumation - Cremated Remains	\$312	\$312	\$246	\$255
Exhumation - Columbarium	n/a	n/a	\$120	\$120
Additional Services, Products and Fees				
Extra Deep - Opening & Closing	\$312	\$416	\$203	\$203
Burials After Hrs. Weekdays extra + 49%	\$458	\$0	\$310	\$310
Burials Weekends & Holidays extra	\$520	\$572	\$472	\$472
Burials After Hours. Weekdays (Infant)	\$208	\$260	\$291	\$291
Burials Weekends & Holidays (Infant)	\$520	\$572	\$443	\$443
Cremation Weekends & Holidays	\$208	\$260	\$195	\$195
Transfer of License	\$83	\$213	\$31	\$31
Marker Install	\$225	\$303	\$92	\$92
Marker PCF	\$35	\$35	\$33	\$33
Installation of Markers Total	\$260	\$338	\$125	\$125

Figure 41: Proposed 2014 Cemetery Fee Schedule, Service Sales:

Scenario 2 Price Increases Recommended,

Assumption – Neighboring communities increase their rates at the cost of living – Estimated at 4%,

Source: LEES+Associates

PERPETUAL CARE FUND

BACKGROUND

Cemeteries are unique facilities and landscapes, due in part to their governance by the British Columbia (BC) Cremation, Interment and Funeral Services Act (2004). This Act stipulates that cemetery owners must provide “care and maintenance” of their properties, and that they must do so in perpetuity. This obligation for maintenance begins at the time a cemetery is established, extends through the period during which they are active and generating revenue, and continues long after they are full and no longer generating revenue.

What exactly qualifies as care and maintenance is not stipulated by legislation, and as a result, the level of care and maintenance provided at cemeteries varies widely. While a cemetery is active, it is in the interests of its owner to maintain it so the site will attract families seeking a pleasant, respectful environment for the interment of their loved ones. Once a site is no longer active, there is understandably less incentive for a cemetery owner to invest in its care and maintenance.

Perpetual Care legislation in BC dates back to the 1950’s, although the implementation of a perpetual care fund was implemented at some provincial cemeteries by the 1930’s. The legislation applies to all cemeteries, public and private, denominational or nonsectarian. The intent of Perpetual Care legislation is to ensure that cemeteries will not be abandoned after they are full, or that the burden of paying for their care and maintenance will not fall—at least not entirely—onto the shoulders of tax payers. The legislation confirms society’s values that a maintained landscape conveys respect for the people interred there. It also establishes that this obligation belongs to the community rather than to the families of those buried at any given site.

Perpetual Care legislation ensures that closed cemeteries will receive ongoing maintenance, thereby protecting public health and safety as well as the value of adjacent properties. A closed cemetery that is reasonably maintained is also able to fulfill its role as a repository of local history and heritage. In many instances, such sites can also serve as valuable community open space, and eventually perform a valuable ecological function in the larger landscape.

DEFINING PERPETUAL CARE

BEST PRACTICES

One of the most important factors in the future financial viability of a cemetery is the adequacy of its Perpetual Care Fund (PCF). Cemetery systems across Canada maintain a Perpetual Care Fund by setting aside a portion of revenues from good and services sold that is placed in an endowment or care fund. The principle of this fund must by law be kept intact but the interest on the principal is available to pay for regular care and maintenance at the cemetery, as needed while they are active, and to pay entirely for this care once they become inactive. This is typically the point when they no longer have inventory available for sale.

If a PCF is not adequately funded, a tax subsidy will be required to maintain a cemetery after it is full. The minimum amount to be contributed to the care fund is usually governed by provincial law.

LEGISLATIVE REQUIREMENTS

It is considered to be an industry best practice for a portion of cemetery sales to be allocated to the long term planning of cemetery perpetual care. Endowment or perpetual care funds in British Columbia are protected by law and are very conservatively managed. Income from the fund can only be spent on cemetery care and maintenance and the principal of a cemetery care fund is protected by provincial legislation. In British Columbia, Care Funds must be managed in accordance with the Cremation, Interment and Funeral Services Act, **Part 7**⁷.

A detailed excerpt on the management terms and governance criteria for Perpetual Care Funds in BC can be found enclosed in **Appendix D: BC Cremation, Interment and Funeral Services Act – Perpetual Care Fund Excerpt**.

Required Perpetual Care Fund contributions are delineated by **Part 2**⁸ of the BC Cremation, Interment and Funeral Services Act, Services Regulation, as follows:

Part 2 – Item 20

Required amount of contribution to care funds

- 20 (1) *In subsections (2) and (3), "right of interment" does not include a right of interment of cremated remains or human remains in a columbarium niche or mausoleum crypt.*
- (2) *Except as provided in subsection (3), an operator that has a care fund for a cemetery must, for each right of interment at the cemetery that is sold, make a deposit to that fund of not less than **25% of the selling price of the right of interment**.*
- (3) *An operator of a **place of interment** listed in Column 1 of Schedule 1 to this regulation must, for the type of right of interment set out opposite in Column 2 that is sold by the operator, make a deposit to the care fund of **not less than the percentage of the selling price of the right of interment** set out opposite in Column 3.*
- (4) *Except as provided in subsection (3), an operator that has a care fund for a mausoleum or columbarium must make a deposit to the care fund of **not less than 10% of the selling price for each right of interment related to a mausoleum or columbarium**.*
- (5) *An operator that has a care fund for a place of interment must make a deposit to the care fund of not less than **\$10 for each memorial installed at the place of interment**.*

In summary, legislation currently requires PCF contributions of **10%** for mausolea and columbaria and **25%** for in-ground graves, and **\$10** for each memorial installed. As referenced in the key findings of the Fee Review section of this report, some municipalities in BC have chosen to contribute more than the statutory requirement.

⁷ Cremation, Interment and Funeral Services Act,
http://www.bclaws.ca/EPLibraries/bclaws_new/document/LOC/freeside/--%20c%20--/cremation%20interment%20and%20funeral%20services%20act%20sbc%202004%20c.%2035/00_04035_01.xml

⁸ Cremation, Interment and Funeral Services Act, Services Regulation
http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/298_2004

CURRENT PRACTICES - CRESTON CEMETERY BYLAW & PCF POLICIES

For the purposes of the Forest Lawn Cemetery, perpetual care means the maintenance of the cemetery grounds, including any shrubs, trees, walkways, structures, fencing or gates installed by the Town. It has also historically included care for lot site installations such as headstones monuments, or markers installed by a family. Historically, perpetual care funds have been used to fund the repair broken headstones at Pioneer Cemetery.

Perpetual Care is addressed under item 32, under the subheading "Administration and Care Fund", in the Cemeteries Regulations and Operations Bylaw 1434 (page 6 of 14), as follows:

- 32. (1) A fund shall be established to be known as "The Cemetery Care Fund" and such fund shall be administered in accordance with the requirements of the "Cemetery and Funeral Services Act" for the establishment and administration of a Municipal Cemetery Care Fund and in accordance with the procedures hereinafter set out.*
- (2) A separate account shall be established to be known as "The Cemetery Care Fund Account" into which the Treasurer shall pay all funds received for Care Fund purposes.*
- (3) On all licences for use of grave space sold on and after the date of adoption of this Bylaw, the Treasurer shall pay into "The Cemetery Care Fund Account" from the amount received for each licence sold at the fee specified in Schedule "B", except in those cases where a different amount is approved by the Ministry of Attorney General.*
- (4) On all licences for the use of grave space, and on all contracts or agreements for the sale of such licences, the amount required to be used for Care Fund purposes shall be specified, provided that the amount so specified shall not apply to grave space made available to the Town free of charge for indigent burial.*
- (5) Any owner of a memorial tablet, desiring to install same in the cemetery shall pay to the Clerk prior to the installation of such memorial \$10.00 as a contribution to the "Cemetery Care Fund", and such amounts when received shall be paid by the Treasurer into "The Cemetery Care Fund Account" for investment as hereinafter provided.*
- (6) Investment of funds received for Care Fund purposes shall be made as required by the "Cemetery and Funeral Services Act", applicable to Municipal Cemetery Care Funds.*
- (7) The income from the "Cemetery Care Fund" including any appreciation thereof, shall be used for the sole purpose of upkeep and maintenance of the property licenced and the cemetery of which it forms part.*
- (8) The principal sum of the Cemetery Care Fund shall not be reduced otherwise than in accordance with an order of the Minister made pursuant to the "Cemetery and Funeral Services Act".*

In the context of describing conditions and criteria for the Care Fund, Creston Cemetery Bylaw refers to the "'Cemetery and Funeral Services Act.'" This should be updated to the current name, "Cremation, Interment and Funeral Services Act". Creston's Cemetery Bylaw indicates that Care Fund is administered in accordance with provincial cemetery legislation; however, it appears that most of the 2013 care fund contributions **do not align** with the percentages provided.

The G.F. Oliver Funeral Chapel has historically provided the provincially-mandated 10% contribution from columbaria niche sales. The Town of Creston has also consistently contributed the mandated \$10 for each memorial installation at Forest Lawn Cemetery. It should be noted that in the cemetery benchmarking of other communities, it was found that the actual contribution fee for memorial installation is actually greater than this, averaging \$33 per installation.

The Town of Creston currently designates a **flat fee** for PCF contributions toward cemetery plots and interment services. Currently these flat fee contributions work out to be 3 - 4 times less than required, depending on the cemetery service or product in question. The following table provides an overview of the 2013 Forest Lawn Cemetery fees, the PCF contribution fee, the PCF contribution percentage, the provincially mandated percentage and the area cemetery standard benchmark contribution.

Cemetery Fee	Fee Before PCF	PCF Rate	Current PCF %	PCF Required	Area Cemetery Benchmark %
Resident - Adult Plot	\$650	\$50	8%	25%	33%
Non- Resident - Adult Plot	\$650	\$50	4%	25%	33%
Resident – Child Plot	\$470	\$30	6%	25%	33%
Non- Resident – Child Plot	\$770	\$30	4%	25%	33%
Resident – Infant Plot	\$280	\$20	7%	25%	36%
Non- Resident – Infant Plot	\$580	\$20	3%	25%	36%
Resident – Cremation Plot	\$450	\$25	6%	25%	30%
Non- Resident – Cremation Plot	\$525	\$25	5%	25%	30%

*Table 25: Cemetery Fees and PCF Contribution Percentages, 2013,
Source: LEES+Associates and Town of Creston Cemetery Bylaw 1763.*

The recommendations section of the Financial Plan section of this report delineates suggested cemetery fee proportions, including new PCF contribution rates, which assume that the Town of Creston can use to ensure it meets the provincially mandated contributions.

STRATEGIC PLANNING

Key variables for the strategic planning for cemetery perpetual care include:

- 1) Identifying and implementing appropriate **% contributions from sales** to the PCF Fund, and
- 2) Identifying and tracking the current **care and maintenance costs** for each cemetery site, which can then be forecast forward, based on the expected rate of inflation.

Identifying maintenance-specific expenses is important because some of the major expenses associated with cemetery operations, such as sales and the opening and closings of graves, will no longer be incurred once the cemetery becomes inactive and reliant on perpetual care funds.

The Town of Creston's tracking of its cemetery maintenance costs is above average for the industry, as its cemetery expense accounts are categorized by function and are highly descriptive. There is an opportunity for the Town of Creston to further refine its expense tracking, however, by breaking out and grouping specific costs from Pioneer Cemetery, and identifying them separately from Forest Lawn Cemetery expenses.

This is important, because the standard of maintenance is normally reduced when a cemetery becomes inactive, and Pioneer is an inactive cemetery. Cemetery maintenance costs for Forest Lawn Cemetery will also substantially decrease when it eventually becomes inactive in the future. It is the cemetery industry standard and expectation that the operating cost of a cemetery is expected to **decrease by approximately 50%** when it becomes inactive.

PERPETUAL CARE – CURRENT CONTEXT

INVESTMENT POLICIES

The Perpetual Care Fund has historically been invested conservatively in the Municipal Finance Authority pooled funds, primarily in short-term fund investments. These funds are the only type of “mutual fund” the Town has the authority to invest in.

The restrictions referred to are those in Section 183 of the Community Charter.

Investment of Municipal Funds

Section 183 - Money held by a municipality that is not immediately required may only be invested or reinvested in one or more of the following:

- (a) securities of the Municipal Finance Authority;*
- (b) pooled investment funds under section 16 of the Municipal Finance Authority Act;*
- (c) securities of Canada or of a province;*
- (d) securities guaranteed for principal and interest by Canada or by a province;*
- (e) securities of a municipality, regional district or greater board;*
- (f) investments guaranteed by a chartered bank;*
- (g) deposits in a savings institution, or non-equity or membership shares of a credit union;*
- (h) other investments specifically authorized under this or another Act.*

FUND BALANCE STATUS

The Town of Creston maintains two Perpetual Care Fund (PCF) balances in its reporting system. One reported balance is for the PCF principal, which grows from the annual PCF contributions made from cemetery services and products sold. The second reported balance is for the accumulated PCF interest, which grows from the rate of return Town of Creston investments

As of December 31, 2012 the Town's Perpetual Care Fund principal balance was \$123,314 and the interest balance was \$14,833 for a total PCF balance of **\$138,147**. The following table summarizes the Perpetual Care Fund activity over the past five years.

Perpetual Care Fund	2008	2009	2010	2011	2012	Average
Starting Balance	104,487	106,332	108,507	119,179	121,131	111,927
Contributions	1,845	2,175	10,672	1,952	2,183	3,765
Ending Balance	106,332	108,507	119,179	121,131	123,314	115,693
Maintenance Reserve						
Starting Balance	10,340	14,404	15,700	14,520	13,421	13,677
Interest	4,063	1,296	769	1,340	1,411	1,776
Withdrawals	0	0	(1,948)	(2,439)	0	(1,097)
Ending Balance	14,404	15,700	14,520	13,421	14,833	14,575
Rate of Return						
	3.54%	1.07%	0.62%	1.00%	1.05%	1.46%
Total Reserve Value						
	<u>120,736</u>	<u>124,207</u>	<u>133,700</u>	<u>134,552</u>	<u>138,147</u>	<u>130,268</u>

Table 26: Perpetual Care Fund Account Activity, 2008 to 2012,
 Source: Town of Creston Financial Reports.

Currently, Forest Lawn Cemetery’s perpetual care and maintenance resources are significantly underfunded. If all net revenue and tax based subsidies for the cemetery were to cease, there would be insufficient interest generated (only **\$2,017 per year** at the historic rate of return) from the Perpetual Care Fund to provide for a basic level of maintenance, let alone maintain the roads, fences, columbaria and other infrastructure in the cemetery.

If the Town of Creston and/or RDCK is prepared to subsidize site maintenance through the foreseeable future (and beyond) then the PCF is not a major issue. If, however, the Town and Regional District want to reduce that liability, then a strategy to increase the PCF balance is required. For the purpose of this analysis, an improved, but still conservative, average rate of return of **2.00%** on the Forest Lawn Cemetery Perpetual Care Fund is assumed for the next 25 years.

PERPETUAL CARE – MAINTAINING THE STATUS QUO

CURRENT STATUS

From 2008 to 2013, annual PCF contributions (and expected contributions) average **\$3,625**, increasing the total size of the PCF by **20%** with six years. During this same period, total operating expenses during that same period grew by **95%** to the forecast \$137,882 in 2013. Within operating expenses, Forest Lawn care and maintenance costs alone grew **65%**, at the estimated \$57,000 projected for 2013.

The following graph summarizes the historical Perpetual Care Fund position for Forest Lawn Cemetery from 2008 to 2012, as well as Town of Creston budget numbers for 2013.

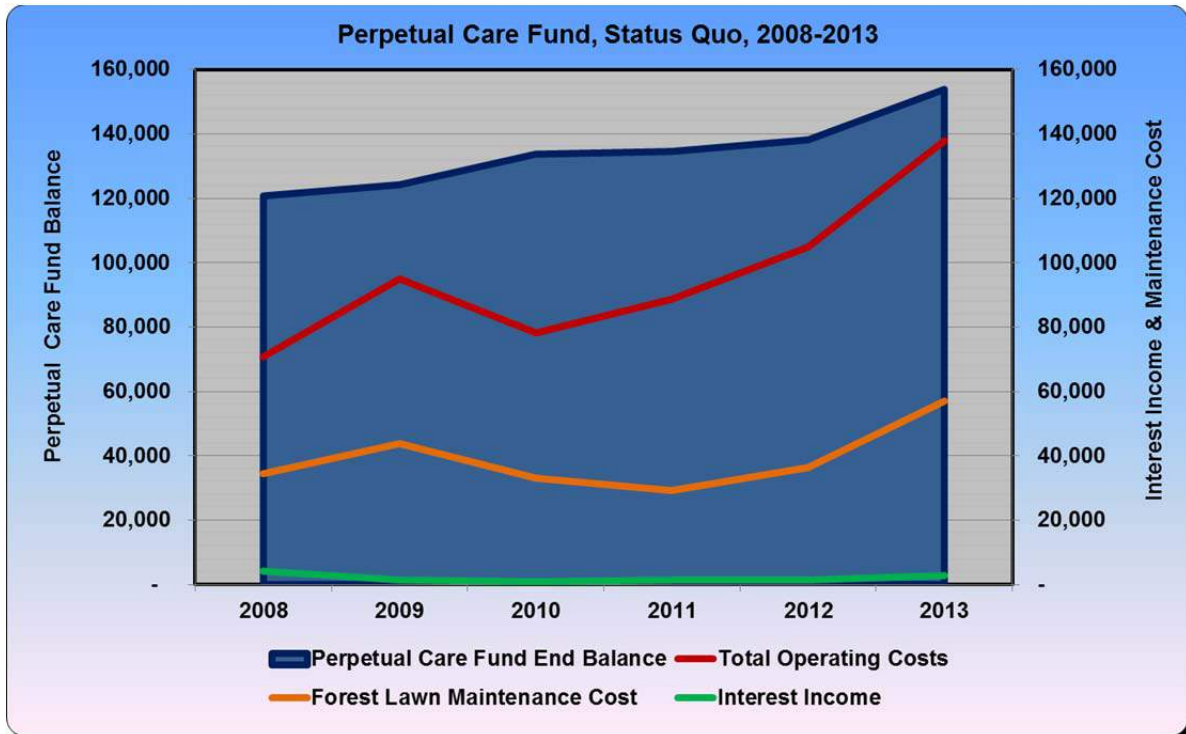


Figure 42: Forest Lawn Cemetery Perpetual Care Fund, 2008-2013,
Source: LEES+Associates and Town of Creston 2013 Financial Reports and Budget.

PCF BASE ASSUMPTIONS

In addition to the assumptions listed under the financial plan, additional base assumptions have been applied to the Perpetual Care Fund analysis for each financial scenario. These include the following:

- All financial scenarios assume the Town of Creston does **not draw upon** the Perpetual Care Fund for further current cemetery site maintenance or headstone replacement.
- All financial scenarios retain the interest earned within the investment, to allow **compounding** over time.
- Basic level care and maintenance is expected from a cemetery once it achieves an inactive status (no longer offering interment services), therefore only 50% of its previous care and maintenance expense is expected at that time.

The results of this Perpetual Care Fund analysis will assist the Town assess its progress in narrowing the future subsidy gap for meeting cemetery perpetual care needs in the distant future.

FUTURE STATUS

The following graph highlights the expected changes to the PCF balance, forecast interest income, Town of Creston’s cemetery operating expenses and Forest Lawn’s care and maintenance costs expected under “Maintaining the Status Quo”.

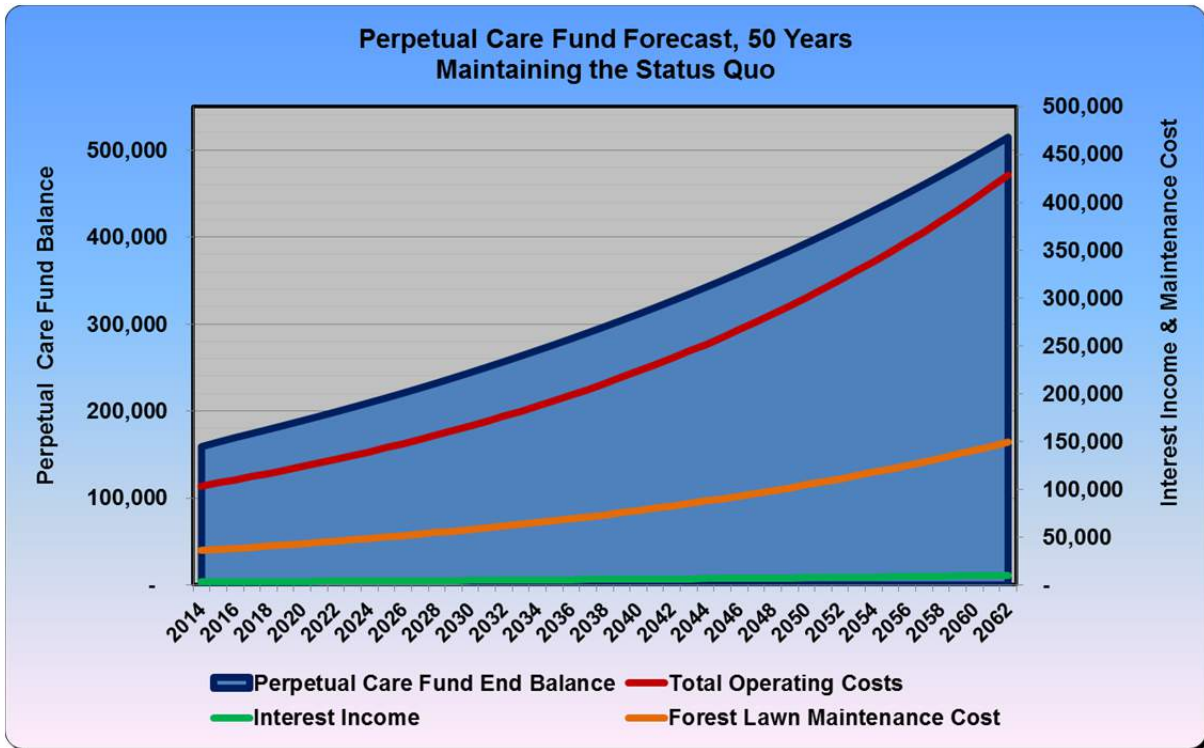


Figure 43: Forest Lawn Cemetery, Perpetual Care Fund Forecast, 50 years, Source: LEES+Associates and Town of Creston 2013 Financial Reports and Budget.

Given the status quo, **annual operating expenses** are expected to reach approximately **\$337,000** in 50 years, assuming Forest Lawn Cemetery is still a fully active cemetery at that time.

If Forest Lawn Cemetery were to become inactive in 50 years, \$219,000 of grave opening and closing costs would be eliminated, leaving \$209,000 in operating costs. Of this, the maintenance cost for Forest Lawn Cemetery alone is expected to be \$150,000, \$37,000 for Pioneer Cemetery, and \$22,000 for Grave Marker management.

Under **inactive** status, cemeteries are generally visited less often and cemetery maintenance standards are expected to be reduced to a basic level. The industry standard is for maintenance costs to decrease by approximately 50%, suggesting it would cost the Town of Creston about \$75,000 per year for the future perpetual maintenance of Forest Lawn Cemetery.

Under “Maintaining the Status Quo”, the Town of Creston can expect to increase its Perpetual Care Fund to approximately **\$515,000** in fifty years.

This would generate \$10,300 interest income by year 50, leaving a **gap** of approximately **\$64,700** for the coverage of Forest Lawn decreased cemetery maintenance costs alone. If the Town needed to cover more than this estimated cost coverage for Forest Lawn care, then this gap and the need for additional tax subsidy would expand further.

PERPETUAL CARE – SCENARIO 1: SLOW SUBSIDY GROWTH – ADJUSTED CONTRIBUTIONS

NEW ASSUMPTIONS

As discussed, in the financial plan, Scenario 1 incorporates annual, inflation based, price increases to the base assumptions of status quo. In addition the base assumptions listed under status quo, this scenario additionally assumes that the Town of Creston will change its perpetual care fund rates and policies to reflect those legally mandated by the BC Cremation, Interment and Funeral Services Act, Services Regulation.

The future annual operating expenses, as well as care and maintenance costs projected for Forest Lawn Cemetery are expected to remain the same as outlined under “Maintaining the Status Quo”.

FUTURE STATUS

The following graph highlights the expected changes to the PCF balance, forecast interest income, Town of Creston’s cemetery operating expenses and Forest Lawn’s care and maintenance costs expected under Scenario 1.

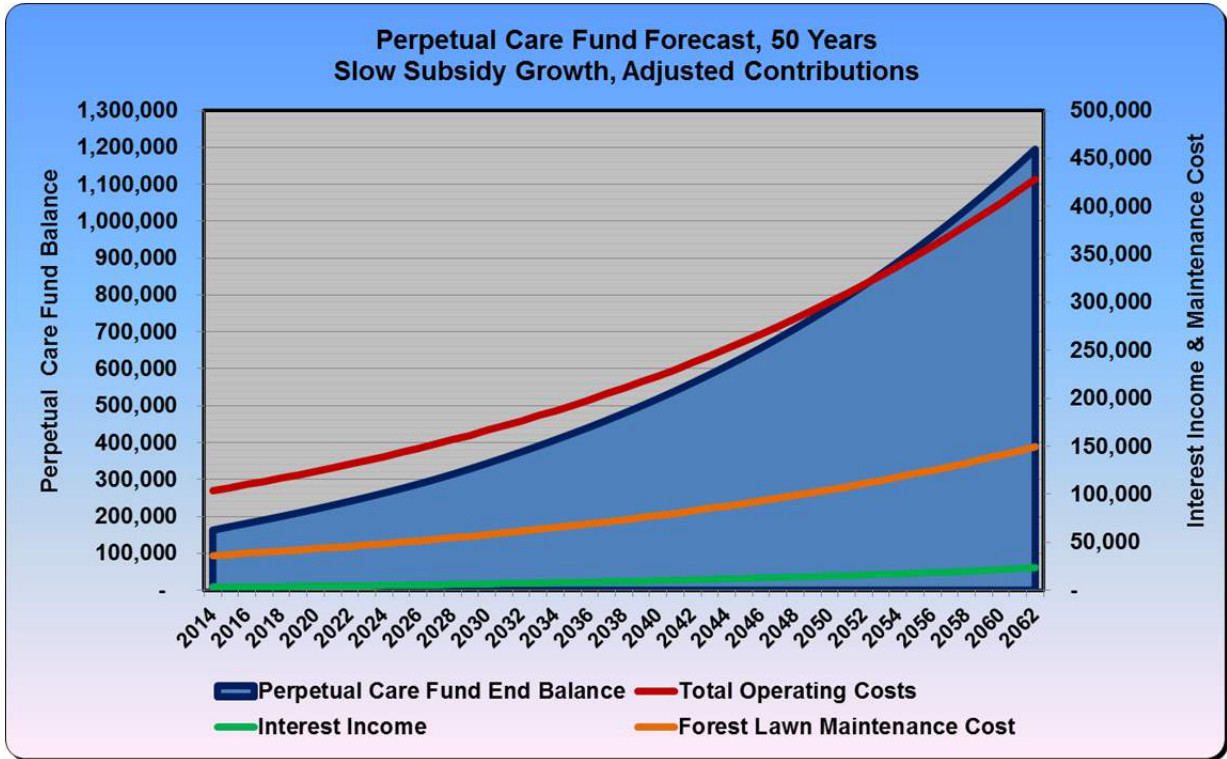


Figure 44: Forest Lawn Cemetery, Scenario 1 – Slow Subsidy Growth, Adjusted Contributions Forecast, 50 years, Source: LEES+Associates.

Under “Scenario 1”, the Town of Creston can expect to increase its Perpetual Care Fund to approximately \$1,200,000 in fifty years. This would generate **\$24,000 interest income** by year 50, leaving a **gap** of approximately **\$51,000** for the coverage of Forest Lawn decreased cemetery maintenance costs alone.

PERPETUAL CARE - SCENARIO 2: STRONG REVENUE GROWTH, BREAKEVEN, ADJUSTED CONTRIBUTIONS

NEW ASSUMPTIONS

As discussed, in the financial plan, Scenario 2 incorporates annual, price increases 1% greater than that of the expected rate of inflation, plus adds the new revenue stream of cemetery-owned columbaria, to the base assumptions of status quo. In addition to the assumptions listed under status quo, this scenario additionally assumes that the Town of Creston will change its perpetual care fund rates and policies to reflect those **legally mandated** by the BC Cremation, Interment and Funeral Services Act, Services Regulation.

Operating expenses, as well as care and maintenance costs projected for Forest Lawn Cemetery, are expected to remain relatively the same as outlined under “Maintaining the Status Quo”, except for the addition of a new, **5% of operating revenues**, investment in marketing, customer service and community engagement costs.

FUTURE STATUS

The following graph highlights the expected changes to the PCF balance, forecast interest income, Town of Creston’s cemetery operating expenses and Forest Lawn’s care and maintenance costs expected under Scenario 2.

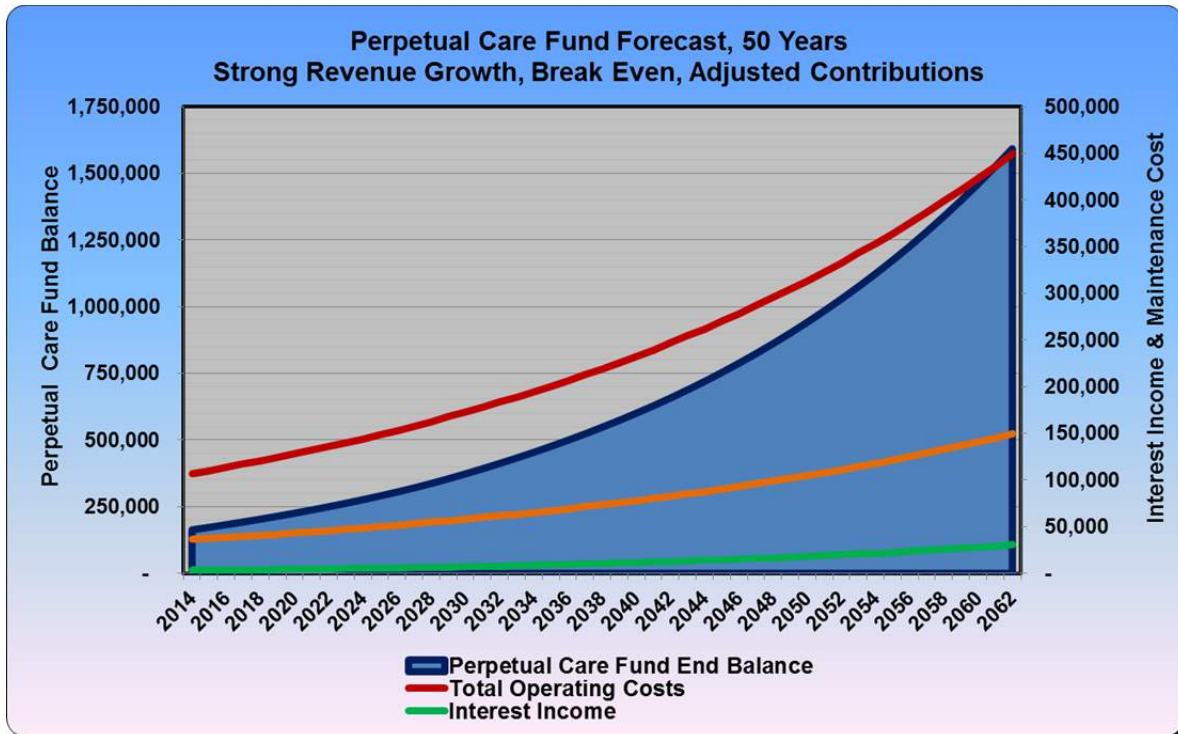


Figure 45: Forest Lawn Cemetery, Scenario 2 – No Subsidy Growth, Strong Revenue Growth, Adjusted Contributions Forecast, 50 years, Source: LEES+Associates.

Under “Scenario 2”, the Town of Creston can expect to increase its Perpetual Care Fund to approximately \$1,600,000 in fifty years. This would generate **\$32,000** in interest income by year 50, leaving a **gap** of approximately **\$44,000** for the coverage of Forest Lawn decreased cemetery maintenance costs alone.

PERPETUAL CARE - SCENARIO 3: AGGRESSIVE REVENUE GROWTH, BREAK-EVEN, ADJUSTED CONTRIBUTIONS

NEW ASSUMPTIONS

As discussed, in the financial plan, Scenario 3 incorporates annual, price increases twice that of the expected rate of inflation to the base assumptions of status quo, plus adds the new revenue stream of cemetery-owned columbaria. In addition to the assumptions listed under status quo, this scenario additionally assumes that the Town of Creston will change its perpetual care fund rates and policies to reflect those **legally mandated** by the BC Cremation, Interment and Funeral Services Act, Services Regulation.

Operating expenses, as well as care and maintenance costs projected for Forest Lawn Cemetery, are expected to remain relatively the same as outlined under “Maintaining the Status Quo”, except for the addition of a new, **10% of operating revenues**, investment in marketing, customer service and community engagement costs.

FUTURE STATUS

The following graph highlights the expected changes to the PCF balance, forecast interest income, Town of Creston’s cemetery operating expenses and Forest Lawn’s care and maintenance costs expected under Scenario 3.

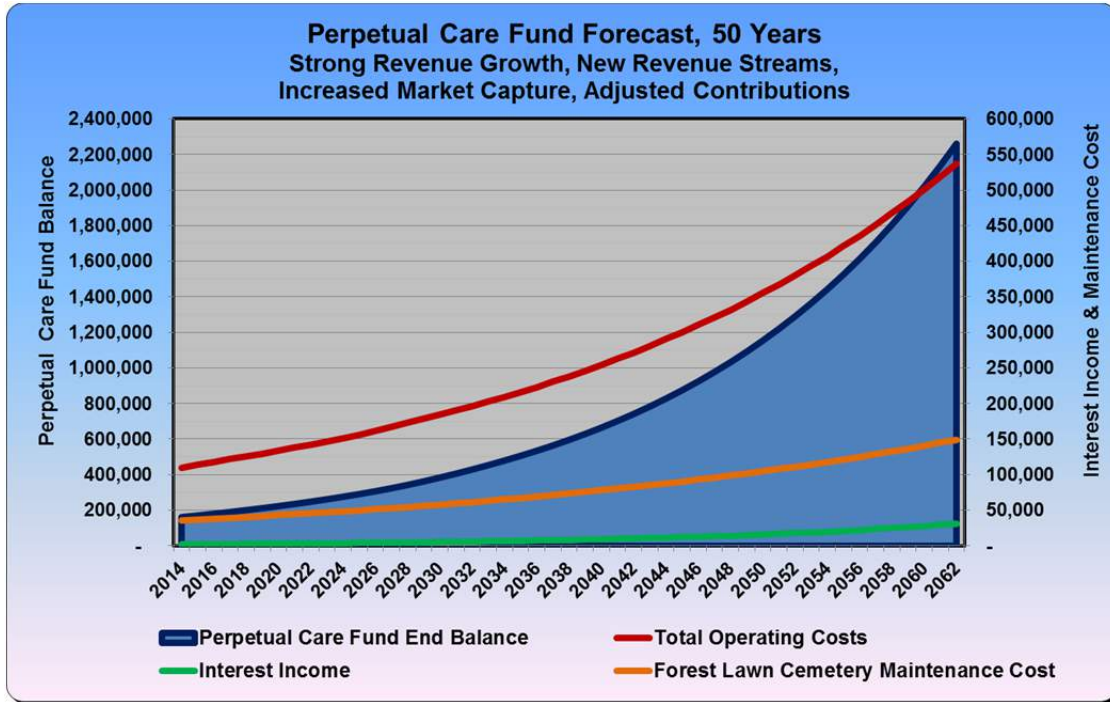


Figure 46: Forest Lawn Cemetery, Scenario 3 - Proposed Perpetual Care Fund Forecast, Years 1-51, Source: LEES+Associates.

Under “Scenario 3”, the Town of Creston can expect to increase its Perpetual Care Fund to approximately \$2,600,000 in fifty years.

This would generate approximately **\$52,000 interest income** by year 50, leaving a **gap** of approximately **\$23,000** for the coverage of Forest Lawn decreased cemetery maintenance costs alone.

KEY FINDINGS

Effective planning for long term, Perpetual Care Fund contributions and maintenance is a policy that LEES+Associates support. Therefore, it is recommended that the Town of Creston defines a policy for PCF contributions that meets or exceeds legally mandated levels.

None of the three financial scenarios proposed will achieve total cost recovery of even the estimated care and maintenance expense for Forest Lawn Cemetery within 50 years. Each scenario proposed would still have a significant cost coverage cap between the Perpetual Care Fund interest income and the operating costs forecast at that time.

The estimated gap in coverage estimated in each of these scenarios may, however, be **overstated** due to the following limitations of this Perpetual Care Fund analysis:

- The estimated cost that Forest Lawn Cemetery would have to cover when it becomes reliant on the PCF is **conservative**. The actual cost may be less if the cost of living escalation is less than the forecast 3%, and if cost-saving initiatives are implemented.
- The estimated **rate of return** on the Perpetual Care Fund, may improve beyond 2.0% with time, as the North American economy continues to improve.
 - This historically low rate of return was generated from a challenging investment market and difficult economic conditions between 2008 and 2013. In the case of long term economic recovery in the next 50 years, the rate of return will likely increase in proportion with long term, economic improvement.

Forest Lawn Cemetery is expected to **remain active** for at least an additional **50 years**. Therefore, there is a significant time available for the Town of Creston to implement strategies that will close the cost coverage gap over the actual expected active life of Forest Lawn Cemetery:

RECOMMENDATIONS – PERPETUAL CARE

Given current policies, the current Perpetual Care Fund balance and historic rate of return would not generate sufficient revenues to cover costs, without further tax subsidy under any of the three proposed scenarios.

Due to several years of less than provincially mandated contributions, the current Perpetual Care Fund balance is less than optimal. This key challenge, along with inflation and subsequent increases in operating expenses being expected to continue to erode the cost coverage of interest income from the Perpetual Care Fund, limits the options available that will positively affect future investment income designed to cover long term maintenance cost. The Perpetual Care Fund is sensitive to price increases and over the long term, difficult decisions regarding the pricing of services will need to be made.

There are a number of **opportunities** for the Town of Creston to improve the cemetery's expected future cash flows and perpetual care forecasting. The following strategic alternatives are recommended for Forest Lawn Cemetery, have the potential to off-set the future obligation of perpetual care maintenance including:

1. Adopt price increases and PCF contributions as per **Scenario 2** from the Financial Plan and Perpetual Care Fund Analysis. In this scenario, Forest Lawn Cemetery is expected to generate positive cash flows in 13 to 49 years (depending on RDCK funding).

As the cemetery approaches the break-even point, the Town should review the progress of its financial position, and **revisit** the Perpetual Care Fund analysis.

Assuming that Forest Lawn Cemetery is on track to breakeven as forecast – the Town of Creston should then plan to further **increase** the Perpetual Care Fund rates as billed and **contributed** to the PCF to **33% of grave sales**.

2. Leverage the maximum advantage of **compound interest** by retaining all investment income within the Perpetual Care Fund.

- This strategy enables Forest Lawn Cemetery to attain maximum growth, with greater amounts of interest income being generated over time – than if the fund had been drawn upon for other purposes.
3. Research **different investment** options with **higher interest rates**, for the PCF.
 - Consult with an **investment specialist** to recommend investments that would obtain the maximum, long term return. Town staff should plan to meet with this specialist on an annual basis, to monitor the investment's performance.
 - All financial scenarios assume a conservative return of 2.0% per annum.
 4. Refine the **expense tracking** system, by breaking out and grouping cost accounts by each cemetery in the Town's financial system. Pioneer Cemetery would ideally be considered separately from Forest Lawn Cemetery expenses.
 - Detailed financial management provides the Town of Creston with the ability to better plan and more accurately forecast the future cemetery costs.
 5. **Increase market capture** and cemetery revenue streams by engaging Creston and surrounding Electoral Areas communities through increased investment in marketing.
 - If Forest Lawn Cemetery increased market capture, cemetery operators could increase cash flows and generate increased contributions to the PCF, thereby improving the Town's future ability to cover cemetery maintenance costs.
 6. **Consider a one-time donation** to the Perpetual Care Fund to help address historic under-funding. If the Town and the RDCK shared a one-time contribution of only \$5 per area resident, the donation would total \$75,000. This donation, which could be seen as a gift to future residents, would greatly enhance the future ability for the Fund to pay for cemetery maintenance when Forest Lawn, like Pioneer, eventually reaches capacity.
 7. **Consider the sale of excess land at Forest Lawn.** If access and other issues permit, the less usable, eastern sloped area at Forest Lawn could be sold for other uses and resulting revenues applied towards building the Perpetual Care Fund.

Implementing some of the strategies above for better managing the PCF, along with adopting financial Scenario 2 of this plan, would move the Town towards long term self-sufficiency.



Figure 47: The Town of Creston's Pioneer Cemetery, Source: LEES+Associates

GOVERNANCE AND ORGANIZATIONAL PLAN

Formalizing cemetery governance and organizational structure is critical to the successful management of the Town's Cemetery System.

GOVERNANCE

Forest Lawn Cemetery is located in Area B of the Regional District of Central Kootenay although the site is owned and operated by the Town of Creston. The Town of Creston provides cemetery services to residents of the Town and the surrounding Electoral Districts A, B, and C under a joint funding agreement with Central Kootenays Regional District (RDCK). Under this agreement, the Town operates two cemeteries, Forest Lawn and Pioneer Cemetery. In exchange, the Town receives an annual subsidy from the RDCK. The RDCK also provides an annual subsidy to five other small cemeteries within its jurisdiction.

Prior to 1977, the RDCK contributed to the capital and operating deficit incurred by Forest Lawn and Pioneer Cemetery, based on a tax on their assessed values. The five smaller rural cemeteries within its jurisdiction also received a subsidy but as much lower amounts. By 1976, this had been deemed financially inequitable by the Town due to "...costs of operation and the use by a large percentage of the population who live outside of the Town Boundaries."⁹ In May 1977, at the request of the Town, the RDCK was issued Supplementary Letters Patent (SLP), which granted "the function of Cemetery operation to the RDCK."¹⁰

In 1977, the Regional District of Central Kootenay (RDCK) was issued Supplementary Letters Patent (SLP) giving authority for the "function" of cemetery operation for the member municipality of the Town of Creston and Electoral Areas A, B and C. The service was to be funded on the basis of a taxation levy on the basis of assessment.

The original SLP was amended in 1978 to allow the RD to make grants towards the operation and maintenance of other cemeteries within the District (bringing to seven the number of cemeteries receiving RDCK funding).

The SLP was again amended in 1979 to allow the RD to make grants for capital projects, including land acquisitions, development and improvements. The Town received funding for such projects in the past; most recently, construction of the road into the new section and installation of closed circuit monitoring at the operations building. It has not undertaken any capital projects and submitted for such expenses since 2010.

In British Columbia, it is a common practice for Regional Districts (RDs) to be involved with cemeteries however the RDCK has chosen not to become directly involved in cemetery operations, choosing instead to simply provide financing fund by way of annual grants.

⁹ Olszamowaki, B. Correspondence from the Administrator, Town of Creston to the Regional District of Central Kootenay, July 28, 1976.

¹⁰ Woodward, C.L. Correspondence from Assistant Deputy Minister, BC Department of Municipal Affairs.

The RDCK also oversees and administers the Town of Creston, and Electoral Areas A, B, and C area taxation on property assessments, based on the annual requisition for cemetery operating funds from Forest Lawn Cemetery.

While the SLP nominally turned over the governance of the cemeteries to the Regional District, the RDCK has made it clear that it is not interested in taking an active role in the management of the sites, but instead has agreed to fund them by means of annual financial grants. Their annual grant has varied over the years according to the deficits incurred by the cost of operations, maintenance and capital projects being in excess of revenues.

Since the RDCK receives tax revenue from the Town and the three Electoral Districts, it effectively redistributes tax revenue received from the four areas to the operators of the seven local cemeteries in exchange for their provision of cemetery services to area residents. (It should be noted that only the Pioneer Cemetery is located within Town boundaries as Forest Lawn is located in the unincorporated community of Erickson, in Electoral Area B, although the Town is the registered landowner of the site.)

Until 2009, the amount of the RDCK's annual grant was paid according to the amount of the previous year's deficit as submitted by the Town. In 2009, the RDCK's Directors determined that the deficit has been increasing to unreasonable levels, and they were no longer willing to fund cemeteries on that basis. It has been reported that directors were concerned that they "have no input into the operation but are required to fund the shortfalls" and with "high operational costs and the choice of operating the cemetery with staff rather than by contract."¹¹

As a result, since 2010, the RDCK's grant to the Town for its two cemeteries has been fixed at \$36,000 per year. RDCK Directors hold varying opinions regarding the Town's operation of its cemeteries, but the RDCK has characterized its role as a "contribution service."



*Figure 48: Forest Lawn: View down entry drive,
Source: LEES+Associates Photography.*

¹¹ McLean, Barry. "Cemetery Service Study," prepared for the Town of Creston, Oct 16, 2012. Pg. 5.

CURRENT GOVERNANCE ISSUES

Cost of subsidy: Cemetery governance has become an issue over the years due to a perception that the RDCK's subsidy to the Town of Creston is too high relative to what they provide, compared to the other cemeteries that also receive a subsidy. The charge-out rate for cemetery staff has been cited as one issue. A suggestion has been made that costs could be reined in by the use of contract workers or volunteers (as in the smaller cemeteries) instead of unionized Town staff.

Based on our firm's understanding of cemetery governance, we appreciate that the model of a **volunteer-run cemetery** may work well for small operations, with a focus on serving a special group or localized area. A volunteer-based cemetery does not, however, offer an acceptable model for larger communities that must perform multiple interments each year. Besides the inherent lack of continuity and standardization in policies and procedures that characterizes volunteer-operated cemeteries, the model of a volunteer-run cemetery poses unacceptable public health and safety issues, especially when dealing with casket burials.

The idea that **contracted labour** could be a means of cutting costs has also been discussed based on the idea that outsourced labour would be less expensive than unionized staff. In spite of the appeal of this idea, few cemetery operations actually depend on contract labour. As with volunteer operations, the use of contracted labour would increase the chance that the lack of operational and staff continuity could impact the cemeteries over time. It would also be less likely that standardized policies and procedures would be followed. These issues are important for a variety of reasons, but especially so in view of the sensitive nature of a cemetery operation and the expectations of bereaved families.

While hourly labour costs may be lower with contracted labour, equipment costs would likely be higher due to additional transportation and mobilization charges. Even if interments were to be managed by Town Staff with routine maintenance only managed by contracted labour, scheduling delays or conflicts due to funerals would be inevitable, incurring additional charges. A final point is that the Town's current collective agreement allows for contracting out only with no net job losses. This would therefore negate any cost-savings associated with the use of contracted labour.

It is worth noting that all cemeteries exist based on the public's trust, but that of those that choose public cemeteries do so based on a level of confidence that they will be managed more consistently over time than a private facility. The use of volunteer or contracted labour would fundamentally challenge this notion.

Regional service: A second issue pertaining to the shared funding model is a perception that the Town's cemeteries primarily serve residents of the Town of Creston even though residents of the electoral areas contribute to the subsidy, and that it is not fulfilling its role as a regional cemetery.

As noted in the discussion on Market Capture, the Town's interment statistics are skewed well above average as a result of seniors from surrounding areas relocating to, and eventually passing away, at care facilities in the Town of Creston. Even with this trend, the average total market capture for Forest Lawn Cemetery over the last five years has been almost equal: 48% from the Town of Creston and 46% from the surrounding Electoral Areas. This suggests that Forest Lawn is serving as a regional facility, as intended by the SLP, which should address concerns expressed by the RDCK.

Since RDCK’s 2009 decision to fix their funding levels for Creston’s cemeteries, the Town has made an effort to cover cost by raising fees and reducing expenditures on maintenance. In spite of this, there has been ongoing discussion regarding the potential that the RD could withdraw its cemetery funding entirely.

Based on a legal review of the SLP, it appears that this would be difficult to achieve. The Town currently fulfils its obligation to maintain Forest Lawn as a regional facility by offering its products and services at resident rates to everyone residing within the RDCK. If the RDCK were to withdraw its subsidy, the Town would be within its rights to require that only those living within Town boundaries could make purchase at the resident rates. All residents of Electoral Areas would be left without the ability to purchase a right of interment as a resident in any area cemetery.

Forest Lawn is the only the only cemetery subsidized by the RDCK that is available to serve all residents of the Central Kootenay area, and of these, it actually also provides comparatively good value for this service. The subsidy per interment at Forest Lawn is about \$439, which compares favorably with other recipient cemeteries, which run as high as \$2,000 per interment. The table below compares the services provided by the seven RDCK cemeteries that currently receive an annual RDCK subsidy.

CEMETERY	DEVELOPED AREA (acres)	MAXIMUM ANNUAL INTERMENTS (2011)	ANNUAL RDCK SUBSIDY	SUBSIDY PER INTERMENT	AVAILABILITY TO COMMUNITY
Forest Lawn	9	82	\$36,000	\$439	Open to all
Pioneer	2.09	0			Full; closed to new sales
Lister Community	2	4	\$1,500	\$375	Primarily for Lister residents (high nonresident fees)
All Saint's Anglican	1.75	1	\$2,000	\$2,000	Denominational; primarily for Anglican community
Boswell	0.86	3	\$1,500	\$500	Boswell residents only
Gray Creek	1	1	\$2,000	\$2,000	Gray Creek residents only
Crawford Bay	1	6	\$3,350	\$558	Primarily for local residents but open to all

Figure 49: RDCK Subsidized Cemeteries: Relative service levels and subsidy per interment
 Source: LEES+Associates; information from 2012 staff report by Barry McLean.

While the RDCK subsidy may not be provided on a per interment basis, it is a valid metric for comparing cemetery services provided. It is clear from this table that Forest Lawn fills a need within the Regional District of Central Kootenay, and that it actually does so at a reasonable rate per interment, compared with other RDCK-funded cemeteries.

The withdrawal of the RDCK’s subsidy to the Town would in effect also withdraw some of the tax revenue provided by Town residents to maintain the cemetery for residents of the surrounding electoral areas. It is clear that this scenario would not be in the best interests of residents of either the Town or the RDCK. As discussed earlier, this scenario could also lead to residents of the electoral areas having to pay increased nonresident fees, which would likely not be well received.

Some of the issues that caused past divisions between the RDCK and the Town of Creston appear to have been addressed by the change from an open-ended to a fixed RDCK contribution, and the efforts of the Town to rein in costs. The joint funding of this Cemeteries System Master Plan and Business Plan study is the latest initiative to resolve long-standing issues. The recommendations provided at the end of this section outline the next steps in moving towards realizing a more functional, shared governance model.

ORGANIZATION

The Town of Creston does not currently have a cemetery-specific department or organizational chart, which clearly shows responsibilities, reporting relationships and both formal and informal staffing support for cemetery operations.

The **Engineering & Public Works** Department is currently responsible for the municipal cemetery site's effective and efficient operation, maintenance, repair, replacement and enhancement of existing and future infrastructure. The Department is headed by the Director and is comprised of the Public Works Division and the Sewage Treatment Division. The Public Works Division is responsible for the operation, maintenance and repair of Forest Lawn Cemetery and Pioneer Cemetery.

ORGANIZATIONAL CHART

The following organizational chart that provides a starting point for the Town of Creston to expand upon, and reflect those Municipal roles directly responsible for cemetery operations, and those support staff roles whose time and salary gets allocated to cemetery financial reports.

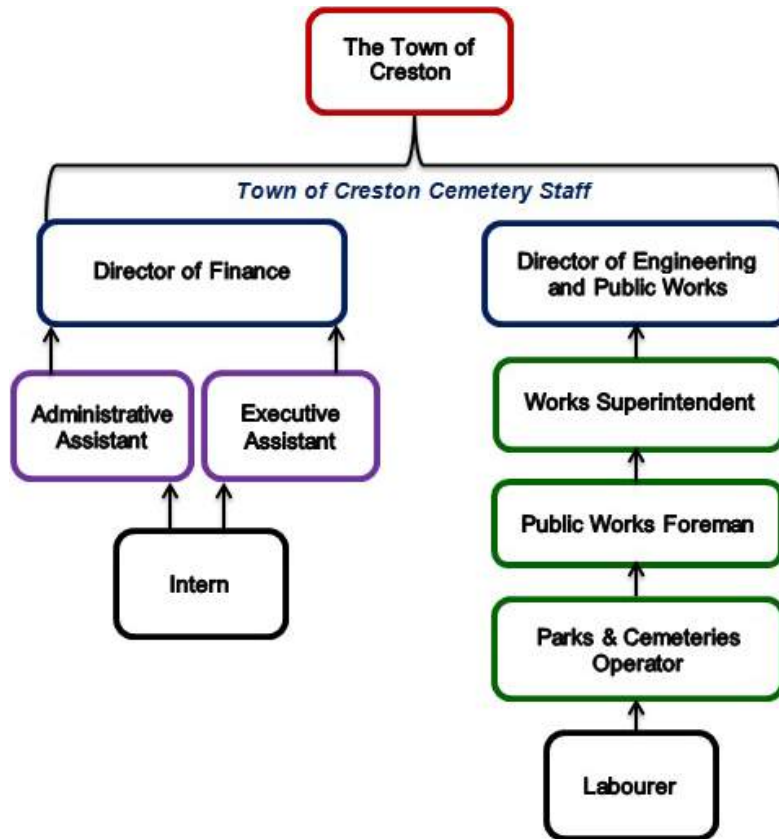


Figure 50: Town of Creston Organizational Chart, Source: LEES+Associates.

Currently, the Parks and Cemetery Operator reports to the Public Works Foreman and performs semi-skilled work in the repair and maintenance of parks, cemeteries and landscaped boulevards.

This work includes the general maintenance of parks buildings, maintenance and pruning of grounds, flowers, trees, and grass; performs annual cleanup and removes weeds from Town properties; maintains playground equipment; performs janitorial servicing of washrooms/change rooms; assists with the installation and repair of sprinkler systems and fences etc.

The Parks and Cemetery Operator performs routine maintenance of hand tools, as required and assists works crew on all aspects of snow removal; works within Town bylaws, policies, procedures, engineering design standards and specifications, and proper parks and cemeteries maintenance practices.

STANDARD OPERATING PROCEDURES

The Town of Creston cemetery needs a detailed, standard procedure document to provide guidance and direction to staff on processes, policies and performance expectations.

Currently, the Town of Creston has non-formalized procedures for marking out grave sites. Excavation is currently managed as delineated by Work Safe BC, OHS Regulation, Part 20 Construction, Excavation and Demolition.

There are also currently no documented interment procedures readily available for cemetery staff reference. Implementation of a Forest Lawn Cemetery standard operating manual would be ideal for convenient staff reference, as well as for improving staff accountability and responsibility for cemetery service tasks.

As sample Table of Contents for Standard Operating Manual, can be referenced in **Appendix E**.

RECOMMENDATIONS – GOVERNANCE AND ORGANIZATION

To achieve the goals of **improved stakeholder inclusiveness**, effective **communication** and enhanced **accountability**, is recommended that the Town:

1. Recognize that cemeteries are typically provided by municipalities as an essential **community service** rather than a profitable business unit, and that most accept cemeteries as a part of their purview of “cradle to grave” services;
2. Continue to manage its operations in a more **business-like manner** to reduce the operational shortfalls and the need for the RDCK to increase its subsidy;
3. Request the RDCK **continue providing a subsidy** to the Town in recognition that the Town is providing a regional cemetery service for all area residents;
4. Request the RDCK add funds to **adjust for inflation** in the annual subsidy provided to the Town of Creston for operation of its cemeteries;
5. Provide **annual accounting** of its operations to the RDCK;

6. Consider establishing a **Cemetery Advisory Board**, with stakeholder representatives that meet to discuss the strategy, policies and direction of cemetery operations. This Board offers opportunity for liaison and open communications between the Town and RDCK on matters affecting cemetery planning and operations.

The Board should meet biannually and could include representation from:

- a. The Town of Creston – Director of Engineering and Public Works;
- b. The Town of Creston – Director of Finance;
- c. Regional District of Central Kootenay Directors, representing Electoral Areas A, B and C;
- d. An industry representative, such as someone from the G.F. Oliver Funeral Home;
- e. A culture and heritage representative, such as someone from the Creston Museum, and
- f. Two citizen representatives;

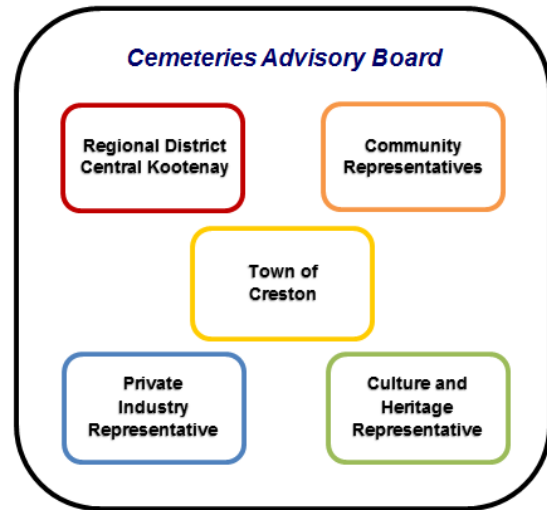


Figure 51: Cemeteries Advisory Board Chart, Source: LEES+Associates.

7. Adopt a cemetery-specific **organizational chart**, providing a clear road map and clarity around roles and responsibilities between Town of Creston departments;
8. A cemetery organizational chart should be supplemented with a detailed understanding of best cemetery practices written down for staff, in a formal **Standard Operating Procedures manual**, and
9. The new Forest Lawn Cemetery operating procedures document (a Standard Operating Manual) should be include the following sections:
 - i. British Columbia Cemetery Legislation;
 - ii. Town of Creston Bylaws;
 - iii. Work Place Safety and Work Safe Procedures;
 - iv. Grave and Garden Measurements, Plot Location;
 - v. Opening and Closing Procedures;
 - vi. Cemetery Equipment – Care and Operations;
 - vii. Cemetery Site Maintenance – Snow Removal, Landscape Care, and
 - viii. Financial Policies.

OPERATIONS AND MANAGEMENT PRACTICES

For the purposes of this report, the assessment of management practices and governance includes:

- Records Management;
- Cemetery Operations; and
- Cemetery Bylaw.

RECORDS MANAGEMENT

Moving towards (if not meeting) current best and “next” practices in cemetery services and management necessitates accurate, easy to access cemetery records. This involves not only accurate sales, interment and authorized personnel records, but also accurate links to geo-referenced places of interment.

CURRENT PRACTICES

At present, the Town of Creston uses **Vadim's iCity Software** for all records management. Vadim's iCity Software is a comprehensive suite of municipal software modules specifically developed for municipalities, utility companies and other small local governments. With its modular design, modules have been added as appropriate to the Town of Creston's needs.

The Town of Creston currently uses the Vadim's iCity Cemetery Management module, which can manage the sale and availability of individual burial plots within municipal cemeteries and integrates with Creston's financial system.

This module maintains a database of information associated with each plot. The system tracks information on each plot, conducts data searches on name, kin, or other details and provides reports, compatible with the required provincial statistical reporting needs. Vadim Software in conjunction with custom Microsoft Excel Spreadsheets for cemetery inventory management has historically provided adequate resource management for Forest Lawn Cemetery.

Vadim does not, however, meet the North American industry standard for “**best practices**”. Grave sites are not currently mapped on a live basis (and available via smartphone), nor is the system currently linked by GIS. In the future, there is an opportunity for the Town to improve upon the effectiveness of its cemetery records and financial management by:

- Introducing a specialized **cemetery-specific software system** with integrated mapping functionality to better aid staff in providing up-to-date information to customers, and accurate location of gravesites, and
- Introducing additional accounts and tracking categories to the existing and future cemetery financial system and interment records management.

CEMETERY-SPECIFIC RECORDS MANAGEMENT

Given the limitations of Vadim Software as a cemetery records management tool, the Town of Creston has done exceptionally well in managing the cemetery inventory and interment records for Forest Lawn Cemetery. This is due to the dedicated and detail-oriented efforts of Town of Creston cemetery support staff.

To build on this success and make cemetery administration more user-friendly, cemetery-specific record management software, such as **Stone Orchard Software** offers the advantage of quickly delivering information customized to the unique needs of a cemetery and meets industry-specific standards. Stone Orchard provides a customized software solution for cemetery, crematorium and funeral home staff in order to simplify the tasks of record storage, retrieval and update, and to make inquiries simple to handle. Stone Orchard Software is also compatible with iCemetery (smartphone App) & GIS cemetery Mapping.

iCemetery was designed as a mobile application by LEES+Associates and Stone Orchard Software to provide an easy, convenient tool for grave location and records management. iCemetery is very helpful application, guiding families visiting loved ones, doing genealogy research, as well as for cemetery suppliers to easily identify the location of a marker or grave site.

LEES+Associates provides cemetery GPS and GIS mapping to several cemeteries across Canada including Ottawa's Beechwood Cemetery (Canada's National Cemetery), where the resulting maps are used by operations, sales and administration, and as a resource for the public.

Up-to-date mapping and records management is important to enabling staff to provide accurate information to customers, and accurate locations of gravesites. Accurate mapping needs to be completed and complemented with records management tools.

Forest Lawn Cemetery does not currently specifically record and classify residents interred by their Town of origin (Creston, Erickson, Wynndell, Kitchener, Yahk, etc).

To improve on information currently collected by Town of Creston staff, it would also be useful to track:

- Originating Town of the deceased (resident versus non-resident identification);
- Pre-need or At-Need plot sales;
- Interment by Disposition Type (casket burial, cremated remains burial, etc.)
- Location of graves that have markers, and
- Next of kin information.

Cemetery-specific interment records management software offers the opportunity to improve cemetery operational efficiency through well-informed planning and use of resources for site maintenance. It would also improve customer service by enhancing the value of cemetery services as a reliable genealogy resource, and improving the ability for families to locate the grave sites of their loved ones with minimum difficulty.

FINANCIAL RECORDS MANAGEMENT

Currently, the Chart of Accounts for the Town of Creston, cemetery services is very detailed and provides above average details concerning the direct function of the expense incurrent.

There is further opportunity for even more detailed financial management that would provide the Town with the ability to more accurately plan and forecast future cemetery activity, subsequent revenues, cost coverage and long term obligations such as perpetual care and maintenance. The following financial categories would be useful to track and separately identify:

- Expenses by Cemetery;
- Revenue by Interment Type and Residency;
 - Identifying revenue by interment type and residency would improve the Town's ability to observe and forecast the impact of changing community disposition preferences.
 - This additional information would inform the planning of new cemetery inventory (providing information on demand), changes to pricing, and the range of service and product options to respond to the community's cemetery service needs.
- Revenue by Pre-need and At-Need;
 - Financials should differentiate between pre-need and at-need, identifying which sales are for services currently rendered and which sales are for future services.
 - This information would aid in measuring the effectiveness of the Town's community engagement and performance of pre-need sales (representing future revenue).

This information can be accumulated by setting up additional revenue and expense account categories and records management allocation fields. For example, the following revenue subcategories could be set up and grouped together:

- "Cremation Plots—Resident, Pre-need";
- "Cremation Plots—Non-Resident, Pre-need";
- "Cremation Plots—Resident, At-need";
- "Cremation Plots—Non-Resident, At-need";
- "Full Burial Plots —Resident, Pre-need";
- "Full Burial Plots —Non-Resident, Pre-need";
- "Full Burial Plots —Resident, At-need", and
- "Full Burial Plots —Non-Resident, At-need".

Similarly, expense subcategories for Pioneer and Forest Lawn Cemetery could be created to further detail the expense information available to the Town of Creston for review. This additional information would be complementary to the Town of Creston's financial reports and would offer greater transparency, clarity and understanding regarding its cemetery operations and the community to which the Town of Creston provides cemetery services. This information is also expected to enhance future forecasting and inform Town decision-making related to future cemetery operation policies.

RECOMMENDATIONS – RECORDS MANAGEMENT

The use of Stone Orchard Software and iCemetery facilitates Town of Creston ability to have accurate cemetery mapping and optimal efficiency of cemetery management practices. In order to improve records management, as well as customer service, the Town should:

1. Commit to implementing industry-standard cemetery records management software (like Stone Orchard Software) and a mapping system for Forest Lawn Cemetery.
2. Commit to the use and sharing of the mobile app with Forest Lawn Cemetery visitors, **iCemetery**, including a searchable database for locating graves and headstones, interment services and availability, and pricing. This application should be linked to the Forest Lawn Cemetery webpage.
3. Commit to enhancing the existing financial management software infrastructure, by expanding the Chart of Accounts infrastructure with revenue and expense subcategories.
 - o Implementation of this option would primarily entail the budgeting of time from the Town of Creston Vadim Software administrator, with input from information technology, accounting and cemetery operations staff.

CEMETERY OPERATIONS

Forest Lawn Cemetery operations are managed by the Town of Creston's Public Works and Engineering Department.

CUSTOMER SERVICE – COMMUNITY RELATIONSHIPS

Employee-Customer Engagement

Research firms such as the Institute for Citizen-Centered Service (ICCS) and the Treasury Board Secretariat from the SQM Group has collected evidence, linking public sector employee engagement, service satisfaction, and trust and confidence in public institutions.

Engaged Employees \longleftrightarrow Citizens' Service Satisfaction \longrightarrow Trust & Confidence in Public institutions

Town of Creston staff members that are involved with the cemeteries appear to be enthusiastic, capable and dedicated, with a genuine concern for the quality of the Town's cemeteries and their operations. Since the cemetery is largely run as only one area of responsibility for all those involved with the two sites, there is a gap between families and Town staff that is currently bridged in part by the G.F. Oliver Funeral Chapel.



*Figure 52: Cemetery Staff installing a cremation vault at Forest Lawn Cemetery,
Source: Town of Creston Staff Photo.*

Although a dedicated cemetery manager cannot be justified for the size of the community served by Town cemeteries, ongoing training of “front end staff” (those that meet with customers) would be beneficial. Regular training and seminars for outside staff is also recommended, as well as active membership in industry associations, attendance at conferences, and participation in continuing education classes, relevant webinars etc.

The Town of Creston also does not currently invest in cemetery marketing, customer service initiatives or community engagement projects. This represents a missed opportunity for building on the Town’s relationship with families whose relatives are interred at Pioneer or Forest Lawn. It also represents a missed opportunity for strengthening connections between area residents and the heritage of the Creston Valley.

Resident use and enjoyment of the two sites would increase if they were programmed with events that showcased the sites as valuable heritage and recreational resources. Trails initiatives to connect Pioneer with “history walks” in the urbanized area, and Forest Lawn with a wider trails network should be supported and pursued. Issues with neighbours who may be concerned about increased public use in the vicinity of these sites should be addressed through dialogue, education and collaboration.

Cemetery programming, such as the development of cemetery-hosted events such as in the fall (around Halloween or Remembrance Day), genealogical/history tours, or field trips by school groups would offer an opportunity for telling stories about the people buried at these sites. Such initiatives can establish synchronous as well as direct benefits. Meetings to brainstorm with Town staff, Creston Museum personnel and other interested groups would be a good place to begin.

Customer Feedback

Customers have expressed concern about a decline in the appearance of Forest Lawn since the irrigation system was shut off, and more recently, since maintenance cutbacks that were implemented in response to RDCK’s decision to fix its subsidy at the current, basic level.

The Open House event held on September 26th 2013 provided an opportunity for public feedback. Three presentation boards were displayed (see **Appendix G**). The Open House was advertised in on the Town’s website and in other media, but as is common for cemetery Open Houses, the event was attended by only a few people.

The feedback received at the event is summarized below (feedback is shown in blue):

Summary of feedback form responses received at Cemeteries Master Plan Open House:

What are the top 3 issues that you think the Town should address at the cemeteries?

- Developing a plan to best use the space that a body uses
- Maintenance free landscaping
- Digital copies of burial plots – easier for researching grave sites
- Green burials
- Aesthetics
- Maintenance
- Sustainability – lower cost of maintenance so that fees can be affordable
- Appearance – drought-tolerant grasses, trees etc.
- Phase out burials entirely. Waste of land.
- Have more options for cremation i.e. scattering garden
- Existing areas more park-like
- Too much upkeep – waste of water and herbicides
- Use plants that are low maintenance instead of grass
- Multiple urns – existing graves
- Green burials
- Shade seating

Please let us know if you intend to use any of these services:

<i>Full casket burial in a standard grave</i>	0
<i>Full casket burial in a double depth grave</i>	0
<i>In-ground cremation burial</i>	4
<i>Inurnment in a columbarium niche</i>	1
<i>Would consider Green Burial if it were made available?</i>	
Yes	4
No	2

Would any of the following additional interment options be of interest to you or your family?

Scattering Garden	6
Urns (containing cremated remains above ground)	1
Family vessels (for multiple urns or comingled cremated remains)	4

Is having the name of a loved on placed on a memorial wall an option your family might choose, for example, to memorialize someone buried elsewhere?

Yes	5
No	2

Do you visit any cemetery in this area?	Yes	5
	No	2

If information about the cemeteries were made available on-line, would you use that option?

Yes	6
No	1

If information were available via a smart phone app, would you use that option?

Yes	4
No	2

Please check those items below that you think should be considered as part of future plans for the cemeteries:

Shade structure and seating for graveside services	5
On-site grave finding service	6
Upright headstones	1
A web page dedicated to the cemeteries	4
New site signage/interpretive signage	6
Other	-natural looking landscape with meadow areas around -ability to purchase/install a memorial bench

PRIVATE INDUSTRY RELATIONSHIPS

Funeral Industry Suppliers

Currently, the Town of Creston enjoys a good relationship with the local Funeral Chapel, G.F. Oliver, which has actively engaged the community in providing for niche interment at Forest Lawn. Until it sells out, G.F. Oliver owns the Bella Columbarium. The Funeral Chapel performs a sales function on behalf of the town for both niches and in-ground lots. Monuments are provided by a number of private companies. G.F. Oliver also has a business relationship with the new crematorium that recently opened near Creston.

CEMETERY EQUIPMENT

It is our understanding that cemetery-related equipment (i.e., grave lowering devices) is inspected regularly; however, equipment operating procedures are not currently recorded or available in any formal means, such as in a cemetery policies and procedures document.

CEMETERY SAFETY

WorkSafeBC procedures are currently followed for excavations; however, these procedures are not currently recorded or available in any formal means, such as such as in a cemetery policies and procedures document. Similarly, equipment operations, chemical (fertilizer) storage and office space safety procedures are not currently documented for Forest Lawn Cemetery.

CEMETERY OPERATIONS AND MAINTENANCE

It is understood within the cemetery industry that after location, the visual quality of a cemetery is the most important factor in a customer's choice in selecting a place of interment. The visual quality of the cemetery hinges largely upon the level and quality of maintenance it receives. In most cases, maintenance is the largest operating expense.

According to a recent survey of cemetery operations in six communities in Southern Ontario, the highest proportion of the total cost of cemetery operations is for labour and grounds maintenance.¹² Depending on how participating municipalities allocated labour and maintenance, this accounted for up to 80% of participant cemeteries' total budgets. Over the last four years (2008 - 2012), maintenance has averaged 51% of the Town of Creston's total cemetery budget, placing it in line with the findings of this study.

A wide variety of tasks may also fall under the heading of maintenance. Cemetery maintenance encompasses lawn care, tree care and removals, horticultural management, snow removal, irrigation system management, headstone leveling, maintenance of fencing and site amenities, and addressing wear and tear and vandalism to site features, among other tasks.

¹² LEES+Associates, "Southern Ontario Benchmarking Survey" October 2013.

The level of maintenance that a municipal cemetery provides is a function of the philosophy of elected officials and cemetery management as well as the financial operation. Public expectations, including the visual quality of competing cemeteries, can also have an effect on the level of investment made in their care and maintenance.

In Creston's case, there are no comparable cemeteries in the immediate area. Competition is therefore likely less of a factor in the care provided at Forest Lawn. Local customers have, however, compared what they see at Forest Lawn with cemeteries in neighbouring jurisdictions, including in the small denominational sites operated by volunteers. It should be noted that in the case of the small denominational sites, their very low interment rates and the fact that they are run by volunteers rather than paid staff makes this an unreasonable comparison.

Lawn care is typically the single largest component of cemetery maintenance. In the case of Forest Lawn, lawn care (primarily mowing) is performed weekly during the spring and early summer when the grass is growing quickly. Besides mowing, staff estimates that each headstone is manually edged once every 2 - 3 years, although this has not been confirmed, and the task is not undertaken systematically. While trimmed edges on headstones may seem a minor concern, how their family member's stone is maintained is a key parameters by which residents view the quality of "care and maintenance" provided at their local cemetery.



*Figure 53: Outdoor equipment storage at Operations Building, Forest Lawn
Source: Town of Creston Staff Photo.*

Currently, Town of Creston Field Staff maintain the Forest Lawn and Pioneer Cemetery sites on an as-needed basis. Lawns are mowed when staff determines the need and can access the necessary equipment and personnel. If snow accumulates and a service is scheduled, snow clearing equipment is sent to clear the roadways at Forest Lawn. Otherwise, they are ploughed

as a low priority, after other more important Town vehicle routes. Having a year-round maintenance schedule is considered to be a “best practice” in the Canadian cemetery industry. Cemetery grounds represent the level of service and care that its employees provide.

Maintenance schedules typically include task projections for turf care, tree and shrub care, ornamental plant care, product applications, soil management, irrigation systems maintenance, and seasonally specific tasks and activities. The better grounds maintenance workers understand what needs to happen when, the more continuity they can provide.

Many people accept that the dormant turf at Forest Lawn is more environmentally sustainable than green, irrigated lawns, and some openly support this. Two visitors to the Open House event stated that they are in favour of “not wasting water” and using “drought tolerant plants” at the cemetery.

While cutting back on irrigation is typically a responsible choice, eliminating it entirely is not optimal. It may also have undesirable consequences. Consecutive years of summer drought, in combination with the unusually high temperatures of recent years, can be damaging even to the native species, even those that historically could have survived prolonged dry periods. Turf grasses (which typically include cool season species such as blue grass and rye grass) are notorious for their need for at least 25 mm (1”) of water per week during the summer, and more on high, sunny sites such as Forest Lawn. Long, consecutive cycles of drought can cause turf grass to die away, leaving the soil exposed to erosion or subject to colonization by weeds.

Tree roots can compete with grasses, which can exacerbate drought. Sunny south and west orientations—the dominant alignment at Forest Lawn—can also increase turf grass’s need for summer moisture. But the key variable for a healthy lawn is the growing medium or soil upon which it is grown. Forest Lawn has unusually sandy soil. The site’s native soil is so sandy that shoring devices (“ditch boxes”) must be used to keep graves from collapsing during excavation. Old cemetery plans identify two former sand “borrow pits” along 36th Avenue - a testament to the high level of sand underlying this site.

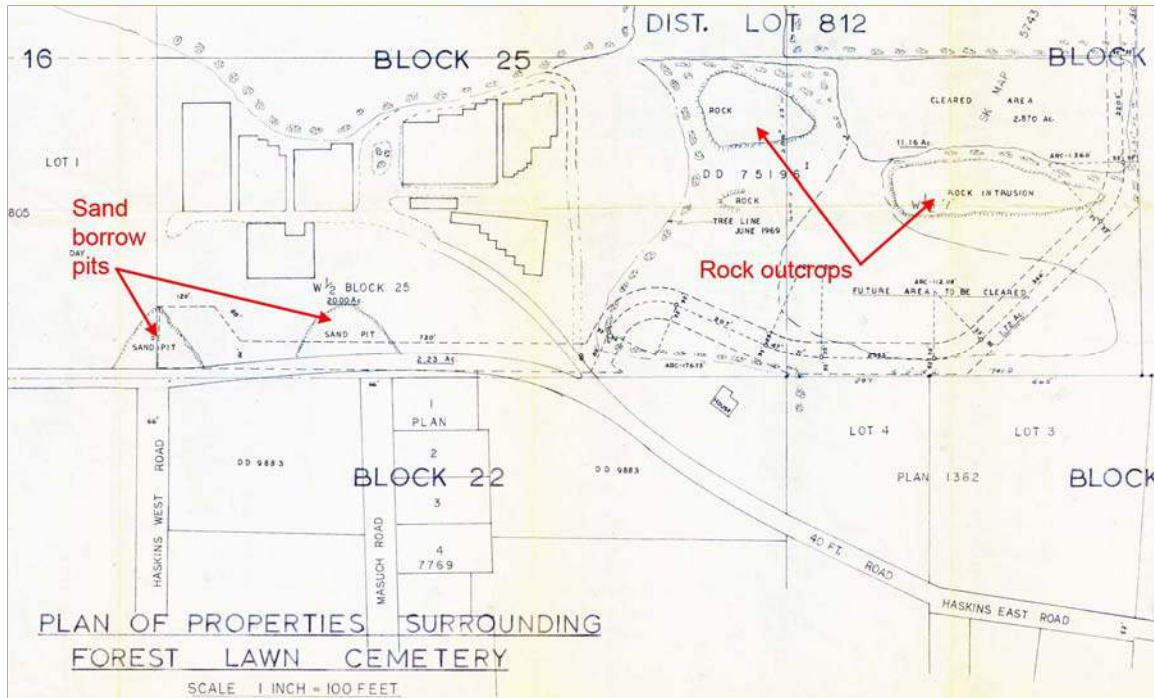


Figure 54: Sand deposits and surficial bedrock outcroppings identified on archival cemetery plan, dated June 1969, Source: Town of Creston.

IRRIGATION

Forest Lawn has historically been an irrigated cemetery, and there is still an existing in-ground irrigation system in place throughout the developed area. Longtime residents recall Forest Lawn as looking lush and green through the summer, and locally renowned as a beautiful, park-like site, with floral “carpet bedding” displays. Since a recent infrastructure project, the water pressure at Forest Lawn has fallen and for the past four years, the pressure has been too low to operate the system. It is not yet clear if and when water pressure will be restored to the levels required to re-commission the system, but it is likely that a booster pump will still be required.

Landscape irrigation has historically consumed up to 40% of North America’s potable water supply. Water conservation efforts, including by reducing landscape irrigation, have been underway across North America for the past 20 years. Over this time, the public has come to accept that the lush lawns of the past may not be sustainable in many areas—including Creston, which during July and August receives less than 40 mm of precipitation per month. Keeping the lawns at Forest Lawn green once the June rains are over would require more than twice that amount in supplemental irrigation.

Although visitors to Forest Lawn may miss the green lawns of the past, one benefit of the non-irrigated site is that summer drought slows the rate of grass growth and reduces the need for mowing and expenditures on site maintenance.

LANDSCAPE MANAGEMENT

The strategy for managing landscapes across most of the arid and semiarid west is to not avoid irrigation entirely, but to use irrigation effectively and follow to the seven principles of xeriscaping (see **Appendix H.**)

Xeriscaping refers to a method of landscape design that minimizes water use, but by no means prohibits it. Nor is xeriscaping a visually distinct, barren style of landscaping. Its seven principles were developed for landscapes in areas with water restrictions, but they are essentially sound landscape principles, applicable to any landscape.

Xeriscape principles address effective irrigations strategies. They encourage the efficient use of irrigation systems—including for keeping lawns green—providing the other principles are also followed. The three principles most relevant to Forest Lawn include:

- The need for soil amendment;
- The use of turf and other plant species suited to the local climate, and
- The judicious investment in plants and irrigation where they have the optimal effect.

SOIL AMENDMENT

The high level of sand in the native soil at Forest Lawn creates sharp drainage, which means that moisture drains quickly away through the entire soil profile. The BC Landscape and Nursery Trades specification for soil for lawns suggests a minimum of 5% organic matter. Without at least this amount of organic content, water will drain through the soil rather than being absorbed by soil organics and thereby be retained and available to grass roots.

The gradual addition of organics in the form of topdressings of organic compost can slow evapotranspiration and gradually increase the percentage of organic material in the soil. Mowing leaves in place rather than raking and removing them off site is also a good way to gradually return organics to an established lawn.

Top dressing around the base of trees with organic mulch is another simple horticultural practice that is increasingly recognized for its value in promoting tree survival and health.

APPROPRIATE PLANT SELECTION/ALTERNATIVE TURF

Agronomists and plant breeders have been successful in developing turf grasses that stay green longer in the summer without supplemental irrigation. Fine fescues and some native grasses are now being selectively propagated for increased heat and drought tolerance. Fortunately, many of these are “bunch grasses,” meaning that they grow as expanding clumps rather than creeping via the shallow roots or rhizomes of traditional turf grasses, which has the benefit of making them less likely to encroach over flat headstones.

Alternative groundcovers (such as the microclover/fescue sod now being marketed by a Westwold turf farm as “ECOturf”), may have an application at Forest Lawn. A program of overseeding could be implemented, perhaps initially as a pilot project to evaluate its performance and acceptance by the community. Besides its drought tolerance, microclover stays green without fertilizer, which is a secondary benefit of including this species in a turf grass blend.

APPROPRIATE PLANT AND ZONE SELECTION

Sound landscape planning includes focusing resources where they will be most effective. In the case of Forest Lawn, this could include horticultural displays at key locations (such as at the main entry, the info kiosk or at a new cremation garden). Drip irrigation lines as well as soil amendments would be required, but the effect could be significant. A large display of deer-resistant shrubs, perennials and ornamental grasses at an upgraded gateway would convey the Town’s commitment to providing families with a quality cemetery environment. This could help to restore the site to its rightful place as a public facility that the community could be proud of.



Figure 55: Low water plantings of the type that would be appropriate for Creston, Source: Okanagan Xeriscape Association.

COST: BENEFITS

Many public cemeteries have set the objective of eliminating tax subsidy of their cemetery operations, based on the idea that because they can generate revenue, they should be able to achieve self-sufficiency, and potentially even become a new source of municipal revenue. The profitability of private cemeteries is often cited as evidence that cemeteries can operate successfully according to the user-pays principle. As noted earlier, this is not borne out by the reality of municipal cemetery operations across Canada.

The key issue in this context is that reducing operations and maintenance costs are an obvious target for reducing the tax burden of cemetery operations that have not yet reached financial self-sufficiency. While trimming costs may seem a logical solution from a business perspective, cemeteries (and especially public cemeteries) are a special type of business.

Proposals to lower maintenance standards at cemeteries often elicit strong public response due to the unique historic and cultural role of cemeteries within the community. It should be borne in mind that allowing maintenance-sensitive features such as trees and monuments to decline due to reductions in maintenance can make it very difficult to restore them, should priorities change in the future.

Insofar as the cemetery is a business, every effort should be made to manage the site to be as attractive as possible. Current cemetery operations, which are aimed at keeping costs down, should be reevaluated to also find ways to improve the aesthetic character of the cemetery. Investments should be made to make visible improvement to the site that will help justify the rate increases recommended by the financial plan portion of this report.

ORNAMENTATION

Ornamentation—flowers, mementoes and personal items left on a grave or niche—is governed by the Cemeteries Regulations and Operations Bylaw 1434 (January 2004); pages 7 -8.

GENERAL

36. (1) *Cut flowers, wreath and floral offerings may be placed on graves but may be removed by the Caretaker when their condition is considered by him to be detrimental to the beauty of the cemetery.*
- (2) *Any person, subject to the approval of the Caretaker, may plant, in a location approved by the Caretaker, one shrub, plant, bush, or small tree as a memorial to a deceased person buried in the cemetery.*
- (3) *The memorial dedication plaque shall be of metal, of a size not larger than 2.5 inches by 4 inches, and attached to a treated cedar wood base. The plaque and base shall be supplied by the person making the dedication.*
- (4) *The Caretaker shall not be held responsible for the health or maintenance of the shrub, plant, bush or tree so dedicated; however, the Caretaker, upon determining that the growth is diseased or is in such a condition as to be detrimental to the beauty of the cemetery, may remove the said growth.*

In addition, supplementary policy documentation concerning ornamentation, published in 1997, was provided by the Town of Creston Staff and reports the following requirements.

MEMORIALS

.1 Artificial Flowers

An area will be marked and reserved at Forest Lawn Cemetery, as a claims area for artificial flowers; the caretaker shall remove artificial flowers from grave sites as necessary during maintenance and place them in this reserved area; and the caretaker is hereby authorized to discard said flowers when they become, in his opinion, unsightly.

.2 Plants

Persons wanting to plant a memorial plant at the Forest Lawn Cemetery are required to apply for a Permit, which shall record all applicable information; the applicant must sign as a condition of receiving a permit a statement relieving the Town from any liability and responsibility for the plant; and further, the Works Superintendent is authorized to issue said Permits.

Staff appears to manage ornamentation at both sites by removing items as needed, and placing them in an area where they can be claimed by family members. This seems to be a workable system and changes do not appear warranted at this time.



*Figure 56: Flower collection area at Forest Lawn Cemetery,
Source: LEES+Associates 2013.*

CEMETERY BYLAW - OVERVIEW

A review and revisit of the Town of Creston's Cemetery Bylaw is required to incorporate several of the recommendations addressed in this Cemeteries Master Plan. A full detailed review of the Bylaw by a Cemetery Bylaw expert was not part of the scope of this report; however LEES+Associates staff did review the current Cemetery Bylaw (Cemeteries Regulations and Operations Bylaw 1763 and 1434) as a preliminary review and noted the following:

1. Documentation of operations and regulations is presently out-of-date and not "user friendly;"
2. Update and expansion of the Definitions Section of the Bylaw for further clarity and enhanced communication with the community with respect to cemetery and funeral industry terminologies. For example, clarification regarding lot ownership and resale of pre-purchased plots is needed;
3. Cemetery service rates should be included as a Bylaw appendix with a provision for annual updates, not as the fine detail focus of the Bylaw;
4. Detailed definitions of "Resident and Non-resident" have been outlined in Town Council Staff Reports. A revised version of these (changing the qualifying period from one to five years) should be added to the Town Cemetery Bylaw.
5. Incorporate language to include the Town of Creston new Perpetual Care Fund policy;
6. Detailed information concerning marker and memorial dimensions, descriptions and installation should be added as an appendix to the Bylaw, and
7. Detailed information concerning the standard layout and grave size for casket and cremated remains interments should be defined and added to the Bylaw.

Additional details added to the Bylaw will provide clarification on issues that are priorities for the Town of Creston, to help improve customer service and prevent potential misunderstandings between the Town, the families, suppliers, funeral directors and other community partners in the future.

CEMETERY BYLAW - RECLAMATION OF ABANDONED PLOTS

The reclamation of abandoned plots is an important issue that should also be addressed in the Town of Creston in its Bylaw. The development of future interment space at Forest Lawn Cemetery is challenged by its sloping topography, as well as its subsurface conditions. Reclamation of pre-purchased plots that have remained unused for many years offers a relatively easy way to increase unused lot inventory slightly — at least in the short term.

A total of 86 graves were identified by Creston staff as having been purchased at least 40 years ago (1973 or earlier) but never used. If reclaimed, these graves could fill over two year's demand for casket lots. To pursue this avenue, the Cemetery Bylaw's reference to "first right of refusal" and the reclamation process, should be reviewed and clarified.

After a formal Bylaw, the Town should expect to prepare an amendment to the Bylaw, as well adopt additional "How-To" standard operating procedures that instruct staff how to effectively carry out reclamation of abandoned lots.

CEMETERY BYLAW – RESALE OF PLOTS

Concerning the resale of pre-purchased lots, the Cemetery Bylaw reports the following on page 2 of the Cemeteries Regulations and Operations Bylaw 1434 from January 2004:

7. (1) *If the holder of a licence to use and occupy grave space in the cemetery shall at any time desire to dispose of or transfer to another person his right to use and occupy grave space in the cemetery, he shall first furnish the Clerk with full particulars of the name, address, occupation or other description of the person to whom such disposal or transfer is desired to be made, and the consideration to be paid therefore. (FORM I)*
- (2) *If the Licence to be transferred relates to a grave space located in an area reserved under an agreement made between the Council and an organization pursuant to Section 4, the requirements of Section 4 shall apply to the person to whom the transfer is be made.*
- (3) *Upon receipt of the transfer fee prescribed in Schedule "B" to this Bylaw and upon compliance with the requirements of this Bylaw by the licence holder and the person to whom the licence is to be transferred, the Clerk shall process the desired transfer.*
- (4) *If the holder of a licence to use and occupy grave space in the cemetery shall at any time desire to give up said licence and return the use of the grave space to the municipality, the Treasurer shall reimburse that person an amount equal to 75% of the fees established for a grave space, excluding the Care Fund Contribution, under the bylaw of the municipality **current and existing at the time the request for reimbursement is made.***

Reselling of graves is typically managed in the language of the Cemetery Bylaw to prevent purchasers from using graves as a speculative investment. As it is currently worded, the Cemetery Bylaw creates a certain degree of risk and exposure for the Town of Creston. For example, there was an unusual spike in prepurchased lots sales in 2010 before the prices went up from \$275 to the current \$700.

As currently defined in the Bylaw, anyone with a prepurchased lot from that time could sell their plot in 2013 for 75% of the present value (excluding PCF portion). This would amount to \$487.50, providing the person a net profit of \$212.50.

Fortunately, to date the Town of Creston has only refunded 2 or 3 pre-purchased graves over the past 3 years and both purchases were done prior to the 2010 price increase, and for legitimate reasons. It would, however, be prudent to change and update the Bylaw policy concerning the resale of purchase lots to mitigate this risk in the future.

RECOMMENDATIONS – OPERATIONS AND GOVERNANCE

1. The level of care and maintenance provided at Forest Lawn Cemetery should be evaluated in light of the Town's long term financial objectives for the operation;
2. A program of gradual, incremental horticultural upgrades should be considered, beginning with soils tests to establish a benchmark for the key characteristics of the native soil;
3. Operations and maintenance practices should be established according to sound horticultural principles, site characteristics and available resources, and
4. Beyond its value as a regional facility that fulfills an essential community need, Forest Lawn Cemetery should be recognized for its value as a cultural, recreational and environmental resource.

It is recommended that the Town:

5. Engage in quarterly **team meetings** for all cemetery staff to discuss the performance of cemetery operations, brainstorm marketing initiatives, plan community events and discuss ideas to improve system efficiency and address any stakeholder concerns.
6. **Community Partners** (funeral industry suppliers, and community representatives should be invited to attend at least one meeting annually, in order to improve engagement and integrate their feedback on the local cemetery industry and community needs.
7. Adopt and document **standard operating procedures** for the easy reference of cemetery operating staff.
8. Prepare a comprehensive **maintenance schedule** to be used by Forest Lawn Field Staff, and community volunteers.
9. Commission a **Cemetery Bylaw review**, with the scope of work including an expert review of the Bylaw and detailed recommendations provided for needed amendments. In particular the Town of Creston should prioritize updating Cemetery Bylaw regarding:
 - o Criteria for Residency;
 - o Policy concerning the reclamation of abandoned plots;
 - o Policy concerning the resale of pre-purchased plots, and
 - o Improving the Bylaw format and language to provide clarification surrounding all terms and policies.

PRODUCT AND SERVICES

SERVICE REVIEW

Service and Product Options

Currently, options for cemetery services and products within the Forest Lawn Cemetery system are limited compared to other private and public cemeteries in Western Canada. Cremation services are provided locally through the Kootenay Lake Crematorium Ltd, in partnership with G.F. Oliver Funeral Chapel.

CURRENT SERVICES

Current cemetery services offered at the Town of Creston include:

- In-ground full burial interment for an Adult, Child, Infant, and Veteran;
- In-ground burial of cremated remains, and
- Columbaria niches (offered by G.F. Oliver Funeral Chapel).

At the present time, no more than two interments may take place in a standard plot (2 caskets, 1 casket and urn, or two urns), and the first interment in a grave shall be at a lower depth than the second interment.

According to the Cemetery Bylaw, “a concrete or fiber glass grave liner shall be used for each interment, except where a concrete or steel vault is used or cremated remains are interred”.

Currently, options for interring cremated remains within the Town’s cemetery system are **limited** compared to other private and public cemeteries in Western Canada.

NEW SERVICES

Consumers in 2013, including Baby Boomers, are accustomed to having an array of choices for all types of products and services, and this demand for choice extends to cemetery services as well. Convenience, ease of decision making and the ability to make the necessary arrangements at one location are important considerations for families making funeral and cemetery arrangements.

Diversifying service offerings, potentially in partnership with local distributors of funeral products, would meet this growing social need. There are many opportunities open to the Town of Creston to diversify its service offerings. Broadening the range of cremated remains interment options would help to attract customers from this growing segment of the population. It would also create a good spectrum of price points.

The Fees Review earlier in this report identifies a number of cemetery product and service gaps that emerged when compared the Town of Creston's neighboring communities, not offered on Forest Lawn's Cemetery rate listing, including:

- Plot Grave liners;
- Cremation liners;
- Exhumation;
- Plaque installation;
- Urn vault memorial;
- Cremation scattering fee;
- Marker removal and resetting;
- Different types of memorials and markers, and
- Columbaria Niches, Niche Inscriptions, Disurnment, and Inurnment Permit Fees,

In addition to these commonly offered services in the small communities of British Columbia – additional options to consider include ossuaries, community vessels, family vessels, and family columbaria. These options are discussed in detail below.)

MEMORIALIZATION

Forest Lawn Cemetery offers limited opportunities for memorialization to commemorate loved ones. The primary memorialization offered for sale by the Town is the memorial plaques that may be installed on tree grates downtown Creston. The only form of memorialization offered at Forest Lawn is the bronze plaques, which G.F Oliver Funeral Chapel has sold to several customers and installed on the ends of the Bella Columbarium.

As families are becoming more mobile and less likely to be interred together (or interred in a cemetery environment), offering families attractive, affordable memorialization options at Forest Lawn—and Pioneer—could prove a good revenue source in the future. As noted on the schematic plans (see Figures 65 and 66-), creating memorial walls would be possible in a number of areas at Forest Lawn, and could help pay for the construction of walls that may be needed to reclaim underutilized interment area that is currently in accessible or unattractive as a result of being too steep.

Memorial trees can present challenges (especially on an unirrigated site) but offering memorial benches is another avenue that the Town could consider. A standard but attractive exterior bench could be selected from a site furnishings supplier, based on its ability to accommodate a small memorial plaque. Such benches are preferable to the stone benches marketed by monument companies, as monumental benches are typically quite diverse in style and prevent establishing any sense of consistency in terms of site furnishings. As well, such monumental benches are typically made of polished granite and as such rarely offer comfortable places to sit.

It is important to note that any bench memorialization should be sold with a term and limitations on the Town's liability for replacement. Without this provision, what may seem at first to be an attractive revenue-generator could eventually become a financial liability.

GREEN BURIAL

In addition to the standard services provided by British Columbia communities, green burial is emerging as a full body interment option that the Town may wish to consider. While still relatively uncommon in Canada, it has gained a significant following in Europe, and Canada now has a Green Burial Society with members participating in the Green Burial Council certification system.

Green burial would likely appeal to the segment of the market that may be considering cremation but may have concerns about the carbon footprint imposed by this process. People who wish to make a personal statement about their commitment to environmentalism are generally very interested in green burial. Since these people are typically not those who would choose to be interred in a conventional cemetery, offering green burial at Forest Lawn could be a means to tapping into a market segment that is currently unavailable.

Offering green burial would also likely be advantageous in terms of its marketing value. Print, TV and radio media are very attuned to stories about green burial. Stephen Olson, the Executive Director of Royal Oak Burial Park in Victoria, BC (Canada's first and largest green burial site) will attest to the promotional value of his green burial initiative to his cemetery.¹³

Green burial areas can yield the same capacity and profit margin per lot as traditional burial grounds. Over the long term, maintenance is much less costly since a green burial area is expected to “return to nature,” if not simply appear as more naturalistic and less manicured. *Note that Green burial is discussed in greater detail in the following section, Site Development Plan.*

RECOMMENDATIONS – PRODUCTS AND SERVICES

Based on the preceding analyses, it is recommended that the Town:

1. Explore **shared marketing opportunities** between the Town of Creston Parks and Forest Lawn Cemetery for tree grate memorialization,
2. Explore marketing opportunities in **partnership** with the private funeral industry – particularly to facilitate the offering of **more diverse monument options** to the community.
3. **Expand interment options** available within Forest Lawn Cemetery. Consider the following options for casket and cremated remains interment and memorialization options:
 - Green burial lots;
 - A scattering garden;
 - An ossuary;
 - Family vessels,
 - Family columbaria;
 - Local commemoration;
 - Memorial walls, and
 - Memorial benches.

¹³ CTV News, ‘More people opting for ‘The Green Goodbye’, February 20, 2013 (<http://bc.ctvnews.ca/more-people-opting-for-the-green-goodbye-1.1158345>)

SITE DEVELOPMENT PLAN

OVERVIEW

Based on the projections of this report, the current inventory of lots available in the developed area at Forest Lawn is as follows:

Interment Space	Years of Sales Remaining
Full Adult Casket Lots (sales)	30 years (if used only for full burial)
Full Adult Interments	40 years (if used only for full burial)
Cremation Only Plots (sales)	6 years (1 urn per plot)
Cremation Lots	8 years (1 urn per plot)
Bella Columbarium	3 years

The most urgent need is for the cemetery to provide **additional niche capacity** in a new columbarium within three years (by 2016). As noted, the Town should make a coordinated effort to provide improved interment options for the majority of area residents that are now choosing cremation. As noted, capturing a larger share of the cremation market is important to the long term viability of the cemetery. This is especially true due to the increasing number of people choosing cremation and choosing to not inter these remains in a cemetery environment.

The second most urgent need is for **cremation lots**, with new inventory required within six years (by 2019). Cremation lots are relatively easy to establish due to their small size and shallow depth requirements. Cremation lots can be developed as “cremation borders” along the edges of roads or other areas that are too small to accommodate casket lots.

If a dedicated **cremation garden** is developed, new cremation lots should be part of its mix of options provided. If a cremation garden is not developed, cremation lots should be created in areas distributed around the site to provide customers with a range of areas, including close to loved ones who may be buried in casket lots. A memorial wall would be a suitable addition to new cremation lot areas where space permits.

The lands along the current south edge of the cemetery are largely undeveloped due to the surficial bedrock that has precluded excavation to the depth required for casket burial. This area is, however, prime cemetery space. It offers excellent views, including over the older sections, a central location, and good road access. With careful planning, this area could be an excellent location for a cremation garden. Development here could incorporate retaining walls to level the steeper area while using them to double as memorial walls. There are ideal locations for columbaria, scattering gardens and cremation lots where the soil is deep enough. Its prominent location makes this area well suited for features that would benefit from being visible over most of the site.

The declining demand for casket lots and the size of the most recently cleared, East Section, means that the least urgent need at Forest Lawn is for casket lots. There is currently an

estimated capacity of casket lots for at least 30 years of sales/40 years of interments. The Town is fortunate to be in this position, as the need for new casket lots is typically what drives cemetery expansions, and casket lots are also the most expensive type of interment option to develop. Although new casket capacity is not an imminent need, due to the nature of the Forest Lawn site, it is important that the existing developed area be used carefully to prolong its service life and delay the need to expand beyond it.

The lands outside of the developed area appear less desirable for cemetery uses than the currently developed area. The topography of the area outside of the developed area is steeper and wooded—both factors that would likely make the clearing and grubbing, road building and creation of accessible casket lots an expensive project.

Forest Lawn's sandy soil is also likely to be a factor in the development of new lots. Trees that would require retention to maintain a vegetated buffer between the cemetery and adjacent properties could be subject to blow-down as a result of slopes and sandy soils. As well, the aspect of the lands outside of the currently developed area are east of and at a lower elevation than the existing developed area, and would not offer the view available over much of the existing developed area. Good views and sunny aspects are generally desirable qualities for grave sites. Lots created below the current cemetery area would likely be considered desirable due to their lack of views and their shadier aspect.

The existing grave layout at Forest Lawn is very generous in that each row of graves is separated from the next by a two foot pathway. Every third pathway is used as a corridor for irrigation lines. If these pathways were reclaimed and a more space efficient layout established, new casket lots could be created without having to clear and develop any new space.

The Town of Creston is fortunate that its primary need is for cremation interment capacity rather than for casket lots. This represents an enviable situation for any municipality that owns and operates a cemetery. The Town's strategy should therefore be to avoid clearing new lands for as long as possible, and instead, seek to make better use of the space available in the existing area. Ways to create more lots and increase the site's capacity includes:

- **Reclaim lots sold more than 40 years ago but never used.** A recent inventory identified 86 graves sold prior to 1970. As required by law, a search should be undertaken to contact the owner of the right of interment for each of these lots. If they can be found, the cemetery should confirm whether or not they expect to use their lot, and if not, the cemetery should purchase them back according to the bylaws. If owners cannot be found, the cemetery has the right to reclaim and resell them as new inventory.
- **Infill lots where space permits,** to take advantage of road edges, former service corridors, and irregular areas left over in the original layout of blocks of lots. An appropriate numbering system will need to be established.
- **Create level areas where slopes were deemed too steep for casket lots.** Especially in the older sections with good views, the installation of retaining walls to establish level ground would be a relatively easy and inexpensive way to realize additional capacity.
- **Create a more space-efficient grave layout in the active East Section,** focusing on the blocks where there have not yet been any interments.

The current grave layout in the unused blocks in the East Section could be revised to higher yields. As shown on the following pages, the current yield for the unused section (east of the grass service road) is 343 casket lots. (Figure 57)

Using the same grave orientation but eliminating half of the pathways, the capacity could be increased to 799 casket lots. (Figure 58)

If upright headstone lots were to be incorporated in this area, the yield would be less than in Figure 58 but could still be higher than the current layout, at 624 casket lots. (Figure 59)



EXISTING CONDITIONS

Town of Creston - Forest Lawn Cemetery S.E. Section: CURRENT LOT LAYOUT



CONCEPTUAL YIELD STUDY

Town of Creston - Forest Lawn S.E. Section: ALTERNATE LOT LAYOUT A

Figure 58: Conceptual yield study and alternate lot layout, Source: LEES+Associates.



CONCEPTUAL YIELD STUDY

Town of Creston Forest Lawn S.E. Section: ALTERNATE LOT LAYOUT B

LEES+Associates
Landscape Architects and Planners

November
2013

Figure 59: Conceptual yield study and alternate lot layout B, Source: LEES+Associates.

The Figure to the right, illustrates the grave layout with 50% upright headstones.

The pattern is a double row of back-to-back upright headstone lots, followed by two rows of flat marker lots, followed again by a double row of back-to-back upright headstone lots, and so on.

While this layout yields fewer graves than Schematic Layout A, it allows for the integration of upright casket lots within the existing, active section.

The space between the back-to-back uprights allows for shrub and trees to be planted in a continuous bed that can be irrigated by a single drip line.

Shade trees and shrubs provide a backdrop for the headstone that screen their blank rear faces.

Upright markers do not need to be edged on four sides because they are placed within a planting bed with only one edge on each side.

This layout allows for planting that would create visual interest, shade and seasonal colour. It does not impede backhoe access because there are four graves, including a double row of flat marker lots, between the upright headstones.

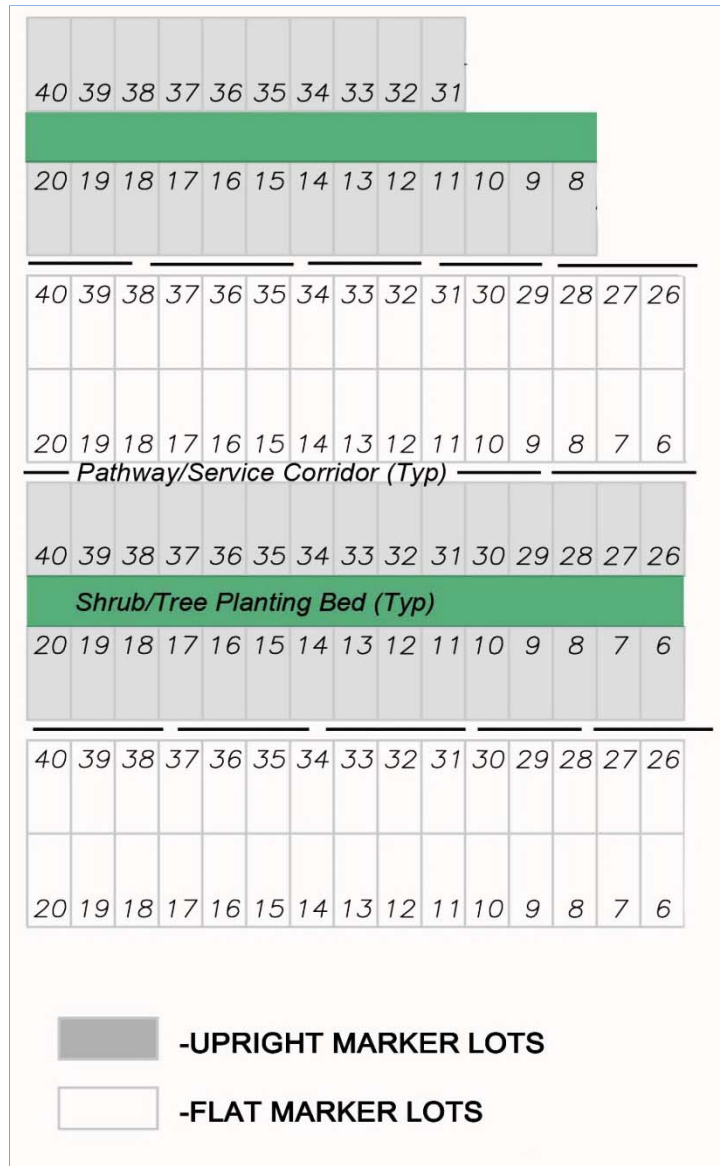


Figure 60: Grave layout for mixed upright and flat lots with planting bed between back-to-back headstones, Source: LEES+Associates.

Since it is visually separated from the rest of the cemetery, creating an upright headstone area here would not impact the “lawn cemetery” character of the older sections. Offering an upright headstone section would likely attract new customers who like the idea of choosing this option. Such lots could also be priced higher than the flat marker lots, which would further boost cemetery revenues over time.

COLUMBARIA

In 2004, the Town entered into an agreement with G.F. Oliver Funeral Chapel to install a double-sided, 48 niche columbarium (“Abbey Columbarium”). The agreement cited both party’s desire to provide a range of services in the cemetery, under a policy that “the Funeral Chapel shall perform certain services on behalf of the Town and its residents in relation to the Cemetery.” The specific terms of this agreement were for the columbarium to be supplied and installed by the Funeral Chapel at no charge to the Town, with the Funeral Chapel to sell the niches and retain 100% of the resulting revenues.

As required by the BC Cemeteries Act, a perpetual care fund contribution on the sale of each niche (or memorial plaque) was to be added to the sale price. The agreement did not detail the sale and administration process. The Funeral Chapel has, however, been responsible for selling the niches as well as plaques or “additional adornments,” and the Town has been responsible for administration: record-keeping and investing the 10% perpetual care contribution collected by the Funeral Chapel. The agreement stated that the Funeral Home was to be responsible for insurance and maintenance until the unit was sold out, at which time the Town would assume this role.

In 2009, the Town entered into a second agreement under the same terms for a second 48 niche columbarium (“Bella Columbarium”). As with the first columbarium, the Funeral Chapel has installed pedestrian paving from the asphalt roadway to the unit. A garbage receptacle for spent flowers and other refuse and a bench was also installed in this area by the Town.

In 2013, the Town entered into a third agreement with G.F. Oliver Funeral Chapel for a six niche private columbarium, to serve the Oliver family. The terms of this agreement were the same as previous columbaria contracts except that the Funeral Home paid the Town for the land upon which the unit was placed. The amount paid was the price of two graves.

The columbarium agreements made with G.F. Oliver Funeral Chapel have achieved the initial objectives of providing a range of interment options to the community. In terms of the partnership, the agreements have, however, been disproportionately advantageous to the Funeral Chapel. Although the Funeral Home assumed the initial cost (and risk) of supplying and installing the three columbaria now in place at Forest Lawn, and has taken on the role of selling the niches, 84 niches have been sold over the past 11 years, making the columbaria a successful business venture for G.F. Oliver.

In comparison, the only revenue from the three columbaria that has been received by the Town (besides the Perpetual Care contribution, which is a legal requirement and is not available as revenue) is the price of the two burial lots for the space occupied by the Oliver family’s columbarium. The agreements for the two community columbaria did not include any revenues for occupying space at Forest Lawn. Besides not receiving any of the revenues from niche sales, the Town has absorbed the administration of the columbaria, specifically, processing the interment data and depositing the perpetual care contribution. It has also assumed the responsibility, in perpetuity, for units that will inevitably require repair—and ultimately, replacement—a liability that the perpetual care contributions made for these units will not come close to covering.

The market served by Forest Lawn increasingly chooses cremation as a final disposition option, and has demonstrated its acceptance of columbaria as an interment option. The installed price for columbaria comparable to those at Forest Lawn is approximately \$400 per niche, and the sale price point is approximately \$1,500 per niche. It is clear that the Town should find a means of financing the purchase of future units and come to an agreement with the Funeral Home regarding an acceptable commission on each sale that it makes on behalf of the Town.

As well as realizing an equitable share of niche revenues from sales and opening and closing costs, owning and managing the columbaria provided at the cemetery will provide the Town with the ability to control the quality and character of the structures and their installation, as well as their siting and associated amenities. As an owner, the Town could take a longer term perspective on how columbaria at Forest Lawn could enhance the overall character of the cemetery and the desirability of columbaria as an interment option. As a space-efficient, profitable offering that is relevant to the majority of the market (the cremation customer), columbaria are an important variable in the future success of the Town's cemetery system.

As a final consideration, it is important to understand that this potential benefit will come at a cost. The Town will be required to adopt a more active role in managing columbaria sales, including allocating time and possibly investing in the training of staff to manage sales. Alternatively, it may be more beneficial for the Town and the Funeral Home to establish an agreement that would allow G.F. Oliver to continue to participate in the marketing and sales of columbaria niches in return for a commission. The specialized skills and expertise of a trained and experienced Funeral Home operator should be seen as an asset to the Town and the community, and worth reasonable compensation.

CREMATION GARDENS

Since the market served by Forest Lawn increasingly chooses cremation for their final disposition, providing the widest possible range of interment options for this segment of the market is good customer service as well as good business. As noted, of those that choose cremation, it is estimated that only about 20% will choose to inter the remains in a cemetery environment. Capturing a larger number of the cremation market is a prudent goal for every cemetery as the cremation rate continues to rise.

It is no longer enough to place a columbarium in any open space, perhaps provide some paving and a bench, and expect to capture the interest of an increasingly discriminating cemetery customer. As the Town considers investing in its own columbaria in the near future, it should also consider the best way to announce its presence in the market, and the best way to offer an improved product for the community.



Figure 61: Prototype family vessel developed for Royal Oak Burial Park, Source: LEES+Associates.

Establishing a well-designed cremation garden focusing on columbaria is one way for the Town to enter into this market. “Cremation Garden” is the term generally used to describe an area that is specifically planned in a coordinated fashion to offer a range of cremation interment options in in a garden-like setting. Cremation gardens are typically built around columbaria and memorial walls, but may also include a scattering garden (for distributing remains between the plants), cremation lots, and sometimes also family vessels.

Family vessels are large, secure containers designed to hold a several smaller individual urns that contain the remains of members of one family. Cremation Gardens also often include an ossuary, which is a large vessel, usually underground, into which the cremated remains of unrelated individual are deposited and comingled.

The most successful cremation gardens are those that include an attractive garden environment to surround and connect the interment and memorialization features. Ideally, a cremation garden site will offer good views over the surrounding landscape. Incorporating existing vegetation can also be a good strategy. The success of a cremation garden typically depends on its arrangement of structures and plantings that create a sense of security, privacy and protection for visitors. Paving and somewhere to sit are the most common amenities provided for visitors, along with plants and sometimes a place to leave spent flowers etc.

There are numerous areas that would suit the development of a cremation garden at Forest Lawn. Since the existing columbaria are in one of three tear drop-shaped roundabouts in the main driveway, using these three areas is an obvious option. A conceptual layout of a cremation garden in one of these “tear drops” is provided on the Site Development Plans at the end of this chapter.

Alternatively, the section immediately west of the East Section, which is underlain by bedrock and cannot be used for casket lots, would be an ideal cremation garden area. This area affords wonderful views west over the Creston Valley, as well as over the established casket grave section



Figure 62: Examples of cremation gardens- upper image - Phase 1 of an 8 columbaria unit plan; lower image: infill of a road roundabout with an 80 niche unit, Source: LEES+Associates (projects and photos).

across the road. The size and elevation of this “bedrock” site would make it idea for a structure such an arbor or gazebo that could serve as an iconic feature for the entire cemetery.

Whichever option the Town chooses for a future Cremation Garden, it should be designed as a coordinated space, with site features such as seating and garbage receptacles that are durable but less utilitarian in character than those now installed at the columbaria site.

An irrigation line to such a site will be important to ensure that the “garden” part of the area lives up to its name. As noted, creating splashes of summer colour and lushness at key locations such as a columbaria garden would go a long way towards re-establishing the reputation of Forest Lawn as a lush and park-like area, even without irrigating all of its lawn area.

UPRIGHT MARKERS

Like most heritage cemeteries, Pioneer Cemetery is characterized by its diverse, upright headstones. In contrast, Forest Lawn Cemetery allows only flat markers. At the time that Forest Lawn was established, flat markers were popular, based in part on the belief that they had a more modern appearance. Many people felt that traditional, upright headstones were old-fashioned, ostentatious and visually intrusive in the larger cemetery landscape. In contrast, flat headstones were seen as “egalitarian,” and in some cases, were thought to relieve families of the financial burden of having to invest in the large monuments that had long been the norm.

The uncluttered, open character of a cemetery landscape, free of upright monuments, was believed at the time to look more attractive and park-like. At the same time, level headstones were promoted by cemeteries due to the ability of mowers to drive directly over them. This made them especially popular with cemetery managers.



*Figure 63: The "Lawn Cemetery" character at Forest Lawn,
Source: LEES+Associates.*

Although flat headstones are still generally believed to require less maintenance than uprights, this is not always the case. Depending on the circumstances, some cemetery managers maintain that upright headstones, if properly arranged and placed on a level, well-compacted subgrade,

require on average no more time to maintain (edge with a string trimmer) than flat stones, which are subject to turf encroachment and may require re-leveling every few years.

Town of Creston Staff has stated that Pioneer Cemetery takes longer per grave to maintain than Forest Lawn. It is difficult to say how much of this additional time is due strictly to the upright headstones. Maintenance of this site is complicated by its uneven ground, fallen headstones, poor quality turf, and the scattered shrubs, trees and plot fences. Even with flat markers, it is seems likely that on a per graves basis, Pioneer would take longer to maintain than Forest Lawn.

Upright headstones have gradually been returning to fashion across North America. Many customers now prefer the greater range of options available with upright markers. And many feel that upright monuments give cemeteries more charm, interest and character. (Also noted on one comment received at the Open House.)

As a result of this shift in preference, some cemeteries with both flat and upright sections have had to convert their flat marker sections to uprights to accommodate the increased demand.

Creston staff occasionally receives enquiries about installing an upright marker at Forest Lawn. Although local demand for this option is still relatively low, in the interests of offering residents with increased diversity of interment options, the Town should consider allocating an area specifically for upright markers. This change would require a revision to the Forest Lawn Cemetery Bylaw. Allowing for upright monuments in at least one area of the active cemetery could make interment at Forest Lawn more attractive to some families.

MEMORIAL WALLS

G.F. Oliver recognized a market for memorial plaques to commemorate people who are not interred at Forest Lawn, and has sold a number of bronze plaques that it has mounted on the ends of its columbaria.

Once the privately-owned columbaria are full, the Town will have an opportunity to establish memorial walls, possibly in conjunction with a comprehensive cremation garden, and begin to tap into this memorialization market.

With increasingly mobile families and people choosing not to inter the cremated remains of their loved ones in a cemetery environment, there is a large market the sale of plaques that will enable people to memorialize family members whose remains are interred or scattered elsewhere.

Memorial plaques can fund the construction of retaining walls that may be required to develop lands for casket or cremation lots, or to define a new area for cremation interment. Since the cost of plaques is generally modest, they are an affordable option for providing people with a local place to acknowledge and honour a family member not physically present at the cemetery.

GREEN BURIAL

“Green burial” (also known as “natural burial,” “country burial” and “woodland burial”) is a type of interment that has become increasingly popular in Europe over the past few decades. Generally, green burial is defined as traditional earth burial with:

- No embalming;
- Burial directly in the ground;
- No use of grave liners or vaults;
- A fully biodegradable burial container (casket or shroud);
- Interment sites planted with only indigenous groundcover, and
- No individual grave markers.

While green burial is still relatively uncommon in Canada, public interest in this type of interment is growing. Most people have now heard the term, or an equivalent, and most are curious to know more about it. The largest green burial site currently operating within a public cemetery in Canada is the Woodlands section at Royal Oak Burial Park near Victoria, BC. This site opened in late 2008 and since then has sold over 70 at-need and 100 preneed lots.

The opportunity exists for expanding the interment options available at Forest Lawn to include green burial. Offering this type of interment would not necessarily require significant capital investment, and could increase the inventory of in-ground burial sites by designating green burial lots along the margins of the developed area. For example, the most accessible areas of the undeveloped lands could be inventoried on the ground, using GPS units to identify and tag sites where casket lots could be excavated.

Lots could be chosen where they would not undermine existing trees, at sites accessible by the same equipment used for grave excavation in other areas. Since green burial allows for slightly shallower excavations (of about 1.2m/ 4' depth) compared with the 1.8m/6' depth of conventional burials. They also do not require the removal of excavated soils or the replanting and maintenance of turf grass. As a result, sites that would otherwise be challenging to develop as conventional graves can be good candidates for green burial.



Figure 64: Green Burial Section-Royal Oak Burial Park, Source: LEES+Associates Projects & Photos.

It is unlikely that public acceptance of green burial will eclipse that of traditional burial over the foreseeable future. There are several factors that the Town should consider in evaluating whether or not to expand the interment options at Forest Lawn to include green burial:

1. Green burial can generate sales revenues comparable to a conventional in-ground burial. Many people are willing to pay full price—in some cases even pay a premium—for products that they believe reflect and convey their personal values. Green burial lots can be sold at the same price as conventional lots, typically at a lower development cost. .
2. Green burial has been shown to attract those who would otherwise choose cremation. Based on his experience at Royal Oak Burial Park's green burial area, Executive Director Stephen Olson has noted that 80% of the customers that have chosen burial at the Woodlands site had originally planned for cremation. If this translates to the larger market, offering green burial at a cemetery could have the effect of reclaiming some of the market that is gradually being lost to the cemetery through people choosing cremation and not choosing to inter these remains in a cemetery environment.

Green burial typically requires less maintenance, including less fuel for power equipment. Lawn is the most labour and energy-intensive component of the traditional cemetery environment. Since burial sites are not planted with turf grass, they do not require the same high level of management as traditional burial areas. The impact of removing lawn care from a cemetery operating budget can be significant, especially over the long term.

3. Green burial attracts public interest, and offering this option may serve as good public relations for the Town's cemetery system. Again, based on the experience of Royal Oak, offering green burial has been proven to be very effective marketing for the cemetery, attracting wide-spread interest and a generally positive response from across North America. Insofar as the Kootenay region is home to many people that value nature and the rural lifestyle, it seems likely that some of this cohort—many of whom are now reaching retirement age—would be receptive to the idea of green burial, should it be offered at Forest Lawn Cemetery. (Providing for green burial at Forest Lawn was supported by the majority of visitors to the Open House event.)

SITE DEVELOPMENT PLANS

Two Site Development Plans have been prepared to illustrate the ideas discussed in this section as they pertain to Forest Lawn Cemetery. (Under this Master Plan, Pioneer Cemetery is to serve primarily as a cultural resource. A development has therefore not been prepared for this site.)

Figure 64, **Site Development Opportunities**, identifies the areas at Forest Lawn with potential for:

- New interment capacity;
- New types of interment and areas where this could be provided, and
- Overall cemetery site improvements.

Figure 65, **Site Development Concept**, identifies the specific improvements recommended for the Opportunity Areas.

Both of these **Site Development Plans** are provided on the following pages.



Town of Creston - Forest Lawn Cemetery: SITE DEVELOPMENT OPPORTUNITIES

LEES+Associates
Landscape Architects and Planners

November
2013

Figure 65: Site Development Opportunities, Source: LEES+Associates.



Town of Creston - Forest Lawn Cemetery: SITE DEVELOPMENT CONCEPT

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LEES+Associates
Landscape Architects and Planners

November 2013

Figure 66: Site Development Opportunities, Source: LEES+Associates.

RECOMMENDATIONS – SITE DEVELOPMENT PLAN

It is recommended that the Town of Creston:

1. Invest in a **new columbarium** as the first priority for meeting projected demand, and pay a commission on sales of niches made by the Funeral Home;
2. **Create cremation lots** as the second priority for meeting projected demand. Lots should be created in several areas around Forest Lawn, as suggested on the Site Development Plan: Concept;
3. Consider developing a **cremation garden**, based on a coordinated design, which would provide for a range of cremation interment options to serve the majority of RDCK residents that are now choosing cremation. Sites for cremation gardens are identified on the Site Development Plan: Concept;
4. **Delay clearing of new lands** for casket lots to avoid the unnecessary costs and other issues related to creating graves below the currently developed area.
5. **Optimize the surplus and underutilized lands** within the currently developed area by:
 - Reclaiming unused lots purchased over 40 years ago;
 - Infilling where there is sufficient space to create casket lots, and
 - Creating level areas with retaining walls to create new interment capacity.
6. Consider creating a section at Forest Lawn Cemetery with lots for **upright markers** to serve customers that would prefer this option;
7. Consider the construction of a **memorial wall** for plaques, including the potential to design and built necessary retaining walls (such as in a new cremation garden) that would also serve for mounting memorial plaques, and
8. Evaluate the feasibility of establishing a **green burial section** at Forest Lawn, potentially in the forested perimeter of the developed area, as noted on the Site Development Plan: Concept.

CAPITAL DEVELOPMENT PLAN

FINANCING

Given the financial scenarios projected in the Financial Plan, it is anticipated that Forest Lawn Cemetery could potentially break-even within 5 to 16 years, and therefore the Town can expect to have excess cash flows available at that time to be reinvested in cemetery infrastructure and drive capital development.

In the meantime, the Town of Creston has several alternative options to fund the development of the new cemetery section:

1. Temporary tax subsidies from the Regional District of Central Kootenay (RDCK) or from the Town of Creston for capital development budgeted with the goal of moving Forest Lawn Cemetery towards cost recovery in 5-15 years;
 - o Forest Lawn Cemetery regularly provides non-Town residents with interment services. As such, it makes sense for the RDCK to provide capital support to this service provided to the District's residents;
2. Partnerships with local organizations;
 - o Some provincial community columbaria are installed **in partnership** with the Lions Club, the Legion, private funeral suppliers and local businesses. It is not recommended that these interest groups purchase and provide columbaria as a sole provider;
3. Community Donations and Fundraising through Community Engagement, and
4. Bank Loans.
 - o With interest rates currently at an all-time low, bank loans may be a viable alternative means of funding cemetery development.

EXPANSION AREA

Expansion of capacity should focus on providing for pending interment needs, which are primarily for cremation. Cremation is by nature space efficient, so this will not require development of new lands.

The Town should invest in a new columbarium to be placed as the first phase of a small cremation garden. The "tear drop" areas would be logical sites for up to three initial cremation gardens. The Town should plan for a future, more comprehensive cremation garden that would be designed and built on the undeveloped area just west of the East Section.

The currently developed area has capacity for casket lot to meet projected needs for about 25 -30 years. The creation of new casket capacity should focus on strategies that will increase the capacity and active life of the existing, developed 9 acres rather than clearing the sloped wooded edges of the site, as this would be expensive to clear and likely problematic to maintain. Infilling

where possible with new lots and creating a more space-efficient layout in the East Section are the recommended strategies.

The undeveloped edges of the site, could, however, accommodate green burials, should the Town choose to provide this new interment option.

INFRASTRUCTURE

The comprehensive cemetery design plan should address the following key findings regarding the existing cemetery infrastructure:

LANDSCAPING

Current landscape management should be reviewed to improve the aesthetic quality of both Pioneer and Forest Lawn cemetery. Efforts should be made to improve soils, particularly to increase the organic matter that will retain water and keep the sites looking greener longer through the summer.

The irrigation at Forest Lawn should be modified to serve only key sites rather than the entire lawn. Such feature areas should be planned and designed for low-water plants that are also generally recognized deer resistant in the immediate area. A booster pump should be installed to provide the pressure needed to deliver water to the sites to be irrigated.

DRAINAGE

Forest Lawn and Pioneer are well drained and do not require investment in drainage infrastructure at this time.

RECOMMENDATIONS – CAPITAL DEVELOPMENT PLAN

It is recommended that the Town of Creston plan to:

1. Pursue alternative funding arrangements to support future Capital Development plans, and convert the existing Reserve Fund into a Perpetual Care Fund.
 - Temporary tax subsidies from RDCK and Town of Creston;
 - Partnerships with local organizations;
 - Partnership negotiated with Creston and surrounding Electoral Areas;
 - Community Donations and Fundraising through Community Engagement, and
 - Bank Loans.

MARKETING PLAN

OVERVIEW

It is intended that this chapter be used as a framework for action. As staff, management and budgets change, so will specific actions arising from implementation of the marketing recommendations.

This chapter addresses the need to:

- Increase awareness and public perception of the Forest Lawn Cemetery;
- Provide a framework for new services and interment options, and
- Initiate improvements to customer service and marketing.

BENCHMARKING

In 2013, LEES+Associates performed a benchmarking survey of Cemeteries in Southern Ontario and asked about preferred marketing methodology for municipal cemeteries. The following figure illustrates the results:

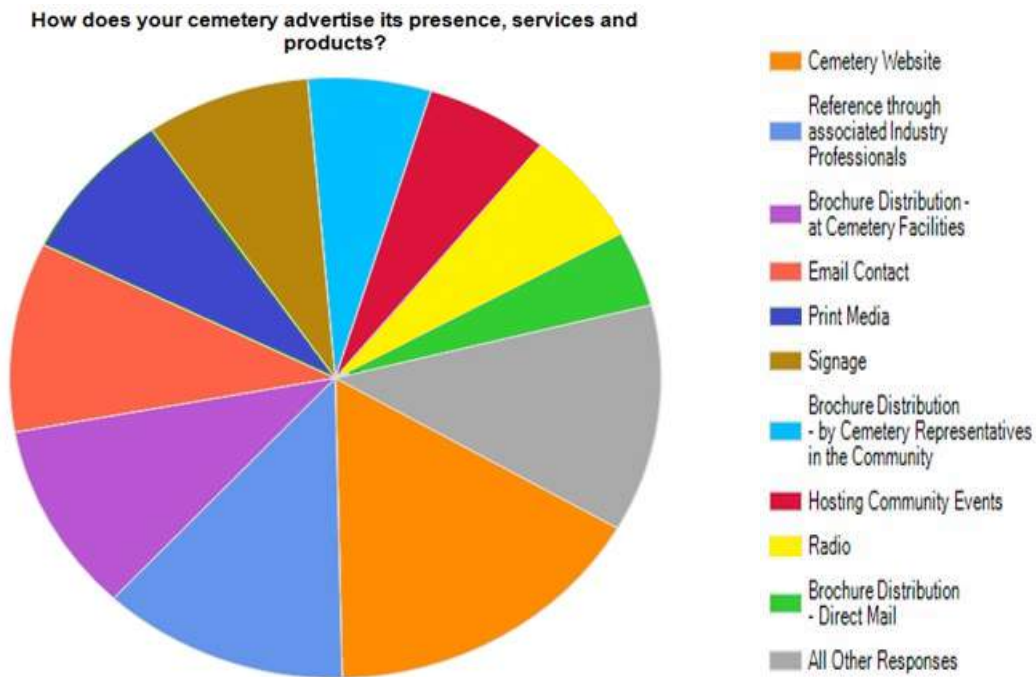


Figure 67: Marketing Methods used by Southern Ontario Cemeteries by order of Frequency Used, Source: LEES+Associates Benchmarking Survey 2013.

The most popular **Marketing Methods** for the municipalities in the Survey Area were (in descending order of popularity):

- o A cemetery-focused website;
- o References through associated industry professionals;
- o Brochure distribution at cemetery facilities;
- o Email contact, and
- o Print media.

No single marketing method significantly outweighed the others in preference, which suggests that municipalities in the Survey Area rely on a variety of marketing methods to engage the community and advertise their presence, services and products.

The average marketing expense in the Survey area was approximately \$6,000 per year. The largest marketing contributor came in at \$20,000 annually.

CEMETERIES AS CULTURAL RESOURCES / CEMETERY PROGRAMMING

Over the past few years, there has been a movement within North American cemeteries to expand their role from providing only interment services, to hosting and providing a venue for non-interment related events. This reflects a new trend to diversifying cemetery programming (“programming” refers to everything that is expected to - i.e. should and could - occur at a cemetery site.)

The impetus for this trend seems to be a growing desire to restore links between cemeteries and the communities they were established to serve. Cemeteries are achieving this objective by finding ways to increase the public’s perception of cemeteries as relevant and attractive places. They are seeking to broaden public expectations of what a cemetery is and does, and to establish a place for cemeteries in the system of public open spaces and cultural landscapes. (See Appendix I)

Enhancing public awareness and understanding of the roles that cemeteries can play in the day-to-day life of a community can build support for broader public uses. This can include less traditional uses, such as providing space for recreational uses and cultural events. This in turn can enhance the perceived value of cemeteries in the public parks and open space system.



Figure 68: One of the notable graves at Pioneer Cemetery, Source: LEES+Associates.

For communities such as Creston, the Pioneer Cemetery represents a potential cultural resource and venue for programming. The Creston Museum has expressed an interest in partnering with the Town on a variety of initiatives that would provide benefits to both parties, as well as engaging the community—and visitors—with this charming, centrally-located site (see **Appendix J**).

The Museum has also expressed a willingness to work with the Town to secure funding for a summer student to take on specific cemetery-related projects through the Columbia Basin Trust and other potential funding sources.

Such projects could range from offering local history tours, to cleaning or repatriating headstones, to preparing interpretive information about Pioneer Cemetery. Opportunities at Forest Lawn include interpretive signage about the pioneering Doukhobor families of the area and the members of that community who are buried at this site.

In a similar vein, The Town's Fire Chief has expressed a desire to create a memorial to Creston's first Fire Chief, who along with his son, is buried at Pioneer Cemetery. A schematic graphic has been prepared to illustrate the concept to improve the southeast corner where the grave of the fire chief and his son are located (see **Appendix K**).

Projects such as this, intended to "tell the story" of those buried at Pioneer Cemetery, deserve consideration and support. Such projects will, however, require input from the Town to ensure that different initiatives are coordinated to meet appropriate standards and convey a desirable standard of design and execution (see **Appendix J**).

KEY FINDINGS

Currently there is **no marketing** provided for Town of Creston cemeteries. Marketing is primarily delivered by regional funeral homes. There is an opportunity for the Town of Creston to improve its cemetery market share by investing in marketing initiatives and community engagement programs. Increased awareness of cemeteries should be a primary goal of the Town.

There are several methods used by other Canadian cemeteries to advertise their presence and which may be worth considering in the Town of Creston, as illustrated in Figure 67.

Investing in marketing and community engagement programs is expected to be advantageous to the Town of Creston, by strengthening resident relationships, building long-term bonds to the community and attracting more families to the Forest Lawn Cemetery at their time of need.

RECOMMENDATIONS – MARKETING PLAN

It is recommended that the Town:

1. Set aside a **promotions budget of 5%** of gross sales for Marketing and Community Engagement programs.
2. Pursue **staff training** in customer service and community engagement by:
 - Budget for a **training allowance** for one management person to attend a professional development program each year.
3. Participate in **industry conferences** to reinforce familiarity with current funeral industry practices, including:
 - Enrollment of at least one management, office and field staff representative in the Western Canada Cemetery Association annual conference, and
 - Enrollment of a senior staff person in the International Cemetery, Cremation and Funeral Association “**cemetery university.**”
4. Clearly articulate and **communicate** goals for enhanced service delivery:
 - Adopt annual **customer service** objectives;
 - Create **performance plans** that integrate service objectives, and
 - Implement **annual progress reports** to Council, users and the community.
5. Promote the cemeteries through appropriate media:
 - Enhance the Town of Creston Cemetery **webpage** and create a **smartphone app** including: a searchable database for locating graves and headstones, a listing of upcoming events, interment service and availability, pricing, and links to hospice, bereavement and memorialization sites;
 - Create a professional **brochure**, that includes information concerning the history of Forest Lawn and Pioneer Cemeteries;
 - Issue **press releases**, when for example, new services or products are instituted, new employees are brought on to the team and as new burial areas or feature areas are opened.
6. Engage the community by hosting Community, Religious and Historic **events** at Forest Lawn and Pioneer Cemetery:
 - For example, work with school children to decorate all veteran’s graves in the week leading up to Remembrance Day (November 11th). Halloween, Father’s and Mother’s Day also all present opportunities for regular events.

7. Increase **education** and interpretation opportunities:

- Design and distribute a new cemetery map for public use.
- Design and install interpretive panels at the Forest Lawn and Pioneer Cemeteries that depict the historical significance of the site and include a Heritage and Information station along a community Trail link with the sites;
- Establish and promote a guided and non-guided walking tour, by working with the Creston Museum, to:
 - Create a self-guided cemetery map;
 - Create a brochure about the history of the cemetery site, their notable gravesites, natural and cultural histories.
 - Secure funding for cemetery-related projects, including securing grants to hire students for specific initiatives.
- Enlist the aid of students/cooperative programs; work with school boards to integrate cemetery tours into the local curriculum.
- Enlist the aid of local volunteers interested in genealogy and decedents being buried near to ancestors, and
- Develop partnerships with genealogical societies, historical societies, schools and others to assist in the development and delivery of the materials and tours.

IMPLEMENTATION STRATEGY

The following are suggested budget costs for implementing the recommendations for the first five years of this Master Plan:

“Fee Review, Financial Plan and Perpetual Care:”

- **5%** of estimated gross sales for marketing and community engagement, annual expenses, and
- Town of Creston I.T. and financial staff time for software set up and configuration.

“Governance and Organizational Plan”;

- Town of Creston staff time to create and assemble an organizational chart and operating procedures; time for meeting of the Cemetery Governance Board.

“Operations and Management Practices:”

- **\$15,000** for Stone Orchard Software;
- **\$ 5,000** for records conversion;
- **\$ 8,000** for GIS cemetery mapping;
- **\$ 2,000** upfront cost for iCemetery data management, \$200 per year for annual hosting;
- **\$ 5,000** for a Cemetery Bylaw professional to engage in a full Bylaw review and prepare detailed revision requirements;
- Information Technology and cemetery staff time for software set up; additional staff training and interdepartmental staff engagement events over time, and
- Town of Creston staff time to create a cemetery maintenance schedule and the time and potential room rental cost for Cemetery Team and Community Partners meetings.

“Capital Development, Site Development, Product and Services:”

- Purchase of 48 niche columbarium **\$20,000**;
- Design and construction of initial, phased cremation garden: - **\$15,000**;
- General site improvements to Forest Lawn - **\$10,000**, and
- Funds to support projects at Pioneer Cemetery- **\$5,000**.

“Marketing Strategy:”

- **5%** of estimated annual gross sales for marketing; community engagement, and
- **\$5,000** on cemetery website development (**one time cost**).

CHARTING THE FUTURE: RECOMMENDATIONS

The table below summarizes the recommendations of this report:

SUMMARY OF RECOMMENDATIONS
FEE REVIEW
<p>Provide comparable services to other, similar communities within the region.</p> <p>Create fee structure based on median for communities cited in this Master Plan. Services and suggested prices include:</p> <ul style="list-style-type: none"> ▪ Concrete marker base (\$250); ▪ Plot Grave liners (\$325) ▪ Cremation liners (\$75); ▪ Exhumation permits (\$45); ▪ Plaque installation fee (\$35); ▪ Urn vault memorial fee (\$250); ▪ Rental of lowering device or tent (\$185); ▪ Marker removal and resetting fee (\$115); ▪ Cremation scattering fee (\$100), <i>(After a scattering garden is developed)</i> ▪ Columbaria Niches (\$1,500), ▪ Niche Inscriptions (\$200), ▪ Inurnment, Niche Opening/Closing Fee (\$115); ▪ Disurnment-Inurnment Permit Fees; (\$85) <i>(After columbaria are installed)</i> ▪ Different installation fees for different memorials and markers, <i>(Prices are expected to be variable depending on type and size, keep pace with market value,)</i> and ▪ Additional user fee to existing grave care costs when a second burial requested (\$200).
<p>Align Rates Schedule with neighboring communities; do not undercut but keep pace with cost of living escalation. Use median rates of neighboring communities.</p>
<p>Increase the Marker Installation Fee in 2014 to \$35.00. Retain existing pricing (breakdown: \$215 base cost for marker installation, \$35 PCF - \$250 as the total fee).</p>
<p>Increase rate for “Burials After Hours on Weekdays” by 49%, to \$300.</p>

<p>Increase rate for Infant Plots – Resident by 20%, to \$350 (before inflation adjustment).</p>
<p>Increase cemetery service fees by a minimum of 3% annually. The financial plan proposes an actual ideal rate of 4%.</p>
<p>Purchase and sell grave liners directly.</p>
<p>Add new fees for exhumation, plaque installation, administration, urn vault memorials, cremation scattering, rental of lowering devices and tents, marker removal and resetting fees, columbaria niches, inurnments, niche inscriptions, user fees for existing grave care costs when a second burial requested.</p>
<p>Add new fees for:</p> <ul style="list-style-type: none"> ▪ Custom Memorial Tree Grate, Cast Iron, Natural Finish (\$532); ▪ Pattern Charge to make Grate 1-1/2" thick (\$120); ▪ Tree Grate, Powder Coat Finish (\$145), and ▪ Custom Tree Grate Pattern Charge (\$1,360).
<p>FINANCIAL PLAN</p>
<p>Adopt Financial Scenario 2 to guide future, long term financial planning.</p>
<p>Invest 5% of operating revenues in marketing, customer service, and community engagement.</p>
<p>Implement one time price increases per the Fee Review. Update Cemetery Bylaw, allowing for an annual price increases of 4%.</p>
<p>Prepare financial methodology as part of an internal procedures document. Internal document should describe the Town’s financial policies, position and accounting methodologies, such as:</p> <ul style="list-style-type: none"> ▪ Amortization; ▪ Annual price increases; ▪ Target margins per interment, and ▪ Long-term investments (Perpetual Care Fund).
<p>Implement cost savings initiatives: Negotiate reasonable compensation terms with G.F. Funeral Chapel; Implement cost savings initiatives;</p>

Negotiate reasonable compensation terms with G.F. Funeral Chapel;
Introduce a time and cost sheet to monitor interment costs;
Recruit volunteers for special projects and programmed events;
Reward staff for contributing to cost savings and efficiencies, and
Redefine definition of “Resident” to a person that has lived or owned property in Creston for **5 years**.

PERPETUAL CARE FUND

Adopt price increases and PCF contributions as per Scenario 2, to generate positive cash flows in 13 to 49 years (depending on RDCK funding).
Review financial strategy progress; revisit PCF analysis as Forest Lawn Cemetery approaches breakeven.
Increase PCF contributions to 33% of grave sales.

Retain all investment income in PCF to leverage compound interest

Research high interest rate investment options;
Consult with investment specialist to monitor performance on annual basis.

Refine expense tracking system to break out/group costs by cemetery.

Increase market capture and resulting revenue through increased marketing.

Consider a one-time PCF donation (per capita, matched by the RDCK) to enhance future cemetery maintenance resources.

Consider the sale of excess land at Forest Lawn. Investigate access and related issues associated with subdividing eastern, sloped area at Forest Lawn to determine feasibility of selling less desirable land and applying resulting funds to PCF.

GOVERNANCE & ORGANIZATION PLAN

Organize a Cemetery Advisory Board, consolidating oversight, responsibility and authority for all cemetery operations. Representation to come from:

- The Town of Creston – (Engineering and Public Works and Dir. of Finance);
- Regional District of Central Kootenay – one Director / Electoral Area);
- G.F. Oliver Funeral Home;
- Creston Museum, and
- The community at large.

Create a cemetery organizational chart, supplemented with a detailed understanding of best cemetery practices, and a formal Standard Operating Procedures (SOP) Manual.

OPERATIONS AND MANAGEMENT PRACTICES

Commit to implementing cemetery records management software and mapping systems, per industry standards.

Use and share a mobile app (such iCemetery) and link to Cemetery webpage.

Enhance existing financial management software, and
Expand Chart of Accounts infrastructure with new revenue/expense categories.

Implement quarterly team meetings for cemetery staff.

Seek and engage community partners to leverage physical and site improvements.

Adopt and document standard operating procedures for easy reference by staff.

Prepare and implement a comprehensive **maintenance schedule**.

Commission review of Cemetery Bylaw: update policies per financial, operational, and other objectives, as required.

PRODUCTS AND SERVICES

Explore memorialization opportunities

Explore partnerships with private business to offer new products and services.

Expand interment options to include:

- Green burial lots;
- Family estate lots;
- A scattering garden;
- Ossuary;
- Family vessels;
- Family columbaria;
- Local commemoration;
- Memorial walls, and
- Memorial benches.

SITE DEVELOPMENT PLAN
Focus first on most immediate needs by providing for cremation interment.
Invest in planning for a phased cremation garden that will offer a more attractive cremation interment area for families.
Optimize use of existing developed area by reclaiming lots; infilling surplus or remnant space, including steep areas or those underlain by shallow bedrock; and consider more space-efficient grave layout in active East section
Plan and construct memorial walls. Review the potential to use retaining walls installed to reclaim unused areas.
Evaluate offering green burial at Forest Lawn. Identify potential lots within the existing wooded perimeter.
Undertake upgrades to existing area to improve aesthetics and environmental sustainability.
CAPITAL DEVELOPMENT PLAN
Pursue alternative funding arrangements to support future Capital Development plans; Convert the existing Reserve Fund into a Perpetual Care Fund.
Focus on projects to meet interment needs of the community over the short term.
Focus next on site upgrades and overall physical enhancements to raise the profile and improve the reputation of the cemetery system as a whole.
Pursue funding for projects from a variety of sources , including partnerships, government grants and programs, in-kind and other contributions from the community.
MARKETING
Reserve 5% of gross sales for marketing
Pursue staff training in customer service and community engagement; Budget an annual training allowance (one management person for professional development program)

<p>Participate in industry conferences to reinforce familiarity with current funeral industry practices, including:</p> <ul style="list-style-type: none"> ▪ Enrollment of at least one management, office and field staff representative in the Western Canada Cemetery Association annual conference, and ▪ Enrollment of a senior staff person in the International Cemetery, Cremation and Funeral Association “cemetery university.”
<p>Articulate and communicate goals for enhanced service delivery:</p> <ul style="list-style-type: none"> ▪ Adopt annual customer service objectives; ▪ Create performance plans that integrate service objectives, and ▪ Implement annual progress reports to Council, users and the community.
<p>Promote the cemeteries through appropriate media:</p> <ul style="list-style-type: none"> ▪ Enhance Creston Cemetery webpage; ▪ Create a smartphone app and link to hospice, bereavement and memorialization sites; ▪ Create a professional brochure, that includes information concerning the history of Forest Lawn and Pioneer Cemeteries, and ▪ Issue press releases to publicize new products, services, feature areas, etc.
<p>Engage the community:</p> <ul style="list-style-type: none"> ▪ Host events -Community, Religious, Historic - at cemeteries, and ▪ Work with school and community groups on annual events at cemeteries.
<p>Issue press releases for new products or services or products.</p>
<p>Work to create attractive cremation interment areas to overcome the trend for families not to inter remains in a cemetery environment.</p>
<p>Expand on educational and interpretative opportunities:</p> <ul style="list-style-type: none"> ▪ Update cemetery maps. ▪ Design and install interpretive information. Focus on historical significance, recreational linkages of cemeteries. ▪ Work with Museum to establish/promote cemetery walking tour: <ul style="list-style-type: none"> ○ A self-guided cemetery map, and ○ A brochure about site histories, notable gravesites; cultural histories; ▪ Enlist the aid of students/cooperative programs, and integrate student tours as history class field trips. ▪ Recruit volunteers interested in genealogy etc. to help with programming ▪ Develop partnerships with genealogical and historical societies, schools etc. to develop/deliver programming.

CONCLUSION

The recommendations outlined in this Cemeteries

Master Plan provide a roadmap to guide policy and operations for the next 25 years. By implementing the recommendations of this report, the Town of Creston will position itself to improve cemetery service delivery, implement “next practices,” move towards financial sustainability, and develop a robust Perpetual Care Fund that will meet long term maintenance needs of the cemetery.

The result will be a caring cemetery system that reflects the Town of Creston’s commitment to professional management, quality service and creating a community resource valued by residents of the Creston Valley now and well into the future.

REFERENCES

British Columbia Vital Statistics

<http://www.vs.gov.bc.ca/>

Cemetery Service Study for the Town of Creston, by Barry McLean, October 16, 2012;

City of Armstrong

<http://www.cityofarmstrong.bc.ca/content/cemetery>

City of Castlegar

http://www.castlegar.ca/services_finance_userfees.php

City of Fernie Website

<http://www.fernie.ca/EN/main/residents/city-services/cemetery.html>

City of Grand Forks Website

<http://www.grandforks.ca/cemetery/>

Cremation, Interment and Funeral Services Act,

http://www.bclaws.ca/EPLibraries/bclaws_new/document/LOC/freeside/--%20c%20--/cremation%20interment%20and%20funeral%20services%20act%20sbc%202004%20c.%2035/00_04035_01.xml

Cremation, Interment and Funeral Services Act, Services Regulation

http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/298_2004

Forest Lawn Cemetery Bylaw No. 1434 and 1763;

Forest Lawn Cemetery Maps and Aerial Photos, Town of Creston;

Town of Creston - Communications, Financial Reports, and Interment Records.

Town of Creston Valley Official Community Plan (Town of Creston, 2007);

Town of Oliver Website,

<http://www.oliver.ca/cemetery-services>

Town of Osoyoos Website,

<http://www.osoyoos.ca/content/cemetery>

Southern Ontario Cemetery Benchmarking Survey, October 2013, LEES+Associates

Statistics Canada, Census 2011 and Census 2006;

<http://www.statcan.gc.ca/start-debut-eng.html>

American Cemetery Magazine, November 2013

APPENDICES

1. **Appendix A: Consultation Summary;**
2. **Appendix B: Cemetery Fees – Pricing Comparison;**
3. **Appendix C: Sample Time Time-Cost Tracking Form;**
4. **Appendix D: BC Cremation, Interment And Funeral Services Act – Perpetual Care Fund Excerpt;**
5. **Appendix E: Sample Table of Contents - Standard Operating Manual;**
6. **Appendix F: Glossary of Cemetery Terms;**
7. **Appendix G: Open House Presentation Boards;**
8. **Appendix H: Xeriscape Principles;**
9. **Appendix I: Cemetery Tours;**
10. **Appendix J: Creston Museum Notes (Conversation Notes; Tammy Hardwick, Director), and**
11. **Appendix K: Pioneer Cemetery – Fire Chief Memorial Concept (Courtesy of Town of Creston Fire Chief, Mike Moore, 2013).**

APPENDIX A: CONSULTATION SUMMARY

Open House Comments (September 26, 2013): *Summary*

What are the top 3 issues that you think the Town should address at the cemeteries?

- Developing a plan to best use the space that a body uses
- Maintenance free landscaping
- Digital copies of burial plots – easier for researching grave sites
- Green burials
- Aesthetics
- Maintenance
- Sustainability – lower cost of maintenance so that fees can be affordable
- Appearance – drought-tolerant grasses, trees etc.
- Phase out burials entirely. Waste of land.
- Have more options for cremation i.e. scattering garden
- Existing areas more park like
- Too much upkeep – waste of water and herbicides
- Use plants that are low maintenance instead of grass
- Multiple urns – existing graves
- Green burials
- Shade seating

Please let us know if you intend to use any of these services:

<i>Full casket burial in a standard grave</i>	0
<i>Full casket burial in a double depth grave</i>	0
<i>In-ground cremation burial</i>	4
<i>Inurnment in a columbarium niche</i>	1

<i>Would consider Green Burial if it were made available?</i>	Yes	4
	No	2

Would any of the following additional interment options be of interest to you or your family?

<i>Scattering Garden</i>	6
<i>Urns (containing cremated remains above ground)</i>	1
<i>Family vessels (for multiple urns or comingled cremated remains)</i>	4

Is having the name of a loved one placed on a memorial wall an option your family might choose, for example, to memorialize someone buried elsewhere? Yes 5

No 2

Do you visit any cemetery in this area? Yes 5

No 2

If information about the cemeteries were made available on-line, would you use that option?

Yes 6

No 1

If information were available via a smart phone app, would you use that option?

Yes 4

No 2

Please check those items below that you think should be considered as part of future plans for the cemeteries:

Shade structure and seating for graveside services 5

On-site grave finding service 6

Upright headstones 1

A web page dedicated to the cemeteries 4

New site signage/interpretive signage 6

Other

-natural looking landscape with meadow areas around

-ability to purchase/install a memorial bench

APPENDIX B: CEMETERY FEES - PRICING COMPARISON

Schedule 9 – Cemetery Fees

FEES (subject to applicable taxes)		
PLOT FEES	Resident	Non-resident
Adult Size (includes Care Fund \$50.00)	\$700.00	\$1,250.00
Child Size (includes Care Fund \$30.00)	\$500.00	\$800.00
Infant Size (includes Care Fund \$20.00)	\$300.00	\$600.00
Cremated Remains Size (includes Care Fund \$25)	\$475.00	\$550.00
Care Fund for Columbarium Niche	(10% of selling price)	
BURIALS		
Adult Size	\$650.00	\$900.00
Child Size	\$450.00	\$700.00
Infant Size	\$300.00	\$600.00
Cremated Remains	\$225.00	\$350.00
EXHUMATION		
All Grave Sizes	\$1,200.00	\$1,200.00
Extra Deep	\$2,200.00	\$2,200.00
Cremated Remains	\$300.00	\$300.00
ADDITIONAL FEES		
Extra Deep	\$300.00	\$400.00
Burials After 3:30 p.m. Weekdays	\$200.00	\$250.00
Burials Saturday, Sunday, Statutory Holidays	\$500.00	\$550.00
Cremation Saturday, Sunday, Statutory Holidays	\$200.00	\$250.00
Transfer of Licence	\$80.00	\$205.00
Installation of Memorials (includes Care Fund \$10)	\$250.00	\$300.00
Non-Resident: Not originating from the RDCK Areas A, B, C or the Town of Creston		

Figure 69: Town of Creston Cemetery Fees, Source: Creston Cemetery By-Law 1763

**SCHEDULE "A"
CEMETERY FEE SCHEDULE**

Grave Space (Plot)	Resident	Non-Resident
Adult Plot	720.00	1108.00
Care Fund	180.00	277.00
Development Fee	155.00	239.00
Baby Plot	359.00	553.00
Care Fund	90.00	139.00
Development Fee	73.00	112.00
Cremation Plot	242.00	373.00
Care Fund	55.00	93.00
Development Fee	36.00	55.00

Burial Opening and Closing during regular hours	Resident	Non-Resident
Adult Plot	673.00	673.00
Baby Plot	470.00	470.00
Cremation Plot	194.00	194.00

Exhumation Opening and Closing during regular hours	Resident	Non-Resident
Standard Size Plot	884.00	884.00
Baby Size Plot	564.00	564.00
Cremated Remains	271.00	271.00

Additional Fees for Burials	
Plot excavation or interment on Saturday, Sunday, and Statutory Holidays or Weekdays after 3:00 pm (Works Crew)	
Adult Size Interment	462.00
Baby Size Interment	462.00
Cremains Interment	231.00

**SCHEDULE "A"
CEMETERY FEE SCHEDULE - continued**

Other Fees and Charges	
Plot Liners:	
Regular	279.00
Oversize	374.00
Cremation Liners:	
9" x 9"	49.00
12" x 12"	64.00
Cremains Scattering Fee	60.00
Administration Fee	60.00
Office Staff Overtime	184.00
Emergency (under 24 hour notice)	151.80
Hourly rate for special requests during regular hours	52.50 per hour
Offsite rental of lowering device and greens (includes delivery, set up and removal within a 5 km radius)	184.50

MARKER INSTALLATIONS	
Single Flat Marker Installation	110.00
Single Flat Marker Care Fund	25.00
Double Marker Installation	132.00
Double Marker Care Fund	33.00
Pillow Marker Installation	132.00
Pillow Marker Care Fund	33.00
Upright Marker Installation	132.00
Upright Marker Care Fund	33.00
Scattering Garden Plaque Installation	Actual Cost plus 30%
Scattering Garden Plaque Care Fund	33.00
Marker Removal and Resetting Fee	110.00
Concrete marker base (includes grave compaction and hole(s) for vase)	330.00

Figure 70. Town of Oliver Cemetery Fees, Source: Town of Oliver Website.

SCHEDULE "B"

GRAVE SPACE

	Feb 1,11 - Jan 31, 12	Feb 1,12 - Jan 31, 13
Adult Size Space	\$425.00	\$433.00
Care Fund	\$142.00	\$145.00
Child Size	\$201.00	\$204.00
Care Fund	\$67.00	\$68.00
Cremated Size	\$134.00	\$136.00
Care Fund	\$45.00	\$46.00

SERVICES

Opening and Closing for Burials

Adult Size	\$556.00	\$567.00
Child Size	\$334.00	\$340.00
Cremated	\$168.00	\$171.00
Deeper Depth	\$223.00	\$227.00

Additional Fees for After Hour Burials

For Interment on Saturday, Sunday, and Statutory Holidays, or weekdays
After 3:00 p.m.

Weekend and Statutory Holidays:

Regular or Child Burial	\$479.00	\$488.00
Cremains Burial	\$195.00	\$199.00

Weekdays After 3:00 p.m.:

Regular, Child or Cremains Burial per hour with a minimum of 1 hour	\$195.00	\$199.00
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Other Fees

Transfer of License	\$22.00	\$22.00
Memorial Installation	\$84.00	\$86.00
Memorial Care	\$34.00	\$35.00
Grave Liners	\$306.00	\$312.00
Oversize Grave Liners	\$390.00	\$398.00
Cremain Liners	\$74.00	\$75.00

EXHUMATION

Adult Size	\$801.00	\$816.00
Child Size	\$501.00	\$511.00
Cremated	\$223.00	\$227.00

Figure 71. Town of Osoyoos Cemetery Fees, Source: Town of Osoyoos Website.

Town of Creston Cemeteries Master Plan

% of Care Fund Con- tribution	Schedule D to Cemetery Bylaw No. 1999	2009/2010		Effective January 1, 2011 Bylaw No. 2092	
		Resident	Non- Resident	Resident	Non-Resident
	Grave Space				
25%	Adult Size (7 Years & Over)	\$ 665.00	\$1,325.00	\$ 700.00	\$1400.00
25%	Child/Infant (Stillborn to 7 Years)	\$ 500.00	\$ 995.00	\$ 525.00	\$1050.00
25%	Cremated Remains Size	\$ 330.00	\$ 665.00	\$ 350.00	\$ 700.00
100%	Cremated remains in existing space	\$ 82.00	\$ 165.00	\$ 85.00	\$ 175.00
	SERVICES				
	Opening / Closing Grave for Burial				
	Adult Size – Summer	\$330.00		\$350.00	
	Adult Size – Winter	\$500.00		\$525.00	
	Child/Infant – Summer	\$250.00		\$262.50	
	Child/infant – Winter	\$375.00		\$400.00	
	Cremated Remains Size	\$140.00		\$150.00	
	Opening / Closing for Exhumation				
	Adult Size	\$595.00		\$625.00	
	Child/Infant	\$595.00		\$625.00	
	Cremated Remains Size	\$195.00		\$205.00	
	Columbarium	\$110.00		\$115.00	
	Additional Charges				
	Burials after 3:00pm Mon – Fri	\$140.00		\$150.00	
	Cremated remains burials on Saturday or Sunday	\$52.50		\$55.00	
	Full Burial on Saturday or Sunday	\$140.00		\$150.00	
	Transfer of License	\$195.00		\$205.00	
	Sundry				
	Continuous Concrete Strip	\$105.00		\$110.00	
100%	Installation of Markers–Permit Fee	\$52.50		\$55.00	
100%	Memorial Monument–Permit Fee	\$26.25		\$30.00	
100%	Columbarium –Permit Fee	\$85.00		\$85.00	
	Transfer of License	\$26.25		\$30.00	
	Miscellaneous Goods and Services				
25%	Memorial Monument siting	\$204.75		\$215.00	
	Removal of capping and re-seeding	\$210.00		\$220.00	
	Concrete base (61 centimetres by 122 centimetres) (61 centimetres by 244 centimetres)	\$131.25 \$210.00		\$140.00 \$220.00	
COLUMBARIUM “3” FEES		2009/2010		Effective January 1, 2011	
Item	Care Fund	Total Fee	Care Fund	Total Fee	
Cemetery Licence Right of Interment (Resident)	\$50.00	\$500.00	\$60.00	\$600.00	
Cemetery Licence Right of Interment (Non-Resident)	\$100.00	\$1000.00	\$120.00	\$1,200.00	
Open / Close Columbarium Niche	n/a	\$110.00	n/a	\$115.00	
Columbarium Niche Memorial Inscriptions	\$10.00	175.00	\$10.00	\$200.00	
Shipping Fees (for Inscription)	n/a	\$40.00	n/a	\$50.00	
Disinurnment from Columbarium “3”	n/a	\$110.00	n/a	\$115.00	

Figure 72: City of Fernie Cemetery Fees, Source: City of Fernie Website.

Schedule "A"

Armstrong/Spallumcheen Cemetery Rate Schedule

GRAVE PLOTS

Adult Size	- Resident (includes 25% Care Fund Contribution).....	\$552.00
	- Non-Resident (includes 25% Care Fund Contribution).....	695.00
Child/Infant Size	- Resident (includes 25% Care Fund Contribution).....	308.00
	- Non-Resident (includes 25% Care Fund Contribution).....	350.00
Cremation Size	- Resident (includes 25% Care Fund Contribution).....	308.00
	- Non-Resident (includes 25% Care Fund Contribution).....	350.00

OPENING AND CLOSING GRAVE FOR BURIAL/EXHUMATION

Adult Size.....	\$361.00
Child/Infant Size.....	212.00
Cremated Remains.....	185.00

OTHER BURIAL CHARGES

Deeper Depth to permit second burial in same grave - extra charge.....	\$160.00
Removal of curbing or capping and reseeding existing grave.....	202.00
Memorial Marker - Base & Installation.....	99.00
Memorial Marker - Care Fund Contribution.....	34.00
Liners - Burial.....	398.00
Liners - Cremations.....	79.00
Weekend Burial - (Saturday, Sunday, Statutory Holiday or weekdays after 5:00 p.m.).....	130.00
Transfer of Licence.....	22.00

COLUMBARIUM

Columbarium 1 Niche - Resident (includes 10% Care Fund Contribution).....	\$530.00
Columbarium 1 Niche - Non-Resident (includes 10% Care Fund Contribution).....	852.00
Columbarium 2 Top Niche - Resident (includes 10% Care Fund Contribution).....	711.00
Columbarium 2 Middle Niches - Resident (includes 10% Care Fund Contribution).....	658.00
Columbarium 2 Bottom Niche - Resident (includes 10% Care Fund Contribution).....	606.00
Columbarium 2 Top Niche - Non-Resident (includes 10% Care Fund Contribution).....	939.00
Columbarium 2 Middle Niches - Non-Resident (includes 10% Care Fund Contribution).....	886.00
Columbarium 2 Bottom Niche - Non-Resident (includes 10% Care Fund Contribution).....	852.00
Open/Close per urn.....	68.00
Weekend Interment - (Saturday, Sunday, Statutory Holiday or weekdays after 5:00 p.m.).....	41.00
Memorial Marker - Installation.....	36.00
Memorial Marker - Care Fund Contribution.....	34.00
Memorial Marker.....	Current rate set by Manufacturer

SCATTER GARDENS

Scattering of Ashes - Resident.....	\$130.00
Scattering of Ashes - Non-Resident.....	147.00
Weekend Interment - (Saturday, Sunday, Statutory Holiday or weekdays after 5:00 p.m.).....	41.00
Memorial Marker - Installation.....	36.00
Memorial Marker - Care Fund Contribution.....	34.00
Memorial Marker.....	Current rate set by Manufacturer

Armstrong/Spallumcheen Cemetery
 Township of Spallumcheen
 4144 Spallumcheen Way, Spallumcheen BC V0E 1B6

Phone: 250-546-3013
 Fax: 250-546-8878

Figure 73: City of Armstrong Cemetery Fees, Source: City of Armstrong Website.

THE CITY OF GRAND FORKS
CEMETERY RATES AND CHARGES
EFFECTIVE JANUARY 01, 2011

	Residential	Non-Residential	Residential	Non-Residential
	Rate	Rate	Care Fund	Care Fund
GRAVE SPACES				
Adult size	721	961	288	384
Child size	540	720	216	288
Infant size	360	480	144	192
Cremated remains size	320	427	128	171
SERVICES				
<u>Opening and Closing Grave for Burial</u>				
Adult size	896	896		
Child size	845	845		
Infant size	675	675		
Cremated remains size	225	225		
Urn Vault Memorial First Service	225	225		
Urn Vault Memorial Second Service	112	112		
<u>Opening and Closing Grave for Exhumation</u>				
Adult size	1013	1013		
Child size	845	845		
Infant size	675	675		
Cremated remains size	282	282		
Urn Vault Memorial	282	282		
<u>Transfer of Licence</u>				
	75	75		
<u>Memorial Installation</u>				
Upright – Contractor installed	\$50 admin fee	\$50 admin fee	50	50
Flat	85	85	34	34
Burials after 3:30pm Monday through Friday will be charged 1-1/2 times the above rates				
Burials on Saturday, Sunday or Statutory Holiday will be charged double the above rates				

Figure 74: City of Grand Forks Cemetery Fees, Source: City of Grand Forks Website

SCHEDULE OF FEES FOR PARK MEMORIAL CEMETERY
(Schedule C rates to be subsequently reviewed November, 2006)

	Fees	Portion of Fees to Perpetual Care Fund	Portion of Fees to Cemetery Replacement Fund
Plots			
Residents and Property Owner			
Standard Size	400.00	(137.50)	(82.50)
Infant Size	100.00	(50.00)	(30.00)
Child Size	275.00	(137.50)	(82.00)
Cremains	200.00	(35.00)	(21.00)
Cremains deposited into Ossuary:			
Veterans	\$60.00	(\$60.00)	
Members of the Public	\$125.00	(\$60.00)	(\$40.00)
Non Residents			
Standard Size	625.00	(220.00)	(132.00)
Infant Size	130.00	(65.00)	(39.00)
Child Size	440.00	(220.00)	(132.00)
Cremains	250.00	(40.00)	(24.00)
Cremains deposited into Ossuary:			
Veterans	\$70.00	(\$70.00)	
Members of the Public	\$150.00	(\$70.00)	(\$40.00)
Services			
Opening and Closing			
Standard Size, Resident	500.00		
Standard Size, Non Resident	600.00		
Infant Size	195.00		
Child Size	385.00		
Cremains, in ground plot, Resident	150.00		
Cremains, in ground plot, Non-Resident	200.00		
Cremains, Columbarium Niche	40.00		
Cremains deposited into Ossuary:			
Veterans	\$40.00	(\$30.00)	(\$10.00)
Members of the Public	\$40.00	(\$30.00)	(\$10.00)
Exhumations			
Standard Size, Resident	1,000.00		
Standard Size, Non Resident	1,250.00		
Cremains, Resident	200.00		
Cremains, Non-Resident	250.00		
Additional Charges			
Deep Burials, all except cremains	200.00		
Burials or exhumations after 2:30pm weekdays			
All except cremains	400.00		
Cremains	110.00		
Burials or exhumations on Saturdays, All burials	650.00		
Exhumation permit	45.00		
Care Fund – Columbarium Niche	95.00	(95.00)	
Plaque Installation, except columbarium			
Up to and including 28" x 38" (plaque and base)	110.00	(40.00)	
Exceeding 28" x 38" to a maximum of 58" x 38"	140.00	(40.00)	
Grave liner or Urn Vault			
Ossuary Memorial Board:	Market Rate		
Veterans		(\$30.00)	(\$10.00)
Members of the Public	\$40.00	(\$30.00)	(\$10.00)
	\$40.00		

(Bylaw 977)(Bylaw 1021)(Bylaw 1048)

Figure 75: Castlegar Cemetery Fees, Source: Castlegar Website



**Cemetery Fees and Charges For City of Cranbrook
Doing business as Westlawn Cemetery
Effective: (date of adoption of the bylaw)**

1. The fees for interment, exhumation, use of grave space and care of graves, and the charges for goods offered for sale by the City of Cranbrook, doing business as Westlawn Cemetery, for use in the Cemetery and any other fees shall be those set forth in this Schedule.
2. The fees set out in this Schedule shall be paid at the City of Cranbrook's offices at the time of application for a licence and at the time of purchasing any goods or services sold by the City of Cranbrook, doing business as Westlawn Cemetery.
3. All fees are subject to the Goods and Services Tax (GST) at the rate set out from time to time by the federal government.

RESIDENT FEES

Ground Burial	Right of interment	Care Fund Contribution	Preparation & Placement*	TOTAL	Grave Space only
Adult Lot Single 6'X 10'	\$200.00	\$100.00	\$350.00	\$650.00	\$300.00
Adult Lot Double 9'X 10' *	\$200.00	\$100.00	\$425.00	\$725.00	\$300.00
Child Lot 3'X 5'	\$100.00	\$50.00	\$150.00	\$300.00	\$150.00
Cremation Lot 3'X 2.5'	\$50.00	\$50.00	\$80.00	\$180.00	\$100.00

*Preparation and Placement fees are for the period of April 1st to October 31. Winter fees as set below apply from November 1st to March 31st.

NON-RESIDENT FEES

Ground Burial	Right of interment	Care Fund Contribution	Preparation & Placement	TOTAL	Grave Space only
Adult Lot Single 6'X 10'	\$300.00	\$150.00	\$350.00	\$800.00	\$450.00
Adult Lot Double 9'X 10' **	\$300.00	\$150.00	\$425.00	\$875.00	\$450.00
Child Lot	\$200.00	\$100.00	\$150.00	\$450.00	\$300.00
Cremation Lot	\$150.00	\$100.00	\$80.00	\$330.00	\$250.00

*Preparation and Placement fees are for the period of April 1st to October 31. Winter fees as set below apply from November 1st to March 31st.

** As of the adoption date of City of Cranbrook Bylaw, No. 3673, 2009, the City of Cranbrook, doing business as Westlawn Cemetery will no longer sell or reserve Lot for double depth burials. The City of Cranbrook will honor the reservations done prior to the adoption of the Bylaw.

WINTER FEES FOR PREPARATION & PLACEMENT

Ground Burial	PREPARATION & PLACEMENT WINTER FEES Applicable from November 1 st to March 31 st
Adult Lot Single 6'X 10'	\$525.00
Adult Lot Double 9'X 10' **	\$637.50
Child Lot	\$225.00
Cremation Lot	\$120.00

WESTLAWN MAUSOLEUM/COLUMBARIUM

Westlawn Mausoleum/Columbarium	Right of interment	Care Fund Contribution
Crypt	By agreement	100% of the amount received by the City of Cranbrook for Crypt sale
Niche	By agreement	100% of the amount received by the City of Cranbrook for Niche sale
Entombment Services Mausoleum/Columbarium	Crypt Type	Level
	Standard Granite	Westminister (lower/upper)
	Standard Granite	One-three (A,B,C)
	Standard Granite	Four & five (D,E)
		Price of service
		\$300.00
		\$250.00
		\$275.00
Inurnment Services Mausoleum/Columbarium	Niche type	Price of service
	Standard Granite	\$50.00
	Glass Display	\$60.00

Serenity Garden

Serenity Garden	Right of interment	Care Fund Contribution
Niche & Ossuary	By Agreement 22.5 % of the sale price for each of the first 30 Rights of Disposal sold in a calendar year, and 25% for all additional Rights of Disposal sold in a calendar year	100% of amount received by the City
Inurnment Services Serenity Garden		Price of service
		By Agreement

Administration Fees	
When City of Cranbrook staff are requested to work outside of regular working hours, Monday-Friday, as outlined in the Union Collective Agreement the following rates will be charged in addition to those specified for goods/services provided:	
- After 3:30 pm/ Regular Work Days	\$75.00/ hour
- Weekends /Flat Rate four (4) hours	\$325.00
- Weekends/ Flat Rate four (4) to eight (8) hours	\$700.00
- Weekends/ Flat Rate excess of eight (8) hours	\$1000.00
- Statutory Holidays	\$125.00/ hour
Surrender of Right of Interment Fee	\$20.00
Transfer of Right of Interment Fee	\$30.00
Note: If the transferee is a non-resident, the person must pay the difference between the current resident and non-resident fee	

Exhumation			
Exhumation Grave Lot	To be conducted by contract with a specialized firm approved by the Cemetery Administrator and will not be performed by the City of Cranbrook staff, unless required by an enactment. Actual contract costs to be paid by person(s) requesting exhumation.		
Exhumation Cremation Lot	At cost. Crew hourly rate plus benefits plus equipment charges and administration fee.		
Mausoleum Exhumation	Crypt Type	Level	
	Standard Granite	Westminister (lower)	\$500.00
	Standard Granite	Westminister (upper)	\$450.00
	Standard Granite	Other levels	\$475.00
Columbarium Exhumation	Niche Type		
	Standard Granite		\$50.00
	Glass Display		\$60.00

Memorial Installations			
Fees / charges listed are for City labour costs and do not include the supply of memorials/hardware. Memorials/hardware are to be supplied by Lot/Crypt/Niche holder in accordance with specifications outlined in the Cemetery Bylaw No. 3673, 2009			
Description	Permit	Care Fund contribution	Total
Memorial marker installed by City approved Contractor (City staff lot location/marker inspection)	\$50.00	\$25.00	\$75.00
Memorial marker installed by City Staff	\$150.00	\$25.00	\$175.00
Mausoleum – Crypt hardware package installation by City Staff (includes Name Plate, Flower Holder, Picture Holder, Light)	\$200.00	\$25.00	\$225.00
Mausoleum – Crypt Name Plate installation by City Staff	\$100.00	\$25.00	\$125.00
Mausoleum – Crypt Flower Holder installation by City Staff	\$100.00	\$25.00	\$125.00
Mausoleum – Crypt Picture Holder installation by City Staff	\$100.00	\$25.00	\$125.00
Mausoleum – Crypt Light Fixture installation by City Staff	\$125.00	\$25.00	\$150.00
Mausoleum – Niche hardware package installation by City Staff (includes Name Plate, Flower Holder, Picture Holder)	\$150.00	\$25.00	\$175.00
Mausoleum – Niche Name Plate installation by City Staff	\$75.00	\$25.00	\$100.00
Mausoleum – Niche Flower Holder installation by City Staff	\$75.00	\$25.00	\$100.00
Mausoleum – Niche Picture Holder installation by City Staff	\$75.00	\$25.00	\$100.00
Mausoleum – Memorial Wall Plate Installation	\$150.00	\$25.00	\$175.00
Mausoleum – Installation by City approved Contractor (City Staff removal granite/template marking/replacement granite)	\$50.00	\$25.00	\$75.00

Figure 76: Cranbrook Cemetery Fees, Source: Castlegar Website

APPENDIX C: SAMPLE TIME-COST TRACKING FORM

FOREST LAWN CEMETERY INTERMENT TIME-COST TRACKING FORM

Date:	November 30, 2013	Location:	Forest Lawn Block 54.		Weather:	Light Snow.		
Activity	Tasks	Staff	Equipment Cost	Tools Cost	Material Cost	Other Costs	Start Time	Finish Time
Take Order	<ul style="list-style-type: none"> - Receive order from Funeral Director (telephone); - Confirm information in records management system; - Find grave location on cemetery map, and - Attach Order to Section Map & give to Supervisor. 	Cemetery Clerk	Cost \$XX.XX	Computer.	Cost \$XX.XX	Cost \$XX.XX		15 min
Mark Out Grave	<ul style="list-style-type: none"> - Transfer info from order to daily journal entry; - Locate grave using cemetery map; - Find pins marking out the plot boundary; - Mark out grave opening with board & string (for a vault), and - Cut around grave opening with edger. 	Supervisor Lead hand Labourer	Van. Pickup Truck. Fuel Cost \$XX.XX	Board String. Edger Shovel.	Cost \$XX.XX	Cost \$XX.XX	9:10 am	10 min
Open Grave	<ul style="list-style-type: none"> - Lay plywood along route that Truck will take into the Section; - Set up Backhoe and open grave; - Back Dump Truck into Section; - Backhoe dumps dirt into truck; - Dump Truck takes load to Compost area and unloads (2 trips); - Square up grave so that walls are even; - Cover grave with planks and plywood, and - Clean up area after equipment has left (fill in ruts). 	Lead hand Backhoe Operator Labourer	Backhoe. Dump Truck Pickup truck. Fuel Cost \$XX.XX	Long Handled Shovel.	Cost \$XX.XX	Cost \$XX.XX	9:10 am	10:20 am 1 hr. 10 min
Set Up	<ul style="list-style-type: none"> - Hook tent trailer to Truck & proceed to grave site; - Clean area of leaves and light snow; - Set up tent & place caution tubes on tent stakes; - Set up casket device, mats, greens & chairs; - Check area for tidiness, and - Pick up garbage around Section & along funeral route. 	Lead hand Backhoe Operator 2 Labourer	Backhoe. Pickup truck. Tent Trailer Fuel Cost \$XX.XX	Leaf blower. Caution Cones. 2 Chairs Greens and mats.	Cost \$XX.XX	Cost \$XX.XX	10:00 am	10:30 am 30 min

Town of Creston Cemeteries Master Plan

Funeral Escort	<ul style="list-style-type: none"> - Check funeral route and grave site for last minute problems; - Arrive at front gate 10 minutes before scheduled arrival; - Escort Funeral Procession to grave site; - Receive paper work from Funeral Director (contract, death certificate, payment) - Return to office and hand paperwork over to General Clerk. 	Supervisor	Van. Fuel Cost \$XX.XX	Cost \$XX.XX	Cost \$XX.XX	Cost \$XX.XX	10:50 am	11:20 am 30 min
Close Grave	<ul style="list-style-type: none"> - Backhoe fills Dump Truck with load of soil for backfill; - Funeral Crew wait in distance for funeral service to end; - Proceed to grave site once all cars have left; - Take down tent, fold and place on Tent Trailer; - Remove chairs, mats & greens and place on Tent Trailer; - Vault Dealer backs truck to grave site & lowers lid onto vault; - Lay plywood along route for Dump Truck; - Backfill grave to 8 - 10" above ground level; - Place flower memorials on grave, - Clean area (& monument), fill ruts left from Truck, and - Return Tent Trailer to Garage. 	Lead hand Backhoe Operator 2 Labourer	Backhoe. Dump truck. Pickup truck. Tent Trailer Fuel Cost \$XX.XX	Rake. Shovel. Broom.	Cost \$XX.XX	Cost \$XX.XX	11:20 am	12:00 pm 40 min
Process Payment & Contract	<ul style="list-style-type: none"> - Receive paperwork from Supervisor; - Input interment data into records management system; - Prepare receipt via financial management system; - Manager signs all contracts at end of week, and - Mail receipt to Funeral Director & Contract to Family, OR mail receipt & signed Contract to Family. 	General Clerk.	Cost \$XX.XX	Computer.	Cost \$XX.XX	Cost \$XX.XX		20 min
Remove Memorial & Top Dress	<ul style="list-style-type: none"> - Revisit grave site approximately 2 weeks after interment; - Remove memorials and dispose in back compound; - Level grave & seed, and - Place flower bed border back in order. 	Laborer	Gator. Fuel Cost \$XX.XX	Shovel. Rake.	Cost \$XX.XX	Cost \$XX.XX		30 min
Staff Comments	* Funeral Crew was busy setting up another grave site so Supervisor waited at burial site after last car left and until Crew arrived.	Notes about Costs	* Add any information concerning unusual interments costs, not listed above.					

Table 27: Sample Time Cost Tracking Form, Source: Derived from Niagara Falls' Time Study, 2012, Modified by LEES+Associates.

APPENDIX D: BC CREMATION, INTERMENT AND FUNERAL SERVICES ACT – PERPETUAL CARE FUND EXCERPT

British Columbia Cremation, Interment and Funeral Services Act¹⁴

Part 7 — Care Funds

Establishment of care fund

28 (1) A director may order an operator of a place of interment to establish a care fund in respect of the place of interment on terms and conditions specified by the director.

(2) A director may vary, by order, the terms and conditions in an order establishing a care fund.

(3) Subject to the regulations, if an operator of a place of interment has established a care fund for the place of interment, the operator, and all subsequent operators, must make deposits to the care fund in the prescribed amounts.

(4) If a director has ordered an operator to establish a care fund, all funds that the operator is required to place in the care fund must be kept separate and apart.

(5) If a director has ordered an operator of a place of interment to establish a care fund, the operator must establish and administer the care fund

(a) as a trust account with a savings institution in British Columbia,

(b) by entering into a trust agreement with the savings institution that includes the types of terms prescribed, and

(c) in accordance with the regulations.

(6) Subsection (5) (a) and (b) does not apply to a municipality, a regional district or an improvement district.

¹⁴ http://www.bclaws.ca/EPLibraries/bclaws_new/document/LOC/freeside/--%20c%20--/cremation%20interment%20and%20funeral%20services%20act%20sbc%202004%20c.%2035/00_04035_01.xml#part7

(7) A subsequent operator must maintain the care fund in accordance with this Act, the regulations and the terms and conditions related to the care of the fund imposed, from time to time, by order of a director.

Requirements on trustee of care funds

29 (1) A savings institution is the trustee of a care fund established with it and must administer the care fund

(a) in accordance with the regulations, and

(b) subject to paragraph (a), in accordance with the terms of a written trust agreement between the savings institution and the operator of the place of interment to which the care fund relates.

(2) A municipality, a regional district or an improvement district that administers its own care fund is deemed to be the trustee of the care fund established by it and must administer the care fund in accordance with the regulations.

(3) In addition to any requirements imposed under this Act, the trustee of a care fund must ensure that the care fund established with the trustee is invested and accounted for in accordance with the provisions of the *Trustee Act*.

(4) The trustee of a care fund must ensure that no part of the care fund is invested with a person or an organization that owns or operates a place of interment or crematorium, or carries on business as a funeral provider or memorial dealer.

(5) A trustee of a care fund must ensure that no part of the principal of the care fund is paid to the operator of the place of interment to which the care fund relates without the prior approval of a director.

(6) A trustee of a care fund may purchase and hold securities on behalf of the care fund only in the name of the care fund.

Requirements for audit of care fund and maintenance of relevant records

30 (1) A director may

(a) audit a care fund, or

(b) order an operator of a place of interment to have a care fund audited by a person within a class of persons prescribed by the Lieutenant Governor in Council.

(2) An operator of a place of interment must maintain records related to the maintenance of the care fund in a manner that is satisfactory to a director.

Transfer of care fund

31 (1) An operator of a place of interment in respect of which a care fund has been established must ensure that the care fund is transferred to the subsequent operator before the subsequent operator takes control of the place of interment.

(2) Until the subsequent operator enters into a new trust agreement with a savings institution, a trust agreement between a savings institution and the operator of a place of interment with respect to a care fund applies, without any amendment to the trust agreement, to the subsequent operator, as if the subsequent operator were the operator who entered into the agreement.

Use of care funds

32 (1) A savings institution may pay an operator interest and dividend income earned by the care fund, but only for the purpose of paying the operator's liabilities arising out of care and maintenance services provided by any person for the place of interment.

(2) An operator must use the funds provided under subsection (1) only for the purpose for which they were paid.

Seizure of care funds by creditors

33 Subject to section 32 [*use of care funds*], but despite any other enactment, a care fund and any money held by an operator for deposit to a care fund

(a) is not available to satisfy the liabilities of the operator of the care fund, and

(b) is not subject to any process of garnishment, attachment, execution or seizure by a creditor.

Liability of savings institution for payments from care funds

34 (1) Subject to subsection (2), a savings institution that holds and administers a care fund is not liable with respect to a payment from the care fund if the payment is made

(a) in accordance with this Act, the regulations and the terms and conditions of each applicable order referred to in section 28 [*establishment of care fund*], and

(b) in compliance with a statement of expenses of the operator received by the savings institution that shows the amount the operator spent for the care and maintenance of the place of interment to which the fund relates.

(2) Subsection (1) does not apply if the savings institution knew, or ought to have known, that the statement referred to in subsection (1) (b) was not accurate or complete.

Dealings with care funds if cemeteries abandoned or in financial difficulty

35 (1) If a director considers that a place of interment is abandoned or is in financial difficulty, the director, by written notice to the operator and the savings institution holding and administering the care fund that relates to the place of interment, may order the savings institution to administer the care fund, in accordance with the directions of the director until the date the order is rescinded by the director.

(2) On the date that a savings institution receives a written notice under subsection (1), the director becomes the sole operator with respect to the care fund for the place of interment referred to in the order and from that date the director has all the powers, functions and duties of the operator with respect to the care fund.

(3) When an order referred to in subsection (1) is rescinded, the director ceases to have the authority referred in subsection (2) and the operator of the place of interment at the time of rescission has the powers, functions and duties of an operator under this Part.

Requirements for operators that do not have care fund

36 If a director has not issued an order under section 28 [*establishment of care fund*] with respect to a place of interment, the operator of the place of interment must

(a) provide a reasonable level of care and maintenance of the place of interment at the operator's own expense, and

(b) if requested by a director, submit to the director, within the time specified by the director, a report containing the information required by the regulations.

APPENDIX E: SAMPLE TABLE OF CONTENTS - STANDARD OPERATING MANUAL

- I. Definitions**
- II. Cemetery Legislation**
 - 1. BC Cremation, Interment and Funeral Services Act
 - 2. Cemeteries Regulations and Operations Bylaw
- III. Cemeteries Administration**
 - 1. Application
 - 2. Non-Limitation
 - 3. Amendments
 - 4. Special Cases
 - 5. Error Correction
 - 6. Disclaimer
 - 7. Admission
 - 8. Enforcement
 - 9. Financial Methodology
- IV. Work Safety Procedures**
 - 1. Office
 - 2. Excavation
 - 3. Interments
- V. Sale and Ownership of Plots**
 - 1. Responsibilities
 - 2. Address Change
 - 3. Cost
 - 4. Easement
 - 5. Documentation
 - 6. Subdivide
 - 7. Cancellation
 - 8. Refunds
 - 9. Error Correction
 - 10. Replacement
 - 11. Resale
 - 12. Reclamation
 - 13. Replat
 - 14. Inheritance
 - 15. Ownership
- VI. Interment/ Disinterment**
 - 1. Authorization
 - 2. Space User
 - 3. Responsibilities
 - 4. Burial Information
 - 5. Measurements
- 6. Location
- 7. Documentation
- 8. Ownership Proof
- 9. Burial Restriction
- 10. Notice
- 11. Information
- 12. Schedule Times
- 13. Scheduling
- 14. Rescheduling
- 15. Overtime
- 16. Burial Receptacle
- 17. Suitable Container
- 18. Further Usage
- 19. Funeral Service
- 20. Casket Opening
- 21. Veteran Burial
- 22. Veteran Expenses
- 23. Indigent Burial
- 24. Disinterment Permission
- 25. Disinterment Requirements
- 26. Disinterment Restriction
- 27. Disinterment Procedures
- VII. Plot Burial Options**
 - 1. Casket Burial Number
 - 2. Double Depth
 - 3. Total Burial Number
 - 4. Existing Occupied Plots
 - 5. Unauthorized Additional Burial
 - 6. Veteran Restriction
- VIII. Markers and Monuments**
 - 1. Regulations
 - 2. Material Specifications
 - 3. Requirement
 - 4. Authorization
 - 5. Plot Costs
 - 6. Permit
 - 7. Section Guidelines
 - 8. Additional Memorialization
 - 9. Installation
 - 10. Contractors
 - 11. Preneed Memorialization
- 12. Installation
- 13. Grave Covers, Curbing
- 14. Grave Identification
- 15. Removal, Alteration, Additions
- 16. Repair
- 17. Removal
- 18. Safety
- 19. Work Times
- 20. Liability
- 21. Owner Liability
- IX. Cemetery Operation and Maintenance**
 - 1. General Maintenance
 - 2. Authority
 - 3. Floral Arrangements
 - 4. Floral Timelines
 - 5. Landscaping
 - 6. Snow Removal
 - 7. Personal Responsibilities
 - 8. Authorization of Work
 - 9. Times of Work
 - 10. Liability
 - 11. Access
 - 12. Vehicle
 - 13. Equipment Care
 - 14. Equipment Operations
 - 15. Obstruction
 - 16. Admission
 - 17. Restriction
 - 18. Behaviour
 - 19. Injury
 - 20. Hours
 - 21. Service Authorization
 - 22. Enforcement of Rules
 - 23. Charges
 - 24. Rule Information
- X. Flowers and Decorations**
 - 1. Purpose
 - 2. Planting
 - 3. Authorized Vases
- 4. Seasonal Memorialization, Flowers
- 5. Burial Flowers
- 6. Seasonal Decorations
- 7. Retrieval
- 8. Authorization
- 9. Liability
- 10. Enforcement
- XI. Columbarium**
 - 1. Niche Package
 - 2. Interment Number
 - 3. Future Care Funds
 - 4. Inscriptions
 - 5. Vase/Lamp Unit
 - 6. Flowers
 - 7. Photographs
 - 8. Resale
 - 9. Burial Authorization
 - 10. Regulation
 - 11. Niche Closing
 - 12. Vandalism

APPENDIX F: GLOSSARY OF CEMETERY TERMS

Source: Adapted from various sources by LEES+Associates

- AT-NEED
- At the time of, or immediately following, death.
 - Usually refers to the time of purchase of funeral or cemetery services.
- BOOK OF MEMORIES
- Plaque with list of names of the deceased who typically are located in areas not readily accessible.
 - A type of memorial monument.
- BURIAL
- One form of interment.
 - The placement of human or cremated remains in a grave.
- BURIAL LINER
- Similar to a burial vault, however, unlike a vault it only covers the top and sides of the casket
- BURIAL PERMIT
- A legal document issued by a regulatory authority authorizing final disposition of human remains.
- BURIAL VAULT
- A protective, sealable outer receptacle, into which a casket or urn is placed, designed to restrict the entrance of gravesite elements into the casket or urn.
- BYLAWS
- The written regulations, rules or laws governing the organization, management and operation of a cemetery, mausoleum, columbarium or crematorium.
- CARE FUND
(also known as PERPETUAL CARE FUND
or MAINTENANCE FUND)
- An irrevocable trust fund established, held and administered in accordance with applicable law, with the income from the fund to be used for the upkeep and repair of a cemetery, mausoleum or columbarium.
- CASKET
- A rigid container usually constructed of wood, metal or similar material, ornamented and lined with fabric, designed for the encasement of human remains.
- CASKET ENTOMBMENT
- When a casket is interred in a mausoleum.

CEMETERY SERVICES	<ul style="list-style-type: none">▪ The disposition of human remains by interment or cremation and includes the supply of goods incidental to the provision of such service, but does not include the sale of lots.
COLUMBARIUM (plural: COLUMBARIA)	<ul style="list-style-type: none">▪ A structure, building, an area in a structure or building that contains, as an integral part of the structure or building or as a freestanding sections, niches for the inurnment of cremated remains.▪ Can be “Individual”, “Family” or “Community”, based on the number of niches, and how they are sold.
COMMEMORATION	<ul style="list-style-type: none">▪ A ceremony, service or symbol of memory for a person/people or event
COMMINGLING	<ul style="list-style-type: none">▪ The mixing of the cremated remains of more than one deceased person.
CONTAINER	<ul style="list-style-type: none">▪ A self-contained receptacle or enclosure other than a casket, made of rigid cardboard, pressed wood or other similar material that is of sufficient strength to hold and conveniently transport human remains, but does not include a metal or fibre glass casket, or receptacle or enclosure made of plastic or similar substance, or a pouch or bag.
CREMATED REMAINS	<ul style="list-style-type: none">▪ The human bone fragments that remain after cremation that may also include the residue of any other materials cremated with the human remains.
CREMATION	<ul style="list-style-type: none">▪ The irreversible reduction of human remains to bone fragments through the application of flame and intense heat; in some jurisdictions this may include the repositioning or movement of the body during the process to complete the cremation; and the manual or mechanical reduction of the bone fragments after removal from the cremation chamber.
CREMATION LOT	<ul style="list-style-type: none">▪ A space used, or intended to be used, specifically for the interment of cremated remains.▪ Typically, a smaller than full-sized lot.
CREMATORIUM	<ul style="list-style-type: none">▪ The building or part of a building that is fitted with approved appliances for the purpose of cremation human remains and includes everything incidental or ancillary to it.

CRIB GRAVE	<ul style="list-style-type: none">▪ A grave lot surrounded by a small picket fence.
CRYPT	<ul style="list-style-type: none">▪ One kind of lot.▪ Typically, a space in a mausoleum used or intended to be used for the entombment of human remains.
DEATH CERTIFICATE	<ul style="list-style-type: none">▪ A legal document certifying the vital statistics pertaining to the life and death of a deceased person.
DIRECT (or IMMEDIATE) DISPOSITION	<ul style="list-style-type: none">▪ The final disposition of human remains without any formal viewing or visitation, ritual, rite, service or ceremony.
DISINTERMENT	<ul style="list-style-type: none">▪ The removal of human remains, along with the casket or container or any remaining portion of the casket or container holding the remains, from the lot in which the remains had been interred.
DOUBLE DEPTH LOT	<ul style="list-style-type: none">▪ A lot dug at extra depth at the time of the interment of the first casket to allow for the accommodation of a second interment at regular depth.
EASEMENT	<ul style="list-style-type: none">▪ The right acquired, whether or not supported by a certificate, to interment in a lot.
ENTOMBMENT	<ul style="list-style-type: none">▪ One form of interment.▪ The placement of human remains in a mausoleum crypt.
FAMILY COLUMBARIUM	<ul style="list-style-type: none">▪ See columbarium
FAMILY ESTATE LOTS	<ul style="list-style-type: none">▪ A family estate lot contains 6-12 lots together.
FAMILY VESSEL	<ul style="list-style-type: none">▪ A large urn for several cremated remains. Remains may be comingled or may be contained in smaller, individual urns, held within the larger vessel.
FLAT MARKER	<ul style="list-style-type: none">▪ A grave marker set flush with the ground.
FUNERAL SERVICES	<ul style="list-style-type: none">▪ The arrangements, care and preparation of human remains for interment, cremation or other disposition and includes the supply of goods incidental to the arrangements, care and preparation, but does not include the sale of lots.
GRAVE	<ul style="list-style-type: none">▪ One kind of lot.▪ A portion of ground in a cemetery, used or intended to be

- used, for the burial of human remains or cremated remains.
- GRAVE LINER
 - A fibreglass or concrete structure installed over a casket once it has been placed in the grave.
- GRAVE MARKER
 - Can be in-ground (flat) or upright.
- GREEN BURIAL
 - A more environmentally conscious alternative to “traditional burial.” Typically includes:
 - a. no embalming;
 - b. burial directly in the ground, without a grave liner or vault;
 - c. a fully biodegradable burial container (casket or shroud);
 - d. interment sites planted with indigenous ground cover, and
 - e. no individual grave markers.
- INTERMENT
 - Disposition by:
 - f. burial of human remains or cremated remains in a grave;
 - g. entombment of human remains in a mausoleum, crypt, or;
 - h. inurnment of cremated remains in a columbarium niche.
- INURNMENT
 - One form of cremated remains interment.
 - The process of placing cremated remains in a receptacle including, but not limited to, an urn and placing the urn into a niche.
- LAWN CRYPT
 - A concrete or other durable and rigid outer receptacle installed in a grave prior to burial.
- LOT
 - A space used, or intended to be used, for the interment of human remains or cremated remains under a right of

interment and includes a grave, crypt, niche or plot.

- LOT HOLDER
 - The person in whose name the right of interment in a lot is registered in the records of a cemetery and, where the interment has taken place, includes the person who has legally acquired ancillary rights to the lot.

- MAINTENANCE FUND
(also known as CARE FUND or PERPETUAL CARE FUND)
 - A fund established for the upkeep and repair of a cemetery, mausoleum or columbarium.

- MAUSOLEUM
(plural: MAUSOLEA)
 - A structure or building that contains interior or exterior crypts designed for the entombment of human remains.

- MAUSOLEUM CRYPT
 - A chamber of a mausoleum or sufficient size for entombment of human remains.

- MEMORIAL
 - A product, meeting the bylaw standard of a cemetery, used or intended to be used to identify a lot or to memorialize a deceased person interred or to be interred in a lot, including but not limited to:
 - a. a marker, headstone, tombstone monument, plaque, tablet or plate on a lot; or
 - b. a tablet inscription, lettering or ornamentation on a crypt or niche front, or
 - c. a tree, boulder or other feature so identified;
 - A ceremony, rite or ritual commemorating the life of a deceased individual without the human remains being present.

- NECESSARIUM
 - Necessaria are stations located throughout a cemetery for filling vases and disposing of garbage. They often provide watering cans, flower vases, a rake and hand tools. They should be located within 60m from all graves.

- NICHE
 - One kind of lot.
 - A space, usually within a columbarium, for placing a receptacle containing cremated remains.

- OSSUARY
- A vessel for the interment of two or more cremated remains.
 - Typically, the cremated remains are commingled
- OUTER CONTAINER
- A receptacle, which is designed for placement in a lot to accept the placement of a casket or urn.
- PERPETUAL CARE FUND
(also known as
CARE FUND or
MAINTENANCE FUND)
- An irrevocable trust fund established, held and administered in accordance with applicable law, with the income from the fund to be used for the upkeep and repair of a cemetery, mausoleum or columbarium.
- PRE-NEED
- Any time prior to death.
 - Usually refers to the time of purchase of funeral or cemetery services.
 - “Pre-need planning” refers to the process of making arrangements and/or entering into contracts regarding future cemetery services for one or more persons who are still alive at the time.
- REGISTRAR
- The person responsible for the administration and enforcement of applicable laws and regulations relating to cemetery and funeral services. In British Columbia or Alberta, this person is known as the “Director of Cemeteries.”
- SCATTERING
- The irreversible dispersal of cremated remains over land or water, or commingling in a defined area in a cemetery.
- SCATTERING GARDEN
- An area within a cemetery, usually providing an attractive natural or ornamental setting, dedicated to the scattering of cremated remains.
- SPIRIT HOUSE
- A wooden shelter over a grave to house the spirit of the

dead, typical of First Nations cemeteries.

UPRIGHT MARKER

- A grave marker that is not flush with the ground is mounted on a footing and intended to be visible over the surrounding finished grade.

URN

- A receptacle for holding cremated remains.

APPENDIX G: OPEN HOUSE PRESENTATION BOARDS

INTRODUCTION

What is this project about?

The objective of this project is to prepare a master plan that will guide the development and operation of the cemeteries to meet the needs of the community over the foreseeable future.

It is estimated that there is sufficient developed land to serve community needs for the next 15 years, after which additional land will have to be cleared and developed for additional interments.

The Town is seeking a strategy for developing and managing cemetery facilities so that it can offer quality cemetery services to local and regional residents.

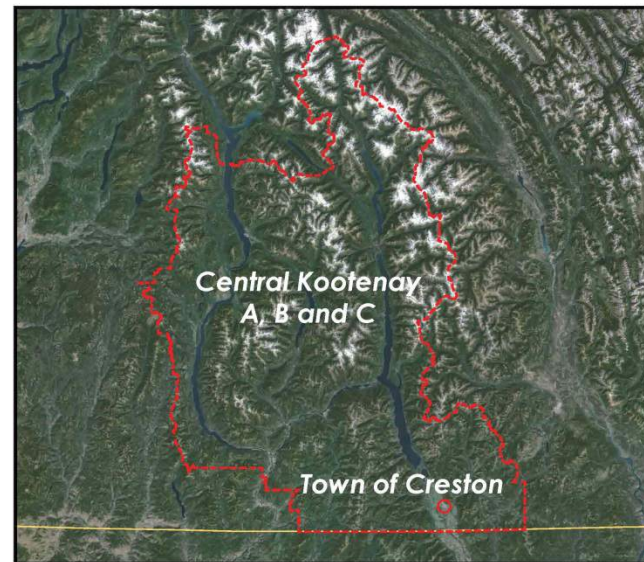
Key Issues

- The Town owns and operates two cemeteries: The Pioneer Cemetery (inactive) and Forest Lawn Cemetery to serve the Town of Creston and Electoral Areas A, B and C.
- The cemetery receives an annual subsidy from the Regional District of Central Kootenay to cover the cost of operations.
- An average of 70 interments take place at Forest Lawn Cemetery each year.
- Approximately 40% of these interments are in-ground casket burials, 52% are burials of cremated remains, and 7% are interments of cremated remains in one of the site's columbaria.
- In the next twenty five years, 1,783 interments are anticipated at Forest Lawn Cemetery.
- 28% of these are expected to be full burial and 73% interment of cremated remains.

Questions

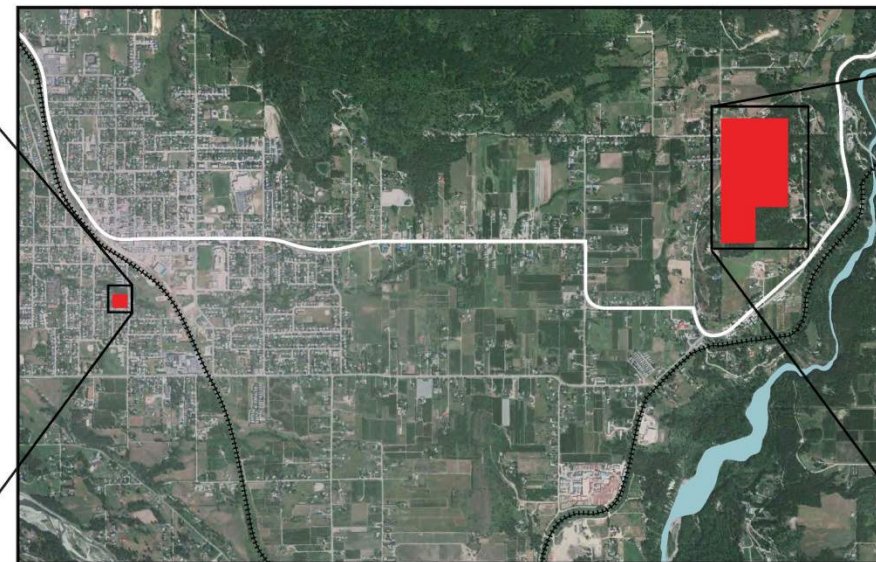
- What are the top 3 issues that you think the Town should address at the cemeteries?
- An additional option for full casket burial in a naturalized setting could be added at Forest Lawn Cemetery. Would consider Green Burial if it were made available?
- What qualities or amenities have you seen at other cemeteries that you would like to see at Forest Lawn Cemetery?

Regional Context



Site Location Plan

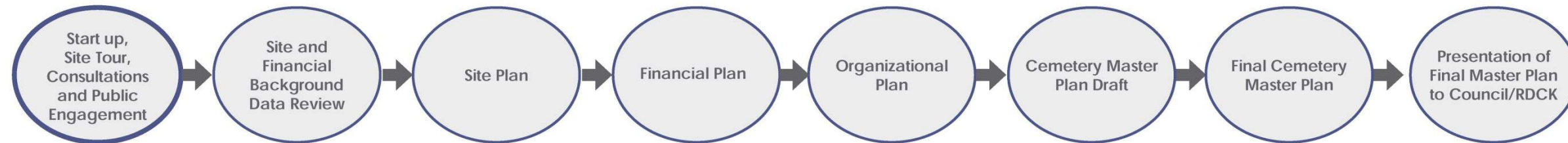
Pioneer Cemetery



Forest Lawn Cemetery



Where are we in the process?



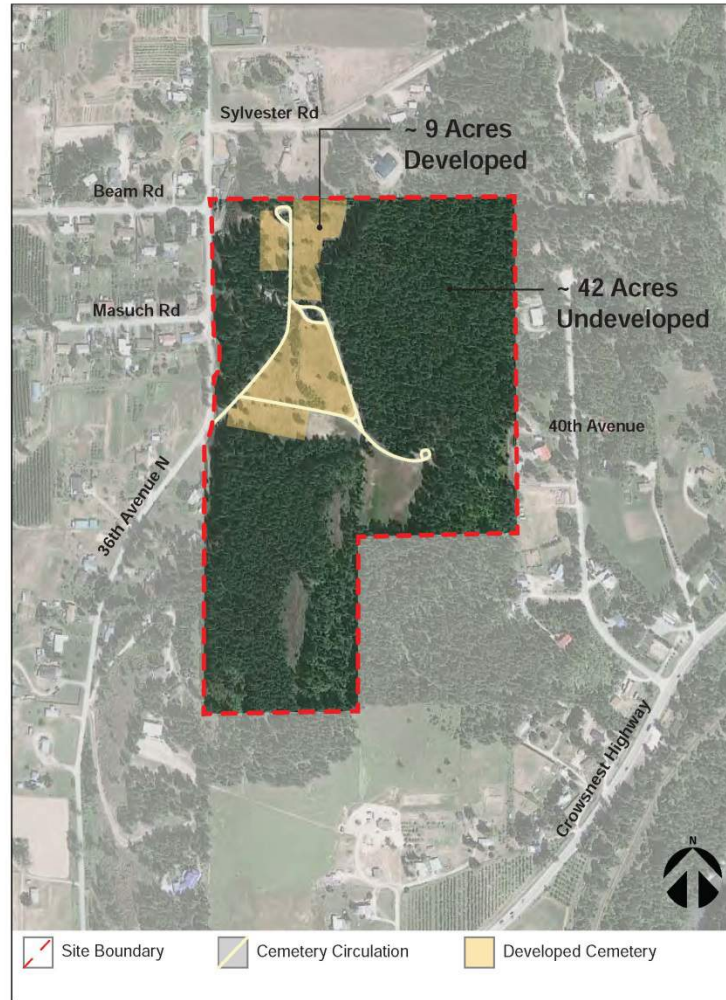
TOWN OF CRESTON CEMETERY MASTER PLAN

September 26, 2013



EXISTING CEMETERY CONDITIONS

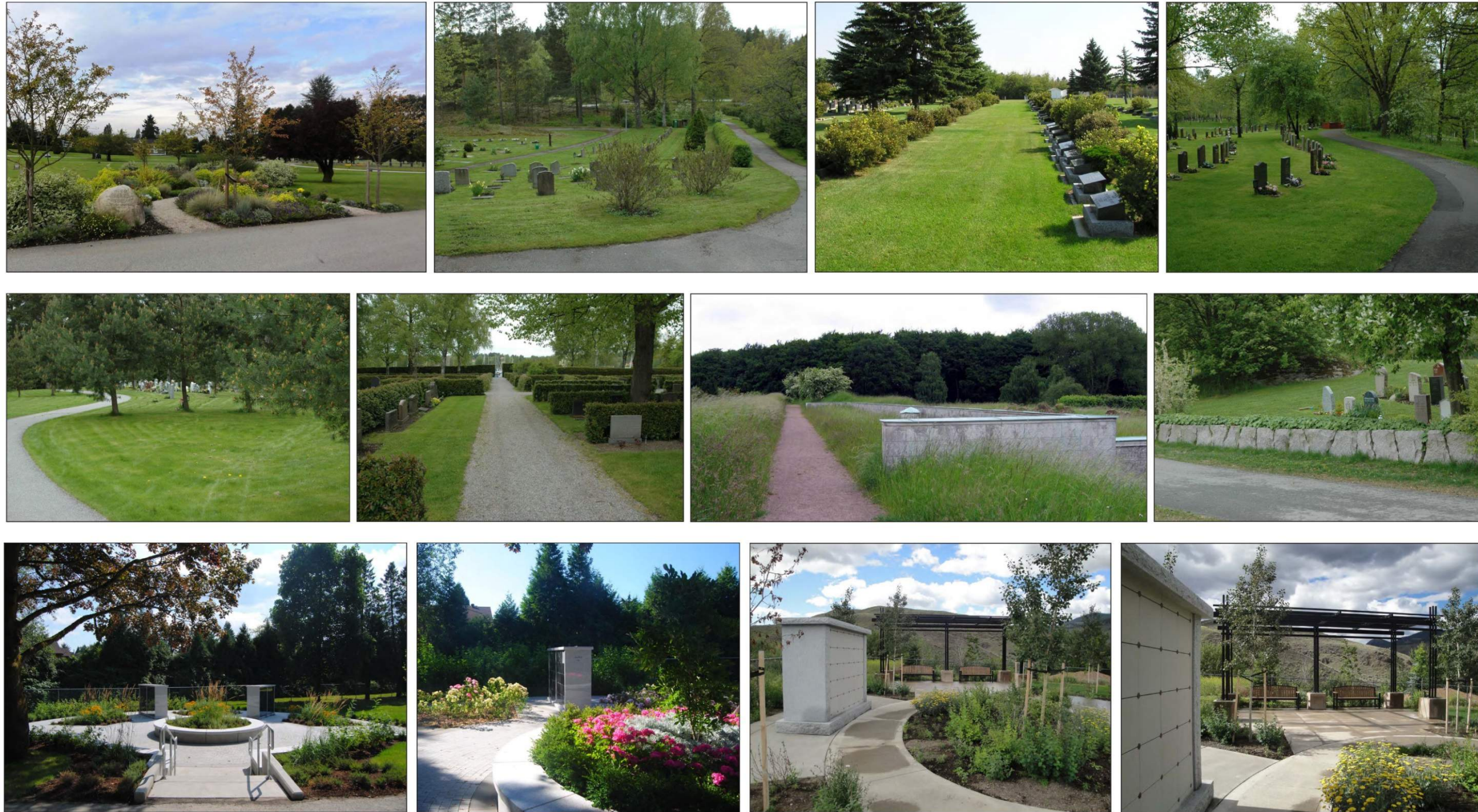
Forest Lawn Cemetery | Active Cemetery



Pioneer Cemetery | Inactive Cemetery



CEMETERY CHARACTER PRECEDENTS



APPENDIX H: XERISCAPE PRINCIPLES

Source: Denver Water Department, Denver Colorado [2013]

<http://www.denverwater.org/Conservation/Xeriscape/XeriscapeResources/>

Xeriscape principles

Xeriscape organizes high- and low-water-use plants to maximize watering efficiency and create a landscape that's sustainable in Colorado's dry climate. Denver Water coined the word in 1981 to help make water-efficient landscaping an easily recognized concept. Xeriscape is a combination of the word "landscape" and the Greek word "xeros," which means dry.

If designed properly, Xeriscape can be lush, colorful and easy to care for. The Xeriscape concept is based on seven principles: plan and design, soil amendment, efficient irrigation, appropriate plants and zone selections, mulch, alternative turf grasses, and maintenance.



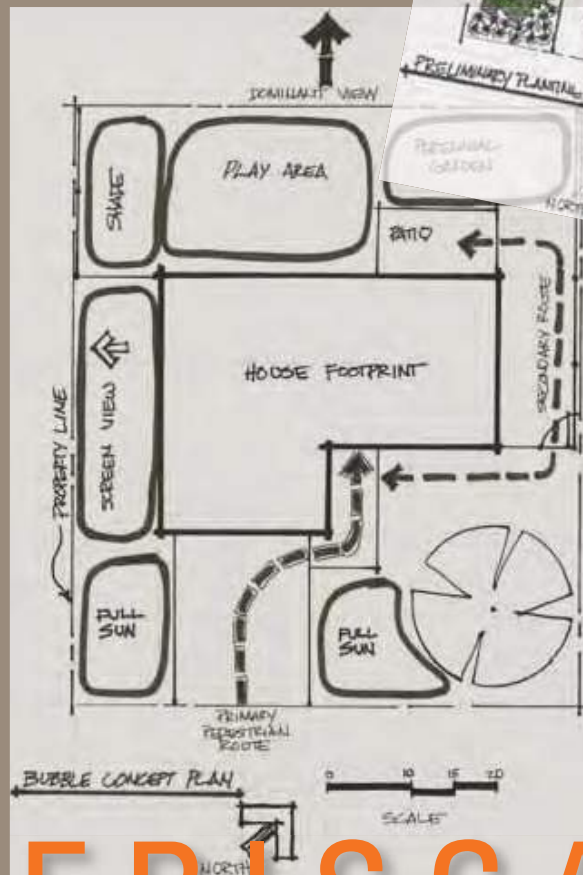
1. Plan and design

Create a diagram, drawn to scale, that shows the major elements of your landscape, including house, driveway, sidewalk, deck or patio, existing trees and other elements.

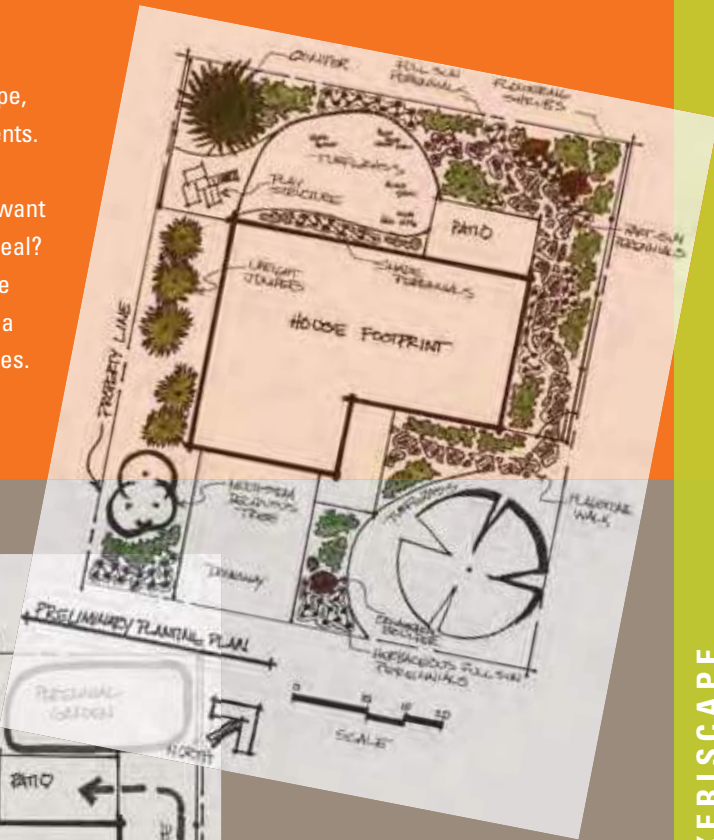
Once you've completed a site plan of your existing property, think about how you want to use your new Xeriscape. Do you want it to be a place for dogs to run? Curb appeal? Frame or screen views? Create a conceptual plan (bubble diagram) that shows the areas for turf, perennial beds, views, screens, slopes, etc. Once finished, develop a planting plan that reinforces the areas in the appropriate scale of mature plant sizes.



Site Plan



Bubble Diagram



Planting Plan

XERISCAPE

2. Soil amendment

All plants will benefit from the use of compost. In our predominately clay soil, compost tilled to a depth of 4 to 6 inches loosens the soil and changes the soil texture to allow water to be better stored and released. For most plants, that equates to 1 to 2 inches of compost over the area to be tilled. Native plant material needs minimal compost to establish an area.

3. Efficient irrigation

Xeriscape can be irrigated efficiently by hand or with an automatic sprinkler system. Zone lawn areas separately from other plants and use the irrigation equipment that waters the plants in each area most efficiently. For grass, use gear-driven rotors or rotary spray nozzles that have larger droplets and low angles to avoid wind drift. Spray, drip line or bubbler emitters are most efficient for watering trees, shrubs, flowers and ground covers in designated beds.

If you water by hand, avoid oscillating sprinklers and other sprinklers that throw water high in the air or release a fine mist. The most efficient sprinklers release big drops close to the ground.

Water deeply and infrequently to develop deep roots. Never water between 10 a.m. and 6 p.m. to reduce water lost to evaporation. If you have an automatic sprinkler system, adjust your controller regularly to accommodate weather conditions. Also, install a rain sensor to shut off the device when it rains.



4. Mulch

Mulch keeps plant roots cool, prevents soil from crusting, minimizes evaporation and reduces weed growth. Organic mulches, such as bark chips, pole peelings or wood grindings, should be applied 2 to 4 inches deep. Fiber mulches create a web that is more resistant to wind and rain washout. Inorganic mulches, such as rocks and gravel, should be applied 2 to 3 inches deep. Boulders, rocks and gravel make great natural drainage areas or dry beds. Keep plants to the edge to create a meandering appearance. Limit surrounding plants with rock because it will make the area hotter.



5. Plant zones

Different areas in your yard receive different amounts of light, wind and moisture. To minimize water waste, group together plants with similar sunlight and water requirements, and place them in an area that matches these requirements. Put moderate-water-use plants in low-lying drainage areas, near downspouts, or in the shade of other plants. Your lawn will require the most water, and shrub and perennial beds will require less water.

Dry, sunny areas support low-water-use plants that grow well in our climate. Planting a variety of water-wise perennials with different heights, colors and textures creates interest and beauty.

6. Alternative Turfs

Native grasses (warm-season) that have been cultivated for turf lawns, such as buffalo grass and blue grama, can survive with one-fourth of the water that bluegrass varieties need. Warm-season grasses are greenest in June through September and are straw brown the rest of the year.

Cool season grasses, such as bluegrass and tall fescue, are greenest in the spring and fall and go dormant in the high heat of the summer. They grow best in temperatures between 60 and 75 degrees. New cultivars of bluegrass, such as Reveille and tall fescue, can reduce typical bluegrass water requirements by at least 30 percent. Fine fescues can provide substantial water savings and are best used in areas that receive low traffic or are in shady locations.

Use appropriate and limited amounts of grass to reduce your watering and maintenance requirements.



Blue grama (*Bouteloua gracilis*)

Blue grama is Colorado's state grass. It is a warm-season, bunch grass with flat blades and a blue-green color.

Height: 8 to 15 inches.

Watering: ½ to ¾ inch every two weeks during hot, dry spells.

Sun/shade: Full sun.

Traffic: Fair tolerance to traffic during periods of active growth.

Planting: Plant seed in early May to late July. Seed 2 to 3 pounds per 1,000 square feet of lawn.

Advantages: Attractive, requires minimal water and fertilizer once established, won't invade flower or vegetable beds. Good for sunny areas, such as slopes where foot traffic is minimal. Very heat- and drought-tolerant, goes dormant when stressed and can stay dormant for extended periods.

Disadvantages: Not very traffic-tolerant during dormancy (October through May). Weeds can be a problem, seed is expensive, and it grows best in 80 to 95 degree temperatures.



Buffalo grass

Buffalo grass is a warm-season, sod-forming grass with fine blades.

Height: 4 to 8 inches.

Watering: ½ to ¾ inch every two weeks during hot, dry spells.

Sun/shade: Full sun.

Traffic: Fair to good tolerance to traffic during periods of active growth.

Planting: Seed, sod and plugs available. In early May to late July, seed 2 to 3 pounds per 1,000 square feet of lawn.

Advantages: Attractive, requires minimal water and fertilizer once established. Good for sunny areas, such as slopes, where foot traffic is minimal. Few insect or disease problems, low fertility requirement. Very heat- and drought-tolerant, goes dormant when stressed and can stay dormant for extended periods.

Disadvantages: Not very traffic-tolerant during dormancy (October through May). Weeds can be a problem, more prone to weed invasion when over-fertilized, stolons will invade vegetable and flower beds.

For more information on different types of Colorado grasses and their advantages and disadvantages, visit www.denverwater.org/Conservation/TipsTools/Outdoor/RightGrass/KnowYourTurf.



Reville

Reville bluegrass

Reville is a dark blue-green bluegrass that performs well in a variety of uses and locations.

Height: Mow 2 ½ to 3 inches.

Watering: ¾ to 1 inch of water per week in peak season (July).

Sun/shade: Sun, but it is also tolerant of shady locations.

Traffic: Holds up well to high traffic.

Planting: Seed or sod available. Seed 3 to 4 pounds per 1,000 square feet in April through June for best results.

Advantages: Used on both residential and commercial lawns; also can be used on athletic fields because of its resistance to foot traffic. Very tolerant to heat, drought and shade.

Disadvantages: Can be invasive into other areas if not controlled.

Rhizomatous tall fescue

Rhizomatous tall fescue has a strong, deep root system and is tolerant to drought.

Height: Mow 2 ½ to 3 inches.

Watering: ¾ to 1 inch of water per week in peak season (July).

Sun/shade: Sun, but it is also tolerant of shady locations.

Traffic: Holds up well to high traffic. Will self-repair.

Planting: Seed or sod available. Seed 3 to 4 pounds per 1,000 square feet in April through June for best results.

Advantages: Attractive uniform appearance, self-repairing turf, disease resistant. Shade and drought tolerant.

Disadvantages: Can creep into planting beds if not controlled.



Rhizomatous/tall fescue

7. Maintenance

All landscapes require some degree of care during the year. Turf requires spring and fall aeration along with regular fertilization every 6 to 8 weeks. Keep your grass height at 3 inches and allow the clippings to fall. Never cut more than one-third of the grass' height. Trees, shrubs and perennials will need occasional pruning to remove dead stems, promote blooming or control height and spread. Much of the removed plant material can be shredded and used in composting piles.





Many people put off Xeriscaping their yards because they're concerned about the cost. But with a little planning and some patience, you can landscape for surprisingly little money.

Tips to cut costs:

- Buy smaller plants. A plant in a 2-inch container is much less expensive than the same plant in a 1-gallon container. And within a year or two, you won't be able to tell the difference.
- Check home improvement stores and discount department stores for more common plants. Be careful to check cold hardiness (climate zones 1 through 5) of the plants to make sure they'll survive our harsh winters.
- Start plants from seed. A little patience can save a lot of money.
- Be proactive. Many plants can be easily started from cuttings. Others need to be divided periodically. Ask friends and neighbors if they want to share the cost of smaller containers (flats) or if they have any surplus plants they'd like to get rid of.
- Plan for low-maintenance yards. Use a shrub palette when designing perennial beds to reduce the total number of plants covering an area. Space plants according to the space needed at the plant's maturity.



Watering times

Use this chart to help determine the number of minutes to water each zone on the days you water. Keep in mind that these times are averages. Your water use should vary depending on rainfall and type of grass or plants, as well as shade and other characteristics of your yard.

Remember, watering is not allowed between 10 a.m. and 6 p.m. in Denver Water's service area. There are no assigned watering days, but never water a zone more than three days a week.

WATERING MONTHS	MINUTES TO WATER PER ZONE (for lawn, based on three days per week)		
	Fixed Spray Heads	Rotor Heads	Manual Sprinklers
JAN – APRIL	Water trees and shrubs as needed		
MAY	13	29	20
JUNE	20	43	30
JULY	23	50	35
AUGUST	20	43	30
SEPTEMBER	13	29	20
OCT – DEC	Water trees and shrubs as needed		

EFFICIENT LAWN

Watering methods

Employing efficient watering techniques is the best way to green up your summer while using water wisely. The type of sprinkler head on your automatic irrigation system controls both coverage and application rate (speed of water delivery).

The two most common types of heads are:

Fixed spray head

- Pops up from the lawn's surface and sprays a fixed pattern; head does not rotate
- Ideal for smaller, fragmented, hard-to-reach areas
- Typically covers a radius of 5 feet to 17 feet
- Averages 1 ½ inches of water per hour (application rate)

Rotary spray nozzles

- Pops up from the lawn's surface and rotates to cover the pre-set area
- Slowly waters within the arc of its rotation
- Covers a radius of 16 feet to 75 feet
- Averages ½ inch of water per hour (application rate)

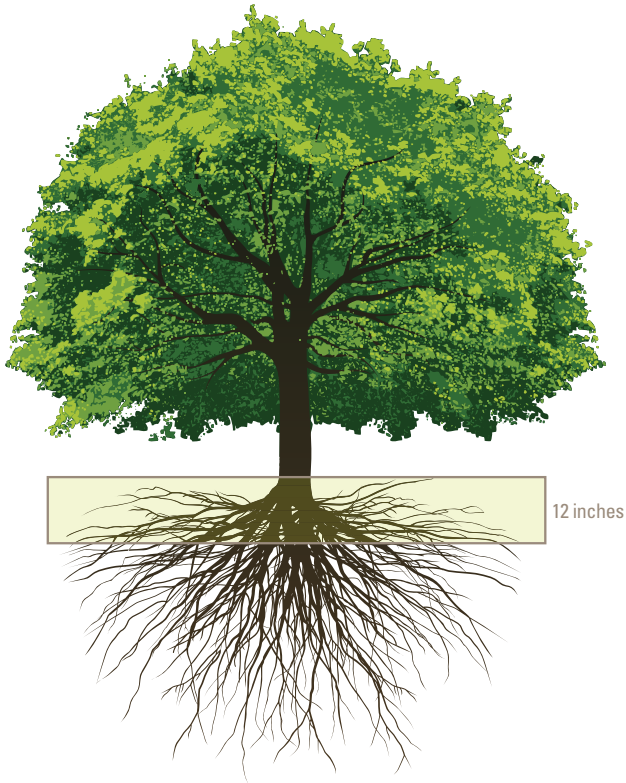
Rain sensors

Rain sensors are a useful tool to avoid water waste. A typical residential rain sensor interrupts the circuit of an irrigation system's zone valves when a predetermined amount of rainfall is collected. When set and maintained correctly, rain sensors will prevent your irrigation system from operating in the rain and save water.



Fixed Spray Head

Rotary Spray Nozzle



The boxed area is the drip line, or critical root zone.



Sometimes your trees could use a drink. Prolonged dry periods and high winds can dry trees and top soil, and watering your trees will help ensure their optimum health. Moisture also prevents trees from becoming stressed. Stressed trees are more vulnerable to disease, insect infestations and branch death.

Tree roots are not like carrots

Tree root systems can spread two to three times wider than the height of the tree. Most of the tree's absorbing roots are in the top 12 inches of soil. Water should be applied within the drip line (the critical root zone shown at left).

Water deeply and slowly

Apply water so it moistens the soil in the critical root zone to a depth of 12 inches. Water with a deep root fork or needle, soaker hose or soft spray wand. Apply water to many locations under the drip line. If you use a deep root fork or needle, insert the device no deeper than 8 inches into the soil.




How much water to apply

May through September: In normal precipitation years, trees located in irrigated turf areas do not need additional water. Trees that do not receive water from turf irrigation need water based on the trunk's diameter. Apply 10 gallons of water for each inch of the tree's diameter each week. For example, a 2-inch diameter tree needs 20 gallons of water weekly. Refer to the schedule at right.

During a drought, reduce the frequency and amount of water for larger trees (10 inches in diameter and above) because their extensive root systems can gather and hold water for longer periods of time.

October through April: During prolonged dry periods, water once or twice a month, using 10 gallons of water for each inch of the tree's diameter. Water only when the temperature is above 40 degrees and there is no snow on the ground.

TREE CARE

MAY- SEPTEMBER TREE WATERING SCHEDULE									
Trunk size in diameter (inches)	Small Trees			Medium Trees			Large Trees		
	Weekly			Weekly			Weekly		
	<1"	1"	2"	4"	6"	8"	10"	12"	14+"
Watering Device  Deep root needle 2 gal/min	2 min	5 min	10 min	20 min	30 min	40 min	50 min	60 min	70+ min
 Soft spray wand 4 gal/min	1 min	3 min	5 min	10 min	15 min	20 min	25 min	30 min	35+ min
 Soaker hose 2 gal/min	2 min	5 min	10 min	20 min	30 min	40 min	50 min	60 min	70+ min



Composting

Most soils can be improved by adding compost, which helps retain water in the soil and at the plant's roots. You can add compost to flower beds and gardens, as well as to soil before laying sod or planting trees and shrubs. You also can use compost as a top dressing on existing lawns.

Compost is 100 percent organic matter. You can buy it, or you can create it from leaves, lawn clippings and vegetable-waste products, such as cucumber peels and coffee grounds. Compost can be made with a pile of leaves in a stray corner of the yard, or with a bin that has air circulation and paddles to turn the pile. It also can be left alone under a black plastic cover (to increase the temperature and microbial processes) and then turned and watered occasionally.

Compost can reduce outdoor watering by an estimated 25 percent. Buy compost with a stable material that will not burn your lawn or planting beds (class I and II composts are best).



An approved list of suppliers can be found at: www.denverwater.org/Conservation/SoilAmendmentProgram/ProductList.

SUSTAINABLE

APPENDIX I: CEMETERY TOURS

Marketing

By Donna Davies

“Each cemetery has a story to tell, and tombstone tourists are curious about individuals whose final stories will be told standing by monuments dedicated to their lives.”

cemetery Tours

How do you introduce public events that will boost your bottom line and protect your cemetery in the future?

John Llewellyn, a cemetery professional and author of “A Cemetery Should Be Forever,” makes a point of stating that cemeteries immediately start driving themselves out of business the day they begin selling plots. In theory, this is true. However, cemetery directors and managers can

introduce public events that boost interest and community involvement in preserving and protecting their historic properties.

Think back to the days when cemeteries belonged to the public and served as parks for people to enjoy. This trend is resurfacing as local

townspeople and tombstone tourists return to enjoy the art, history, and flora and fauna behind the iron gates. Two historic New York cemeteries are among those that have capitalized on the trend by creating an inviting atmosphere for public enjoyment once again.

The Sleepy Hollow Cemetery and Wood-Lawn Cemetery are two National Historic Landmarks successfully operating historic tours that significantly add to the bottom line of their historic funds. Both locations have promoted tours and deployed other marketing strategies to turn their locations into top destinations for cemetery travel.

Sleepy Hollow Cemetery, Sleepy Hollow, N.Y.

This 90-acre cemetery was established in 1847. Its quiet, natural beauty and profound calm have spoken deeply to a diverse community of souls, including Brooke Astor, Walter Chrysler, Andrew Carnegie, Elizabeth Arden and William Rockefeller.

In 1997, the village of North Tarrytown officially changed its name to Sleepy Hollow – launching a deluge of seasonal tourism to the Halloween hamlet that bears the name of Washington Irving’s legendary fictional town featured in his famous

Left: Visitors learn about some of Greenwood Cemetery’s famous residents during a tour. (Photo courtesy of Jim Logan) **Right:** Sleepy Hollow Cemetery is known for its lantern tours. (Photo courtesy of Jim Logan)





folktale, "The Legend of Sleepy Hollow." Formerly known as the Tarrytown Cemetery, it was at the request of Irving himself to change the name to the Sleepy Hollow Cemetery with the hope that he would rest at peace within the bucolic grounds. Irving's wish was granted, and his plot is a destination for literary fans all over the world.

Sleepy Hollow Cemetery Lantern Tours – now in its seventh year – generated a five-figure income this past season. Cemetery traffic has skyrocketed over the past three years. Word-of mouth, social media and various articles have contributed to the popularity of these evening tours, which regularly sell out before the peak of the fall season. Tombstone tourists love the idea of rambling through this 166-year-old old cemetery as dusk sets in with only the glimmering flame of a lantern to light their way. Washington Irving is just one of the many popular stops

on the well-established two-hour tour. If you come at just the right time, you might get a glimpse of the Headless Horseman on his nightly ride.

Only the sound of crunching stones can be heard during the journey through a serene and colorful landscape lined with statuesque monuments. Cemetery board president, Jim Logan explained, "Most of our historic fund's income comes from tours. Historic funds are not comingled with the cemetery's general income. Tours benefit the cemetery's historic fund, which was organized to care for historic grave markers and buildings, to care for the landscape and provide educational outreach."

Reactions to the tours have been positive, and attendees have expressed appreciation for preserving local stories and voices. "While we have been adding additional events to our schedules, evening lantern

tours remain the most popular," Logan said. "The warm glow of lanterns creates a mysterious ambiance, but more importantly our intentional use of the dark allows our guides to focus guests' attention on specific historic figures, symbols and architecture."

Each year the tours are revised to encourage new and return visits. The cemetery has become an advocate of local tourism by working with local eateries, historic sites and local attractions to keep participation high.

Green-Wood Cemetery

Green-Wood Cemetery spans 478 acres in urban Brooklyn and has been the site of 560,000 interments dating back to 1840. Among those buried in the historic cemetery are Leonard Bernstein, Boss Tweed, Charles Ebbets, Jean-Michel Basquiat, Louis Comfort Tiffany, Horace Greeley, more than 4,000 Civil War soldiers

including generals – both North and South, baseball pioneers and legends, politicians, artists, entertainers and inventors; it also is home to lesser-known people who helped build New York City and the United States. It's this diverse history and the magnificent beauty of the grounds that bring crowds of visitors through the gates each year.

Green-Wood has been running tours and events for more than 20 years. Jeff Richman, a cemetery historian, said, "I was reluctant to bring visitors so close to the graves when I started doing tours. Then I realized that those buried here would be happy to know that people come by and visit them and Green-Wood," Richman said. "In fact, we're showing the same appreciation of Green-Wood that they did, when they chose Green-Wood as their final resting place."

Tour income in 2012 was just over six-figures. Similar to Sleepy Hollow, income generated from tours and events support Green-Wood's historic

fund, which sponsors programs, tours, educational initiatives, preservation efforts and events.

The most unique aspect of taking a tour through Green-Wood is boarding the Green-Wood Trolley, which is a delightful way to navigate through the enormous cemetery year-round. So, get your ticket, climb aboard and enjoy the tour.

Cemetery Tour Operation

Each cemetery has a story to tell, and tombstone tourists are curious about individuals whose final stories will be told standing by monuments dedicated to their lives. There is a genuine interest in learning about people of the past.

Cemeteries have become open-air classrooms to residents, school groups, genealogists and tourists. With a little determination and a solid plan, you can add critical funds to your bottom line. Dig yourself out of the red and into the green in the cemetery tourism industry by following these timely tips:

Cemetery Research

Start information gathering. You may already have your research completed. If you have historical brochures or a walking tour map, you're almost finished! If not, here are some surefire ways to get a head start on researching the history of your cemetery residents.

- Check Find-a-Grave (www.findagrave.com)
- Check obituary archives from your local newspaper
- Check historic newspapers from the Library of Congress (www.loc.org)
- Check genealogy sites like Ancestry.com (www.ancestry.com)
- Check your local historical society

Types of Tours

Use your imagination when planning tours for your cemetery. Be respectful but creative – especially if you run an active cemetery.

- **History Tours:** Depending on the locale of your cemetery, there may be interesting themes to focus on, such as the Civil War, the Revolutionary War, lives of the rich and famous, women in history, and murder and mayhem.
- **Haunted History Tours:** Haunted tours are a sensitive subject. Use your discretion when developing this type of tour and be aware that they may draw attention from local ghost hunters. You do not want to encourage negative publicity.
- **Cemetery Art Tours:** Historic cemeteries are rich in art, symbolism and architecture. Educate your tourists in the art of "stories in stone."
- **19th Century Mourning:** The practice of Victorian mourning is an elaborate tradition that would make an amazing cemetery tour experience. The Museum of Mourning at the Arlington Cemetery in Drexel Hill, Pa., is a wonderful resource for recreating the

history of mourning and death rituals.

Staffing Your Tours:

- **Volunteers:** Retired teachers and history students make wonderful tour guides. They already have an interest in teaching and learning, and students may be able to earn credit for working on your project.

- **Historical Society Members:** Already well versed in local history, historical society members are great teachers of cemetery history.

- **Paid Tour Guides:** If volunteers are at a minimum, you can take a blended approach and hire paid tour guides. Training is mandatory. Having a scripted tour for inexperienced guides is

vital to the success of your tours. Guides should go through a mentoring process before leading tours.

Streamline Your Ticketing Process:

There are many third-party ticketing vendors that make tour management a breeze. Some even provide check-in through handheld devices. You will also reap the benefits of being listed on their entertainment sites.

- **Brown Paper Tickets**
(www.brownpapertickets.com)
- **ShowClix**
(www.showclix.com)
- **EventBrite**
(www.eventbrite.com)

Marketing Your Tours:

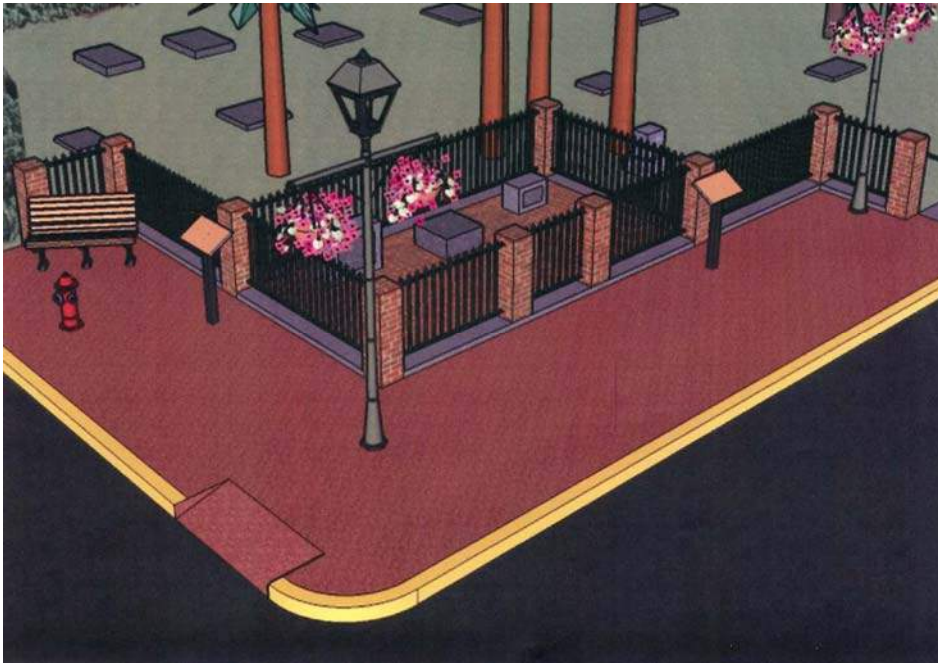
- **Press Releases:** Send press releases to all major local news organizations for their event calendars.
- **Signage:** Place signage locally and at the cemetery gates marketing your tours.
- **Website:** Having a website is a must for driving traffic and promoting cemetery tours. Social media and your website will work together to build recognition for tours and events.
- **Social Media:** Social media will create buzz for your cemetery tours. People love sharing their photos with friends and family. Posting biographies of historic residents will encourage engagement with followers who have an interest in history.
- **Facebook:** Create a Facebook page for your location and post daily or weekly about upcoming events, share photos, and post local historic information.
- **Twitter:** Create a Twitter profile and post short blurbs to your followers.
- **Pinterest:** Pinterest is a highly visual social network used for posting photos and is sharable. Create pin boards of cemetery art, famous residents, architecture or even horticulture. •

APPENDIX J: CRESTON MUSEUM NOTES

Summary of conversation with Tammy Hardwick, Director, Creston Museum, Nov 6, 2013

- Notes that cemetery tours are very popular in many places across North America.
- Believes there is huge potential for a Pioneer cemetery tour in Creston, hosted by the Museum.
- Is aware of “lots of hidden history” and interesting stories associated with Pioneer (child in the “Last Spike” photo was from Creston and is buried here, as is the first RCMP member killed in the line of duty; many tragic pioneer stories told about infant mortality and quality of life of the early settlers of the Creston Valley, and many original members of the area’s founding families are also buried at Pioneer).
- Notes that some headstones that were originally uprights are now set flush with the ground, and some of their bases are at the museum.
- Believes that some headstone have also disappeared over the years.
- Thinks that there may be local interest in restoring some of the older stones, especially if the Town and Museum would partner to encourage descendant families to donate towards this.
- Would like to see a plaque with the names of all interred at Pioneer mounted at the site as many graves no longer have markers.
- Would be interested in working with the Town on projects at/about Pioneer, including partnering to hire a summer student, with $\frac{2}{3}$ funding from The Columbia Basin Trust.
- Would need letters of support from the Town but willing to write proposal.

APPENDIX K: PIONEER CEMETERY – FIRE CHIEF MEMORIAL CONCEPT



Source: Images courtesy of Town of Creston Fire Chief, Michael Moore, Sept. 2013).

