

## Cemetery Development Reserve Fund

### ISSUE

The establishment of a Cemetery Development Fund Reserve through an amendment to Bylaw No. 6774, The Capital Reserve Bylaw (Bylaw) would fund capital expenditures for cemetery land development and acquisition, infrastructure improvements and extraordinary costs.

### RECOMMENDATION

That the Standing Policy Committee on Finance recommend to City Council:

1. That the establishment of a Cemetery Development Fund Reserve, as identified in this report, be approved;
2. That a phased-in approach to fund the Cemetery Development Fund Reserve through increased cemetery revenues be considered as part of the 2024/2025 Business Plan and Budget deliberations; and
3. That the City Solicitor be requested to amend Bylaw No. 6774, The Capital Reserve Bylaw to include a Cemetery Development Fund Reserve.

### BACKGROUND

At its Regular Business Meeting held on April 25, 2022, City Council approved, in principle, the [Cemetery Master Plan](#). The plan highlights recommendations that will require capital investment to implement. Recommendations include:

- Additional burial options, such as offering green burials, including developing a green burial section;
- Develop the West Cremation Garden and Northern Burial Areas. This will include upgrading current infrastructure from purchasing new columbarium units to constructing gathering spaces;
- Improve the Woodlawn entrance and wayfinding;
- Improve the office setting so it is more conducive to funeral planning;
- Upgrade the irrigation system, which is at its end of life, and improve the tree maintenance strategy; and
- Purchase new land for a future cemetery and plan for its development.

Currently, initiatives are funded through the Cemetery Program operating budget, or included as a capital budget request typically funded through an allocation of the Reserve for Capital Expenditures. To lessen impacts on the operating budget and one-off requests, the Cemetery Master Plan recommended the establishment of a Cemetery Development Fund Reserve (Reserve) to fund initiatives as listed above.

## **DISCUSSION/ANALYSIS**

### **Source of Funds**

This Reserve would be funded annually from the City's Operating Budget and include a proposed budget transfer of \$30,800 in 2024 with an additional \$30,800 increase to the reserve transfer in 2025, which will be considered at the 2024/2025 Business Plan and Budget deliberations. The Reserve contribution will be offset by an increase in the cemetery revenues coming from a proposed 3 percent increase in rates, and therefore, will have no impact on the mill rate. Future Reserve contributions will be considered based on the ability of the Cemetery Program to fund increased contributions without impacting the mill rate.

### **Options to the Recommendations**

City Council may choose to not create this Reserve; however, this would limit the Cemetery's ability to effectively plan and fund long-term objectives. Long-term planning is essential in:

- Meeting the diverse burial needs of the community;
- Ensuring adequate interment inventory is available to meet burial demands of an expanding City; and
- Providing funding for one-off large capital investments (e.g., purchasing land for a future cemetery).

City Council may choose to set the contribution level to any desired amount.

### **POLICY IMPLICATIONS**

[Bylaw No. 6774](#), The Capital Reserve Bylaw, will require amendments as recommended in this report.

### **FINANCIAL IMPLICATIONS**

The proposed operating transfer to this Reserve will be offset by a proposed revenue budget increase in the same amount for each year 2024 and 2025, resulting in no mill rate impact. This revenue increase is due to planned rate increases for Woodlawn Cemetery's services.

### **OTHER IMPLICATIONS**

There are no privacy concerns, CPTED implications, or other considerations; a communication plan is not required at this time.

### **NEXT STEPS**

If approved, the City Solicitor will prepare the appropriate amendments to the Bylaw and the Reserve will be set up. Transfers to the Reserve and proposed revenue rate increases will be included in the 2024/2025 Business Plan and Budget deliberations on November 28, 2023.

### **APPENDIX**

1. Cemetery Development Fund Reserve Policy

**REPORT APPROVAL**

Written by: Chris Zerebeski, Superintendent, Parks

Reviewed by: Konrad Andre, Operations Manager, Parks

Darren Crilly, Director of Parks

Teresa Quon, Senior Financial Business Partner, Finance

Approved by: Lynne Lacroix, General Manager, Community Services

Admin Report - Cemetery Development Reserve Fund.docx