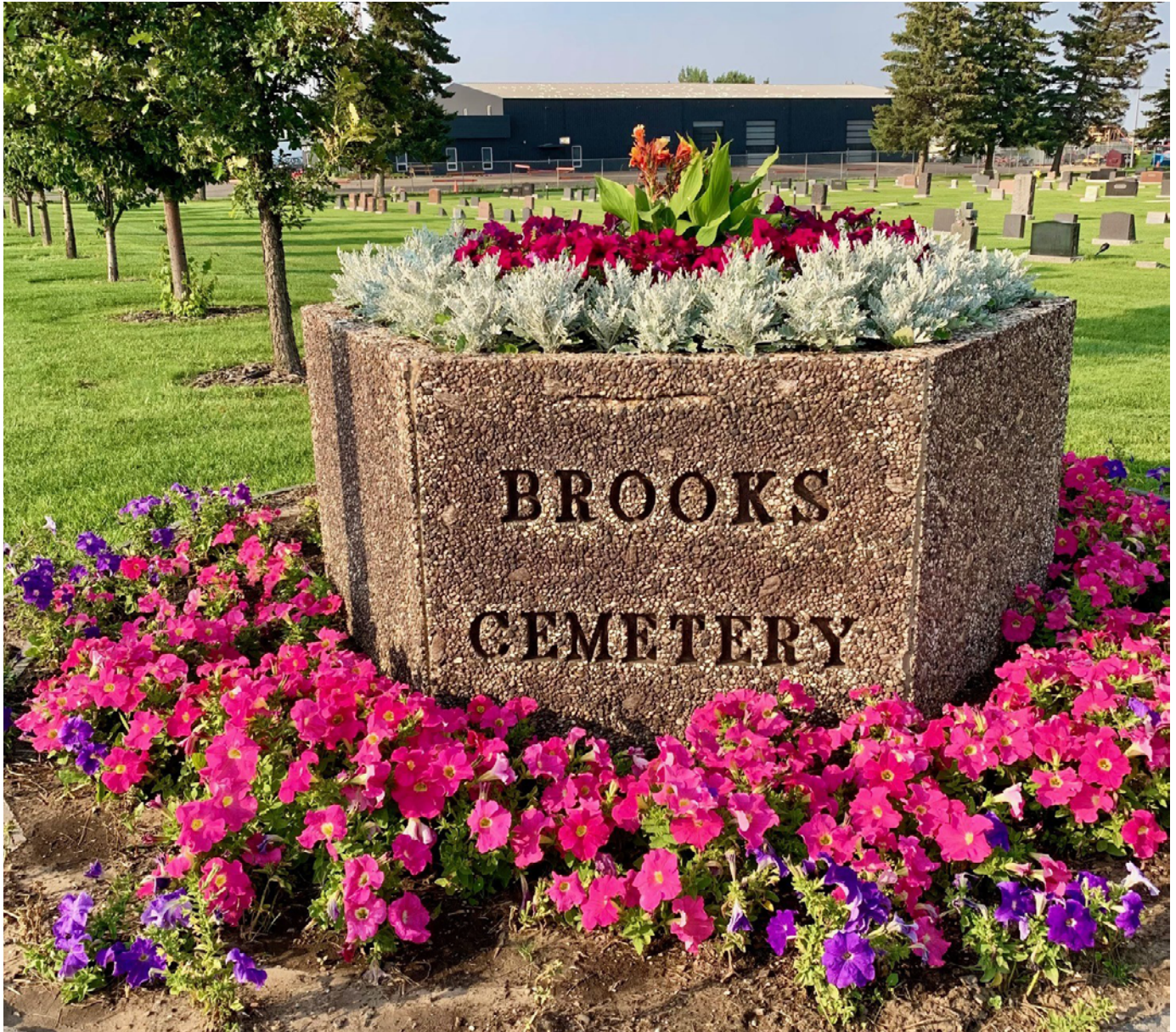


City of Brooks

Cemetery Master Plan



LEES
ASSOCIATES

Final Report
October, 2024

Acknowledgments

We would like to thank those who contributed to the creation of this report:

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Executive Summary

Project Introduction

The City of Brooks (the City) commissioned LEES+Associates to create a long-range Cemetery Master Plan to guide the development of Brooks Cemetery.

This plan is designed to offer the City a comprehensive roadmap for the cemetery's development, ensuring that it meets the diverse preferences of the City's community members in the long term. Additionally, the plan will assist the City in making financial decisions to enhance the cemetery's long-term financial sustainability.

Projected Sales

This report assumes the historic sales trends will remain consistent and continuous over the next 25 years. Projections of sales numbers over the next 25 years finds that the City of Brooks can expect to sell:

- 575 casket lots, averaging 23 per year.
- 150 cremation lots, averaging 6 per year.
- 100 cremation niches, averaging 4 per year.
- 30 infant/child lots, averaging 1 per year.
- 15 field of honour lots, averaging 1 every other year.

Cemetery Capacity

Brooks Cemetery has approximately:

- 8 to 10 years of casket lot sales remaining.
- 8 to 10 years of cremation lot sales remaining.
- Columbaria niches are currently sold out.

In addition to Brooks Cemetery's developed active area, there are approximately 7 acres (2.8 hectares) of cemetery land that can be developed for additional inventory. Yield potential was calculated at 250 casket lots per acre of land; this number is based on cemetery lands of similar landscape character to Brooks Cemetery. Using this standard, the City of Brooks can expect the cemetery lands to provide inventory for more than 100 years.

Price Benchmarking Study

As part of this Cemetery Master Plan a price benchmarking study was conducted, revealing that Brooks Cemetery fees are significantly below the regional average. Based on these findings it is recommended to implement a significant one-time price increase to align with the regional fee structure for cemetery sales and services. Moving forward, an annual increase of 4% is recommended to account for inflation.

Brooks Cemetery currently does not charge a non-resident premium, despite non-residents accounting for a significant portion of interments. By contrast, nearby cities impose premiums ranging from 40% to 100%, suggesting that Brooks could adopt similar strategies. It is recommended that Brooks Cemetery introduce a non-resident fee for interment rights. Furthermore, non-resident rates should be increased by 50% of the resident rate.

Financial Sustainability and Performance

Brooks Cemetery's financial performance is comparable to similar-sized cemeteries across Alberta. Most municipalities operate their cemeteries at a loss, relying on tax dollars to cover operating and capital costs, as cemetery revenue rarely meets these expenses. Capital cemetery infrastructure and land development costs are almost always supported by a municipality's property or other tax revenues.

Revenue

Between 2019 and 2023, annual revenue has increased 6%, averaging \$33,000 per year; 35% of revenue comes from inventory sales, 62% from opening and closing, and 3% from secondary sales and services fees.

Operating Costs

Annual operating costs averaged \$111,000, with 58% of expenses allocated to site care and maintenance. This aligns with typical municipal cemetery expenses.

Revenue and Expense Analysis

Between 2019 and 2023, Brooks Cemetery averaged a total loss of \$78,000 per year. Brooks Cemetery has consistently recorded a loss every year during this period. The size of this loss has not significantly changed during this period. Brooks Cemetery's revenue covered 30% of its expenses from 2019 - 2023. The City's financial performance for its cemetery operations is comparable to other municipal cemeteries in Alberta.

This Master Plan presents two scenarios to help Brooks Cemetery achieve operating breakeven. Both recommend a one-time price increase in 2025 to align with regional rates, followed by annual adjustments. With a 4% yearly increase, the cemetery is projected to reach operating breakeven within 40 years. An 8% annual increase could achieve breakeven in 10 to 12 years.

Perpetual Care Fund

A Perpetual Care Fund (PCF) is a dedicated investment fund established by a cemetery to ensure the long-term maintenance and care of the cemetery grounds after all lots have been sold and all interments have been made. Alberta provincial legislation does not require municipal cemeteries to contribute to a PCF, however, it is considered best practice to allocate a portion of sales revenue to a long-term investment fund, such as a trust or GIC, to ensure ongoing care of the cemetery.

The City has been contributing 75% of lot sales plus a portion of the Funeral Home columbaria sales to its PCF. The PCF does not currently earn any investment income, and it has been that way since it was established. This is an unusual practice for a municipal cemetery.

To ensure there will be funding to maintain the cemetery in perpetuity it is recommended that the City accelerate PCF growth by investing the PCF monies to gain annual returns. Future PCF income should be retained, allowing for compound growth.

The City should consider establishing a separate Cemetery Development Fund dedicated to future cemetery expansion, land development, new concrete ribbons, and other site infrastructure. Consider making an annual contribution from the City's capital budget and municipal tax income to this fund.

Implementation Plan

Design Principles

The following Design Principles were developed to guide the design and implementation plan for the cemetery expansion:

- Maintain the park-like atmosphere of the cemetery.
- Improve the access and circulation for both pedestrians and vehicles.
- Improve pedestrian connections to the adjacent commemorative forest.
- Improve the cemetery's presence and visibility from the street.
- Establish gathering spaces for small groups.
- Expand the interment capacity and increase the interment and memorialization options.
- Memorialize the section of unmarked graves near the cemetery's entrance.

Key Cemetery Improvements and Interment Development

The Cemetery Concept development is recommended to be implemented in phases, with each phase triggered by key milestones.

In the short term (1 to 5 years), the priority is to develop a section of the undeveloped land for interments, maintaining best practices by ensuring at least 10 years of available interment inventory.

In the medium term (5 to 15 years), the priority is to establish a cremation garden offering a variety of interment and memorialization options. Additionally, general upgrades to the cemetery include enhancements to the entrance and perimeter, as well as improvements to the operations and storage yard.

A demand-needs analysis should be conducted five years after expansion to assess shifting trends and assist the City in planning for the next expansion area. The Master Plan should be updated within 25 years or sooner if there is a significant shift in burial preferences.

Implementation Recommended Budget Allowance

The table below summarizes the Implementation Plan and Recommended Budget Allowances in priority order.

Short Term: 1 to 5 Years	
Item	Recommended Budget Allowance
Expansion and General Upgrades	\$830,000.00
Bylaw Rewrite	\$7,500.00
Total	\$837,500.00
Medium Term: 5 to 15 Years	
Item	Recommended Budget Allowance
Cremation Garden	\$ 390,000.00
Cemetery Entrance Upgrades	\$220,000.00
Demand Needs Analysis	\$10,000.00
Operations Building and Yard	\$380,000.00
Total	\$1,000,000.00

Conclusion

In conclusion, the implementation of this Cemetery Master Plan provides the City of Brooks with a clear and strategic framework for the future development, operation, and maintenance of Brooks Cemetery. By adhering to best practices, addressing community needs, and improving operational efficiency, the plan ensures the provision of high-quality, sustainable services for the next 25 years and beyond. The phased approach and budget considerations offer flexibility to adapt to evolving trends, ensuring the cemetery remains a valuable, well-maintained asset for the City and its residents.

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Chapter 1: Introduction



Project Outline

The City of Brooks (the City) commissioned LEES+Associates to produce a Cemetery Master Plan with the purpose of guiding the future development, operation, care, and maintenance of Brooks Cemetery.

This plan ensures that the cemetery will have an appropriate inventory and service mix to meet the City's diverse community member preferences and optimize the City's capital funding for the cemetery's future development. It will also enable the City to better understand its community members and land needs to ensure the sustainability of the City's cemetery services over the next 25 years.

This plan includes:

- A demand-needs analysis of the demographic, disposition, sales, and interment trends within the cemetery's market area to determine future demand. This includes a comparison of forecasted needs to the available cemetery inventory to assess the remaining sales capacity and the future development requirements.
- A review of cemetery fees, including a benchmark comparison to those of similar cemeteries in neighboring communities.
- A financial plan assessing the cemetery's current ability to reliably recover short-term operating costs, its future financial trajectory, and the long-term sustainability of its Perpetual Care Fund.
- A summary of public engagement undertaken, reflecting the community's current cemetery needs and preferences.
- A bylaw review including recommendations for making the City's cemetery bylaw an effective foundation for the professional management, operation, service provision, and maintenance of the cemetery.
- A physical site analysis and asset management plan identifying the cemetery's key assets and a summary of opportunities and constraints related to future growth.
- A concept design and phased implementation plan to guide the future development of Brooks Cemetery, including recommended budget allowances for the work outlined in the concept design.
- A review of operational procedures to accommodate additional interment offerings, including direct earth burial.

In-depth consultation with cemetery staff and a thorough review of the City's cemetery records were conducted as part of this plan, informing key findings and supporting the recommendations and strategies proposed for Brooks Cemetery.



Chapter 2: Demand and Needs Analysis

Introduction

This chapter examines the market area served by Brooks Cemetery, which includes the City of Brooks and its surrounding rural area. It defines the market area and reviews its demographic profile, projected population growth, mortality rates, and religious and ethnic diversity.

The trends evaluated through this Demand-Needs Analysis are the main drivers that will influence the need for additional cemetery capacity and the range of interment and memorialization options over the next 25 years and beyond.

The data analyzed to produce these findings includes historical and projected:

- Population and death rates
- Market area dispositions by type
- Sales and interments at Brooks Cemetery

Key Findings

- Brooks Cemetery has:
 - Eight (8) to ten (10) years of casket lot sales remaining
 - Eight (8) to ten (10) years of cremation lot sales remaining
 - No columbarium niche sales remaining
- There is an immediate need for more columbaria niches.
- The City of Brooks will need to develop approximately 350 casket lots and 80 cremation lots to serve the community for the next 25 years.
- The City of Brooks has significant populations of various religions and ethnic minorities, which may influence the community's interment needs. It is important to engage these groups specifically to learn about their burial and memorialization preferences.

Demographics and Community Preferences

This section of the cemetery master plan describes the Market Area primarily served by the City's cemetery. The market area profile is based on detailed demographic data and vital statistics from Federal and Provincial government records.

The analysis in this section identifies the geographic boundaries, ethnic and religious affiliations, population size, number of deaths, and disposition statistics for residents in the Market Area. These factors will determine the future demand and need for the City's cemetery land and interment services.

Geographic Area Served

Studies have shown that individuals generally prefer to be buried in the same municipality they reside in. This analysis assumes the Brooks Cemetery primarily serves the residents within the Province of Alberta's Local Geographic Area (LGA) Z1.3.A - Newell, which includes Brooks, Bassano, Duchess, Tilley and the rural County of Newell. This geographic area was chosen based on the available demographic data and the geographical proximity to the Brooks Cemetery.

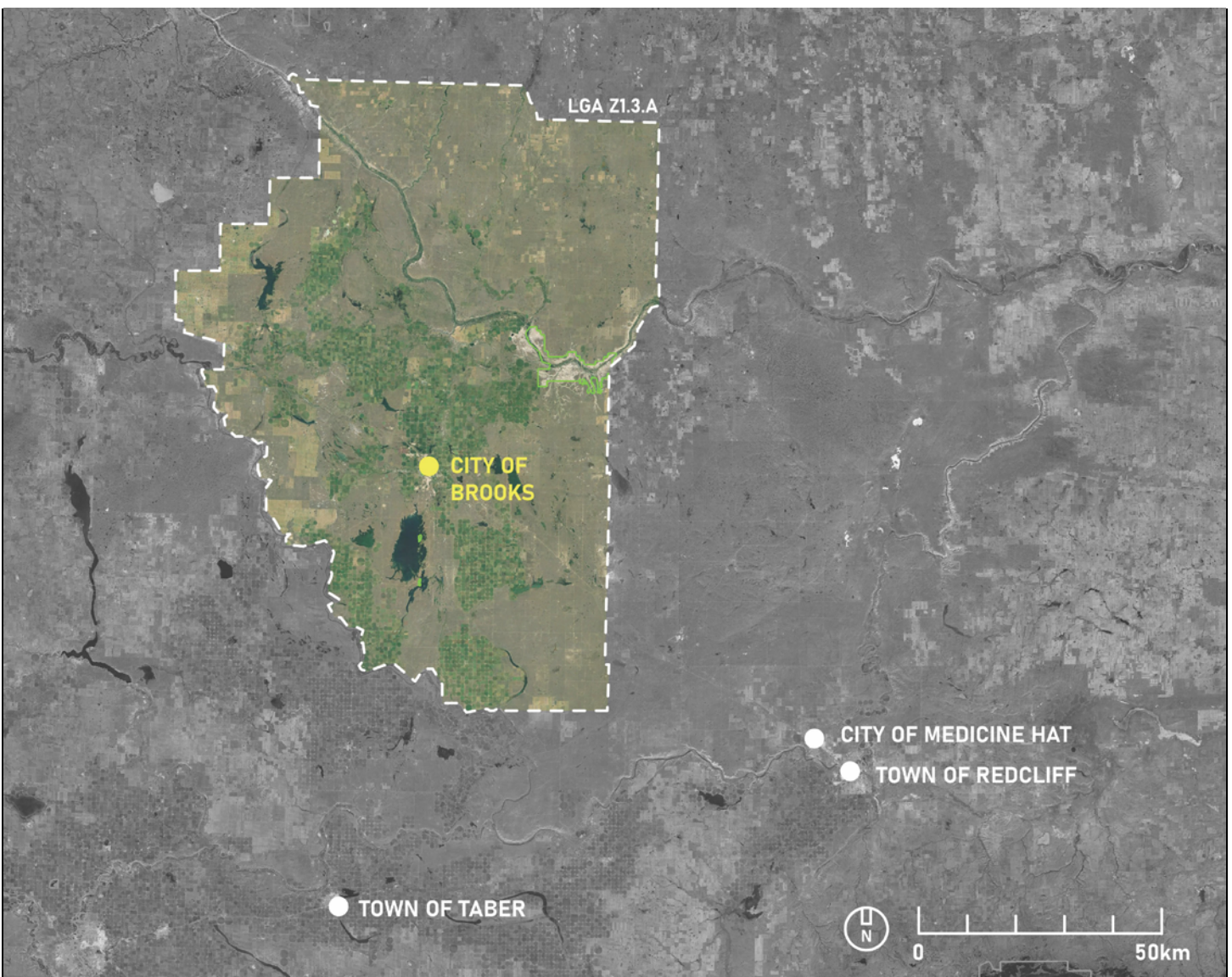


Figure 1: Local Geographic Area Z1.3.A - Newell

Religious and Ethnic Profile

The disposition and interment choices of an individual are influenced by their personal values, family traditions, and social and financial considerations. These choices are unique to each person and can vary greatly. Additionally, religious affiliations and ethnic groups have traditional and cultural practices that can significantly influence an individual's interment preferences.

To better understand the local demand for different types of interment and memorialization options, this section outlines the religious and ethnic profile of the City.

Religious Profile

The City of Brooks has significant Christian, Catholic, and Muslim populations which may influence the interment and memorialization preferences of the community. For example, Muslim residents may prefer to be buried in a grave that is perpendicular to Mecca, necessitating some lots being oriented in a specific direction. **It is important, therefore, to engage these religious groups specifically to learn about their burial and memorialization preferences.**

Brooks's populations identifies as:

- 30% No religious affiliation
- 32% Christian
- 23% Catholic
- 13% Muslim
- 3% Other Religions (Non-Christian)

Ethnic Profile

While Brooks has long been a diverse community, its ethnic profile is continuously shifting. The City of Brooks's ethnic profile reveals that nearly 50% of its population is a visible minority, with significant Black and Filipino communities in particular. The top five most common places of birth for immigrants who immigrated after 2016 are: The Philippines; Eritrea; Ethiopia; Somalia, and Mexico. Of these, Eritrean and Ethiopian populations have significantly increased in the last decade. Inuit, Métis, and First Nations communities make up approximately 2% of Brooks's population, a relatively low proportion compared to Alberta's 6.8%.

While not all residents of non-European heritage have significantly different interment and memorialization practices than what is currently offered at the City's cemetery, some of these community members may desire new religious and ethnic sections and custom interment and memorialization services. **The City should actively seek out and engage with emerging communities, documenting these efforts every two years.**

Brooks's population identifies as:

- 52% Not a visible minority
- 22% Black
- 13% Filipino
- 5% Other Visible Minority
- 4% Chinese + South Asian
- 4% Latin American

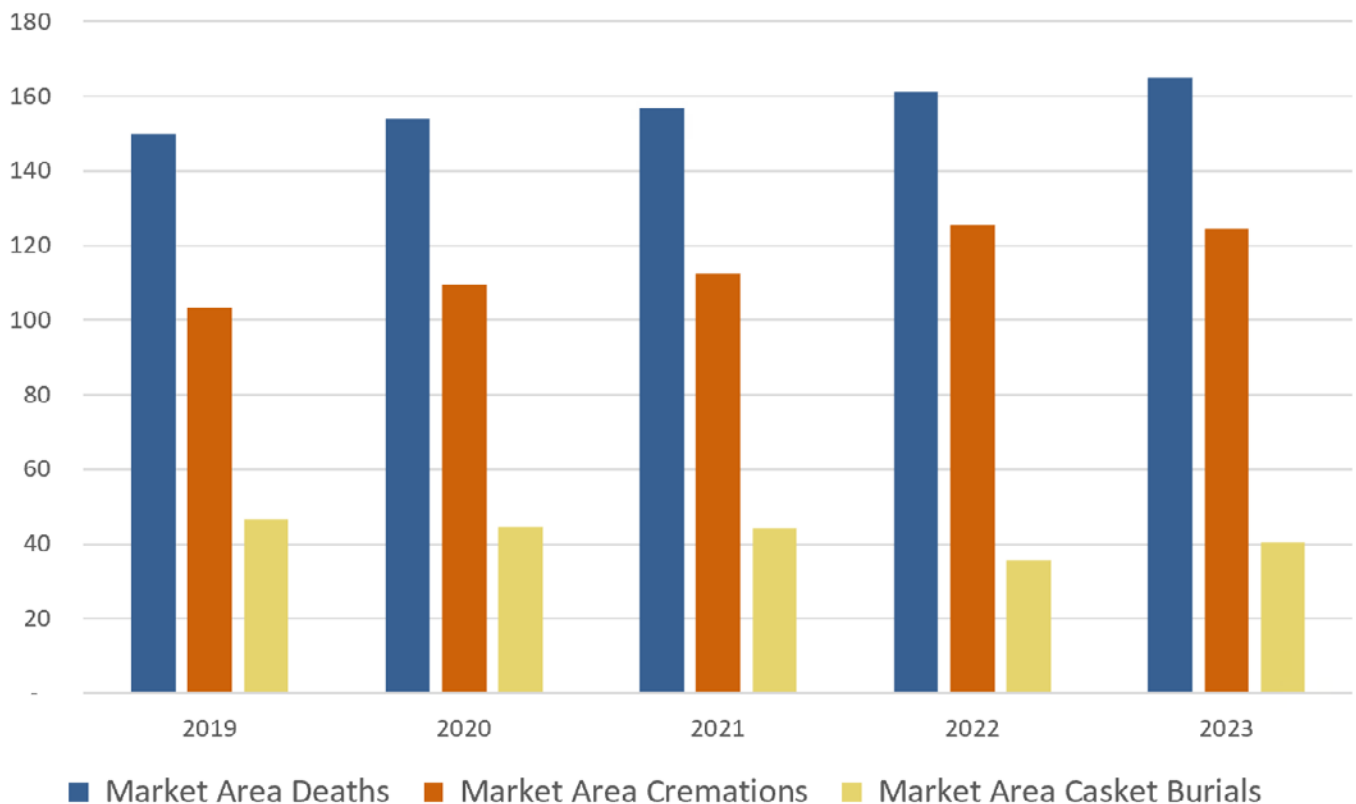
Disposition

Disposition describes how human remains are handled after death. The most common forms of disposition in North America are in-ground casket burial and cremation.

Historical Market Area Summary

An analysis of the historical market area population rates, death rates, and cremation and casket trends is important in order to understand the demand for cemetery services. Demographic data and vital statistics have been sourced from Federal and Provincial government records.

Over the past five years, from 2019 - 2023, the Market Area population has increased 0.99%, from 27,513 to 28,768. Death rates have similarly steadily increased, from 150 deaths to 165 deaths per year. The graph below shows the total number of deaths, casket burials, and cremations over the past five years.

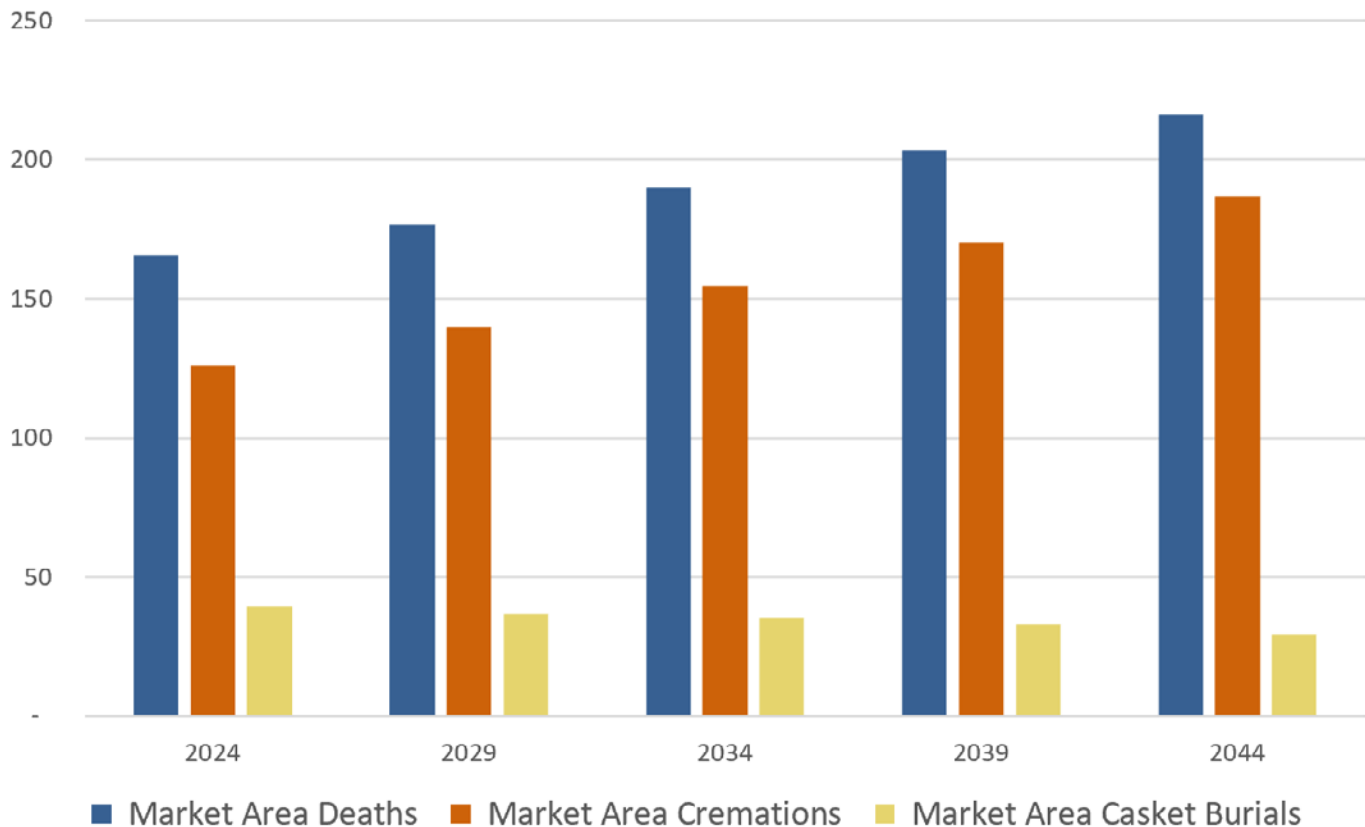


This graph shows us that the number of people choosing cremations has risen and the number of people choosing casket burials has declined over the past five years.

Projected Market Area Summary

Assuming the findings from the Historical Market Area summary continue over the next 25 years, it is expected that the Market Area population will increase from 28,768 to 35,972. Deaths will continue to increase steadily until 2026 when the oldest of the baby boomers reach 80, when there will be an uptick in the number of deaths. It is expected the annual average of deaths will increase from 165 deaths to 227 deaths per year.

The following graph shows the total number of expected deaths compared to the number of casket and cremations over the next 25 years, from 2024 - 2048.



This graph shows us the number of cremations will continue to rise, and the number of casket burials will slightly decrease.

Baby Boomers' Effect on the Cemetery

Statistics Canada predicts an increasing population of older residents, increasing the need for cemetery and funeral-related goods and services. This trend is projected to start in 2026 when the oldest members of the Baby Boom generation reach 80. The number of deaths is expected to increase until 2045 when the youngest members of the Baby Boom cohort turn 80.

Disposition Trends - Cremation

Cremation is increasingly becoming the preferred form of disposition for most Canadians. What individuals and families then choose to do with cremated remains varies greatly.

Cremated remains are usually contained in an urn for future interment in an in-ground lot, placed within an above-ground columbaria niche, scattered at a cemetery, or more often at a place of personal meaning, such as a park or lake.

The following map illustrates the preference for cremation in the Canadian Provinces and Territories in 2022.

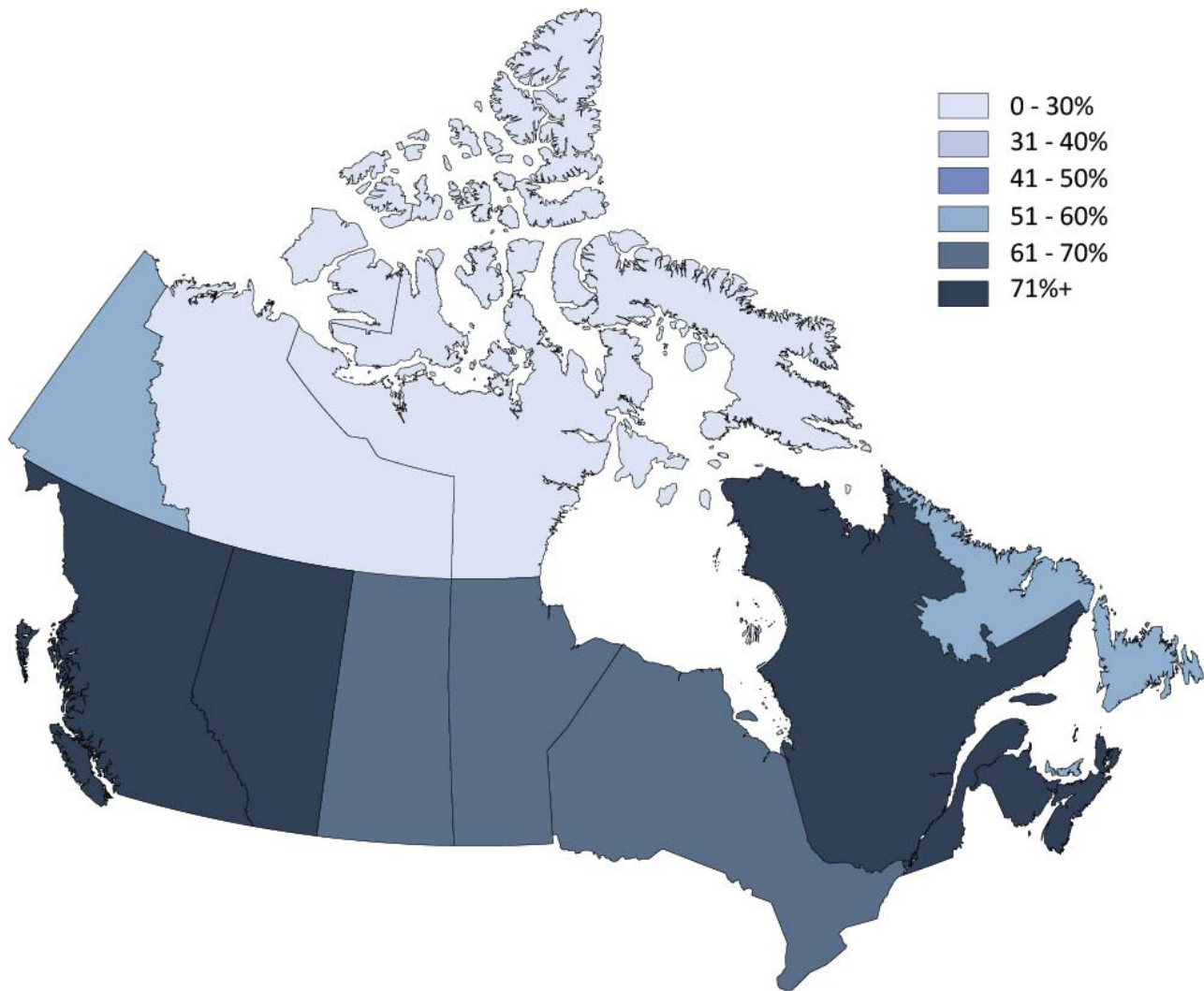


Figure 5: 2022 Canadian Cremation Rates as a Percentage of Deaths, Source: Cremation Association of North America.

The National average cremation rate increased from 63.9% in 2013 to 75.3% in 2023. The Alberta average cremation rate increased from 68.5% in 2013 to 75.6% in 2023. Cremation rates for the City of Brooks averaged around 73% over the last five years. Therefore, the City's cremation rate is assumed to be similar to the provincial rate for this analysis.

The Province of Alberta's cremation rate is forecasted to increase by an average 0.80% per year until 2027, and 0.60% per year from 2028 forward. The City of Brooks's cremation rate is expected to increase at this rate until it reaches 88% in 25 years.

While cremation is an increasingly popular choice of final disposition, it is expected there will always be some families that will need in-ground casket burial due to religious traditions influencing the final choice of interment.

Cemetery Demand

The following section of the report outlines the number of sales and interments for Brooks Cemetery's casket lots, cremation lots and columbaria niches over the next 25 years. These projections are based on historical interments and sales. The projections assume that historic disposition and service trends, market capture rates, and the sales-to-interment relationships from the past five years will continue over the next 25 years.

Measures of Demand - Market Capture

Market Capture

Market capture is the percentage of community member deaths in a market area that are interred by a cemetery over a defined period of time. Market research by LEES+Associates over the past two decades finds that most Canadian municipal cemeteries serve a market area that consists of one community and its surrounding rural area. These cemeteries typically provide service for 80%-90% of those choosing casket burial, and 10%-20% of those who choose cremation in their community.

There are several factors that could be influencing the proportion of residents who choose to be buried at Brooks Cemetery, including the following:

- Attractiveness of the cemetery site
- Diversity of the product and service options
- Frequency of the cemetery operator's community engagement
- The cemetery's proximity to residential areas and residents
- The cemetery's level of universal accessibility
- The cemetery's ability to meet religious/ethnic burial practices and traditions
- The cemetery's universal accessibility
- Pricing

Findings

Brooks Cemetery has provided service to 82% of those choosing casket burial, and 40% of those who choose cremation in the Market Area over the last five years. This percentage is on par for casket burials and significantly above average for cremations compared to other municipal cemeteries with similar services.

This study found that over the last five years, 64% of those choosing casket burial were residents of the City of Brooks and 36% were non-residents. Similarly, over the last five years 61% of those choosing cremation were residents of the City of Brooks, and 39% were non-residents. Analysis of the records revealed that, on average, 67% of the non-residents choosing Brooks Cemetery were from the Rural County of Newell, while 33% were from other locations.

Interment to Sales Ratio

Interment refers to the time at which human remains are placed in the lot, niche, scattered, etc.

Sales refers to all purchases of right-of-interment for a casket or cremation burial lot, or cremation niche. Note that the sale of a lot may occur well before the interment if an individual is pre-planning their end-of-life wishes.

If the interment to sales ratio is low, this indicates that there is community demand for the pre-purchasing of lots and niches. The cemetery may need to develop new inventory sooner than the interment projections indicate, in order to continue providing lots for pre-purchase. The number of annual sales can be used to estimate the number of years of capacity remaining before more cemetery land is needed.

Findings

The analysis of Brooks Cemetery's interment and sales data found that from 2019 to 2023 the Cemetery:

- Sold 7 casket lots for every 1 casket that it interred;
- Sold 1 cremation lot for every 8 cremated remains interred in in-ground lots, and
- Interred 7 cremated remains in niches for every 5 columbarium niches sold.

Brooks Cemetery's annual number of interments of cremated remains far exceeds the annual number of sales of cremation inventory. This may indicate that casket lots are being used to accommodate multiple interments of cremated remains.

Future projections of cemetery market demand for Brooks's interment services and inventory in this analysis assume that the historical market capture rates and the sales-to-interment relationship ratios will continue forward over the next 25 years.

Historical Interments and Sales

This section outlines the historical demand for Brooks Cemetery's inventory sales and interment services. Over the past five years, from 2019 to 2023:

- The total annual interments at the Brooks Cemetery have remained steady, with a slight decrease in 2021 and 2022.
- The total casket lot sales have steadily increased, with one outlier year (2020), where sales spiked.
- The total cremation lot and niche sales have steadily increased. There was a dip in niche sales in 2023, likely due to the columbaria being sold out.

These trends suggest that due to population growth and the number of deaths in the community, there is an overall growth in demand for cemetery interment services and cemetery inventory sales in Brooks.

The following graph summarizes Brooks Cemetery's historical disposition and cemetery activity from 2019 to 2023.

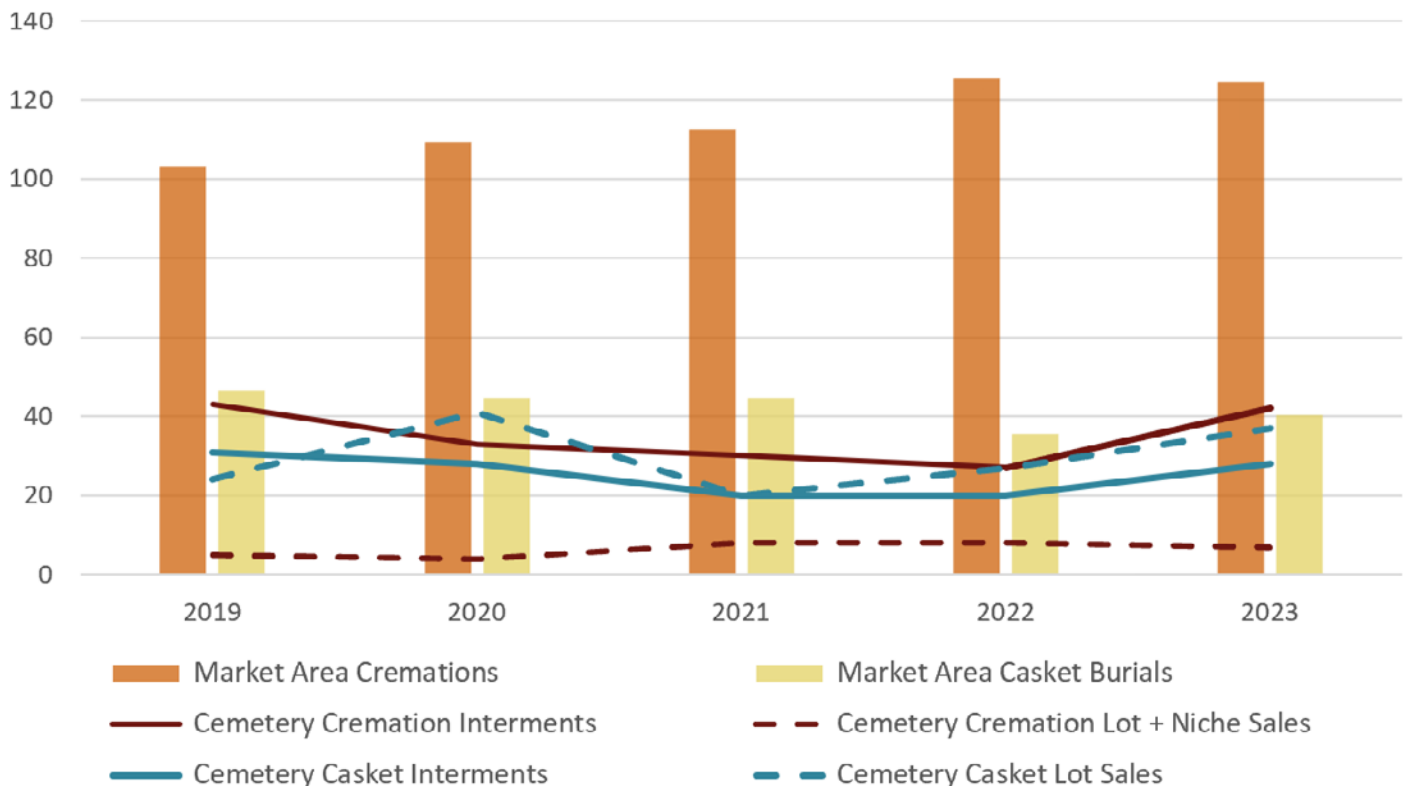


Figure 2: Historical Sales and Interments at Brooks Cemetery. Source: Brooks Cemetery Records

Projected Interments and Sales

This section of the report provides projections for the amount of each type of inventory that will be sold, and the number of casket burials, cremation burials, and cremation niche interments expected to take place at Brooks Cemetery over the next 25 years. These projections assume that historical disposition and service trends, market capture rates, and sales to interment relationships will remain the same over the next 25 years.

Over the next 25 years, Brooks Cemetery is projected to undertake:

- 475 casket lot burials, averaging 19 per year
- 1000 cremation burials in casket lots, averaging 40 per year
- 125 cremation niche inurnments, averaging 5 per year
- 85 cremation burials in in-ground cremation lots, averaging 3 per year
- 30 infant/child lot burials, averaging 1 per year
- 15 field of honour burials, averaging 1 every other year.

Over the next 25 years, Brooks Cemetery is projected to sell the right-of-interment for:

- 575 casket lots, averaging 23 per year
- 150 cremation lots, averaging 6 per year
- 100 cremation niches, averaging 4 per year
- 30 infant/child lots, averaging 1 per year
- 15 field of honour lots, averaging 1 every other year.

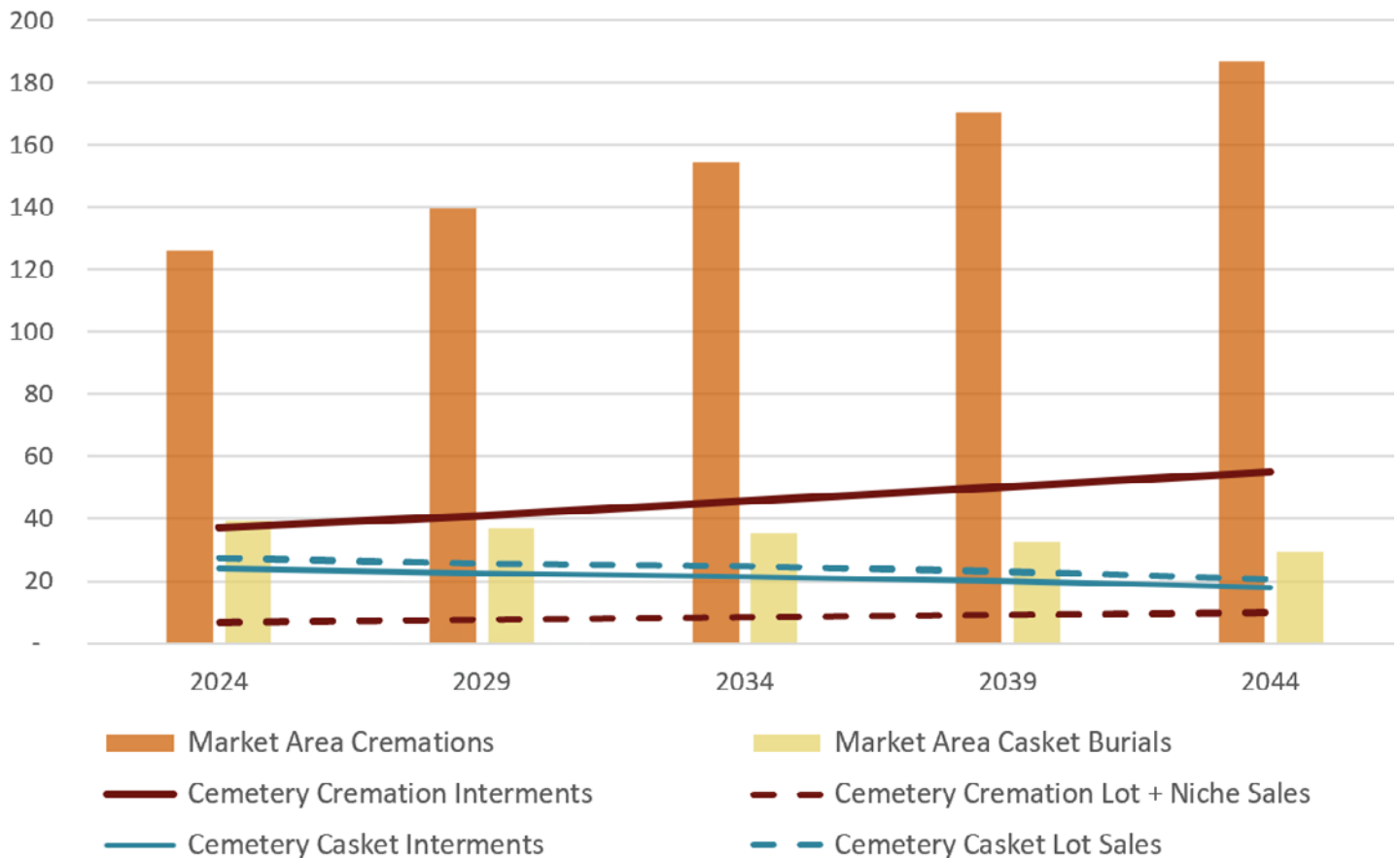


Figure 3: 25-year Projection of Sales and Interments at Brooks Cemetery. Source: Brooks Cemetery Records

Cemetery Inventory

This section of the report examines the existing inventory of casket lots, cremation lots and niches at Brooks Cemetery. The purpose is to compare the amount of inventory currently available with the projected demand for inventory over the next 25 years.

Current Inventory

The following graph summarizes the Brooks Cemetery inventory that is available for sale by the type of interment.

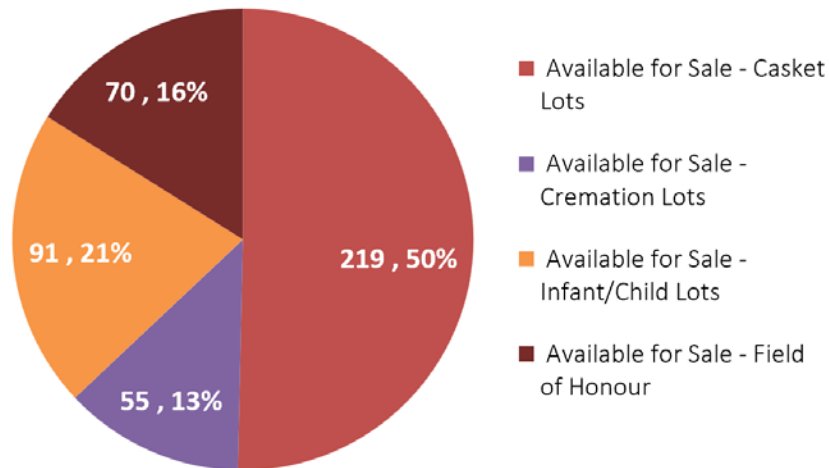


Figure 4: Inventory Available for Sale. Source: Brooks Cemetery Records.

Inventory Years Remaining

The following table summarizes Brooks Cemetery's inventory that is available for sale, the projected average number of sales per year over the next 25 years, and the estimated number of years of sales remaining.

Interment Type	Available Inventory for Sale	Average Sales Per Year	Years of Sales Remaining	Projected 'Sold Out' Date
Casket Lot	219	23	8-10	2032
Cremation Lot	55	5	8-10	2032
Columbaria Niche	0	4	0	Currently Sold Out

Table 1: Summary of Brooks Cemetery Inventory Available for Sale, Source: Brooks Cemetery Records

Note: Remaining inventory is determined by sales rather than interments, as the rights of interment can be pre-purchased or reserved. This means that even after the last lot or niche is sold, there may be many years of interments remaining at the cemetery.

Inventory Expansion Strategies

Best practice dictates that cemeteries should have 50+ years of available inventory at all times. This section summarizes each possible strategy for increasing a cemetery's interment inventory. These strategies will be assessed for their potential use at Brooks Cemetery in Chapter 6: Site Inventory and Analysis.

Infill and Densify Strategy

There are often opportunities at cemetery sites to develop space not historically allocated for interments, and to densify site capacity through a range of strategies. This may include:

- Closing low-traffic paths, roads, and other amenities for use as added interment space.
- Strategically replacing new in-ground lots with a smaller, more flexible land footprint (e.g., small cremation lots and ossuaries).
- Adding above-ground interment options such as family vessels or columbaria and memorial wall niches.

Reclamation Strategy

Some cemeteries seek to increase their capacity and conserve land through the reuse and resale of unclaimed or abandoned pre-purchased lots. These are usually lots that have been purchased several decades ago, but whose owners have not had any contact with the cemetery since the time of purchase. Thorough investigation and significant staff time may be required to determine if unclaimed lots are available. The best practices for execution of this strategy include:

- Identifying individuals and families who have purchased burial plots more than 50 years ago.
- Attempting to find the last known lease/lot owner.
- Advertising in the local media (e.g., newspapers) to find them.

Precise terms surrounding the circumstances and expiration of the right-of-interment in an unclaimed lot need to be stated in the Cemetery Bylaw. Unclaimed lots that are determined to be available can then be resold, typically at the current fair market value.

Cemetery Expansion Strategy

Some cemeteries have the opportunity to expand into adjacent, undeveloped land. This opportunity is ideal because it allows the municipality to develop the new section for optimized efficiency and programming. While planning and developing a new cemetery section is costly and takes time, it will often serve the community for much longer than either infill or reclamation will.

Conclusion

The Demand-Needs Analysis in this chapter indicates that columbarium niches need to be developed immediately to meet community needs. It also indicates that approximately 8 to 10 years of casket and cremation lots remain in the cemetery's inventory. Furthermore, the analysis projects that the City of Brooks will require about 350 additional casket lots and 80 additional cremation lots over the next 25 years.

The market area has significant populations of various religious and ethnic groups, so community engagement will be key to understanding community needs, ceremonial practices, and memorialization preferences. Understanding these projections, community demographics, burial and memorialization preferences will play an important role in planning the cemetery. The 'Site Analysis and Concept Design' chapter will look at how the cemetery land resources can be used to accommodate these community needs.

Strategic planning, thoughtful design, and meaningful community engagement will ensure that the cemetery meets current demands and is adaptable to future needs.

Chapter 3: Financial Plan



Introduction

This chapter reviews Brooks Cemetery’s historical financial performance, assesses its projected trajectory, and determines how the City could achieve sustainability for the City’s cemetery operations.

Two important performance indicators used to assess the short-term and long-term financial health of a cemetery’s operating model are its proximity to:

- **Operating Break-Even Point:** This is the point in time when a cemetery can fund itself while meeting the service expectations of the community. This indicates whether a cemetery can cover its operating costs with its reliable sources of annual revenue.
- **Perpetual Care Fund Stability Point:** This is the point in time when a Perpetual Care Fund (PCF) is fully funded and expected to generate enough investment income to meet its long-term site care and maintenance costs.

This chapter concludes with an alternate future scenario for the Brooks Cemetery’s finances, including recommendations on how the City can accelerate its progress toward full operating cost recovery, and achieve a fully funded PCF that can support the ongoing care of the cemetery in perpetuity.

Key Findings

The following section summarizes the key findings from this plan’s financial analysis.

- Brooks Cemetery’s fees are significantly below average compared to other regional cemeteries on most of its offerings.
- Over the past five years, the cemetery system reported an annual average loss of \$78,000.
- The cemetery system is not progressing toward its Operating Break-Even Point or PCF Stability Point within the next 50 years.
- With moderate changes to its pricing and PCF practices, the City can expect to achieve its:
 - Operating Breakeven Point within 40 years by 2063.
 - PCF Stability Point to support a minimum level of care in the next 30 years by 2053.
 - PCF Stability Point to support its current level of care within the next 50 to 55 years.
- With assertive changes to its pricing and PCF practices, the City can expect to achieve its:
 - Operating Breakeven Point within 11 years by 2035.
 - PCF Stability Point to support a minimum level of care in the next 24 years by 2047.
 - PCF Stability Point to support its current level of care within the next 46 years.

Cemetery Price Benchmarking Study

This section examines Brook Cemetery’s current pricing for its primary products and services, comparing them to those offered by neighbouring communities that may also serve the City of Brooks’s residents. It provides an overview of Canadian cemetery pricing trends and recommendations for adjustments based on industry best practices in the bereavement sector.

Market Trends

Most municipal cemeteries aim to provide families basic products and efficient services at a competitive price. These cemetery offerings meet the average community member’s needs and are standard offerings that make up a cemetery’s core inventory. This is referred to as a “cost leadership” business model.

Private and some religious cemeteries use a “differentiation” business model, offering customized and premium services that set them apart from competitors. By addressing specific ethnic, religious, or aesthetic preferences, these cemeteries attract families with unique, high-value options, allowing them to charge higher prices and appeal to those seeking more than just affordability.

The following figure shows the pricing continuum for typical Alberta cemetery offerings and which products and services are cost- and market-driven.

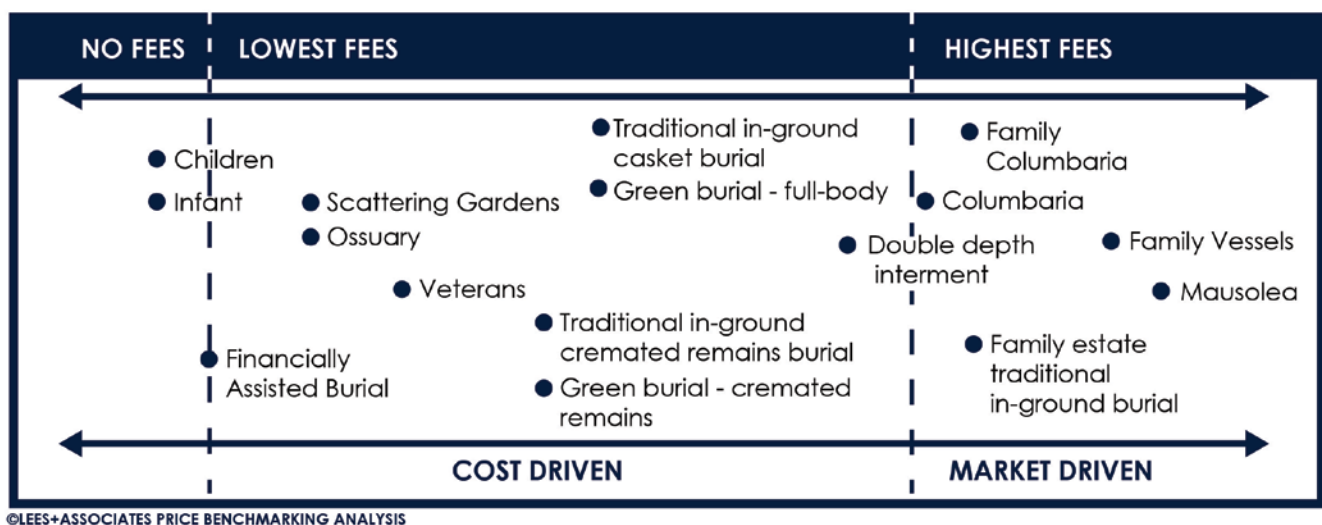


Figure 6: Pricing Continuum for Typical Alberta Cemetery Offerings. Source: LEES+Associates.

The City of Brooks’s prices are at the lowest end of its regional market spectrum, and its pricing practices align with the cost leadership model followed by many of Alberta’s small towns and rural communities.

Cemetery and Community Benchmarks

Best practices for cemetery pricing involve comparing product and service rates annually with those of cemeteries with similar demographics, climate conditions, and operations. Cemeteries within a one-hour driving radius should be particularly reviewed, as surveys of Alberta communities show that residents are generally willing to travel up to one hour for cemetery services. This willingness is often due to pricing considerations or the availability of specific products or services that meet their needs.

This price benchmarking study evaluates the City of Brooks' rates against the averages at similar municipal cemeteries in Alberta, including the cities of Lacombe and Medicine Hat, as well as the towns of High River, Taber, Redcliff and Strathmore.

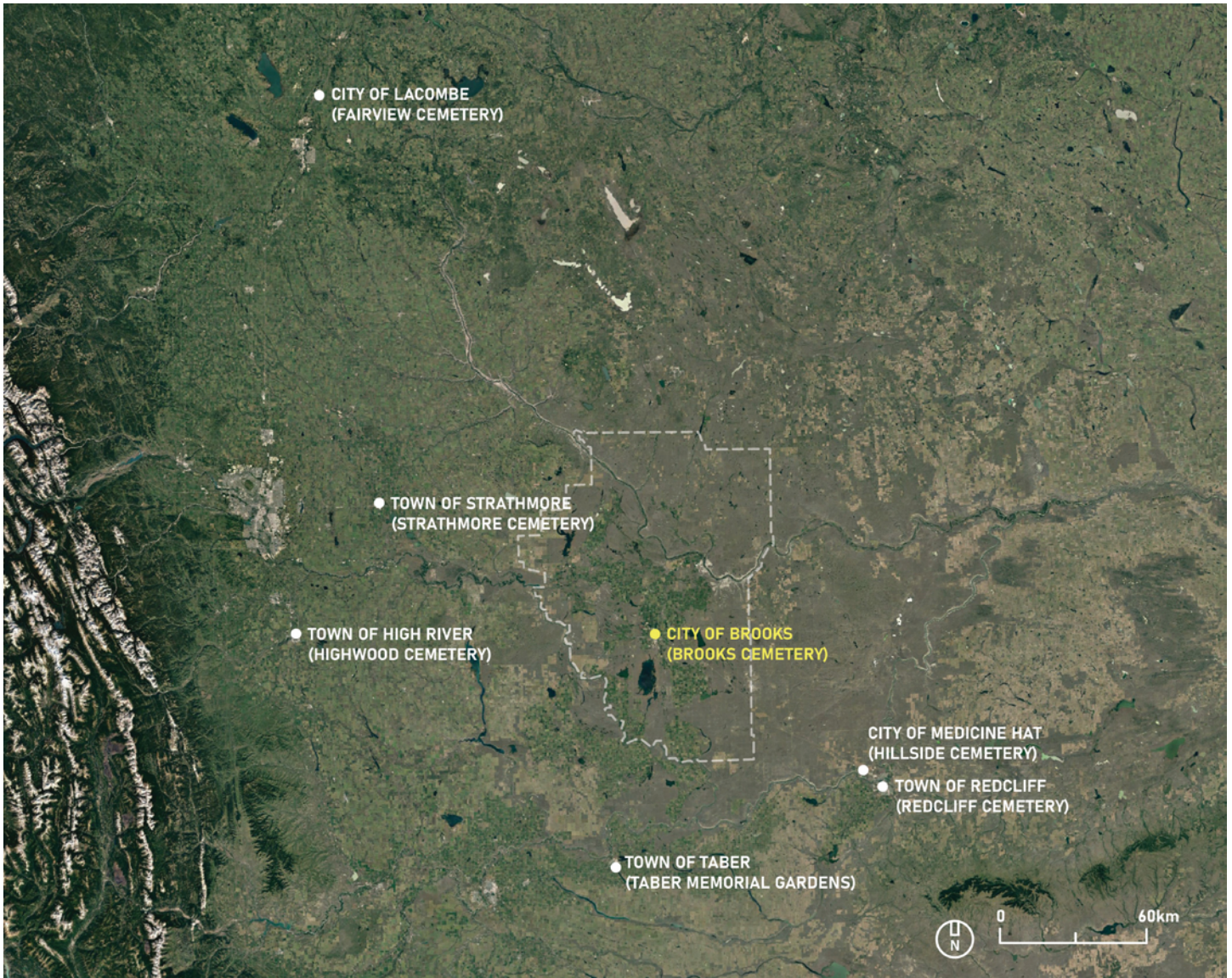


Figure 7: Map of Cemeteries Included in the Price Benchmarking Study. Source: LEES+Associates.

The quality, size, and attractiveness of the products and services offered by cemetery operators vary, making like-to-like comparisons challenging. This price study represents the current market spectrum of offerings available to community members.

The following table compares and summarizes the spectrum of resident rates for the most common offerings available at the cemeteries in this study, including the Perpetual Care Fund (PCF) contribution, excluding applicable taxes.

Cemetery Offering	City of Brooks Rate	Regional Average	Regional Max	Price Comparison City's Relative Position
Casket Burial Lot	\$400	\$1,253 to \$1,290	\$2,900 to \$3,117	Below Regional Average Below Regional Max
Infant/Child Burial Lot	\$200	\$822 to \$1,233	\$822 to \$1,233	Below Regional Average Below Regional Max
Cremation Burial Lot	\$200	\$596	\$1,097	Below Regional Average Below Regional Max
Columbaria Niche	\$1,075	\$1,920 to 2,120	\$3,398	Below Regional Average Below Regional Max
Casket Burial Service	\$400	\$683	\$1,450	Below Regional Average Below Regional Max
Infant/Child Burial Service	\$200 to \$300	\$285 to \$333	\$710 to \$910	On Par with Regional Average Below Regional Max
Cremation Burial Service	\$200	\$286	\$300	Below Regional Average Below Regional Max
Niche Interment	\$100	\$245	\$526	Below Regional Average Below Regional Max

Table 2: Price Benchmarking Summary. Source: LEES+Associates

Price Practices and Strategic Positioning

Annual Price Increases

It is best practice for municipalities to set a minimum base rate of 2% for long-term price growth to counter inflation and add 1% to 3% to enhance cost recovery, resulting in an average annual increase of 3% to 5%. Since price changes rarely impact demand for cemetery services, municipalities can confidently raise rates without risking revenue loss as long as the rates stay within the region's expected range.

To ensure financial sustainability, it is best practice for municipalities to align their rates with the average fair market value for cemetery services. With exceptional demand and a significant cost recovery gap, rates should be set at the higher end of the regional spectrum while maintaining a rate below the maximum other cemeteries charge. This approach aligns with the common municipal philosophy of the 'individual user payment' and moves cemetery operations towards financial self-sustainability. Many municipal cemeteries prefer this position rather than the whole community paying for a service subsidized by tax dollars in perpetuity.

Findings

Brooks Cemetery's rates are significantly below the regional average and maximum rate for the majority of its cemetery services and offerings in adjacent communities.

The Columbaria Niche rates listed for the City's cemetery are the rates charged by the local funeral home rather than by the City. The columbaria niche inventory is sold out. The City will need to add new units to continue sales.

Niche Interment: This is the City's rate for the opening and closing of a columbarium niche for the placement of a second urn. The first urn placement has historically been offered for free by the funeral home. This is not typical. All benchmark communities charge a fee for the interment of the first urn in a columbarium niche.

Brooks does not raise its fees annually. In 2021, the City increased select fees, including a \$50 addition to the stillbirth interment fee, new charges for infant plots and interments, a disinterment fee, and a surcharge for services after 4 p.m.

Non-Resident Pricing

Most Alberta cemeteries accommodate non-residents if they have available land, often charging a premium above resident rates for lots and niches. Some cemeteries will also apply the non-resident premium to interment services. In Alberta, non-resident premiums typically range from 25% to 100% of resident rates. This practice ensures long-term financial support for the cemetery, acknowledging that residents support the cemetery maintenance through annual tax contributions. Non-residents interred in a municipal cemetery typically have not made a comparable contribution.

Surveys show that residents generally support higher fees for non-residents, especially in areas with limited cemetery land.

Cemeteries that charge a non-resident fee typically define a 'non-resident' as someone who didn't live or own property in the municipality for at least one year before death. Less commonly, some communities choose to extend the residency or property ownership period, requiring five or ten years of local residence. This longer period enables former residents to return to the community and pay the same rate as current residents.

Findings

Brooks Cemetery does not currently charge a non-resident premium.

Interment records suggest that the non-residents have historically represented a significant proportion (36% of casket interments and 39% of cremated remains interments) of interment sales over the last five years. The City would benefit from tracking and monitoring trends in the number of non-residents in both its cemetery's sales and services in the future, to identify the revenue impact attributable to nonresidents.

This high level of non-residents served at Brooks Cemetery is likely due in part to the City's exceptionally low cemetery prices. Lower-priced jurisdictions often attract residents from other municipalities seeking more affordable options. Although this is not inherently negative, it can reduce the availability of local burial space for residents who strongly prefer local interment.

In this price benchmarking study, it was found that High River charges a non-resident premium ranging from 40% to 50% depending on the offering, and that Lacombe charges a non-resident premium of 100% on its lot and niche sales.

Dedicated Group Pricing Discounts

Some communities have particular pricing policies that offer free service or a discounted rate to select residents. This commonly includes discounted rates for:

- Emergency responders, including members of the police, fire, and ambulance services.
- Veterans.
- Infants and children.

Findings

The City of Brooks and the majority of benchmark communities provide discounted rates for interment rights and/or opening and closing services for infants, children and veterans.

These dedicated groups typically represent a small proportion of the community members served by municipal cemeteries. Therefore, offering discounted rates to members of these groups is not expected to affect the financial sustainability of a cemetery's operations significantly.

Recommendations

Since most of the City's cemetery fees are significantly lower than those of its neighbours, Brooks Cemetery can raise its fees beyond the inflation rate in 2025 to maintain comparable pricing with other cemeteries and communities in the region.

Appendix A - Price Benchmarking 2025 Recommendations provides the detailed results of this plan's cemetery price benchmarking study and includes a summary of the recommended price increases for 2025 that would align Brooks Cemetery with the regional market and reflect the best practices in cemetery pricing and financial planning.

The City needs to be ready to support larger-than-inflation increases. With rising affordability concerns, the City may face community challenges over steep price increases. As part of a broader communications strategy around cemetery price increases, the City can explain that higher fees are needed to:

- Align rates with the fair market value for cemetery services in the region.
- Fully recover service costs through user fees, reducing the annual operating tax subsidy provided by the community.
- Fund the acquisition and development of a new site for continued long-term service.
- Grow the PCF large enough to generate sufficient income to cover the cemetery's future maintenance costs, easing the tax burden on the community to fund the site's long-term care.

Brooks Cemetery's operating expenses significantly exceed its revenue. The current in-ground interment fee covers about 90% of the summer labour and equipment costs and 30% of the winter costs for casket lot services. The fee covers approximately 35% of the summer and 14% of the winter costs for cremated remains. These figures do not include the costs of supplies like topsoil and crushed rock or contractor services for laying sod.

Raising prices will improve cost recovery, helping the cemetery achieve financial sustainability. More significant price increases can also support developing and enhancing the cemetery's infrastructure, aesthetics, and interment capacity.

Historical Operating Fund Overview

Operating Financial Performance Summary

This Historical Operating Fund overview analyzes Brooks Cemetery’s past financial performance, including revenue streams, expenditures, and trends. Examining these factors helps identify patterns to guide future financial planning and sustainability strategies.

The following graph summarizes the historical operating financial performance of the Brooks Cemetery by calendar year, as reported by City staff from 2019 to 2023.

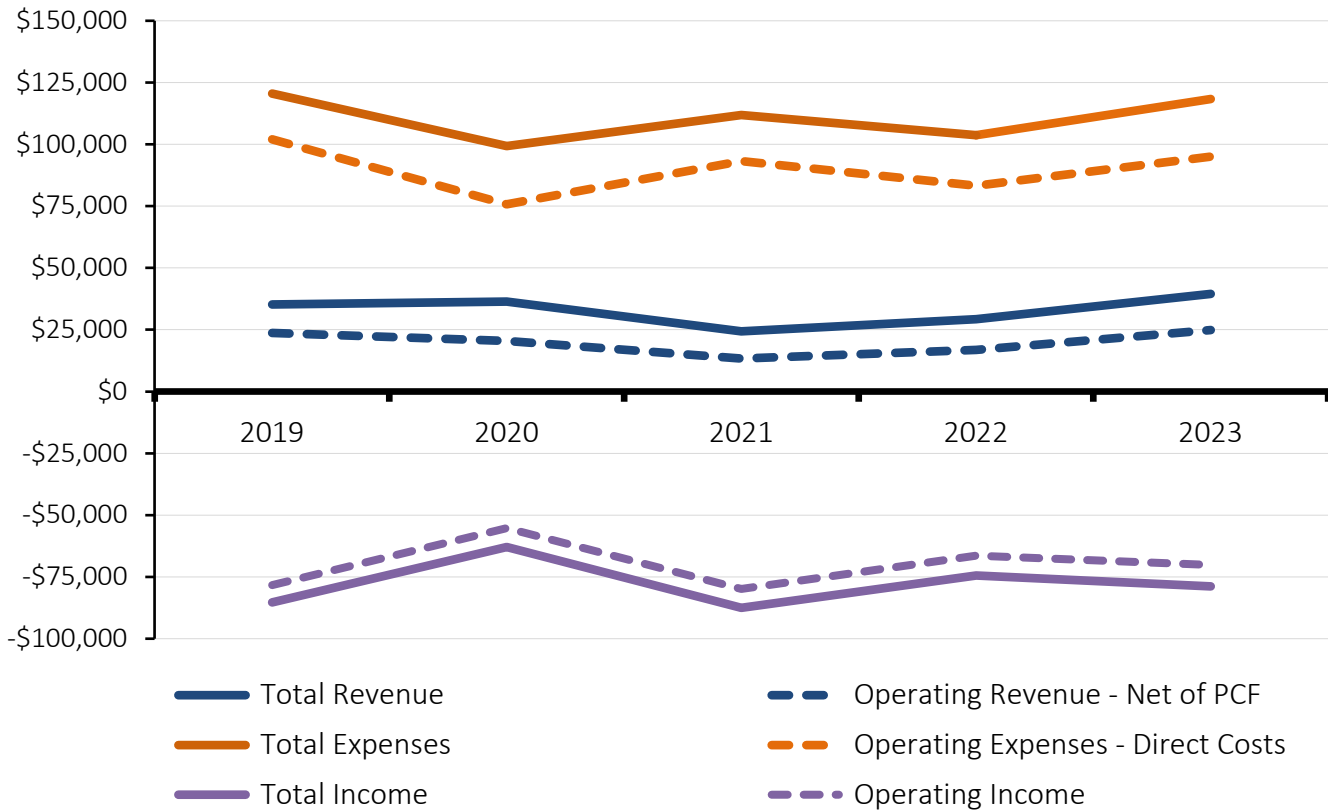


Figure 8: Brooks Cemetery’s Operating Financial Performance, 2019 to 2023. Source: City’s Financial Department.

Findings

From 2019 to 2023, Brooks Cemetery:

- Earned an average of \$33,000 per year in total revenue.
 - 35% was from lot inventory sales, 62% was from opening and closing services, and 3% from secondary sales and service fees.
 - The cemetery increased its revenue by an average of 6% per year.
- Spent an average of \$111,000 per year in total expenses.
 - 58% of expenses were for care and maintenance.
 - The cemetery expenses have not significantly changed during this period.
- Reported an average, total loss of \$78,000 per year.
 - Brooks Cemetery has consistently recorded a loss every year during this period. The size of this loss has not significantly changed during this period.

Operating Financials Definitions

Total Revenue = Includes the gross revenue earned before contributions to the City's PCF.

Operating Revenue = Includes the net revenue earned after contributions to the City's PCF.

Total Expenses = Includes all expenses reported in the City's cemetery account ledgers.

Operating Expenses = Excludes expenses that are not direct cemetery operating costs, such as asset depreciation and contributions to the City's PCF.

Cemetery Revenue and Expense Analysis

The following graphs summarize the operating revenue and expenses sources at Brooks Cemetery over the past five years.

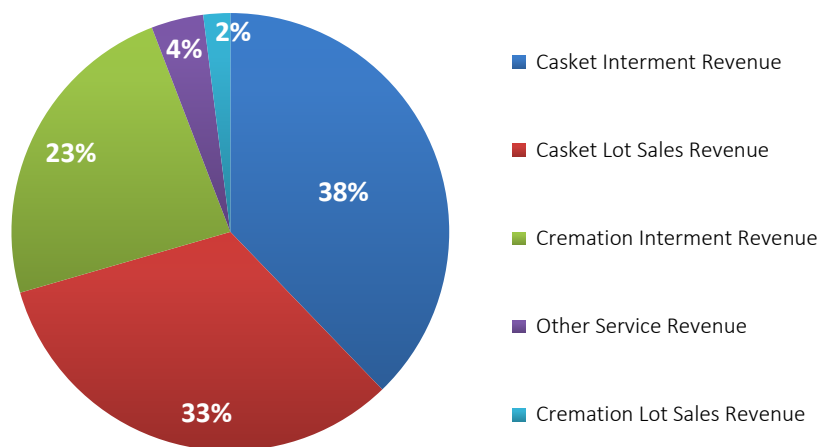


Figure 9: Brooks Cemetery Revenue Sources, 2019 to 2023. Source: Brooks Financial Department.

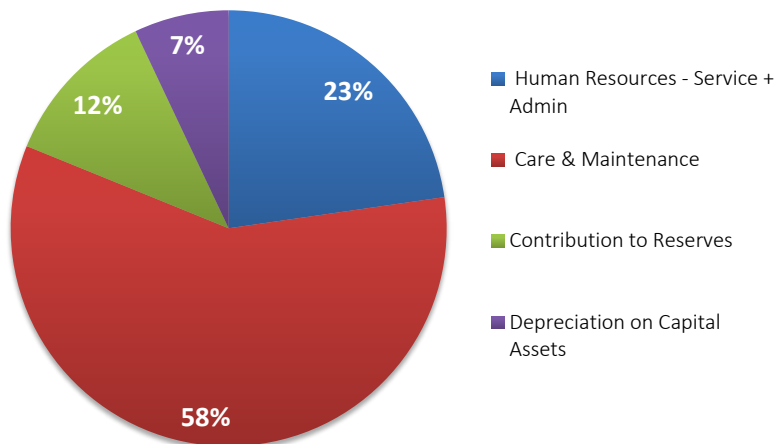


Figure 10: Brooks Cemetery Expense Sources, 2019 to 2023. Sources: Brooks Financial Department.

Findings

From 2019 to 2023, Brooks Cemetery's revenue covered 30% of its expenses.

The City's financial performance for its cemetery operations is comparable to other municipal cemeteries in Alberta. The majority of municipal cemeteries are subsidized by allocations from other municipal funds, and are to some degree regularly supported by local tax revenue.

Drivers of Cemetery Revenue Growth

Pre-need sales are essential to a cemetery's financial health, influencing both short-term cash flow and long-term sustainability. Early contributions to the Perpetual Care Fund (PCF) benefit from greater compound growth than at-need sales.

Effective marketing is also critical for sustaining long-term revenue growth. Increasing community awareness and engagement enhances the likelihood that residents will select the cemetery for their burial needs. There is a clear correlation between revenue growth and a cemetery's investment in promotion. Canadian cemeteries allocate between 1% and 5% of their annual gross revenue to community engagement and promotional efforts.

Findings

Interment records indicate that pre-purchased lots have historically constituted a significant portion of the City's services, accounting for 61% of casket interments and 77% of cremated remains interments. To better understand the financial impact of pre-need sales, the City would benefit from tracking and analyzing trends in non-resident participation in cemetery sales and services.

The City has fewer than ten years of sales remaining for most of its in-ground burial lots. With limited developed inventory, Brooks Cemetery may find it challenging to continue offering pre-need sales in the future unless new inventory is designed, developed, and installed. Since pre-need sales represent a substantial portion of its revenue, the cemetery's income could decline significantly if new inventory is not added within the next five years.

Historically, the City has not allocated a distinct budget or dedicated staff resources to cemetery promotional initiatives, such as local advertising, an online presence, or community events.

Revenue Records Management

Detailed financial management reports are crucial for cemetery managers. Best practices for tracking revenue at cemeteries involve creating accounts and account groups for each sale or service by:

- Interment Type (casket lot, cremation lot, niche, etc.).
- Time of Sale (at-need/pre-need – before or after death).
- Residency (of the individual who purchased the sale or service).

Tracking revenue by the form of interment is particularly important for the accuracy of financial forecasts. It enables planners to optimize inventory and maximize revenue by identifying trends and the financial impact of community member preferences related to the cemetery's casket burial versus cremation inventory and service options.

Findings

The City's general ledger does not track revenue by these specific categories, and the cemetery's financial reports do not provide this level of detail. However, City staff could extract and report revenue by interment type for financial analysis through a manual review of the records.

The City can enhance the value of its financial reports by creating two revenue account groups: one for casket-related inventory and services and another for its cremated remains inventory and services. Additionally, the City could introduce project codes (available in most accounting software) or create additional accounts to distinguish between at-need and pre-need transactions and purchases by residents versus non-residents. This would allow staff to better understand the extent of pre-purchasing and non-resident interest at the cemetery and assess their impact on revenue.

Cemetery Expense Benchmarking

Large urban cemeteries and older, established cemeteries spanning 30 to 50 acres typically cost between \$1 million and \$2 million annually to operate. In contrast, smaller rural and municipal cemeteries ranging from 5 to 30 acres incur operating costs of \$100,000 to \$500,000 annually. Municipalities allocate 50% to 70% of their cemetery operating budgets to on-site care and maintenance.

Findings

With 12.6 acres of developed land, Brooks Cemetery incurs an average of \$111,000 per year in operating costs, which is on the lower end of the expected range for a municipal cemetery of this size. The City's financial records show that 58% of these costs are related to site care and maintenance, aligning with typical municipal cemetery expenses.

Streamlining the cemetery's processes and introducing new technology would likely result in efficiencies and cost savings. The City would benefit from enhanced tracking and more comprehensive reporting of the time and resources staff spend on tasks. Staff could use this information to conduct a comparative cost analysis of the different elements of its cemetery's operations.

Expense Records Management

The best practice for tracking time, resources and expenses at municipal cemeteries includes creating distinct account groups or cost centers for the following three categories:

- Administration.
- Service Delivery
- Care and Maintenance.

It is essential for a cemetery to track its care and maintenance costs separately from all its other operating expenses. This makes it easier for staff to extract and analyze the value of a site's care and maintenance expenses, which can then be compared to the revenue generated by its PCF.

This number can be used to determine how close it is to its PCF Stability Point – the point at which the fund is deemed large enough to generate enough income to fully cover the cemetery's ongoing care and maintenance costs in perpetuity.

Findings

The City's general ledger does not track expenses by the mentioned categories, and the cemetery's financial reports do not provide this level of detail. However, City staff reviewed records and estimated costs by these categories for financial analysis.

To improve the value of its financial records, the City could establish three distinct cost centers, grouping expenses by administration, service delivery, and care and maintenance. Alternatively, the City could use its accounting software's project code system to track expenses in these categories. Either approach would enable staff to better monitor costs associated with each key aspect of operations.

Most importantly, this would give the City a clearer understanding of the ongoing cost of care that its Perpetual Care Fund will be needed to support, leading to more accurate financial projections and sustainability assessments for the cemetery's PCF.

Financial Performance Assessment Outcome

Most Alberta municipalities operate their cemeteries at a loss, relying on tax dollars to cover both operating and capital costs, as cemetery revenue rarely meets these expenses. Capital cemetery infrastructure and land development costs are almost always supported by a municipality's property taxes or other tax revenues.

Municipalities typically prioritize supporting cemeteries as a community service. They strive to improve financial performance, lessen reliance on tax revenue, fully cover operating costs, and reduce the tax burden on the community.

Financial Performance Assessment Outcomes Findings

Brooks Cemetery's financial performance is comparable to similar-sized cemeteries across Alberta.

The City will need to decide where its business model sits on this spectrum of cost recovery. Few municipal cemeteries currently operate a full break-even cost recovery model, and it is even more unusual for a municipal cemetery to operate a "for-profit" model.

For the City to work towards a full break-even cost recovery model, several opportunities are available to improve financial performance in the future. Examples include:

- The City can increase its prices, add new revenue streams and attract more community members to Brooks Cemetery by actively promoting its presence to its residents.
- Enhancements to the City's financial accounts structure and record management systems would save staff time retrieving information, facilitate better service to the community, and improve decision-making for future cemetery site development.
- In addition, an operations analysis could identify system efficiencies to be gained, helping the City reduce its costs close the current spending gap. For example, many municipalities have found it less expensive to outsource service delivery and maintenance work. An operations analysis would entail an in-depth review and examination of all City costs to complete each of its services and site care tasks. This would then be compared to what a range of local third-party contractors could provide. If a contractor currently completes a task or service, then this cost would be compared to what the City's staff and equipment costs would be to do the same task. This process would also need to include a review of union agreements and other contractual or legal obligations the City currently has that would make alternative arrangements feasible.

Operating Fund Projection 1: Status Quo

The projection in this section provides an analysis of Brooks Cemetery’s future financial performance under status quo conditions, where the City’s practices and operating patterns continue unchanged.

- The assumptions that apply to this forecast scenario include:
- **Revenue Sources:** No new products, services or funding sources will be added to the cemetery.
 - **Operational Costs:** Expenses will increase by the annual rate of inflation, which has historically averaged 2% over the past two decades.
 - **Pricing Changes:** There will be no regular, annual price increases, as per the City’s past practices.
 - **Market Demand:** Population growth and an increasing death rate are assumed to increase the City’s future cemetery revenue. Forecast disposition, interment and sales trends will shift the proportion of demand from casket to cremation-related offerings in the future.
 - **Market Capture:** The proportion of Brooks Cemetery’s market area served will not change.
 - **Land Development:** The City will develop additional inventory by developing more cemetery land to continue serving its residents for the next 50 years.

The following graph summarizes the projected operating financial performance of Brooks Cemetery over the next 50 years, under status quo operating conditions.

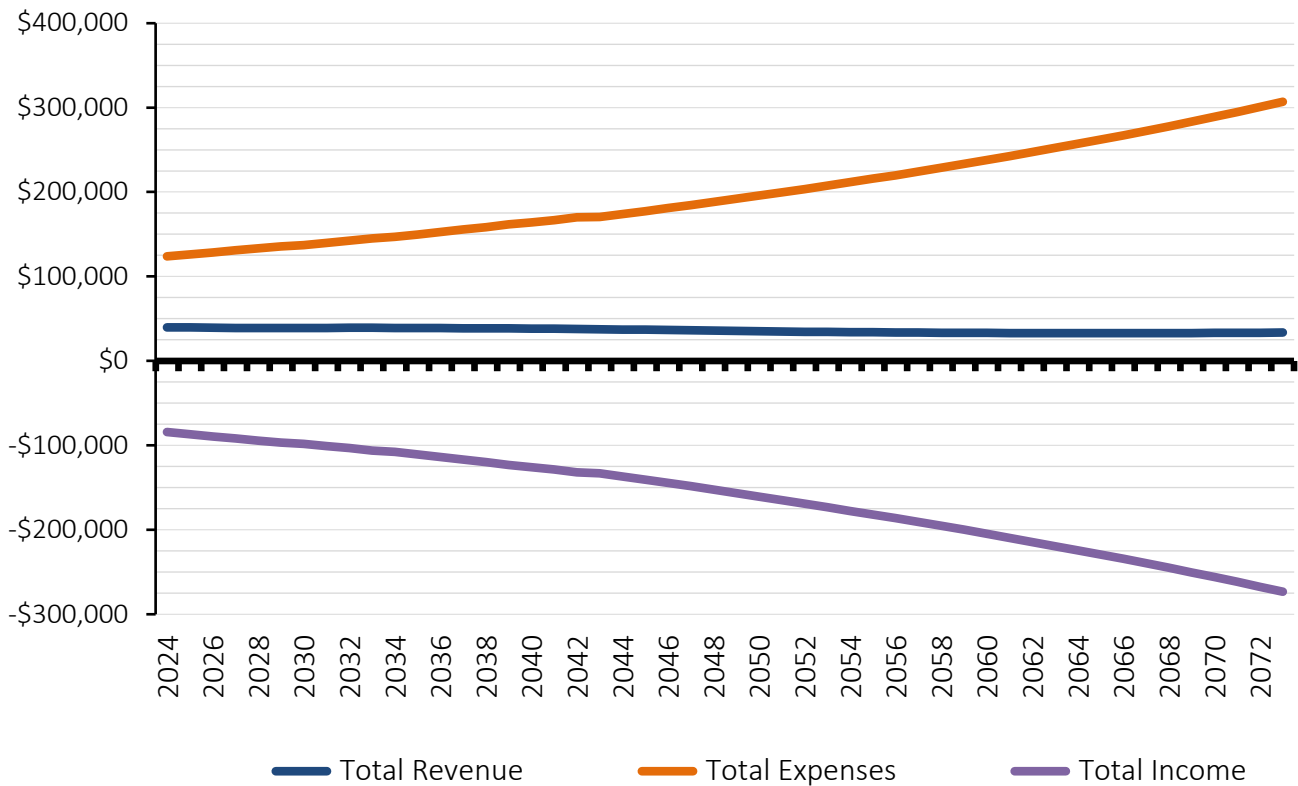


Figure 11: Brooks Cemetery Operating Financial Forecast Status Quo Scenario. Source: LEES+Associates.

Status Quo Findings

- 71% of Brooks Cemetery revenue is related to casket inventory sales and services.
- Despite the demographic trends expected to drive future demand for cemetery services, strong growth in the preference for cremation is likely to limit Brooks Cemetery's potential revenue growth.
- Without significant changes to its pricing and practices, the cemetery's annual loss will continue increasing over the next 50 years.

Status Quo Recommendations

To close the gap between the cemetery's revenue and its expenses the City will need to implement changes. New measures could include:

- Implementing a one-time increase (see Appendix A) to better match Brooks Cemetery to the region's market rates.
- Introducing an annual increase that is higher than the annual rate of inflation.
- Attracting more community members to the cemetery by:
 - Promoting the site's offerings, features and events, and
 - Diversifying services to match community preferences and traditions.
- Encouraging early planning and purchasing by:
 - Developing a proactive marketing and sales strategy, and
 - Partnering with service providers and organizations to raise awareness. This could include funeral homes, tourism groups, estate planners, historical and genealogical societies, and local schools.
- Reducing operating costs by:
 - Analyzing and improving processes, staffing and resourcing. This includes assessing the budget, tools and equipment available to the cemetery, and
 - Issuing an RFP for outsourcing cemetery service delivery and site care and comparing these costs to in-house delivery.

Operating Fund Projection 2: Sustainable Path

The projection in this section provides an analysis of how Brooks Cemetery’s future financial performance under new conditions will move the City toward breaking even over the next 50 years.

The assumptions that apply to this forecast scenario include:

- **Revenue Sources:** No new products, services or funding sources will be added to the cemetery.
- **Operational Costs:** Expenses will increase by the annual rate of inflation, which has historically averaged 2% over the past two decades.
- **Pricing Changes:** There will be a one-time increase in 2025 (see Appendix A) to align Brooks Cemetery with the region’s market rates and from 2026 forward, the City will increase its rates by 4% annually.
- **Market Demand:** Population growth and an increasing death rate are assumed to increase the City’s future cemetery revenue. Forecast disposition, interment and sales trends will shift the proportion of demand from casket to cremation-related offerings in the future.
- **Market Capture:** The proportion of Brooks Cemetery’s market area served will not change, and
- **Land Development:** The City will develop additional inventory by developing more cemetery land to continue serving its residents for the next 50 years.

The following graph summarizes the projected operating financial performance of the City of Brooks Cemetery over the next 50 years under this sustainable path scenario.

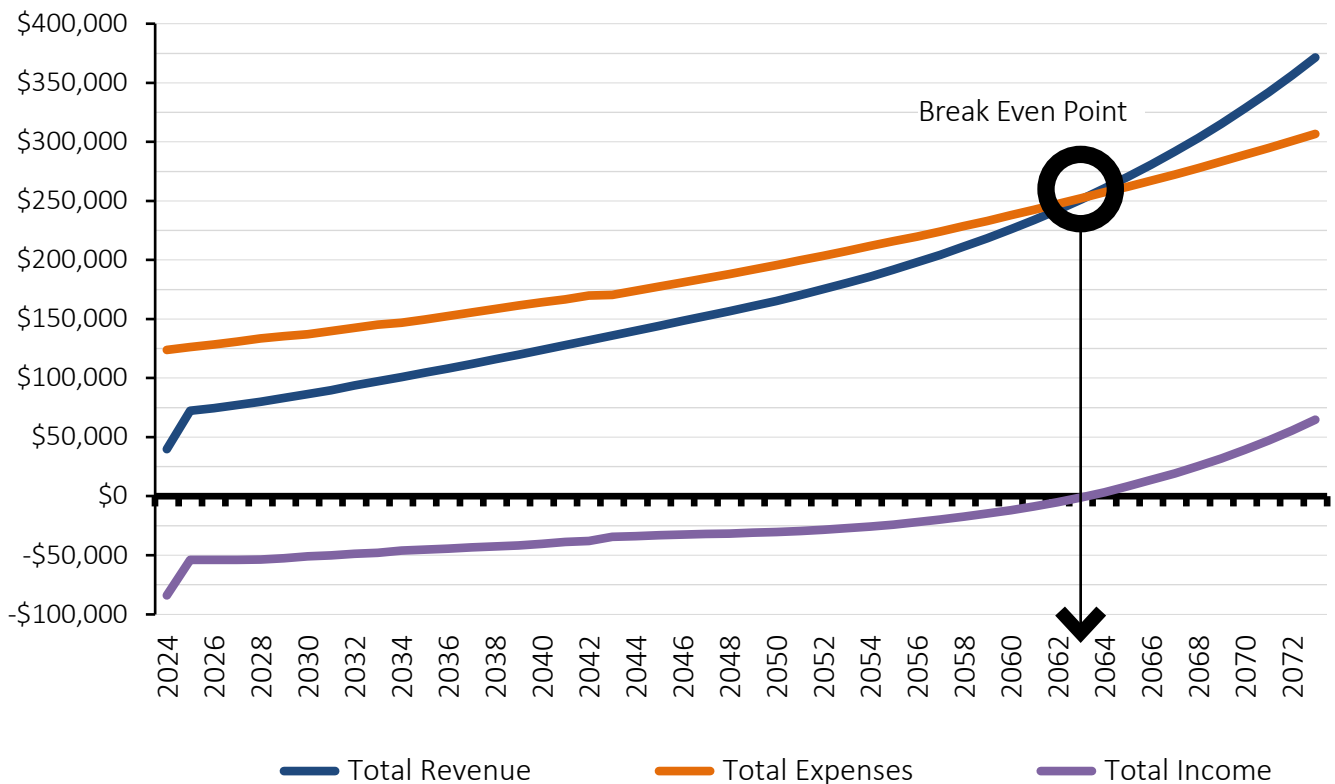


Figure 12: Brooks Cemetery Operating Financial Forecast Sustainable Scenario. Source: LEES+Associates.

Price increases larger than those recommended would make it challenging to keep Brooks Cemetery within the region’s typical price range. Canadian municipalities find that people prefer gradual, modest annual increases over a large, sudden hike in rates. If the City’s rates become too high compared to local cemeteries, there is a risk of losing revenue as residents may choose less expensive options elsewhere.

Findings

- In this scenario, the City's net loss is expected to decrease steadily over time reaching operating breakeven within 40 years, by 2063.
- To increase the City's pace towards breakeven, it will need to implement additional measures to increase service volume and reduce operating costs as outlined in the previous scenario.

Operating Fund Projection 3: Rapid Recovery

The projection in this section provides an analysis of how Brooks Cemetery’s future financial performance under new conditions will move the City toward breaking even over the next 10-12 years.

The assumptions that apply to this forecast scenario include:

- **Revenue Sources:** No new products, services or funding sources will be added to the cemetery.
- **Operational Costs:** Expenses will increase by the annual rate of inflation, which has historically averaged 2% over the past two decades.
- **Pricing Changes:** There will be a one-time increase in 2025 (see Appendix A) to align Brooks Cemetery with the region’s market rates, and from 2026 to 2035, the City will increase all of its rates by 8% per year. From 2036 forward, the City will increase all of its rates by 3% per year.
- **Market Demand:** Population growth and an increasing death rate are assumed to increase the City’s future cemetery revenue. Forecast disposition, interment and sales trends will shift the proportion of demand from casket to cremation-related offerings in the future.
- **Market Capture:** The proportion of Brook Cemetery’s market area served will not change, and
- **Land Development:** The City will develop additional inventory by developing more cemetery land to continue serving its residents for the next 50 years.

The following graph summarizes the projected operating financial performance of the City of Brooks Cemetery over the next 50 years under this sustainable path scenario.

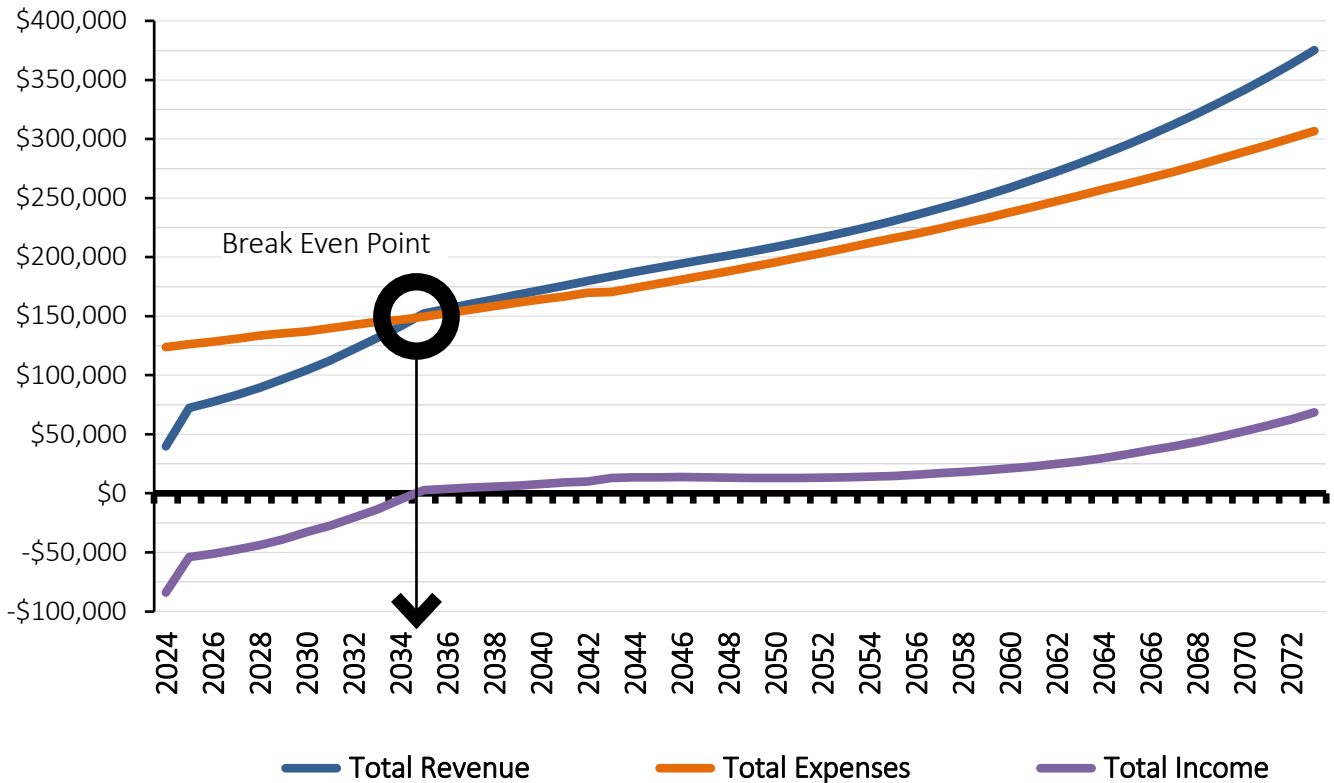


Figure 13: Brooks Cemetery Operating Financial Forecast – Rapid Recovery Scenario. Source: LEES+Associates.

The primary challenge in this scenario is the likely negative public reception that is likely from to come from the announcement of steep, consecutive price increases over the next 10 years. These increases are likely to quickly propel Brooks Cemetery prices to a level higher than the typical fee range for cemetery sales and services in the region. The further Brooks Cemetery’s rates deviate from the typical fee range, the greater the risk it may end up losing rather than gaining revenue, due to residents choosing to be interred at a less expensive cemetery.

Findings

- In this scenario, the City’s net loss is expected to decrease rapidly over time, reaching operating breakeven within 10-12 years, by 2035.
- Without other revenue growth or cost reduction measures, the price increases needed to move Brooks Cemetery towards operating breakeven within a decade will be larger than what other local cemeteries will likely implement during this period.
- Therefore, in this scenario, Brooks Cemetery fees will likely increase beyond the rates of all other local cemeteries in the area, except for Hillside Cemetery in the City of Medicine Hat.

For reference, the following table outlines the price difference for casket lots between the Operating Fund Projections over the next five years, following the one-time price increase in 2025.

Casket Lot	2025	2026	2027	2028	2029	2028
Status Quo (0%)	\$400	\$400	\$400	\$400	\$400	\$400
Sustainable Path (4%)	\$1000	\$1040.00	\$1081.60	\$1124.86	\$1169.86	\$1216.65
Rapid Recovery (8%)	\$1000	\$1080.00	\$1166.40	\$1259.71	\$1360.49	\$1469.33

Table 5: Operating Fund Projections - Casket Lot Fee Comparison. Source: LEES+Associates

Historical Perpetual Care Fund Overview

The obligation to maintain a cemetery begins at its establishment, continues through its active revenue-generating period, and extends long after it no longer produces income. Perpetual Care Funds are designed to ensure the cemetery's ongoing maintenance, repair, and preservation, keeping it in good condition indefinitely without relying on future sales or additional funding.

Provincial Legislation and Contribution Rates

The long-term viability of a cemetery largely depends on the adequacy of its Perpetual Care Fund (PCF). Although Alberta provincial legislation does not require municipal cemeteries to contribute to a PCF, it is considered best practice to allocate a portion of sales revenue to a long-term investment fund, such as a trust or GIC, to ensure ongoing care indefinitely. The Province mandates that commercial cemeteries contribute 15% of the price of a right of interment for in-ground graves, columbaria, or mausoleums, and 10% for each monument or marker. These percentages can serve as a guideline for municipal PCF contributions.

Many Alberta municipalities proactively establish and contribute to Perpetual Care Funds (PCFs) for their cemeteries, often exceeding the recommended minimum contributions. PCFs are considered essential long-term “retirement plans” for cemeteries, helping reduce the long-term tax burden on communities for ongoing maintenance and care.

PCF Income

Municipal cemeteries typically invest their Perpetual Care Fund (PCF) assets with specialized financial organizations, such as Guarantee Funeral Deposits and Funeral Services, Inc. (FSI). The PCF principal is intended to generate investment income—through interest, dividends, or other returns—which can either be reinvested to generate compound interest or withdrawn annually to cover current site care and maintenance costs.

Over the past five years, cemeteries have typically reported Perpetual Care Fund (PCF) income returns ranging from 1% to 5% annually. The best practice is for a municipal cemetery's PCF to earn income annually, which is retained in the fund until it is considered materially funded. A PCF is deemed materially funded when it can support at least 75% of the cemetery's annual care and maintenance costs. This approach leverages compound interest, accelerating the growth of the PCF.

The intent is for the PCF's annual income to offset inflation, ensuring funds are available for higher future maintenance costs when no additional sales revenue is generated. Planning for a fully funded PCF involves comparing projected investment income with anticipated maintenance costs once the cemetery becomes inactive. This ensures that future income meets or exceeds these costs. Once the necessary investment income is determined, the required PCF balance and revenue contributions during the cemetery's active period can be calculated to meet this target.

Withdrawals

Municipal cemeteries often establish a separate Cemetery Development Fund instead of withdrawing from the Perpetual Care Fund (PCF). This fund is managed similarly to the PCF but is specifically dedicated to covering capital expenditures and aligns with the municipality's capital budget.

Capital expenditures include significant infrastructure development, asset acquisitions, and major repairs or replacements. These expenses are not annual but are essential to ensure the cemetery's continued operation. Examples include columbarium niche expansion, irrigation system replacement, road paving, fencing repairs, and other site improvements.

Alternatively, some municipalities use a central capital fund to cover all capital expenditures, including those for the cemetery.

Maintenance Cost Coverage

For a cemetery to be sustainable, the income generated by its Perpetual Care Fund (PCF) must exceed its care and maintenance costs. A PCF is considered adequately funded when its projected balance is expected to generate enough income to cover the cemetery's future care and maintenance costs once it becomes inactive and no longer sells plots. Planning for a fully funded PCF involves comparing projected investment income with anticipated maintenance costs once the cemetery becomes inactive. This ensures that future income meets or exceeds these costs. Once the necessary investment income is determined, the required PCF balance and revenue contributions during the cemetery's active period can be calculated to meet this target.

Maintenance needs typically decrease when a cemetery becomes inactive, as fewer visitors result in lower community expectations for upkeep. Consequently, care costs are expected to drop proportionally. Standard PCF planning assumes that the maintenance costs for an inactive cemetery will not fall below 50% of the current level, ensuring a minimum standard of care.

However, the best practice is to accelerate PCF growth to a level that can cover maintenance at a higher standard, including a "risk management buffer" for unforeseen expenses, such as weather damage or vandalism. Many municipalities maintain inactive cemeteries at the same standard as their parks, encouraging continued use and visitation of these cultural heritage sites.

Appendix B - Care and Maintenance Fund outlines a range of common strategies available to the City to accelerate the growth of its PCF and improve its cemetery's long-term financial sustainability. This is not a menu of recommendations but a list of potential strategies. Some or all of these options may be implemented to achieve a better-funded and more resilient PCF for the City.

Brooks Cemetery Perpetual Care Fund Historical Performance

The following graph provides a general summary of the historical performance of the City's PCF from 2019 to 2023. In this graph, the Perpetual Care Fund's historical end balance aligns with the left vertical axis. The Perpetual Care Fund's income and maintenance costs align with the right vertical axis.

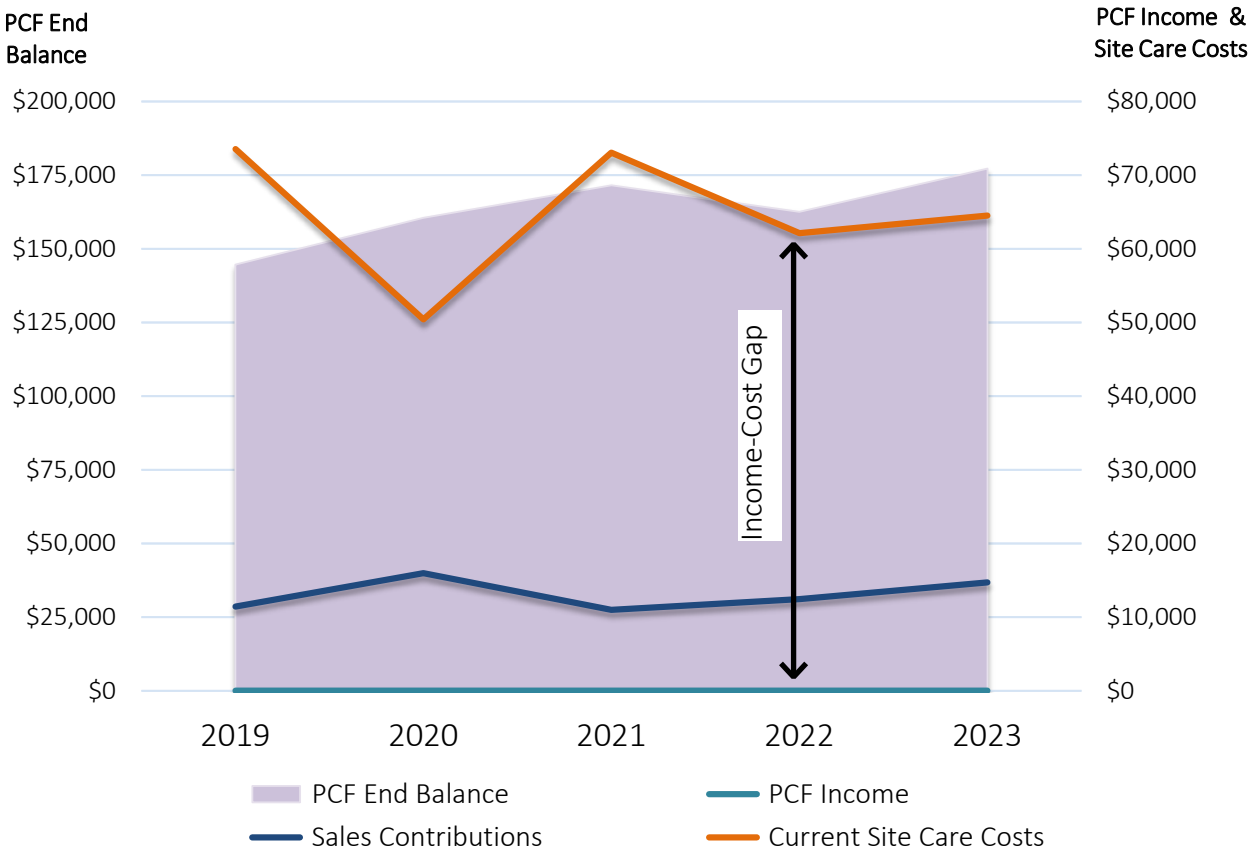


Figure 14: Brooks Cemetery's Perpetual Care Fund Performance, 2019 to 2023. Source: LEES+Associates.

The following table lists all the elements that contributed to the City's PCF balance from 2019 to 2023.

Element	2019	2020	2021	2022	2023
Opening Balance	\$158,829	\$144,591	\$160,541	\$171,531	\$162,509
Sales Contributions	\$11,430	\$15,950	\$10,990	\$12,433	\$14,698
Income Earned	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income Withdrawn	\$(25,668)	\$0.00	\$0.00	\$(21,455)	\$0.00
Interest Rate	0%	0%	0%	0%	0%
End Balance	\$144,591	\$160,541	\$171,531	\$162,509	\$177,206

Table 3: The City's Perpetual Care Fund Activity from 2019 to 2023. Source: The City's Financial Department.

Findings

- **Contribution Rates:** The City has been contributing 75% of lot sales plus a portion of the Funeral Home columbaria sales (percentage unknown) to its PCF. This is more than the percentages recommend by Alberta legislation.
- **PCF Income:** The City's PCF does not currently earn any investment income, and it has been that way since it was established. This is an unusual practice for a municipal cemetery.
- **Withdrawal:** The City has occasionally withdrawn funds from its PCF to pay for new cemetery ribbons construction projects.
- **Maintenance Cost Coverage:** From 2019 to 2023, it is estimated that the City spent an average of \$65,000 per year on cemetery care and maintenance. Given that the City's PCF is not currently earning any income, it is not currently capable of funding any part of the cemetery's annual cemetery care and maintenance costs.

Recommendations

- The City should, at a minimum, plan to maintain its cemetery at a level that will ensure public safety, accessibility, and an aesthetic that preserves the dignity of the site and is appropriate to the memory of community members buried there.
- It is important for the City to prioritize reducing its PCF's Income-Cost Gap.

PCF Projection 1: Status Quo

In this section, we continue with the analysis of the Status Quo scenario for the cemetery over the next 50 years – specifically examining its impact on Brooks Cemetery’s PCF.

The assumptions that apply to this forecast scenario include:

- **Revenue Sources:** No new products, services or funding sources will be added to the cemetery.
- **Operational Costs:** Expenses will increase by the annual rate of inflation, which has historically averaged 2% over the past two decades.
- **Pricing Changes:** There will be no regular, annual price increases, as per the City’s past practices.
- **Market Demand:** Population growth and an increasing death rate are assumed to increase the City’s future cemetery revenue. Forecast disposition, interment and sales trends will shift the proportion of demand from casket to cremation-related offerings in the future.
- **Market Capture:** The proportion of Brooks Cemetery’s market area served will not change.
- **Land Development:** The City will develop additional inventory by developing more cemetery land to continue serving its residents for the next 50 years.
- **Perpetual Care Fund:** Historic sales contribution and withdrawal practices will continue, as was historically done over the past 5 years, and the PCF monies remains in a zero-interest account, as was done over the past 5 years.

The following graph summarizes the projected position of the City’s PCF over the next 50 years under this status quo scenario. In this graph, the projected PCF end balance aligns with the left vertical axis. The projected PCF income and maintenance costs align with the right vertical axis.

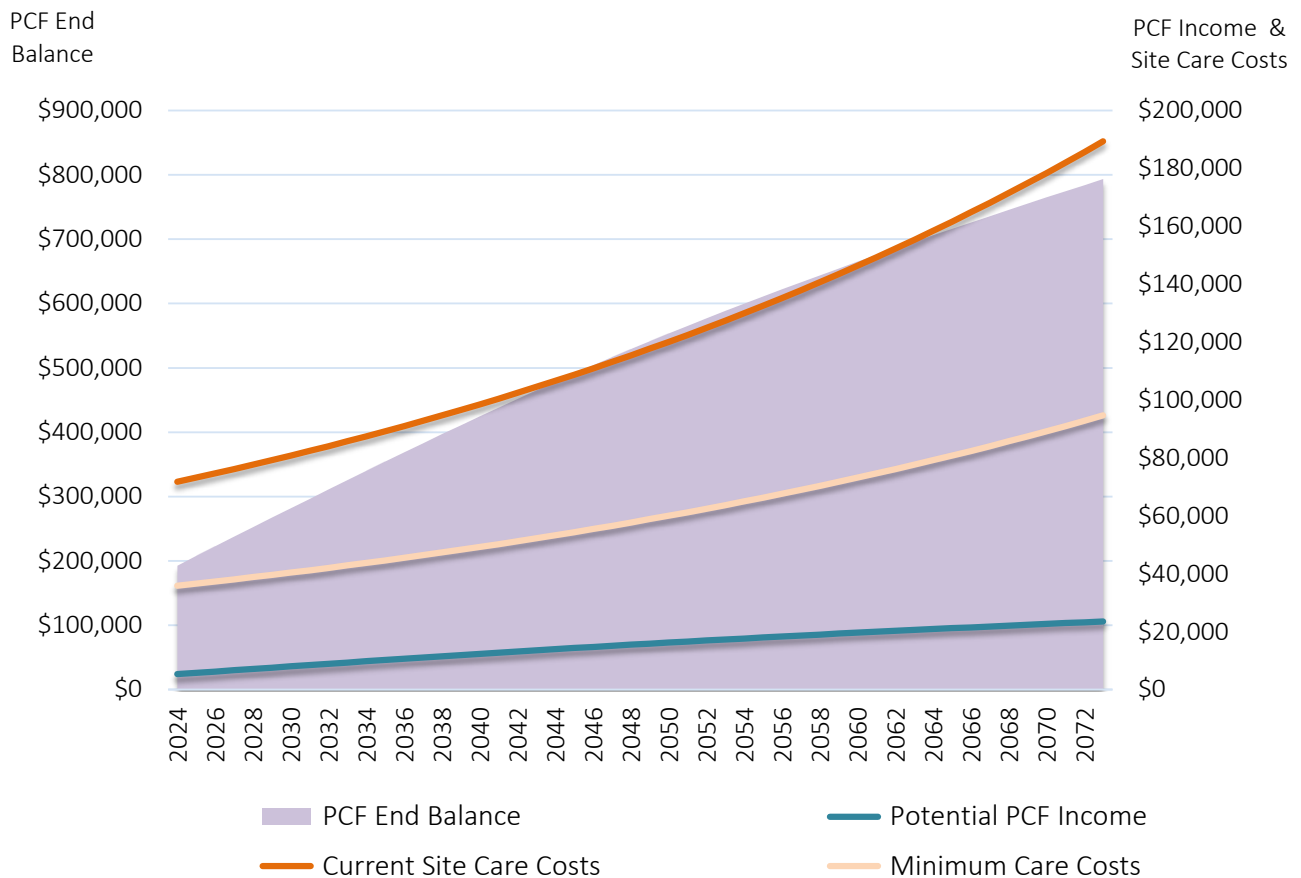


Figure 15: Brooks Cemetery’s PCF Projection Status Quo Scenario. Source: LEES+Associates.

This is a long-term “snapshot” of the PCF status. In this scenario, it is assumed the City will continue to develop additional land and serve the community well beyond this forecast’s horizon. However, 50 years is considered to be the maximum period of projection for a PCF analysis with a reasonable degree of precision. Projecting further into the future is significantly less certain.

Findings

- The PCF is projected to reach a balance of \$793,000 through sales contributions alone in 50 years, by 2073.
- If the PCF’s monies were held in an average performing, income generating account of 3% per year, it would provide the cemetery with \$24,000 per year in 50 years, by 2073.
- By comparison, the current site care costs (amplified by inflation), are expected to increase to \$190,000 per year in 50 years, by 2073.
- In the scenario, the PCF’s potential income is projected to generate enough interest income to only cover 13% of costs at its current level of care in 50 years, by 2073.
- In this scenario, Brooks Cemetery is not expected to be able to support its site care with its PCF at even a minimum level of care in the next 50 years.

Appendix B - Care and Maintenance Fund outlines a range of common strategies available to the City to accelerate the growth of its PCF and improve its cemetery’s long-term financial sustainability. This is not a menu of recommendations, but a list of potential strategies. Some or all of these options may be implemented to achieve a better-funded and more resilient PCF for the City.

PCF Projection 2: Sustainable Path

In this section, we continue with the analysis of the Sustainable Scenario for the cemetery over the next 50 years, specifically examining its impact on the Brooks Cemetery’s PCF.

The assumptions that apply to this forecast scenario include:

- **Revenue Sources:** No new products, services or funding sources will be added to the cemetery.
- **Operational Costs:** Expenses will increase by the annual rate of inflation, which has historically averaged 2% over the past two decades.
- **Pricing Changes:** There will be a one-time increase in 2025 (see Appendix A) to align Brooks Cemetery with the region’s market rates and from 2026 forward, the City will increase its rates by 4% annually. This will increase the dollar value of each sales contribution to the City’s PCF fund.
- **Market Demand:** Population growth and an increasing death rate are assumed to increase the City’s future cemetery revenue. Forecast disposition, interment and sales trends will shift the proportion of demand from casket to cremation-related offerings in the future.
- **Market Capture:** The proportion of Brooks Cemetery’s market area served will not change.
- **Land Development:** The City will develop additional inventory by developing more cemetery land to continue serving its residents for the next 50 years.
- **Perpetual Care Fund:** Historic sales contributions will continue. The City will cease to withdraw funds from the PCF over the next 50 years, and monies will be moved to an interest-generating or trust portfolio that will earn an average income of 3% per year over the next 50 years. This annual income will be left in the PCF to compound over time.

The following graph summarizes the projected position of the City’s PCF over the next 50 years under the sustainable path scenario. In this graph, the projected PCF end balance aligns with the left vertical axis, and the projected PCF income and maintenance costs align with the right vertical axis.

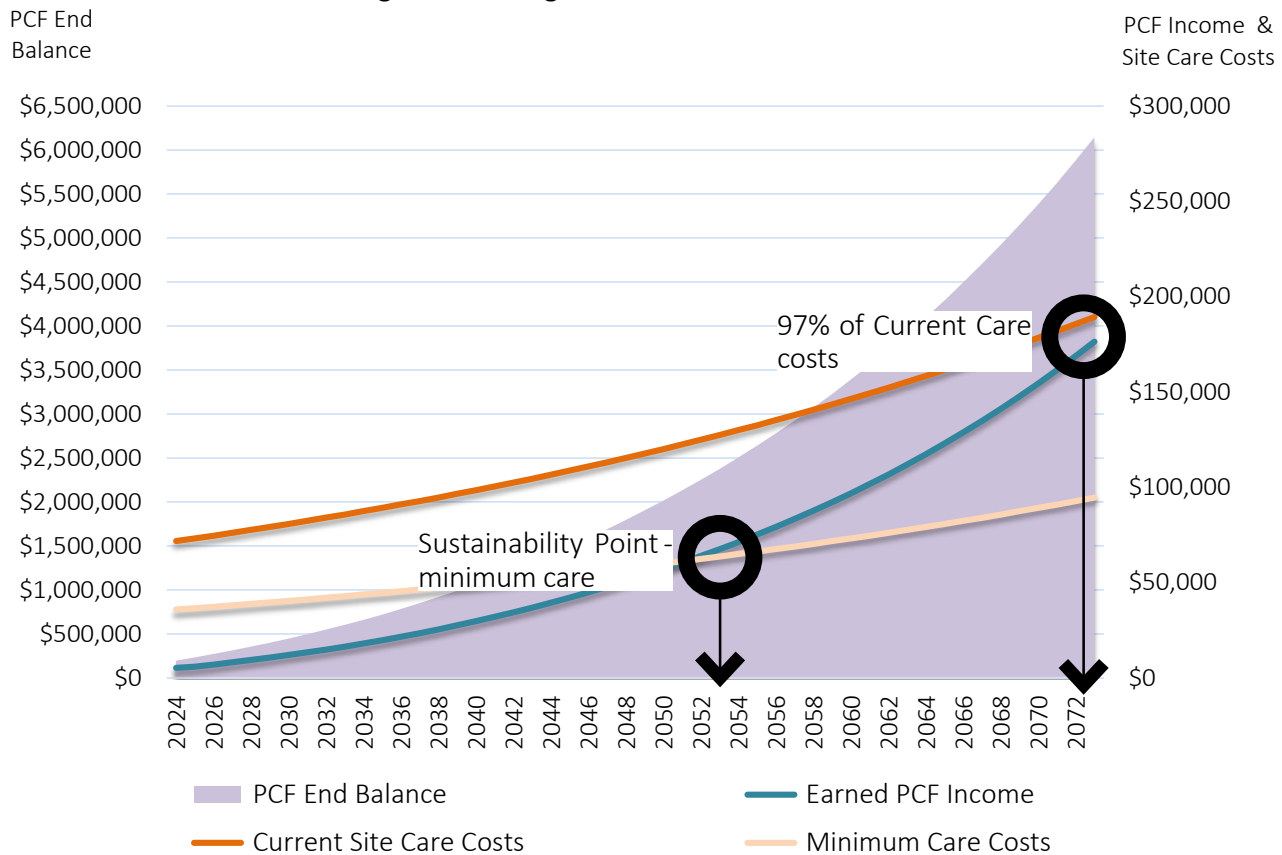


Figure 16: Brooks Cemetery’s PCF Projection Sustainable Scenario - PCF Activity 50 year Forecast. Source: LEES+Associates.

Findings

- The PCF is projected to reach a balance of \$6,142,000 with increased sales contributions and compound income over the next 50 years, by 2073.
- The PCF's annual income is expected to provide the cemetery with \$184,000 per year and the cemetery's current care costs are expected to increase to \$190,000 per year in 50 years, by 2073.
- The PCF's potential income is projected to generate enough income to cover 97% of costs at its current level of care in 50 years, by 2073.
- In this scenario, the PCF is expected to be able to fully fund the cemetery site care at an acceptable lower level of care. The PCF's potential income is projected to generate enough income to cover 100% of costs at a minimum level of care in 30 years, by 2053.

PCF Projection 3: Rapid Recovery

In this section, we continue with the analysis of the Rapid Scenario for the cemetery over the next 50 years, specifically examining its impact on the Brooks Cemetery’s PCF.

The assumptions that apply to this forecast scenario include:

- **Revenue Sources:** No new products, services or funding sources will be added to the cemetery.
- **Operational Costs:** Expenses will increase by the annual rate of inflation, which has historically averaged 2% over the past two decades.
- **Pricing Changes:** There will be a one-time increase in 2025 (see Appendix A) to align Brooks Cemetery with the region’s market rates. From 2026 to 2036, the City will increase its rates by 8% annually. Moving forward, price increase will be by 3% annually. This will increase the dollar value of each sales contribution to the City’s PCF fund.
- **Market Demand:** Population growth and an increasing death rate are assumed to increase the City’s future cemetery revenue. Forecast disposition, interment and sales trends will shift the proportion of demand from casket to cremation-related offerings in the future.
- **Market Capture:** The proportion of Brooks Cemetery’s market area served will not change.
- **Land Development:** The City will develop additional inventory by developing more cemetery land to continue serving its residents for the next 50 years.
- **Perpetual Care Fund:** Historic sales contributions will continue. The City will cease to withdraw funds from the PCF over the next 50 years, and monies will be moved to an interest-generating or trust portfolio that will earn an average income of 3% per year over the next 50 years. This annual income will be left in the PCF to compound over time.

The following graph summarizes the projected position of the City’s PCF over the next 50 years under the sustainable path scenario. In this graph, the projected PCF end balance aligns with the left vertical axis, and the projected PCF income and maintenance costs align with the right vertical axis.

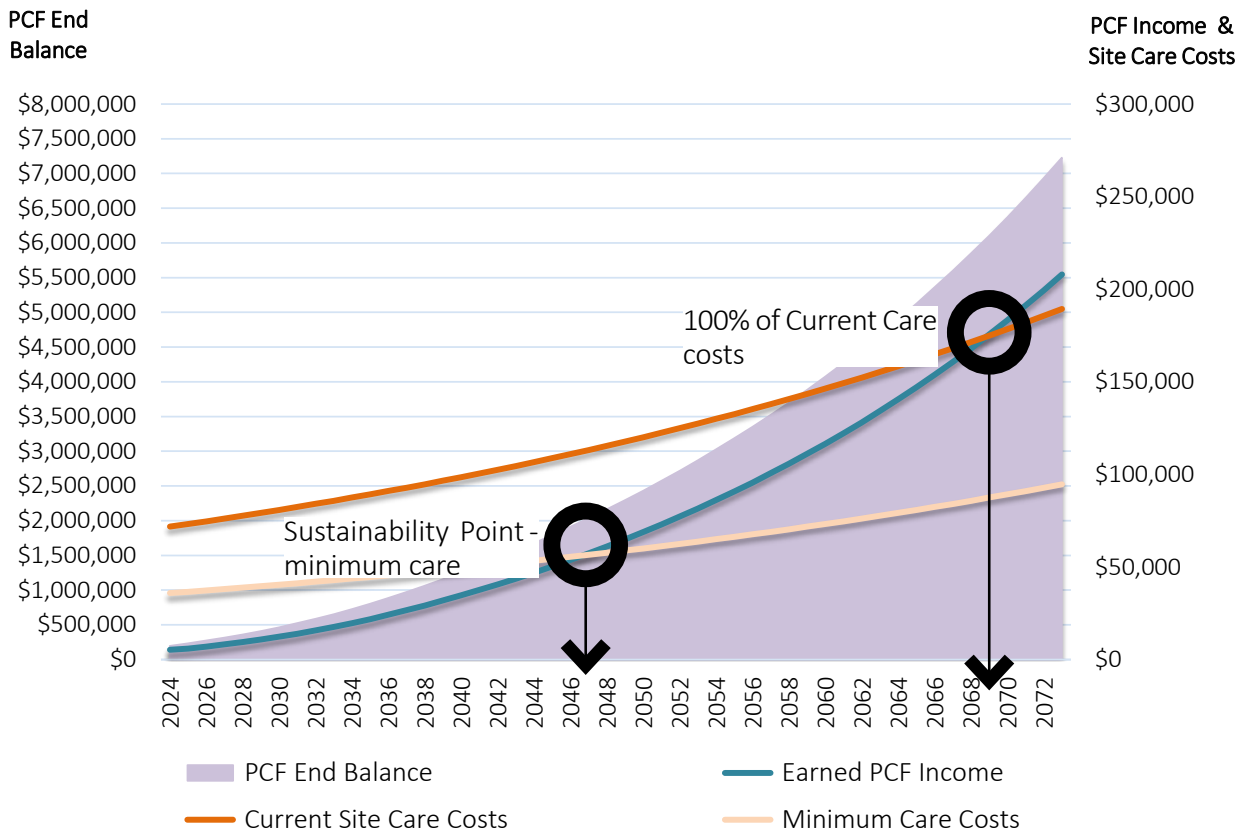


Figure 17: Brooks Cemetery’s PCF Projection - Rapid Recovery Scenario. Source: LEES+Associates.

Findings

- The PCF is projected to reach a balance of \$7,227,000 with increased sales contributions and compounded income over the next 50 years.
- The PCF's annual income is expected to provide the cemetery with \$217,000 per year and the cemetery's current care costs are expected to increase to \$190,000 per year over the next 50 years.

Current Level of Care - Stability Point

- The PCF is projected to reach a balance of \$5,846,000 with increased sales contributions and compound income over the next 46 years.
- The PCF's annual income is expected to provide the cemetery with \$183,000 per year and the cemetery's current care costs are expected to increase to \$175,000 per year over the next 46 years.
- Therefore, the PCF is expected to be able to fully fund 100% of site care costs at the current level of care in 46 years, by 2069.

Minimum Level of Care - Stability Point

- The PCF is projected to reach a balance of \$1,900,000 with increased sales contributions and compound income in the next 24 years.
- The PCF's annual income is expected to provide the cemetery with \$57,000 per year and the cemetery's current care costs are expected to increase to \$56,600 per year over the next 24 years.
- Therefore, the PCF is expected to be able to fully fund 100% of site care costs at a minimum level of care in 24 years, by 2047.

Financial Plan Recommendations

The primary outcomes of the recommendations in this Financial Plan are expected to:

- Refine the City’s financial systems, so they provide more helpful information for the planning and decision-making that affect the performance and sustainability of its cemetery operations
- Optimize the funding of Brooks Cemetery’s operations and future development.
- Guide how the City can accelerate the growth of its PCF and ensure the cemetery’s long-term financial sustainability.

To achieve these goals the City needs to implement the following recommendations:

- Add new accounts, account groups, and project codes to track sales, services, and revenue by:
 - Interment-type (casket lot, cremation lot, niche, etc.).
 - Time-of-sale (at-need/pre-need).
 - Residency of the community member.
- This Master Plan recommends a one-time price increase in 2025, followed by a 4% annual increase for the next three years. After this period, the City should conduct an updated price benchmarking study to assess regional rates and determine whether an 8% annual increase would be acceptable to the public. If so, the 8% increase should be implemented until the cemetery reaches operating breakeven, projected to occur in approximately 10 to 15 years. Reducing the tax burden on residents is a key rationale for these price increases, ensuring the cemetery becomes operationally self-sustaining over time.
- The table below shows the proposed one-time increase for the main interment offerings, and the proposed not resident rates.

Offering	Current Pricing	Proposed Price Increase %	Proposed Resident Pricing	Proposed Non-Resident Price
Casket Lot	\$400.00	150%	1,000	1,500
Infant Lot (< 2yrs)	\$200.00	0%	\$200.00	\$300.00
Child Lot (<13 yrs)	\$200.00	200%	\$600.00	\$900.00
Cremation Lot	\$200	175%	\$550.00	\$825.00
Columbaria Niche - Lower	1075	63%	\$1,750.00	\$2,625.00
Columbaria Niche - Upper	1075	109%	\$2,250.00	\$3,375.00
Field of Honour - Casket	No Charge		\$275.00	\$413.00
Field of Honour- Cremation	No Charge		\$500	\$750.00

Table 4: Proposed Pricing. Source: LEES+Associates.

- Increase cemetery revenue and PCF contributions by increasing the number of community members the City serves by:
 - Promoting the site’s offerings, features, and events.
 - Diversifying services to match community preferences and traditions.
 - Developing a proactive marketing and sales strategy.
 - Partnering with service providers and organizations to raise awareness of the cemetery.

- Accelerate the City's PCF growth by implementing the following additional measures:
 - Research and compare professional organizations offering investment services to manage and grow the City's PCF. This should include a range of options for the City's to conservatively invest its monies while generating reliable returns averaging 3% per year.
 - Retain all future PCF income within the fund, allowing for compound growth.
 - Do not withdraw further funds from the PCF for cemetery development projects.
 - Consider making a one-time significant principal contribution or a series of smaller contributions from a City revenue source outside its direct cemetery operations.
- Establish a separate Cemetery Development Fund dedicated to future cemetery expansion, land development, new concrete ribbons, and other site infrastructure. Consider making annual contributions from the City's capital budget and municipal tax income to this fund.
- Identify, track, analyze and decrease cemetery operating costs where possible, by:
 - Grouping all cemetery expense accounts by three cost centres: Administration, Service Delivery and Care & Maintenance.
 - Ensure all allocations to each cost centre are supported by timesheets and tracking forms. Verify all time and material costs are being allocated to cemetery accounts.
 - After a year of tracking all care and maintenance costs to its cost centre, compare the cost total to the PCF's income (once it starts being generated). Monitor the City's progress towards the PCF stability point by making this comparison annually.
 - Undertaking an in-depth operations cost analysis to identify improvements and efficiencies to be gained that could reduce costs.
 - Get quotes from third-party contractors for providing interment services and site care at the cemetery. Compare these quotes to the cost for City staff to undertake these tasks.
- Revisit this Financial Plan in five years to evaluate the community members' response to the new prices and other changes implemented as a result of this report.

To achieve strong financial sustainability, a cemetery needs to work towards establishing a positive operating income, a healthy PCF, and transparent, comprehensive financial reporting.

To accomplish this, the City will need to implement a multi-faceted strategy and a diverse range of initiatives that will align Brooks Cemetery with the best practices for financial management among Alberta's municipal cemeteries.

Chapter 4: Engagement Summary



Introduction

A survey was created to collect feedback to shape the cemetery concept and recommendations while gaining a better understanding of how the cemetery can meet the needs of the community more effectively. Paper versions of the survey were distributed but the majority of responses were collected online through the platform Survey Monkey. The link was made available on the town's website, published in the local newspaper, and distributed with utility bills. There were 232 total responses; the results are summarized below. The full survey report is in Appendix C - Survey Results.

Online Survey Highlights

Who Answered the Survey

A variety of age groups participated in the survey, with the majority of respondents being 65 years or older. Most respondents identified as residents of Brooks. Among the respondents, 36% reported having no religious affiliations, and 8% preferred not to disclose their religious preference. In addition, 35% identified with Christianity, while 18% identified with Catholicism. The remaining 3% included respondents identifying with Islam, Buddhism, Spiritualism, and Hinduism (Brahmins).

Key Highlights

- Most of the survey participants have a family member buried in the cemetery. Others have bought or plan to buy a plot in the cemetery, and a few respondents were unaware that Brooks had a cemetery.
- Three quarters of the respondents expressed a desire for Brooks Cemetery to expand its interment and memorialization offerings. There was significant interest in scattering gardens, green burial, a memorial wall, family columbaria, and an ossuary also received support, albeit to a lesser extent.
- The vast majority of respondents indicated that they do not intend to include any faith-based, cultural, or secular practices in their end-of-life interment that the cemetery does not currently support.
- Amenities and features the community would like to see added to the cemetery, in order of popularity, include an information kiosk and map, a small gathering space with or without a shelter, and an alter stone with a reliquary shelf.
- Respondents have expressed a desire to enhance the frontage and perimeter of the with hedging in order to better screen the cemetery. Additionally, they would like the fence and signage enhanced to create a more dignified entrance.
- Respondents are largely in favour of additional trees being planted within the cemetery.
- Many respondents were supportive of events being hosted in the cemetery. All Soul's Day, Mother's and Fathers Day celebrations, candle lighting events and music were all popular options. Some community members voiced that events would need to be respectful of the tranquility of the place.
- Many respondents commended the cemetery's overall appearance and maintenance, while some mentioned that weeding and grass trimming maintenance need to be done more frequently.
- Many respondents commented in favour of improved entrance and edge conditions, especially to increase privacy within the cemetery.
- Several respondents specifically requested more columbarium interment options.
- Several respondents commented on ornamentation rules, requesting that flowers be allowed or requesting a ban on silk/plastic flowers.
- Several respondents requested upgrades to the cemetery's wayfinding system to more easily allow them to find the location of specific graves.

In response to: "Would community events at Brooks Cemetery, such as candle lighting, music, All Souls' Day, or Mother's Day celebrations appeal to you and your family?"

"An everlasting memory for me was walking through a cemetery with hundreds of flickering candle lights glistening in the fresh snow. It is the custom of the citizens of a small city in Norway to visit the graves of their loved ones on Christmas Eve. They leave a lighted candle in a fireproof carriage lampholder. They tend to it periodically until New Years Day."

"I can see this being very helpful to the grieving process - it could help with multicultural mourning when there is a death that effects the community across different ethnic backgrounds (especially for our youth)."

"I would like to see the cemetery adjust their bylaw banning all silk/plastic flowers. There is no sense doing something like a green/natural area when you allow all that un-recyclable garbage to blow around. Real greenery and flowers only!"

A long term plan for suitable trees and foliage that is adapted to the local climate. Maintenance that includes keeping flat ground markers from being grown over by grass. Follow Communities in Bloom ideals for front entrance and appropriate suitable areas within the cemetery. CCTV coverage to discourage vandalism, etc.



"The Brooks Cemetery is disgraceful. Although grass is cut, trimming no longer seems to be done. After the horrible debacle in 2021 of stripping headstones and grave sites of anything and everything in order to have easier maintenance it appears little maintenance is being done other than grass cutting and that is with little regard for the space. I personally have gone to many headstones and pulled out grass growing almost covering the headstones! I have family members who will no longer go to the grave because it is heart breaking to see the weeds and lack of care and attention."

"I like the cemetery. Well maintained clean peaceful place to walk and remember our loved ones. "

" The Brooks Cemetery is beautiful. Just some spots where stones have tipped & some sunken spots."

"...I enjoy it there visiting my lost family,nice clean area. Just needs a metal fence at entrance would make appearance better."

Chapter 5: Cemetery Bylaw Review



Introduction

Responsibility

As the cemetery owner, the City of Brooks bears full responsibility for all activities within its cemeteries. This means that the mayor and council, as municipal operators, are accountable to cemetery client families, visitors, the broader community, and the provincial regulator. They operate the cemetery, provide services, and maintain the grounds.

The City is also responsible for creating, maintaining, and enforcing an up-to-date bylaw for these cemeteries. An outdated, weak, ambiguous, incomplete, or unenforced cemetery bylaw can result in frequent complaints from users and visitors and potentially expose the City to legal risks and financial liability. An effective cemetery bylaw will:

- Set clear standards for design, service, maintenance, and the types of products permitted in the cemetery.
- Safeguard the City as the cemetery operator and support its ability to reasonably establish, implement, and enforce rules for all users.
- Include provisions to conserve and protect community cemeteries' significant heritage and historical assets.
- Align with current cemetery and related legislation and regulations.

Effective Cemetery Bylaws

A strong cemetery bylaw forms the foundation for professional management, operation, service provision, and maintenance. It guides all actions of the cemetery operator, ensuring facilities are operated and maintained to high standards. Regularly updating the bylaw demonstrates a commitment to best practices and service excellence. Transparency, equity, and consistency in enforcing bylaws, rules, and regulations are vital to maintaining trust between users and operators.

The cemetery bylaw establishes operating policies and procedures for the long-term and daily administration, minimizing potential issues and litigation risks. It is an essential tool in risk management, crucial for continuity as management responsibilities shift to new staff. A comprehensive, effective, and enforceable bylaw is key to managing a modern, sustainable cemetery and should be clear and accessible to all stakeholders, including operators, service providers, clients, and visitors.

Alberta: Regulatory Framework

The City has three main areas of accountability in operating the cemeteries under its control. The City is directly answerable to:

- Cemetery Users: The bereaved families to which cemetery goods, services and facilities are provided.
- Municipal taxpayers: The City's residents, represented by the Mayor and Council, through whom the City's assets are protected and ensured to be operationally sound, environmentally sustainable, and managed with fiscal prudence.
- Provincial Director of Cemeteries: who, through their oversight role, ensures cemeteries are operated in accordance with the law, transparently and equitably, with a focus on consumer protection.

In Alberta, Consumer Services is responsible for regulatory oversight of cemeteries. Consumer Services administers the Cemeteries Act of Alberta 2000, C-3 and the Cemeteries Act, General Regulation, Alberta Regulation 249/1998 and is the source for legislative language and regulations governing cemeteries.

Bylaw as Risk Management

For regular operations, maintenance, resolving complaints, meeting regulatory requirements, or handling legal actions, the first step is typically to review the bylaw. If the cemetery bylaw is outdated, ambiguous, inconsistent with legislation, or lacks guidance on crucial management, operation, and maintenance issues, it may expose the City to significant legal risks. Inconsistently applying or ignoring a bylaw item can further compound these risks, leading to potential liability and challenges in defending the City's actions.

Bylaw Review and Recommendations

The most current municipally approved/official Cemetery Bylaw No. 21/12 for the City cemetery is March 2022. The following are recommendations for updating the Cemetery Bylaw. This section is broken out under the following headings:

- Bylaw organization
- Schedule Updates
- Article Structure
- Language
- Updates
- Additions

Bylaw Organization

A properly organized bylaw allow users to quickly navigate the document and find the information they need.

Recommended Bylaw Organization

To improve the bylaw and its user-friendliness and readability, the following organization should be used:

Introduction Text

1.0 – Title

2.0 – Applications

3.0 – Definitions

4.0 – Administration of Cemetery

5.0 – Cemetery Rules and Regulations

6.0 – Enforcement

7.0 – Liability

8.0 – Right of Interment (Sales)

9.0 – Burial/Interment/Disinterment General Regulations

10.0 – Lot Burial Options

11.0 – Columbaria

12.0 – Markers and Monuments General Regulations

13.0 – Markers and Monuments Specifications

14.0 – Cemetery Operation and Maintenance

Schedule A – Rates and Fees

Schedule B – Penalties Schedule

Schedule Updates

Schedules provide a clear and organized method to present detailed information that complements the main body of the bylaw, helping to avoid clutter and maintain a logical flow in the document. Schedules allow for greater flexibility, making updates and amendments easier. Regulations that require frequent updates should be included in a schedule rather than the main bylaw. Additionally, schedules can include specific information, such as lists and tables, that would be too cumbersome to include in the main bylaw.

Schedule Recommendations

The following are recommendations for the Brooks Cemetery Bylaw Schedules:

- The information in “Schedule C – Dimensions” should be included in the body of the bylaw or “Schedule B”.
- The forms that make up Schedules D to G should not be included as part of the bylaw. It is best practice to separate procedural documents from the bylaw. This is to ensure that bylaws remain clear, concise and focused on the rules and regulations. Including forms can clutter the document and distract from its primary purpose, making it harder for users to understand the key regulations. Secondly, administrative forms often need to be updated more frequently than the rules and regulations set out in a bylaw. Including administrative forms in the bylaw can make it more cumbersome to make necessary changes, as updating a bylaw typically involves Council for approval.

Structure

A simplified bylaw structure is important as it improves accessibility, clarity, efficiency, ease of navigation, legal stability, adaptability, and public trust. This ensures that bylaws are effective and widely accepted.

Structure Recommendations

The current structure of the bylaw can be cumbersome to navigate. If municipal bylaw structure allows, the Cemetery Bylaw should be simplified. Below is an example of the recommended structure.

(Intro text)

WHEREAS The Corporation of the City of Brooks owns ...

1.0 Title

1.1 This bylaw may be cited as the “Cemetery Bylaw.”

2.0 Application

2.2 This Bylaw applies to any land defined as a “Cemetery” as set out within this Bylaw, and more specifically includes:

a . Brooks Cemetery (insert address)

3.0 Definitions

3.3 In this Bylaw, unless the context otherwise requires, the following terms shall have the meanings indicated:

“**term to be defined**” definition of the term.

4.0 Administration of Cemeteries

4.4 Application: This Bylaw shall apply to any Columbarium or Burial area in any Cemetery, now in existence or which may hereafter be erected or developed by the City of Brooks, as or in a Cemetery. The Cemetery Administrator is the sole judge of any question of interpretation or application of the Bylaws. The interpretation or application shall be final and conclusive.

Language

The terminology and descriptions of goods and services are outdated, inconsistent with current legislation and regulations, and do not align with best practices in cemetery management and operations. The current list of definitions should be reviewed compared to the bylaw's content, and any terms not used within the bylaw, should be removed.

Definitions to be Updated:

Below is a list of definitions that do not meet best practices for bylaw terminology and should be updated/replaced:

Current	Update / Replacement
<p>“Burial Plot” shall mean a single Burial Plot for Burial of a casket or cremation urn under the specified dimensions as outlined in Schedule “C” of this Bylaw.</p>	<p>“Lot”/“Grave” means a designated space in the Cemetery used or intended to be used for the interment of Human Remains or Cremated Remains under a Right of Interment.</p> <p><i>Typically Lot refers a single grave. Plot refers to multiple graves.</i></p>
<p>“Burial Plot Columbarium” means a Columbarium, constructed of bronze, marble, granite or other such material as approved by the Manager, Works and Utilities with no more than four (4) Niches that is placed on a Burial Plot, in place of a monument.</p>	<p>“Columbarium” an above-ground structure or building designed for the interment of up to Cremated Remains in sealed Niches.</p> <p><i>A general definition for columbarium should be in the definitions list. Later in the bylaw, under “Columbaria” a Burial Plot Columbaria can be specified and explained further.</i></p>
<p>“Deed” means a certificate that is issued to the Owner of any Burial Plot from the Manager, Works & Utilities or his/her designate pursuant to this Bylaw once an Order for Interment has been issued, specifying the entitlement of an Interment or Inurnment;</p>	<p>“Interment Rights Contract” means a document by the City, once Interment Rights are paid in full, specifying the ownership of Interment Rights.</p> <p><i>Best practice is to use the term “Interment Rights Contract” to be specific to cemeteries.</i></p>
<p>“Interment” means the excavation of a grave to the required depth and size, the back filling of the grave, and the removal of any excess earth for the purpose of conducting a casket or cremation burial.</p>	<p>“Interment” means the burial of Human Remains or Cremated Remains in a Lot, Inurnment of Cremated Remains in a Columbarium, Entombment of Human Remains in a Crypt or placement of Cremated Remains in a Scattering Garden or Ossuary.</p> <p><i>The definition should not describe the opening and closing process but the act of interment itself.</i></p>
<p>“Manager, Works and Utilities” means the Manager, Works and Utilities of the City of Brooks including any person acting as his/her designate, unless context otherwise required.</p>	<p>“Cemetery Administrator” means the Administration of the Cemetery or Cemeteries, headed by the Brooks City Council and the Manager of Parks and Open Spaces of the City, and their designates.</p> <p><i>It is common practice to use Cemetery Administrator to define the cemetery lead.</i></p>

Current	Update / Replacement
<p>“Marker” means a structure constructed of bronze, marble, granite or other such material as approved by the Manager, Works and Utilities, set flush and level with the ground on a designated Burial Plot.</p> <p>“Monument” means a structure constructed of bronze, marble, granite or other such material as approved by the Manager, Works and Utilities, that projects above ground level and bears a memorial inscription on a designed Burial Plot.</p>	<p>“Memorial” means any permanent memorial structure, monument, marker, plaque, headstone, Niche shutter, or other structure or ornament affixed to or intended to be affixed to a Lot, Plot, Niche or other structure intended for the deposit of Human Remains and may be used to indicate the location of a burial.</p> <p><i>This definition combines marker and monument to simplify the bylaw. The materiality of the Memorial should be included in the Memorial section, not in the definition.</i></p>
<p>“Owner” means the person, corporation, or other legal entity that has purchased a Burial Plot in a Cemetery.</p>	<p>“Interment Rights Holder or Rights Holder” means the person authorized or entitled to inter Human Remains or Cremated Remains in a specific Lot or Niche. They may be the person named in the Interment Rights Certificate or such other person to whom the rights have been assigned.</p> <p><i>It is important to use this term vs. owner, because people are not buying a portion of the land, rather they are buying the right to inter at the cemetery in a specified lot.</i></p>

Definitions to be Removed

The following definitions should be removed from the definitions list and Bylaw:

- Definitions referring to Schedules including memorial permit, pre-planning form and rates and fees should be removed.
- “Destitute”; the term “Indigent” is sufficient and both terms are not needed.
- “Order of Interment” this should be referred to as a Right of Interment Application. This does not need to be included in the definitions list.

Definitions to be added:

The following definitions should be added to the definitions list and used throughout the Bylaw:

- **“Cemetery Operator”** means the staff members of the City appointed by the Cemetery Administrator to carry out the duties in the cemetery necessary for maintenance, interment, memorialization, safety, and all ongoing and project work necessary to the running of the cemeteries.
- **“Cremated Remains”** means the remnants of the human body that remain following the cremation process.
- **“Human Remains”** means a dead human body or the remains of a cremated human body.
- **“Holiday”** means a holiday or day observed as a holiday under the collective agreement and public holidays recognized by the Province of Alberta.
- Resident vs non-resident – The City will need to determine who they consider a resident vs a non-resident. Typical definitions:
 - **“Resident”** means a person who presently has a primary residence in the municipal boundaries of the City of Brooks or a person who resided in the City for the majority of the previous 10 consecutive years preceding their death.
 - **“Non-Resident”** means any person who does not qualify as a resident of the City of Brooks as stated in this bylaw.
- **“Niche”** means a single compartment of a facility designated and constructed for the safe, above-ground, Inurnment of Cremated Remains
- **“Inurnment”** means the process of placing Cremated Remains in a receptacle, such as an Urn, and the placement of that receptacle into a Niche.

Updates

The following items are recommended updates to the bylaw:

Lot Burial Options

A section outlining the limitations for each lot should be added to the bylaw. This section should include specifics on:

- Lot Types, Sizes and interment capacity.
 - Casket lot: XX cm x XX cm (X' x X'), limited to the interment of one (1) Human Remains, and no more than X cremated remains, or X cremated remains.
 - Cremation Lot: XX cm x XX cm (X' x X'), limited to the Interment of four (4) Cremated remains, or two (2) Cremated Remains Interned in Urn Vaults.
- Opening and closing regulations.
- Depth of lots as specified by The Act.
- Description of a suitable container.

A Suitable Container description is as follows:

- All remains, and Cremated Remains shall be brought to the Cemetery in a suitable container. A suitable container is defined as one that is rigid, completely enclosing the remains and prevents any physical or visual contact with secretions or viewing of the deceased by any person. If a Shroud is to be used as a covering of the body in place of a casket, such arrangements and permission will be established when the Burial arrangements are made and confirmed by the Cemetery Administration.

Double Depth

Section 617 references double-depth burial. This is not a practice Brooks Cemetery allows. All references to double-depth burials should be removed.

Infant Communal Grave

Section 619 references a communal infant grave. This is not longer a practice at Brooks Cemetery and should be removed.

Grave Vaults and Liners

The bylaw states that grave vaults are required. This should be updated to state that liners or vaults are required. To allow for more sustainable burial, the City should consider making vaults or liners optional in all sections of the cemetery.

Hours, Scheduling, and Conduct

The following items are recommended updates to the hours, scheduling and Conduct:

- The current bylaw state that all “order of interments” shall be made a minimum of 24 hours prior to the interment. This should be updated to use business days instead of hours and ideally to three (3) business days to allow operations staff enough time to prepare a grave.
- For safety reasons, a line should be included allowing the Cemetery Administrator to reschedule an interment if extreme or adverse weather conditions occur.
- So that the cemetery can accommodate religious and ethnic burial preferences that require burials be to done within 24 hours, the following line should be added:
 - The Cemetery Administrator has the discretion to approve interments outside the minimum notification provided that all other requirements have been satisfied.

Lot Decorations and Planting

To mitigate conflicts stemming from noncompliance, complaints regarding theft, damage, and removal, and to reduce staff time dedicated to the management and maintenance of lot decorations and plantings, the following changes and additions are recommended:

1. Limit the time-frame for ornamentation and flowers:

- General Memorialization, Flowers: Allow fresh-cut flowers to be left on lots all year round. Restrict the use of artificial wreaths, crosses, and decorations.
- Burial Flowers and Decorations: Permit any type of floral tribute on the day of an interment and for seven days following. State that after this period, the Cemetery Operator will remove all the artificial floral tribute and decorations.
- Seasonal Decorations: Allow seasonal decorations but state that they must be removed one week after major holidays.
- Weekly Maintenance: Specify that each week during the mowing season (insert specific dates), the Cemetery Field Crew will remove unsightly and wilted flowers and decorations, as well as any decorations not approved by the cemetery bylaw. Any decorations that inhibit mowing will be removed. Artificial flowers, arrangements, or decorations removed will be placed in a common area of the cemetery for three months to be claimed.

2. General Guidelines:

- The City has the right, without notice, to remove or order the removal of any ornamentation that may pose a safety risk, has deteriorated, or become unsightly and detracts from the maintenance standard of adjacent lots and the cemetery as a whole. The City should actively review and work to gradually remove plant material.
- Only permit decorations mounted to an upright monument.
- Restrict all decorations that rest on the ground, including artificial wreaths on wire tripod stands and post-mounted articles.
- Between April 1 and October 31, only fresh-cut flowers may be placed on a lot. Potted plants, wreaths, and artificial floral tributes of any type are prohibited during this period.
- The use of glass vases is prohibited under any circumstance.
- Wreaths, artificial floral tributes, and seasonal floral tributes placed at the cemetery between November 1 and March 31 will be removed without prior notice during the spring clean-up.

Additions

The following items are recommended additions to the bylaw:

Annual Fee Increases

- Consider adding the annual fee increase rate to the bylaws under 'Cemetery Fees- Cemetery Fee Sustainability.' Below is an example.
- Cemetery Fee Sustainability: The Cemetery Fees shall be set at rates that ensure the Cemetery is operated in a financially sustainable manner and do not create an unreasonable operational subsidy burden on the City's taxpayers, adjusted at least annually on January 1 of each calendar year, and the annual Fee increase shall be 3%.

Anticipated Development and Service Operations

- This Cemetery Master Plan sets out several recommendations and ideas for future development. These include expanded cremation interment features and service options including green burial, burial without a vault or liner, scattering gardens, and columbaria niches. An updated Bylaw should include language anticipating new cemetery goods and services offerings arising from the Cemetery Master Plan. An updated bylaw can be structured and written to anticipate and easily integrate new service features and options as they are added over time.

Conclusion

The proposed updates to Cemetery Bylaw No. 21/12 aim to enhance clarity and accessibility for all users, including City Council, staff, cemetery operators, and the public. The revisions anticipate new interment and service options from the Cemetery Master Plan, ensuring the bylaw is forward-looking and adaptable. Additionally, these updates seek to mitigate the city's legal and financial risks, fostering a more sustainable and efficient cemetery management system.

Chapter 6: Site Inventory and Analysis



Introduction

This chapter is an overview of the existing cemetery and the opportunities and challenges identified through a site visit, desktop study, site photos and interviews with cemetery staff.

Inventory and Analysis

Neighbourhood Context

- The cemetery is located along 2nd Street West, an arterial road in the City. It is flanked by industrial and commercial businesses and residential neighbourhoods, and backed by Lake Stafford Park.

Access and Circulation

- The main entrance is on 2nd Street West. This entrance is marked with concrete planters with “Brooks Cemetery” subtly etched into the concrete. A line of trees was planted to enhance the cemetery entrance in 2018.
- Operations and Funeral Service vehicles typically use the alleyway entrance off Fairview Way East. This entrance has a chain-link gate and does not have a cemetery sign.
- The cemetery is enclosed by chain-link fencing along its northern and southern boundaries. Some sections of this fencing require repair and maintenance. Along portions of the northern and southern perimeters, mature trees provide natural screening, enhancing privacy and visually separating the cemetery from neighboring properties.
- There is a single vehicle driveway that leads to a roundabout, providing the convenience of turning around or exiting through the Fairview Way East alleyway. This driveway layout is sufficient for the size of the cemetery.
- While there are no dedicated pedestrian pathways, pedestrians frequently traverse the cemetery grounds as a shortcut to access Lake Stafford Park and the Commemorative Forest. An informal pathway connects the undeveloped portion of the cemetery directly to the park.
- The gravel driveway leading to the operations shed causes vehicles to track mud through the cemetery during the rainy season.

Opportunities and Challenges

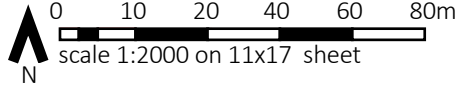
Access and Circulation

- The Cemetery entrance currently lacks prominence and would greatly benefit from enhancement with a larger sign or arch. Additionally, introducing an ornamental fence at the front of the cemetery would enhance the sacred atmosphere. Given the area’s susceptibility to wind, the fence should feature slats large enough to prevent debris from accumulating, ensuring easy maintenance and preserving the cemetery atmosphere.
- The current chain-link fence, while standard, does not align with the sacred atmosphere expected in a cemetery. Upgrading by repairing and powder-coating the fence in black would enhance the cemetery’s appearance and sense of dignity. Furthermore, installing a formal gate at the access point from the Fairview Way East alleyway would provide both security and a more welcoming entrance for visitors who choose to enter via that route.
- The connection to Lake Stafford Park through the cemetery is important to the community and should remain. However, features such as planting or a fence should be used to show a clear separation of the two land uses.
- The Commemorative Forest could be enhanced by integrating it into the cemetery and adding a meandering pathway through the trees.
- Paving the driveway with asphalt will help maintain the cleanliness of the cemetery.

Site Inventory Diagram



- LEGEND**
- CEMETERY BOUNDARY
 - CHAIN-LINK FENCE
 - STORM WATER
 - RAW WATER
 - SANITARY LINES
 - □ STORM MANHOLE / CATCH BASIN
 - EXPANSION AREA
 - UNMARKED GRAVES



Signage and Wayfinding

- The cemetery entrance lacks clear signage, with the existing sign being too subtle.
- There is no information kiosk or map to guide visitors.
- An area with unmarked graves appears as vacant lots due to the lack of grave markers.
- Sections within the cemetery are not clearly marked or named.

Landscape Character

- The cemetery is well maintained and serves as a great example of a lawn cemetery.
- The cemetery has a number of mature trees offering shade.
- Several of the cemetery's mature trees will need to be removed prior to new development taking place.
- There are few shrub and perennial planting beds in the cemetery.
- Annual plants are added to the cemetery entrance yearly.

Amenities

- There is a small pit toilet located in the cemetery for visitor and staff use.
- There are several memorial benches offering seating opportunities in the cemetery.

Operations

- There is a small operations shed and storage area. This area is not screened or contained in anyway.
- The spoils pile is stored in the undeveloped area of the cemetery.

Opportunities and Challenges

Signage and Wayfinding

- A clearly marked sign at the entrance of the cemetery would help visitors and funeral directors navigate the area more easily.
- Adding an information kiosk with a cemetery map, contact information, and a notice board for upcoming events and funeral services would greatly enhance the visitor experience.
- Installing interpretive signage or a memorial dedicated to the unmarked graves would provide valuable historical context and explain the absence of grave markers.
- Section markers would aid operations and visitors in locating graves.

Landscape Character

- Increasing the tree canopy in the middle of the cemetery would provide more shade for visitors and enhance its overall appeal.
- To ensure the longevity of the canopy, a tree management plan should be implemented. This should include a strategy for the removal and replacement of trees.
- Planting specimen trees and shrubs that offer seasonal interest in key gathering areas to further improve the overall appeal of the cemetery.

Amenities

- Designating specific locations for families to place memorial benches will better distribute seating for visitors and enhance the comfort of the cemetery
- Increase visitor amenities in the cemetery by adding a small gathering space and a gazebo to offer shelter from the elements.

Operations

- The operations shed and storage area should be screened from visitors with a fence or hedgerow to increase aesthetic appeal.
- To better accommodate staff, the operations storage area should be expanded or relocated to include space for the spoils pile. Lock block bays should be used to organize the spoils pile and other materials kept in the operations area.

Interment and Memorialization

- There is one columbarium unit placed near the cemetery driveway. This area does not include seating.
- Interment areas are well maintained.
- Markers in the new section sit on grade beams.
- The dedicated cremation area is in the central roundabout. This section is near capacity.
- There is approximately 21,500 m² of undeveloped land for expansion.
- Approximately 7,100 m² of the undeveloped land is part of a road easement.
- The undeveloped land gently undulates and slopes gradually toward Lake Stafford Park.
- Test digs were done in the expansion areas and revealed suitable soil conditions for burial.

Opportunities and Challenges

Interment and Memorialization

- To enhance the appeal and visitor experience, seating and additional planting should be added to the columbarium area.
- Expansion areas should feature a variety of interment options rather than confining different types to separate, isolated areas.
- Future columbaria should be strategically placed and integrated into a large Cremation Garden. This approach will offer a range of interment and memorialization options while enhancing the cemetery's aesthetic and ambiance.
- The road easement must receive the necessary city approvals to be used for cemetery purposes.

Site Photos



Figure 18: Cemetery layout



Figure 19: Existing cemetery entrance sign



Figure 20: Field of Honour annual planting



Figure 21: Operations storage shed and casket liner storage



Figure 22: Commemorative Forest



Figure 23: Undeveloped land and view to Lake Stafford Park



Figure 24: Columbarium

Chapter 7: Development Plan



Design Principles

The following Design Principles were developed to guide the design and implementation plan for the cemetery expansion:

- Maintain the park-like atmosphere of the cemetery.
- Improve the access and circulation for both pedestrians and vehicles.
- Improve pedestrian connections to the adjacent commemorative forest.
- Improve the cemetery's presence and visibility from the street.
- Establish gathering spaces for small groups.
- Expand the interment capacity and increase the interment and memorialization options.
- Memorialize the section of unmarked graves near the cemetery's entrance.

Cemetery-Wide Improvements














This section describes the physical cemetery-wide improvements recommended in this Master Plan, and is laid out under the following headings:

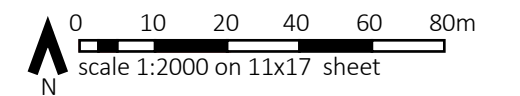
- Access and Circulation
- Wayfinding and Signage
- Landscape Character
- Amenities
- Operations and Maintenance

Cemetery Concept Plan



LEGEND

- | | |
|--|---|
|  RAW WATER |  PATHWAY |
|  SANITARY LINES |  LAWN |
|  STORM WATER |  COLUMBARIA |
|  SHRUB PLANTING |  PROPOSED DECIDUOUS TREE |
|  INTERMENT AREA |  PROPOSED CONIFEROUS TREE |
|  CEMETERY DRIVEWAY |  MEMORIAL WALL/COMMUNAL MARKER |
|  OPERATIONS VEHICLE ACCESS | |



Access and Circulation

To enhance the cemetery's presence, and to improve access and circulation for both vehicles and pedestrians, the following is recommended:

- Extend the paved cemetery driveway east toward Lake Stafford, ending in a roundabout.
- Move the Operations Yard east, and provide an operations-only access driveway, separated from the existing roundabout by a roll-over curb.
- Provide a pedestrian connection to Lake Stafford Park and the Communities in Bloom Commemorative Forest, with a pedestrian entry arch or feature and an information kiosk at the cemetery boundary.

Wayfinding and Signage

To ensure an optimal experience for visitors and enable seamless operations for staff and funeral directors, the following is recommended:

- Enhance the main entrance on 2nd St. to improve the cemetery's visibility from the road, with a new entrance sign or arch and a decorative fence to signify the transition from public to sacred space.
- Install an information kiosk at the cemetery entrance off 2nd St., as well as the pedestrian entrance at Lake Stafford Park. The kiosks should include a cemetery map, notice board, a bulletin board for important notices like upcoming events and services, cemetery hours, and key cemetery contact details.
- Provide an information plaque with relevant information about the unmarked grave section and its history. Include a commemorative message to honour those who are buried in the space.
- Implement vertical section markers for each section to improve visibility and ease of navigation, particularly during snowy conditions.



Figure 25: Decorative fence precedent image. Source: Ironwood Fencing Saanich

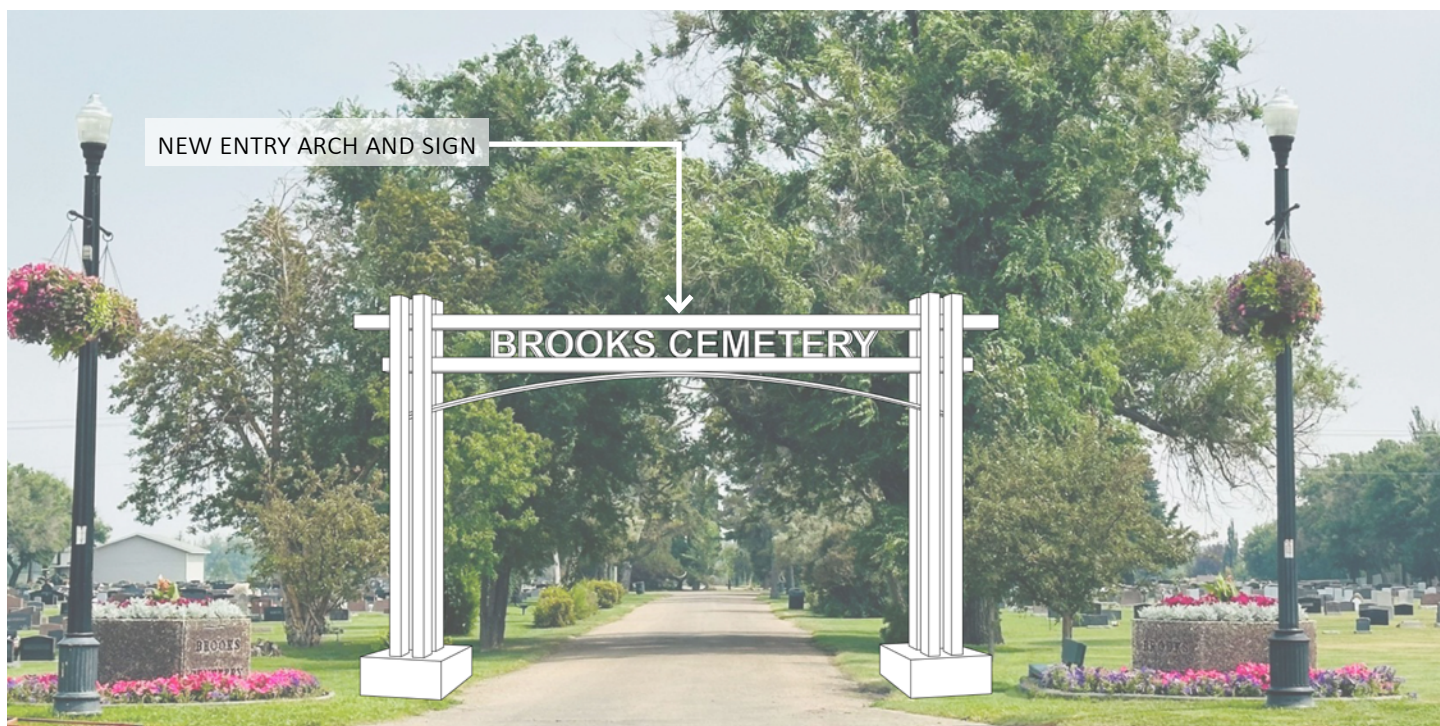


Figure 26: Sketch of example cemetery arch. Source: LEES+Associates

Landscape Character

To further enhance the cemetery's landscape character and maintain its park-like atmosphere, the following is recommended:

- Develop a tree strategy which identifies existing trees which require removal, and includes a tree succession strategy.
- Plant additional trees in the newer sections of the cemetery to increase shade and to continue the aesthetic found in other areas of the cemetery.
- Plant additional trees along the cemetery's edges to help screen the adjacent properties.
- Areas to be developed in the future should be planted with a low-maintenance mix of native grasses and wildflowers until they are needed to be developed for interment. This will achieve a desirable aesthetic, build soil nutrients and reduce the amount of necessary lawn maintenance.

Amenity Spaces

To offer the best user experience possible and ensure that visitors feel welcome and comfortable in the cemetery the following is recommended:

- Create various gathering spaces that can accommodate intimate celebrations of life and moments of rest or contemplation.
- Add seating in each section of the cemetery to allow visitors to sit near graves of special meaning to them and to offer frequent rest spaces. Seating could be funded through a memorial bench program. Bench locations and bench styles should be predetermined to ensure cohesive planning and aesthetic, while still allowing families a variety of site options to choose from.
- Provide a washroom that can be accessed by the public during ceremonies and events or during regular working hours.

Operations and Maintenance

In order to facilitate easier operations and maintenance of the cemetery the following is recommended:

- Move the Operations Yard east to improve circulation for operations staff.
- The new Operations building has the option to be serviced, if desired.
- The building should be sized appropriately to accommodate an area for operations meetings and cemetery equipment storage.
- The Operations Yard should be large enough to have two lock block bays for spoils storage, lawn clipping storage and other cemetery materials and equipment.



Figure 27: Gathering space precedent image. Source: LEES+Associates

Interment and Memorialization

The planned expansion areas are expected to provide burial space for the community for more than 50 years. The layout has been carefully designed to be flexible and capable of accommodating the potential changing preferences of families in the future, ensuring that the City of Brooks can address these evolving needs. The layout remains consistent with the existing burial spaces, making operations easier and giving the cemetery a feeling of continuity.

The following section describes the interment and memorialization options proposed for the expansion area. An interment diagram can be found on page 77. For more information on new interment and memorialization options, refer to Appendix D.

Commemorative Forest

Maintaining a strong connection between the cemetery and the Communities in Bloom Commemorative Forest is important. This plan includes the development of a pedestrian pathway linking the cemetery to the commemorative forest, culminating in a small gathering space with seating, landscaping, and a memorial wall. The pathway provides an opportunity to enhance the cemetery's tree canopy by incorporating the commemorative tree program, complimented by a dedicated memorial wall recognizing these contributions. Care will be taken to minimize disruptions around the trees to preserve their natural beauty.

Memorial Walls

Memorial walls are strategically placed throughout the cemetery, offering a space for individuals interred elsewhere to be remembered in Brooks. Seating is provided near these walls to allow for reflection and contemplation. Additionally, this plan proposes the creation of a memorial wall specifically dedicated to unmarked graves, located near the cemetery's main entrance.

Mixed Interment Areas

To maintain consistency with the existing interment layout, the expansion will follow the traditional cemetery design, incorporating upright headstones, grade beams, and an east-west orientation. Rows of in-ground cremation lots will be integrated into the layout to offer a variety of interment options. The overall design optimizes land use while considering both operational and maintenance requirements.

Direct Earth Burial

This section follows Green Burial Principles, offering a sustainable option that prohibits embalming, vaults, and liners. This burial type is designed to appeal to individuals seeking environmentally conscious alternatives, as well as certain ethnic and religious communities. The lot arrangement follows a "paint yourself out of the room" method, where each new burial is placed in the next available lot, rather than allowing families to choose specific locations. Markers in this area are minimal, with a preference for a single communal marker made from locally sourced stone. The space is designed for minimal maintenance, with no irrigation and limited mowing, allowing native grasses and wildflowers to flourish and contribute to urban biodiversity.

This is a new offering at Brooks Cemetery. The space has been designed with flexibility in mind, ensuring that the lots can be transitioned to the standard format currently available at the cemetery if needed.

More information on Green Burial can be found in Chapter 8: Operational Recommendations and at greenburialcanada.ca.



Figure 28: Memorial Wall precedent image.
Source: LEES+Associates

Family Estate Plots

Family Estate Plots provide families with the opportunity to purchase a grouping of four lots, suitable for casket burials, cremation burials, or the installation of a small family columbarium. These lots allow for larger headstones to display multiple family names, with the maximum height and width complying with cemetery bylaws. Family columbaria must also adhere to size and style guidelines outlined in the cemetery bylaws. The lots are separated by planting beds of ornamental grasses or shrubs, enhancing the aesthetic appeal. Families are permitted to install approved benches.

As a premium option, the fees should reflect the additional maintenance required for these lots.

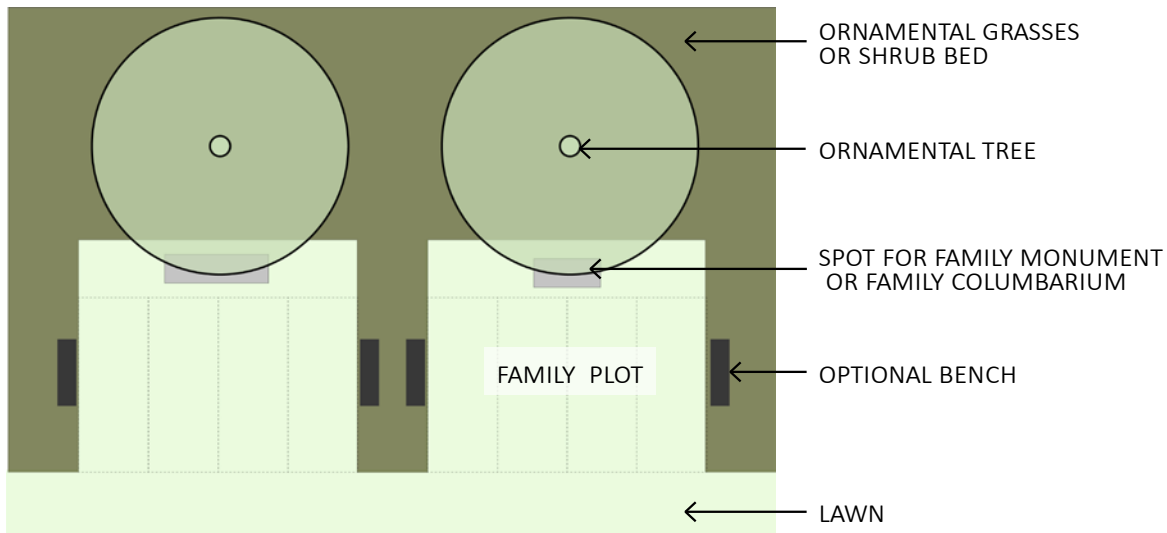


Figure 29: Family Estate Lot typical plan. Source: LEES+Associates

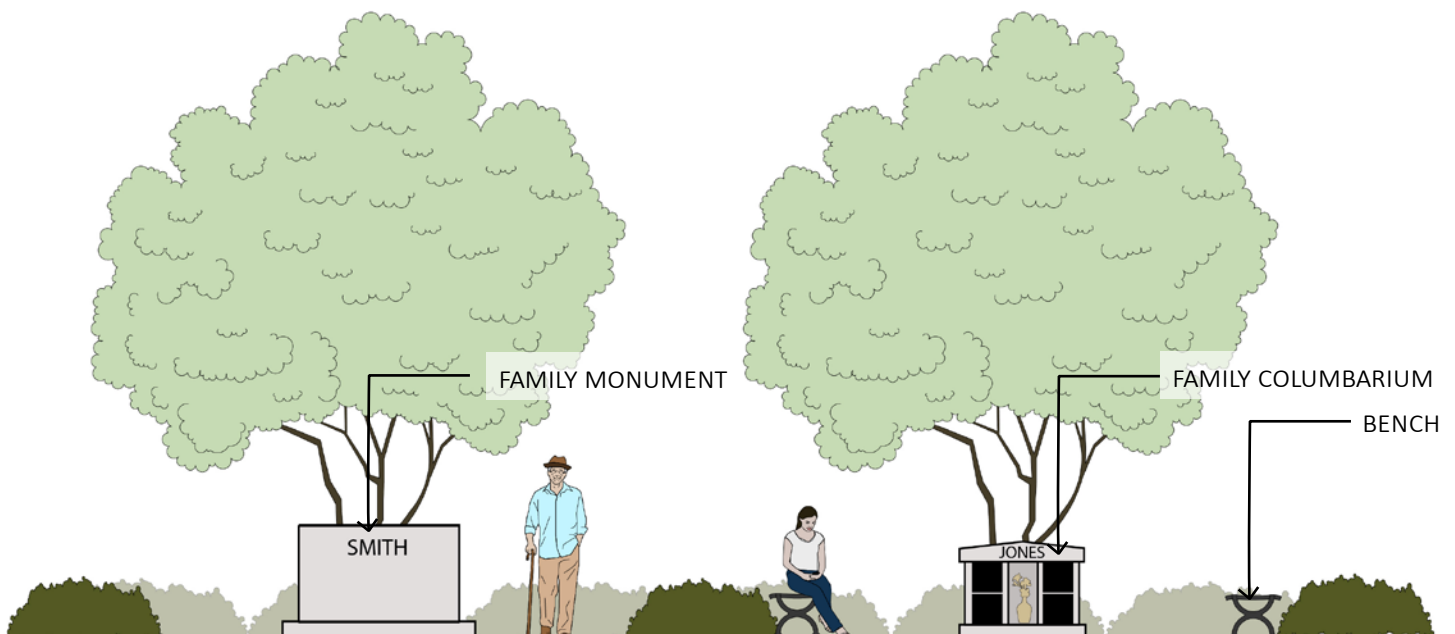


Figure 30: Family Estate Lot typical elevation. Source: LEES+Associates

Cremation Gardens

New columbaria units added to the cemetery should be integrated into designated cremation gardens. The plan includes three cremation gardens, to be developed in phases as the demand for niches increases. Each cremation garden should be site-specific, with materials and colors that complement the overall cemetery landscape and maintain visual consistency throughout the grounds. Typically, cremation gardens feature a columbarium, scattering garden, ossuary, and memorial wall, along with ample seating and plantings that offer seasonal interest.

To ensure a cohesive cemetery design, columbaria units should not be installed as standalone structures. Instead, they should always be part of a cremation garden, creating a meaningful and attractive environment that will enhance user experience and demand.



Figure 31: Columbarium precedent image.
Source: LEES+Associates



Figure 32: Columbarium precedent image.
Source: LEES+Associates

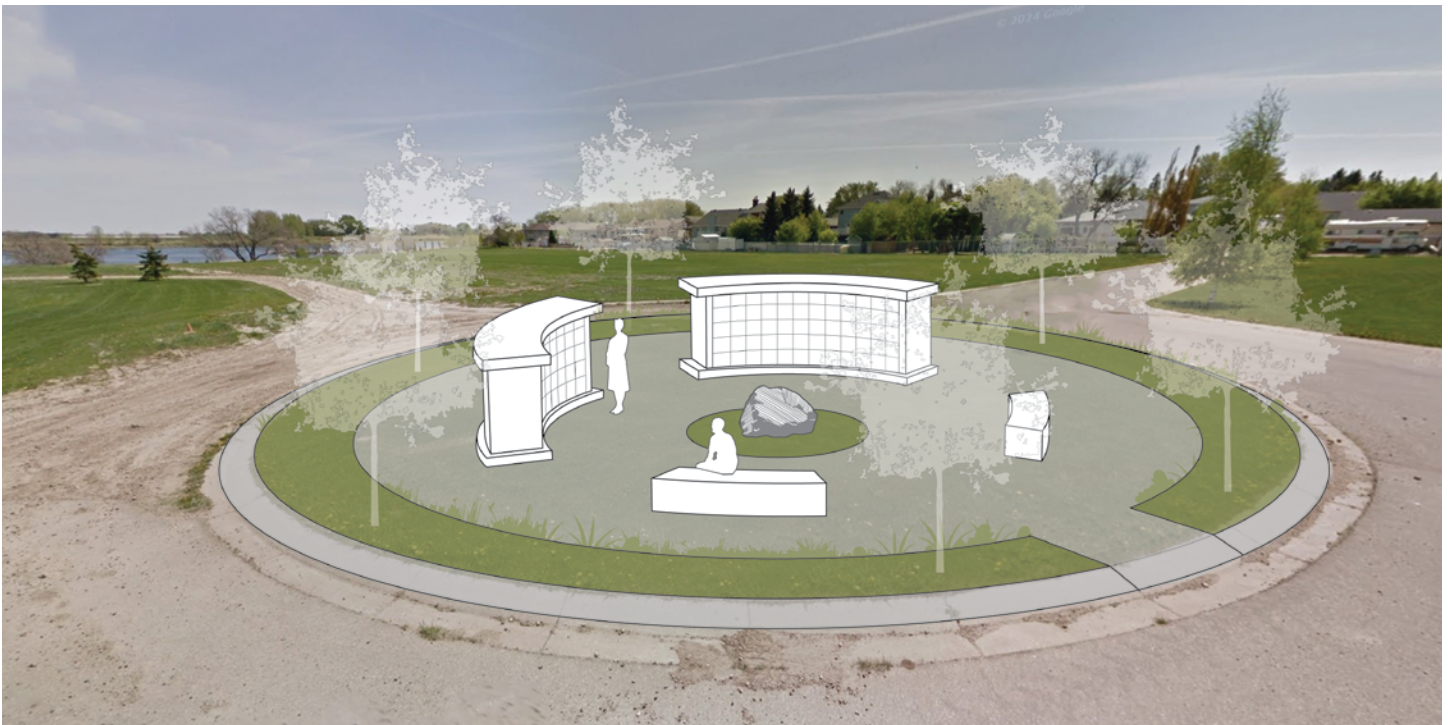
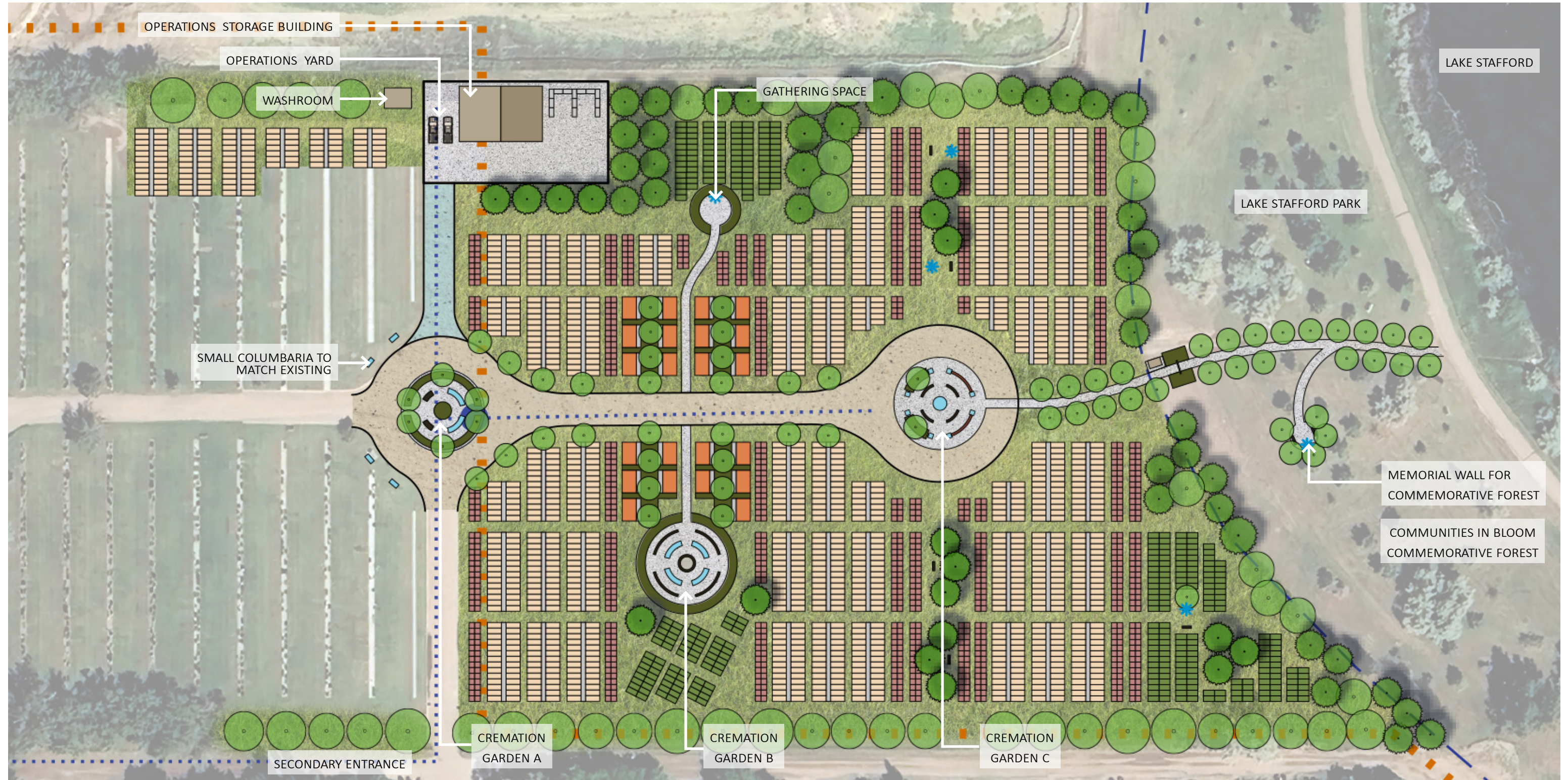


Figure 33: Sketch of Cremation Garden A

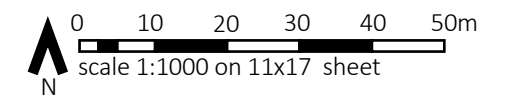
Interment and Memorialization Diagram



- LEGEND**
- RAW WATER
 - SANITARY LINES
 - STORM WATER
 - SHRUB PLANTING
 - CEMETERY DRIVEWAY
 - OPERATIONS VEHICLE ACCESS

- PATHWAY
- LAWN
- COLUMBARIA
- MEMORIAL WALL/COMMUNAL MARKER
- PROPOSED DECIDUOUS TREE
- PROPOSED CONIFEROUS TREE

- CASKET LOT (58 YEARS CAPACITY)
- IN-GROUND CREMATION LOT (175 YEARS CAPACITY)
- DIRECT EARTH BURIAL LOT (CAPACITY TBD)
- FAMILY ESTATE PLOT (CAPACITY TBD)



Implementation Plan

A phased implementation plan is recommended for the development of the Cemetery Concept. This section outlines what is included in each phase and the triggers for the next phase to be implemented.

Short Term: 1 to 5 Years

Expansion and General Upgrades

To adhere to best practices, a cemetery should maintain a minimum of ten years' worth of available interment sales. Brooks Cemetery currently has an estimated eight to ten years of cremation lot sales and casket lot sales remaining, making it an ideal time to begin planning and developing a cemetery expansion. Best practice after construction is to let the land settle for a minimum of one year. This should be kept in mind when planning for the cemetery expansion.

The proposed Phase 1 expansion area includes approximately 50 years of casket inventory, 50+ years of in-ground cremation and 50+ years of columbaria niche sales. The Recommended Budget Allowance for the expansion includes:

- General Requirements including survey, mobilization, and demobilization.
- Site Preparation including tree clearing, grading, and seeding.
- Cemetery driveway extension.
- Additional trees and shrub planting.
- One gathering space.
- Additional small columbaria to match existing.

The total Recommended Budget Allowance for the expansion area includes a contingency (35%), consulting fees based on the Alberta Landscape Architect Fee Guide (13%) and GST (5%).

Recommended Budget Allowance for Expansion and General Upgrades: \$830,000.00

Bylaw Rewrite

A bylaw rewrite is essential to ensure alignment with best practices, the use of plain language, and the inclusion of additional interment options. These updates will help modernize the bylaw, making it more accessible and effective in meeting current and future needs.

Recommended Budget Allowance for the Bylaw Rewrite: \$7,500.00

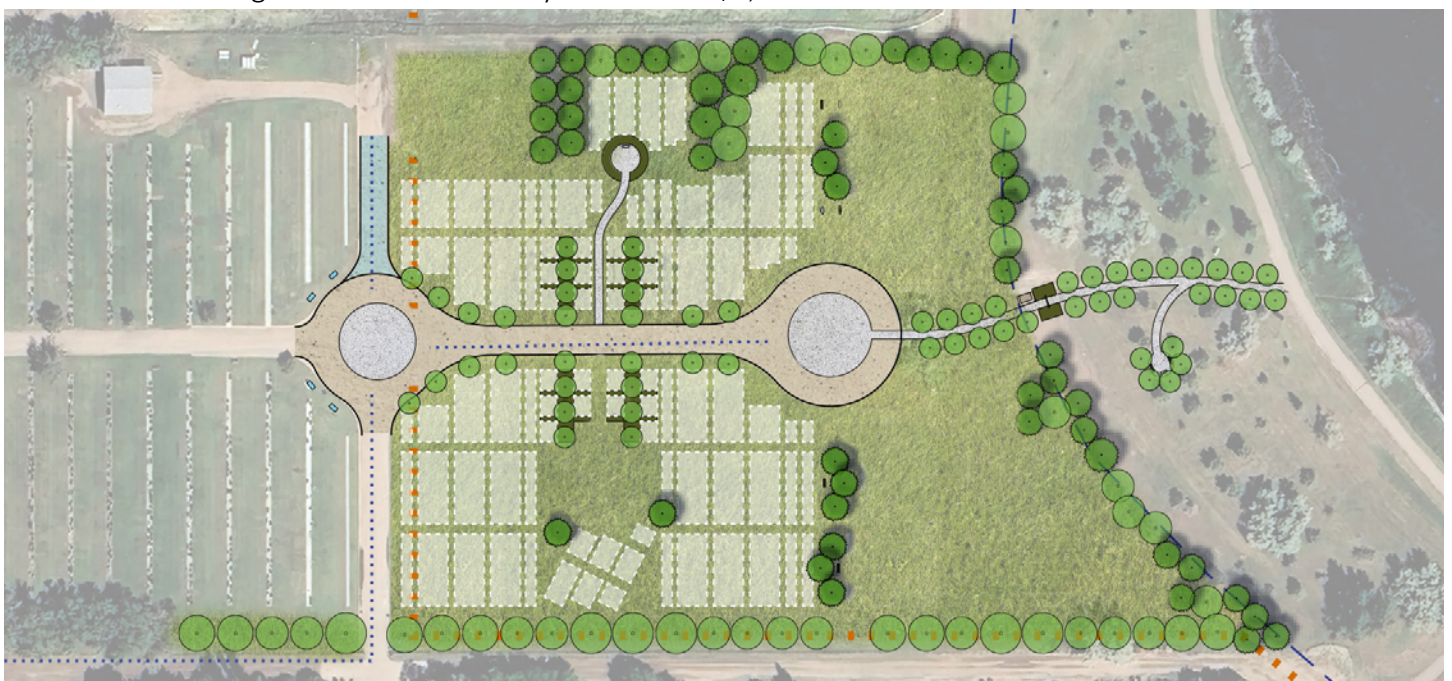


Figure 34: Short Term: 1 to 5 years expansion diagram. Source: LEES+Associates.

Medium Term: 5 to 15 years

Cremation Garden

Once the additional columbaria installed in the Short Term: 1 to 5 year plan have no less than 10 years of sales capacity remaining, Cremation Garden A should be developed. Prior to design and construction, the City will need to assess the longevity of the utilities that are located in that area. The Recommended Budget Allowance for the cremation garden includes:

- General Requirements including survey, mobilization, and demobilization.
- Two columbaria units with a 120 niches each.
- Scattering Garden.
- Benches.
- Memorial Wall.

The Total Recommended Budget Allowance for the cremation garden includes a contingency (35%), consulting fees based on the Alberta Landscape Architect Fee Guide (13%) and GST (5%).

Recommended Budget Allowance for Cremation Garden A: \$390,000.00

Cemetery Entrance Upgrades

The following improvements should be done within the next five to 15 years, as Capital Budget allows.

- Entrance Upgrades including an entrance arch, information kiosk, and ornamental fence at the 2nd Street West entrance.
- An entrance feature such as a sign, gate, or arch and an information kiosk at the entrance from Lake Stafford Park.

The Total Recommended Budget Allowance for the cremation garden includes a contingency (35%), consulting fees based on the Alberta Landscape Architect Fee Guide (13%) and GST (5%).

Recommended Budget Allowance for entrance upgrades: \$220,000.00

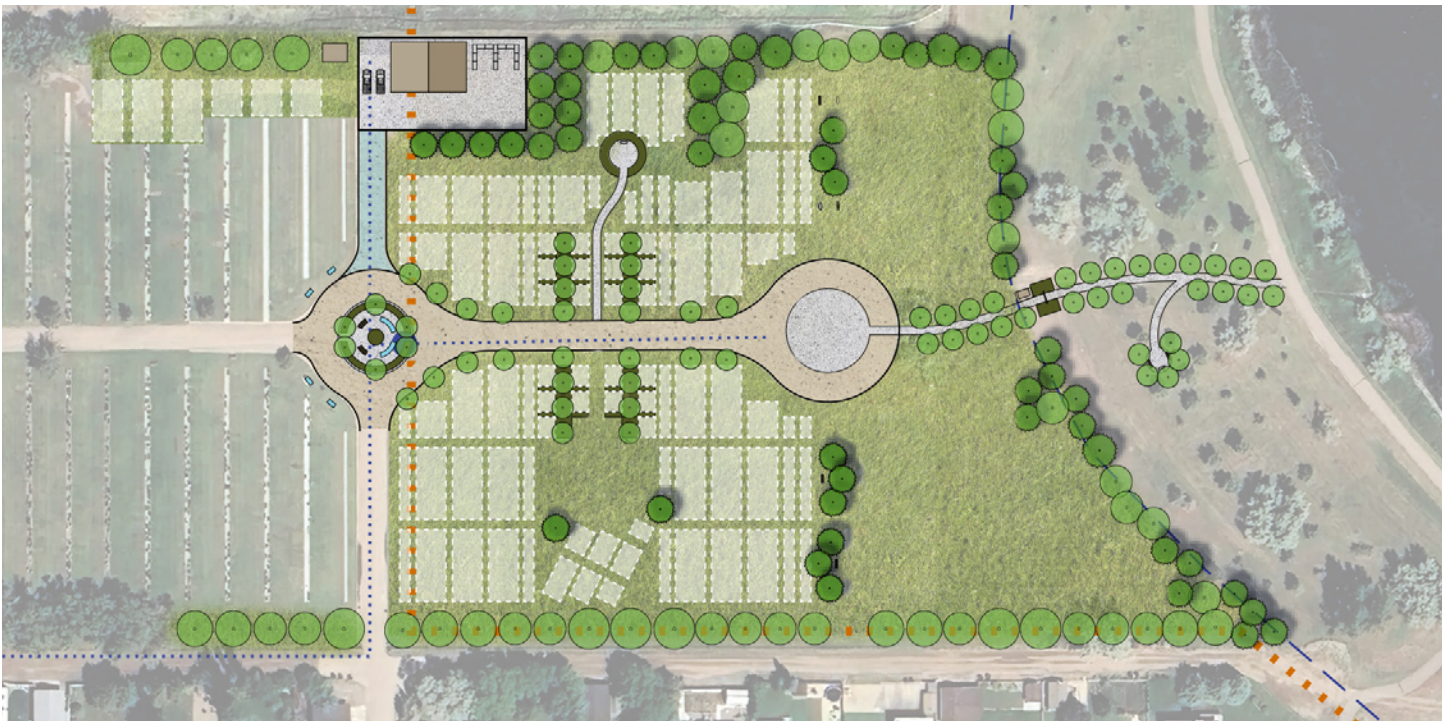


Figure 35: Medium Term: 5 to 15 years expansion diagram . Source: LEES+Associates.

Expansion Planning and Master Plan Update

Five years after the completion of the expansion area and the initiation of sales, the City should conduct an updated Cemetery Demand-Needs Analysis. This analysis will offer critical insights into any shifts in demand that have occurred over the past decade and guide planning for the next expansion area, including its timeline and offerings. A Cemetery Demand-Needs Analysis should then be conducted every five years to ensure future expansions are aligned with best practices and current needs.

Regular assessments will help determine the optimal timing for future expansions and improve cost forecasting throughout the process.

Recommended Budget Allowance for an updated Cemetery Demand-Needs Analysis: \$10,000.00

Operations Building and Yard

The City should consider supplying the cemetery Operations team with cemetery-dedicated equipment, including a mini-excavator. To house the additional equipment, the cemetery will require a new operations storage shed and place for spills piles.

Recommended Budget Allowance for an updated Cemetery Operations Building and Yard: \$380,000.00

Implementation Plan Summary

The table below summarizes the Implementation Plan and Recommended Budget Allowances in priority order.

Short Term: 1 to 5 Years	
Item	Recommended Budget Allowance
Expansion and General Upgrades	\$830,000.00
Bylaw Rewrite	\$7,500.00
Total	\$837,500.00
Medium Term: 5 to 15 Years	
Item	Recommended Budget Allowance
Cremation Garden	\$ 390,000.00
Cemetery Entrance Upgrades	\$220,000.00
Demand Needs Analysis	\$10,000.00
Operations Building and Yard	\$380,000.00
Total	\$1,000,000.00

Long Term: 25 to 40 years

Master Plan Update

Assuming cemetery trends remain stable, plan for a full revision of the Master Plan within 25 years, or sooner if a significant shift in burial preferences is indicated through regular Demand-Needs Analysis reviews. The Master Plan revision should include an in-depth demographic study, financial review, and revised conceptual plans.



Chapter 8: Operational Recommendations



Introduction

The demographic study conducted for this master plan indicates a potential demand for Muslim burial options at Brooks Cemetery, driven by the growing Muslim population in the community. Additionally, the survey conducted as part of this master plan revealed a strong interest in green burials.

To align with municipal cemetery best practices and maintain a non-denominational approach, burial sections should not be explicitly designated for any specific religion. However, the cemetery should offer areas that accommodate diverse burial preferences, such as sections that prohibit vaults and liners, which can meet the unique requirements of the Muslim faith without creating dedicated sections for any one religion.

This chapter is an overview of standard operation the City will need to be aware of to deliver Muslim and Green Burial Options.

Standard Operating Procedures

The following sections should be added to the City's Cemetery Standard Operating Procedures to cover Muslim and Green Burial procedures.

- Administrative Procedures
 - Sales Procedures
 - Interment Order form
 - Record-Keeping Procedures
- Interment Procedures
 - Interment Checklist
 - Muslim Burial
 - Green Burial
- Monuments and Markers
 - Muslim Lot – Monument and Memorial Policies
 - Green Burial Lot – Monuments and Memorial Policies
- Disinterment

Administrative Procedures

Sales procedures for both Green Burials and Muslim Burials should align with the current protocols in place. Exceptions to this include parameters around liability and pre-purchased lots. These are described below.

Liability

In Muslim burial rituals, it is customary for a close male family member or community member to lower and place the deceased into the grave so the body is facing toward Mecca. Families also often choose to assist in filling the grave with soil, either by hand or with shovels. Similarly, in Green Burials, families are typically more involved in the process than in traditional burials. This may include participation in lowering the deceased and filling the grave.

The City's Cemetery staff, in coordination with the Legal Department, must evaluate whether the extent of family involvement in burial activities complies with the City's liability standards and comfort levels. This assessment should be managed under the City's risk management framework, consistent with the protocols applied to other publicly-accessed City facilities and properties.

Once the City has determined the appropriate liability coverage measures, the Standard Operating Procedures should be updated and communicated to staff.

Pre-Purchased Lots

Green Burial lots are typically arranged to maximize the efficient use of space, leaving little to no room between blocks of graves. As a result, a "paint yourself out of the room" approach is often used when assigning graves. This means that while families may pre-purchase lots, they cannot select a specific one. Instead, the lot is assigned based on the next available space at the time of burial.

Record-Keeping

Record-keeping procedures should be revised to include documentation of whether a burial is a Green Burial or Muslim Burial and the deceased's residency status (resident or non-resident of the city). This data will assist the City in more effectively planning and developing future burial lots.

Interment Procedures – Muslim Burial

Muslim communities may follow varying burial practices influenced by cultural and local traditions. The following is a summary of the typical requirements. To best serve the community, the City should engage with the specific Muslim groups within the community and remain adaptable during the initial years of offering Muslim burial services. This will allow the City to fully understand and refine the procedures as staff become more familiar with the specific needs and customs.

24-Hour Burial

It is common practice for the deceased to be buried as soon as possible, ideally within 24 hours of death.

To facilitate this, the City can prepare one or two graves in advance (depending on the popularity of this burial option), keeping them safely covered and storing the excavated soil nearby with appropriate covering. This approach allows for efficient use of staff time when a burial is required during a weekend or holiday. Alternatively, the City may outsource weekend and holiday burials to a contractor.

Burial Process

Preparing the grave

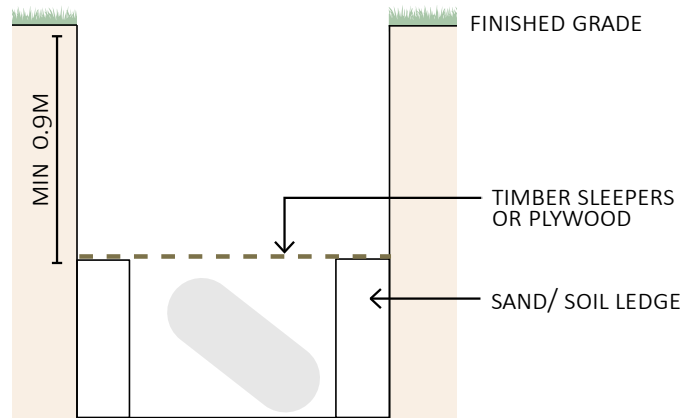
Standard safety and technical procedures for opening and closing casket burial lots should be followed. Because Muslim burial does not include a casket, the grave can be shallower as long as the depth complies with Provincial Regulations, which state that there must be a distance of 0.9 metres between the remains and the ground surface level.

The diagrams below demonstrate options for how the graves can be excavated to accommodate the Muslim tradition of facing the body on the right side towards Mecca.

Trench grave

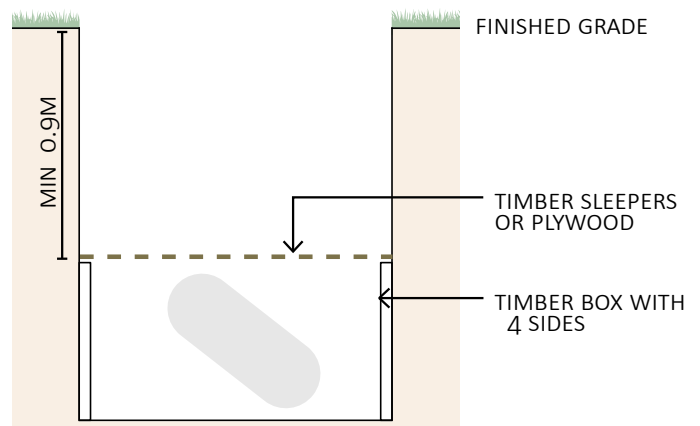
A central trench is dug leaving a sandy/soil ledge. Use of this method depends on the cemetery's soil type and if it can be form a ledge.

Once the body is laid in the trench, timber sleepers or plywood may be placed above the body, resting on the ledges. The trench provides stability and ensures that the body remains undisturbed while still in contact with the earth.



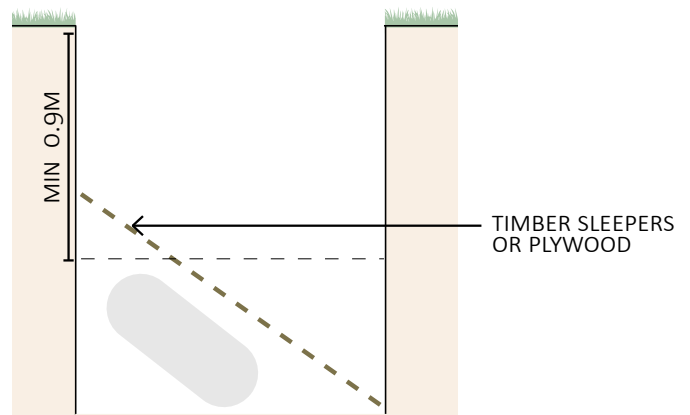
Standard grave with timber box

A standard grave is dug and a four-sided wooden box is placed to maintain the grave's structure, preventing the soil from collapsing onto the body. Timber sleepers or plywood is placed above the body to prevent soil from falling directly onto the burial shroud.



Standard grave

Timber sleepers or plywood is placed at a 45-degree angle above the body after it has been lowered into the grave to prevent soil from falling directly onto the burial shroud.



Transporting and Lowering the Body

Families will typically transport the deceased from the hearse to the grave and lower the body by hand, either by holding onto the sides of the shroud or using ropes. The City's Legal Department must first approve the level of family involvement. If family participation does not comply with liability standards, the deceased should be lowered into the grave using standard lowering devices. Since there will be no casket, a board or stretcher will be required to lower the body into the grave safely.

If approved, a family's participation in the backfilling of the grave will range from placing a few handfuls to several shovelfuls of soil. Once this initial process is complete the cemetery's equipment operator will use a backhoe to add soil and restore the grave site to the appropriate grade.

Monuments and Memorials

Following Muslim burial traditions, the construction of any structures or decorative elements on the grave is typically prohibited. As such, grade beams will not be allowed in these areas. The type of monument permitted will be determined based on secular guidelines and family rituals. The monument is typically a small, flat marker with basic information inscribed.

Interment Procedures – Green Burial/Natural Burial

Green Burial Philosophy

Green Burial or Natural Burial should be seen as an option, not a replacement for other interment options.

The Green Burial, or Natural Burial, philosophy focuses on reducing the environmental impact of burial practices and promoting sustainability in deathcare. While it may appear to be a modern trend, it is a revival of ancient and traditional burial practices, like those used by pioneers and earlier civilizations. This method emphasizes simplicity, biodegradability, and the body's natural decomposition, aligning with long-standing, eco-friendly burial customs that existed before modern funeral practices.

Green Burial follows five principles:

1. No embalming
2. Direct earth burial
3. Ecological restoration and conservation
4. Simple memorialization
5. Optimized land use

These principles are guiding elements to creating and maintaining a Green Burial cemetery. More information on the Principles of Green Burial in Canada can be found at: <https://greenburialcanada.ca>

Burial Process

Preparing the grave

The grave should be opened and closed using the City's standard safety and technical procedures.

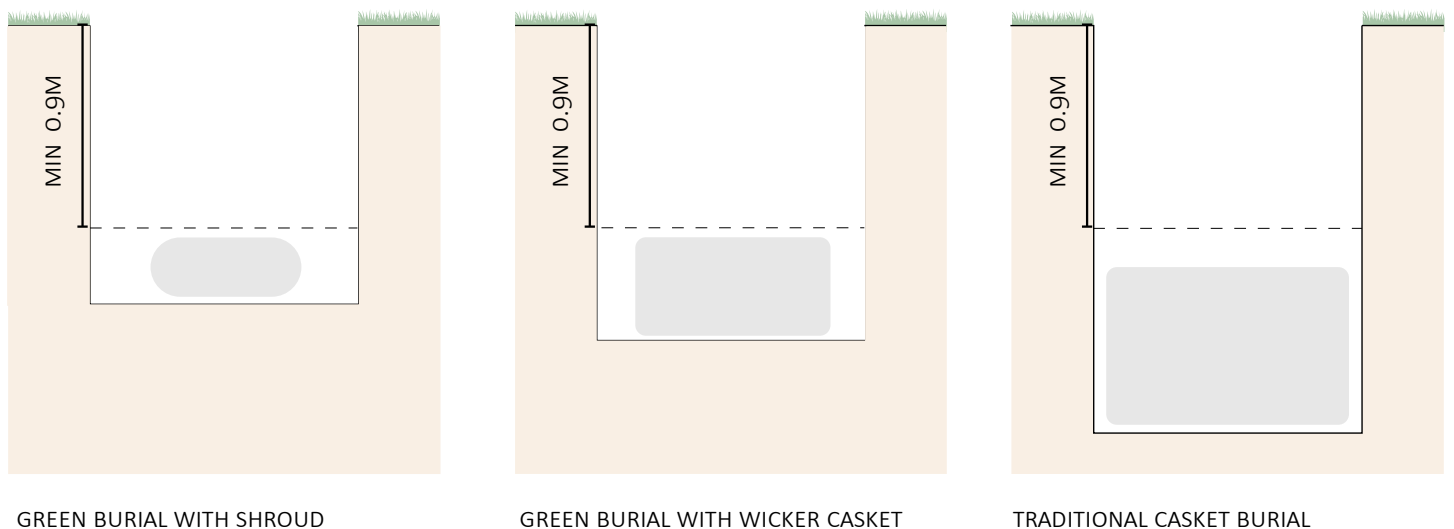
Green Burial does not allow vaults, liners or treated wood caskets. So, similar to Muslim burial, the grave can be shallower as long as the depth complies with Provincial Regulations, which state that there must be a distance of 0.9 metres between the remains and the ground surface level. Along with restricting the type of vessel the deceased can be buried in, Natural Burial does not allow for bodies to be embalmed.

It is common practice to line the grave with native flowers, juniper cuttings, and bark mulch. Once the body is placed, more native flowers and juniper cuttings are often laid on top, helping to facilitate the natural decomposition process.

The City or funeral home typically offer these materials as an additional service, and families should be encouraged to bring flowers that hold personal significance for inclusion in the burial.



Figure 36: Green Burial Lot. Source: Royal Oak Burial Park



GREEN BURIAL WITH SHROUD

GREEN BURIAL WITH WICKER CASKET

TRADITIONAL CASKET BURIAL

Figure 37: Burial Depth Comparisons. Source: LEES+Associates

Cremated Remains

While cremated remains are not typically considered “green,” it is recommended that the city allow for the interment of one to two cremated remains in each lot, provided they are placed in biodegradable urns. This option accommodates families with differing end-of-life preferences, enabling them to be interred together in the same location.

Transporting and Lowering the Body

When families opt for a burial shroud instead of a biodegradable casket with a firm base, a biodegradable board or stretcher must be used to safely and respectfully transfer the body from the hearse and lower it into the grave. This ensures both the safety of those handling the burial and the dignity of the deceased.

Family Participation

Similar to the practices observed in Muslim burials, many families who opt for green burials wish to actively participate. This may include lining the grave with flowers or juniper cuttings, lowering the body using non-mechanical methods such as ropes, and symbolically contributing to the burial by placing a few handfuls or shovelfuls of earth into the grave.

Monuments and Memorials

Green Burial promotes simple memorialization. The options for this include:

- A communal marker made from locally sourced stones. The marker will host the list of names buried in the natural burial section. Names can be added to the marker by etching or plaques.
- Small, locally sourced stones placed on the individual grave and etched with the name of those buried.

Families often prefer the individual markers. However, these can result in maintenance issues.

Maintenance

Green Burial areas typically have a more natural, less manicured appearance, allowing native wildflowers and grasses to grow freely throughout the year. Minimal mowing is performed only to create a path for burials.

A minimal-impact approach includes reduced mowing, limited irrigation, and minimal herbicide use. As a result, Green Burial sections will look noticeably different from the rest of the cemetery, which may raise concerns within the community. Educating the public on the environmental benefits of these natural areas is essential. It can be achieved through online advertising, brochures, and on-site signage, highlighting their positive impact on urban wildlife.



Figure 38: Communal marker with bronze plaques.
Source: City of Lethbridge



Figure 39: Communal marker with engraved names.
Source: Wayne Warden

Disinterment

Disinterment of bodies buried in a shroud or biodegradable casket is typically not allowed. This should be clearly stated in the bylaws, and families must be informed when choosing such burial options.

Staff Training

It is important that staff are fully comfortable with the new processes and maintenance requirements associated with Green and Muslim burials. This may require additional training and workshops to ensure proficiency. Incorporating Green and Muslim burial practices into the onboarding process for new staff is also crucial to maintaining consistency and ensuring smooth operations moving forward.

Conclusion

As the community's demographics and environmental values continue to evolve, it is essential for Brooks Cemetery to adapt and offer inclusive, sustainable burial options that respect diverse cultural and individual preferences. By incorporating Muslim and Green burial practices into the City's Standard Operating Procedures, the City will not only meet current and future demand but also ensure that the cemetery remains a welcoming and environmentally responsible space for all.

The steps outlined in this document provide a framework for the successful implementation of these burial practices. It is now imperative that the City's Cemetery Staff, Legal Department, and relevant stakeholders work collaboratively to finalize the liability, administrative, and operational details. This includes staff training and community engagement efforts to foster a clear understanding of these new options.

By acting decisively and thoughtfully, the City can position itself as a leader in both inclusivity and sustainability, ensuring that Brooks Cemetery remains a place of respect, reflection, and environmental stewardship for generations to come.

Appendix A - Price Benchmarking 2025 Recommendations

City of Brooks Cemetery Rates Comparison

Item	Brooks Resident	Average Resident	High River Resident	High River Non-Resident	NR%	Taber, Resident	Hillside Cemetery, Medicine Hat Resident	Redcliff, Resident	Lacombe Resident	Lacombe Non-Resident	NR%	Strathmore	%	Brooks 2025 Resident Rates Recommended	NR%	Brooks 2025 Non-Resident Rates Recommended
Population 2021 - National Census	14,924			14,324		8,862	63,271	5,581		14,258		14,339				
Right of Interment for Lots + Niches																
Adult Casket Plot - MIN	\$ 400.00	\$1,253	\$ 1,000.00	\$ 1,400.00	40%	\$ 850.00	\$ 2,900.00	\$ 1,050.00	\$ 820.00	\$ 1,640.00	100%	\$ 900.00	150%	\$ 1,000	50%	\$ 1,500
Adult Casket Plot - MAX	\$ 400.00	\$1,290	\$ 1,000.00	\$ 1,400.00	40%	\$ 850.00	\$ 3,117.00	\$ 1,050.00	\$ 820.00	\$ 1,640.00	100%	\$ 900.00	150%	\$ 1,000	50%	\$ 1,500
Infant Plot (<2 yrs)	\$ 200.00	\$822	n/a	n/a	n/a	n/a	\$ 822.00	n/a	n/a	n/a	n/a	n/a	0%	\$ 200	50%	\$ 300
Child Plot (>2 yrs)	\$ 200.00	\$1,233	n/a	n/a	n/a	n/a	\$ 1,233.00	n/a	n/a	n/a	n/a	n/a	200%	\$ 600	50%	\$ 900
Cremation Plot	\$ 200.00	\$596	\$ 400.00	\$ 600.00	50%	n/a	\$ 1,097.00	\$ 525.00	\$ 510.00	\$ 1,020.00	100%	\$ 450.00	175%	\$ 550	50%	\$ 825
Community Columbarium Niche - MIN	\$ 1,075.00	\$1,920	\$ 1,500.00	\$ 2,200.00	47%	n/a	\$ 3,398.00	\$ 1,050.00	\$ 1,750.00	\$ 3,500.00	100%	\$ 1,900.00	63%	\$ 1,750	50%	\$ 2,625
Community Columbarium Niche - MAX	\$ 1,075.00	\$2,120	\$ 1,800.00	\$ 2,500.00	39%	n/a	\$ 3,398.00	\$ 1,050.00	\$ 1,950.00	\$ 3,900.00	100%	\$ 2,400.00	109%	\$ 2,250	50%	\$ 3,375
Family Columbaria	n/a	\$6,796	n/a	n/a	n/a	n/a	\$ 6,796.00	n/a	n/a	n/a	n/a	n/a	new	TBD - New	50%	TBD - New
Family Vessel	n/a	\$11,024	n/a	n/a	n/a	n/a	\$ 11,024.00	n/a	n/a	n/a	n/a	n/a	new	TBD - New	50%	TBD - New
Field of Honour (Veteran) - Cremation	no charge	\$591	n/a	n/a	n/a	n/a	\$ 927.00	n/a	\$ 255.00	\$ 510.00	n/a	n/a	new	\$ 275	50%	\$ 413
Field of Honour (Veteran) - Casket	no charge	\$1,478	n/a	n/a	n/a	n/a	\$ 2,546.00	n/a	\$ 410.00	\$ 820.00	n/a	n/a	new	\$ 500	50%	\$ 750
Still Birth	\$ 200.00	\$822	n/a	n/a	n/a	n/a	\$ 822.00	n/a	n/a	n/a	n/a	n/a	3%	\$ 200	50%	\$ 300
Memorialization + Other Fees																
Administration Fees	n/a	\$112	n/a	n/a	n/a	\$ 100.00	\$ 123.00	n/a	n/a	n/a	n/a	n/a	new	TBD - New	n/a	TBD - New
Inscription Fee	\$ 450.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3%	\$ 464	n/a	\$ 464
Double Depth Burial Additional Fee	n/a	\$215	n/a	n/a	n/a	n/a	\$ 395.00	n/a	\$ 150.00	\$ 300.00	n/a	\$ 100.00	new	TBD - New	n/a	TBD - New
Memorial + Marker - Permit Fee	\$ 50.00	\$71	n/a	n/a	n/a	\$ 75.00	\$ 87.00	n/a	n/a	n/a	n/a	\$ 50.00	3%	\$ 52	n/a	\$ 52
Weekends + Holidays Surcharge - MIN	\$ 200.00	\$310	\$ 150.00	\$ 150.00	n/a	\$ 120.00	\$ 488.00	\$ 357.00	\$ 345.00	\$ 690.00	n/a	\$ 400.00	75%	\$ 350	n/a	\$ 350
Weekends + Holidays Surcharge - MAX	\$ 200.00	\$501	\$ 525.00	\$ 525.00	n/a	\$ 490.00	\$ 732.00	\$ 357.00	\$ 500.00	\$ 1,000.00	n/a	\$ 400.00	75%	\$ 350	n/a	\$ 350
After Weekday Hrs Surcharge - MIN	\$ 150.00	\$278	n/a	n/a	n/a	n/a	\$ 244.00	\$ 157.00	\$ 310.00	\$ 620.00	n/a	\$ 400.00	3%	\$ 155	n/a	\$ 155
After Weekday Hrs Surcharge - MAX	\$ 150.00	\$278	n/a	n/a	n/a	n/a	\$ 244.00	\$ 157.00	\$ 310.00	\$ 620.00	n/a	\$ 400.00	3%	\$ 155	n/a	\$ 155
Winter Service Surcharge - MIN	n/a	\$110	\$ 160.00	\$ 160.00	n/a	n/a	n/a	n/a	\$ 60.00	\$ 120.00	n/a	n/a	new	100% of service price	n/a	100% of service price
Winter Service Surcharge - MAX	n/a	\$173	\$ 160.00	\$ 160.00	n/a	n/a	n/a	n/a	\$ 185.00	\$ 370.00	n/a	n/a	new	100% of service price	n/a	100% of service price
Columbarium Perpetual Care Fund	\$ 200.00	\$250	n/a	n/a	n/a	\$ 300.00	n/a	n/a	\$ 200.00	\$ 400.00	n/a	n/a	new	20% sale price	n/a	20% sale price
Opening / Closing Services																
Adult Burial - Single Depth Burial	\$ 400.00	\$683	\$ 650.00	\$ 650.00	n/a	\$ 640.00	\$ 1,157.00	\$ 525.00	\$ 725.00	\$ 1,450.00	n/a	\$ 400.00	50%	\$ 700	n/a	\$ 700
Infant Burial (<2 yrs)	\$ 200.00	\$285	n/a	n/a	n/a	n/a	n/a	\$ 210.00	\$ 360.00	\$ 720.00	n/a	n/a	25%	\$ 250	n/a	\$ 250
Child Burial (>2 yrs) - MIN	\$ 300.00	\$285	n/a	n/a	n/a	n/a	n/a	\$ 210.00	\$ 360.00	\$ 720.00	n/a	n/a	17%	\$ 350	n/a	\$ 350
Child Burial (>2 yrs) - MAX	\$ 300.00	\$333	n/a	n/a	n/a	n/a	n/a	\$ 210.00	\$ 455.00	\$ 910.00	n/a	n/a	17%	\$ 350	n/a	\$ 350
Cremated Remains Burial	\$ 200.00	\$286	\$ 250.00	\$ 250.00	n/a	\$ 230.00	\$ 526.00	\$ 210.00	\$ 300.00	\$ 600.00	n/a	\$ 200.00	50%	\$ 300	n/a	\$ 300
Columbaria Niche Inurnment	\$ 100.00	\$245	\$ 400.00	\$ 400.00	n/a	n/a	\$ 116.00	\$ 210.00	\$ 255.00	\$ 510.00	n/a	n/a	100%	\$ 200	n/a	\$ 200
Veteran - Cremated Remains Interments	\$ 200.00	\$275	n/a	n/a	n/a	n/a	\$ 526.00	\$ -	\$ 300.00	\$ 300.00	n/a	n/a	50%	\$300 for all inters	n/a	\$300 for all inters
Veteran - Casket Interments	\$ 400.00	\$627	n/a	n/a	n/a	n/a	\$ 1,157.00	\$ -	\$ 725.00	\$ 1,450.00	n/a	n/a	75%	\$ 700	n/a	\$ 700
Scattering Service	n/a	\$200	n/a	n/a	n/a	n/a	\$ 200.00	n/a	n/a	n/a	n/a	n/a	new	\$ 200	n/a	\$ 200
Disinterment - Casket - Single Depth	\$ 800.00	\$1,350	n/a	n/a	n/a	\$ 1,190.00	\$ 1,635.00	n/a	\$ 1,225.00	\$ 2,450.00	n/a	n/a	75%	\$ 1,400	n/a	\$ 1,400
Disinterment - Casket - Double Depth	n/a	\$2,218	n/a	n/a	n/a	n/a	\$ 2,218.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Disinterment - Infant Casket	n/a	\$637	n/a	n/a	n/a	n/a	\$ 637.00	n/a	n/a	n/a	n/a	n/a	n/a	\$ 500	n/a	\$ 500
Disinterment - Child Casket	n/a	\$957	n/a	n/a	n/a	n/a	\$ 957.00	n/a	n/a	n/a	n/a	n/a	n/a	\$ 700	n/a	\$ 700
Disinterment - Cremated Remains Plot	\$ 400.00	\$551	n/a	n/a	n/a	\$ 325.00	\$ 729.00	n/a	\$ 600.00	\$ 1,200.00	n/a	n/a	50%	\$ 600	n/a	\$ 600
Disinterment - Niche	n/a	\$358	n/a	n/a	n/a	n/a	\$ 116.00	n/a	\$ 600.00	\$ 1,200.00	n/a	n/a	new	\$ 400	n/a	\$ 400

Appendix B - Care and Maintenance Fund

ALBERTA

In Alberta, cemeteries must be managed in accordance with the '**Alberta Cemeteries Act**'¹⁰ (the Act). The *Director of Cemeteries* is responsible for ensuring compliance with the Act.

Chapter C, Part 3 addresses the Perpetual Care Fund which only applies to private cemeteries and cemeteries owned by a religious denomination, religious auxiliary or municipality, whom does not solely operate that cemetery, columbarium or mausoleum as outlined in the '*Application of Part*'.

Application of Part

- 32 (1) This Part does not apply to a cemetery, columbarium or mausoleum that is owned and operated by a religious denomination, religious auxiliary or municipality.
- (2) If the Minister is satisfied that a religious denomination, religious auxiliary or municipality owning a cemetery, columbarium or mausoleum does not also solely operate that cemetery, columbarium or mausoleum insofar as the sale of lots, plots, compartments, crypts or other space is concerned, the Minister may by order declare that this Part and Part 4 apply to that owner in respect of that cemetery, columbarium or mausoleum.
- (3) Except as expressly provided in this Part, this Part does not apply
- (a) to a sale, lease or rental, or agreement to sell, lease or rent, a lot, plot, crypt, compartment or other space in a cemetery, columbarium or mausoleum if the sale, lease, rental or agreement was made before July 18, 1960, or
 - (b) to money paid or payable under any sale, lease, rental or agreement to which clause (a) applies.

PCF contributions requirements are outlined by the "**Commercial Cemeteries Regulation**"¹¹. Alberta provincial legislation, mandates that all cemeteries contribute the following minimum proportions of interment rights to a Perpetual Care Fund:

- 2 (1) For the purposes of section 34(1)(a) of the Act, the initial amount required to be set aside in a perpetual care fund:
- (a) by the owner of a cemetery is \$10,000 per hectare of the cemetery to a maximum amount of \$100,000, and
 - (b) by the owner of a mausoleum or columbarium is \$50,000.
- (2) For the purposes of sections 33(1) and 34(1)(b) of the Act, the percentage of each transaction required to be set aside in a perpetual care fund by the owner of a cemetery, mausoleum or columbarium is as follows:

¹⁰ <https://www.canlii.org/en/ab/laws/stat/rsa-2000-c-c-3/latest/rsa-2000-c-c-3.html>

¹¹ <https://www.canlii.org/en/ab/laws/regu/alta-reg-247-1998/latest/alta-reg-247-1998.html>

- (a) at least 15% of all money received by the owner from the sale, lease or rental of each lot in the cemetery and of each compartment or other space in the mausoleum or columbarium;
- (b) at least 10% of all money received by the owner from the sale of each monument or marker.

PCF GROWTH – STRATEGIC OPTIONS

The following table summarizes common strategies to accelerate the growth of a cemetery system’s PCF and improve a cemetery’s long-term sustainability. This is not a menu of recommendations, but a list of potential strategies. Some or all of these options may be implemented to achieve a better-funded and more resilient PCF for the City.

1.	Retain and Compound Interest Income.
<ul style="list-style-type: none"> ○ This strategy entails a municipality earning interest income on its PCF and choosing to not withdraw any of the investment income from the PCF to offset current site care costs, to drive the compound growth of the fund’s monies. ○ The City’s PCF is not currently invested in an income generating account or trust fund portfolio. This is a key strategy that would help the City grow its PCF, once it moves its monies into an income generating account or trust fund portfolio. 	
2.	Substantially Strengthen the Principal.
<ul style="list-style-type: none"> ○ This strategy entails directly increasing the principal and future investment income by making extraordinary, fixed contributions to the PCF from a general tax fund, other discretionary reserve funds, community donations, or an asset sale. ○ This is the most powerful tool available to the City to increase the growth of the PCF, in the short term. The size of the contribution needed depends upon how quickly the City wishes to make its cemetery system’s care and maintenance financially self-sustainable. 	
3.	Increasing the Annual Interest Rate of Return.
<ul style="list-style-type: none"> ○ This strategy entails comparing the available professional organizations offering financial services and researching the range of instruments available for cemetery operators to invest their funds reliably, and conservatively while generating a better return. ○ The City’s PCF is not currently invested in an income generating account or trust fund portfolio; therefore, it presently has a zero rate of return. This is key strategy that would help the City grow its PCF, once it moves its monies into an income generating account or trust fund portfolio. 	

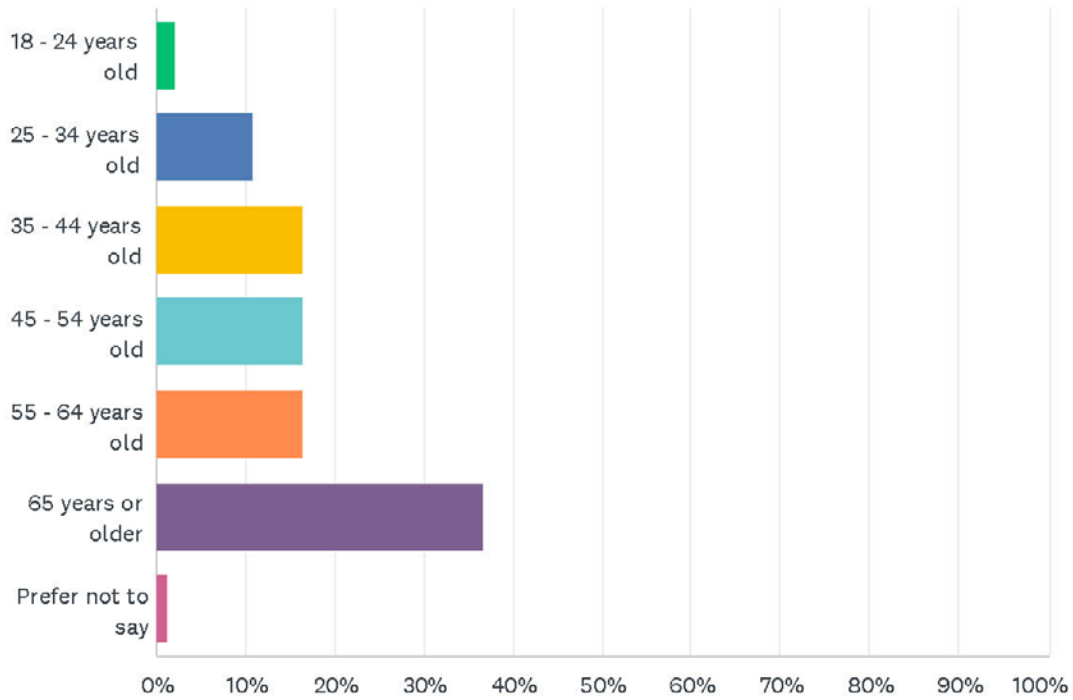
4.	Increasing the Percentage of Sale Contributions.
<ul style="list-style-type: none"> ○ This strategy entails increasing the portion of cemetery sales revenue that is allocated to the PCF, above the minimum percentages required by Provincial legislation. ○ This option is best implemented after a cemetery begin to consistently achieve breakeven. This is not an optimal strategy for Brooks Cemetery as its current operating expenses significantly exceeds its annual revenue. 	
5.	Increasing the fees for the Cemetery’s inventory.
<ul style="list-style-type: none"> ○ This strategy entails increasing total revenue by increasing the fee per sale and consequently the PCF contribution for each sale. ○ The higher prices recommended in this plan will help to increase the dollar value of the City’s annual sales contributions to the PCF in the future. 	
6.	Decrease care and maintenance costs and mitigate increases from inflation.
<ul style="list-style-type: none"> ○ This strategy entails proactive cost control measures that examine and identify the most effective and efficient means of delivering the minimum standard of expected site care. ○ Measures such as outsourcing site care and engaging volunteers from the community in site clean-up events have been successfully implemented by other cemeteries to reduce costs. 	

Table 6: Common Strategies to Accelerate PCF Growth, Source: LEES+Associates.

Appendix C - Survey Results

Q1 What is your age?

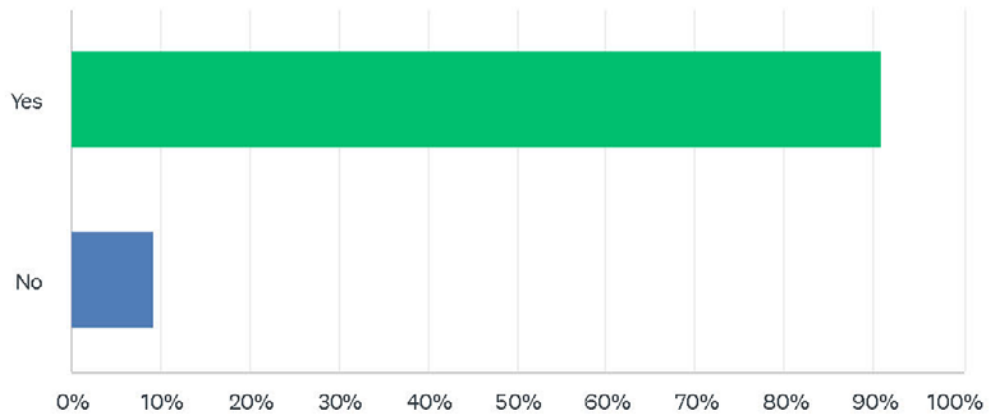
Answered: 232 Skipped: 0



ANSWER CHOICES	RESPONSES
18 - 24 years old	2.16%
25 - 34 years old	10.78%
35 - 44 years old	16.38%
45 - 54 years old	16.38%
55 - 64 years old	16.38%
65 years or older	36.64%
Prefer not to say	1.29%
TOTAL	

Q2 Are you a resident of Brooks?

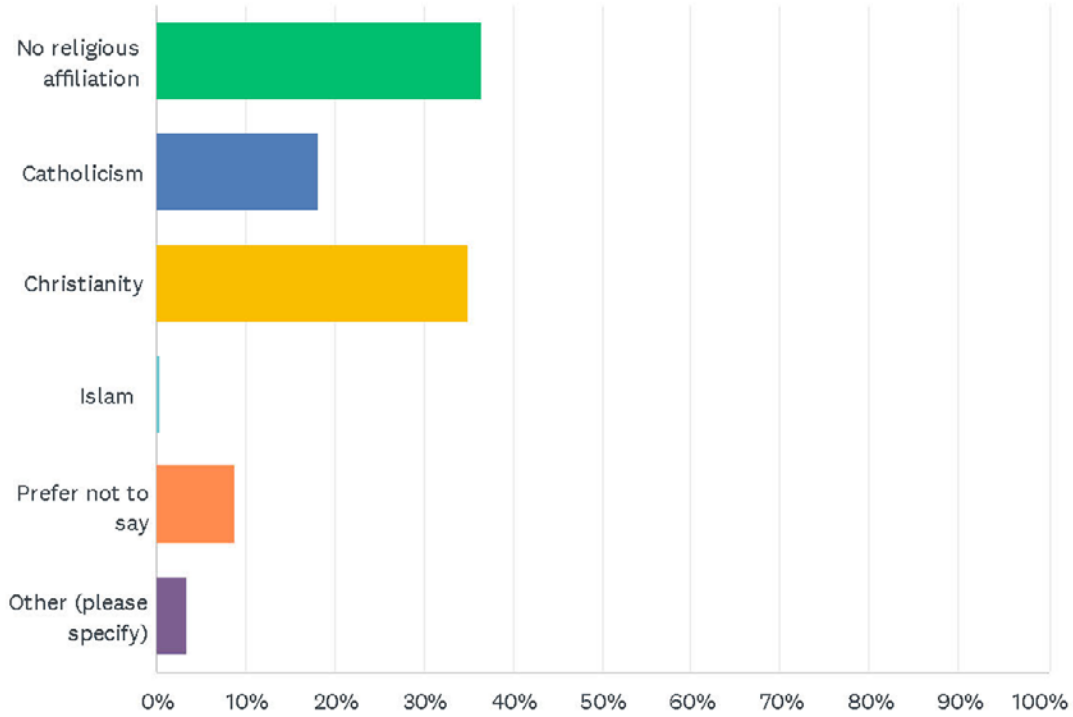
Answered: 231 Skipped: 1



ANSWER CHOICES	RESPONSES
Yes	90.91%
No	9.09%
TOTAL	

Q3 Do you identify with any of the following religions? (Please select all that apply.)

Answered: 231 Skipped: 1



ANSWER CHOICES	RESPONSES
No religious affiliation	36.36%
Catholicism	18.18%
Christianity	35.06%
Islam	0.43%
Prefer not to say	8.66%
Other (please specify)	3.46%
Total Respondents: 231	

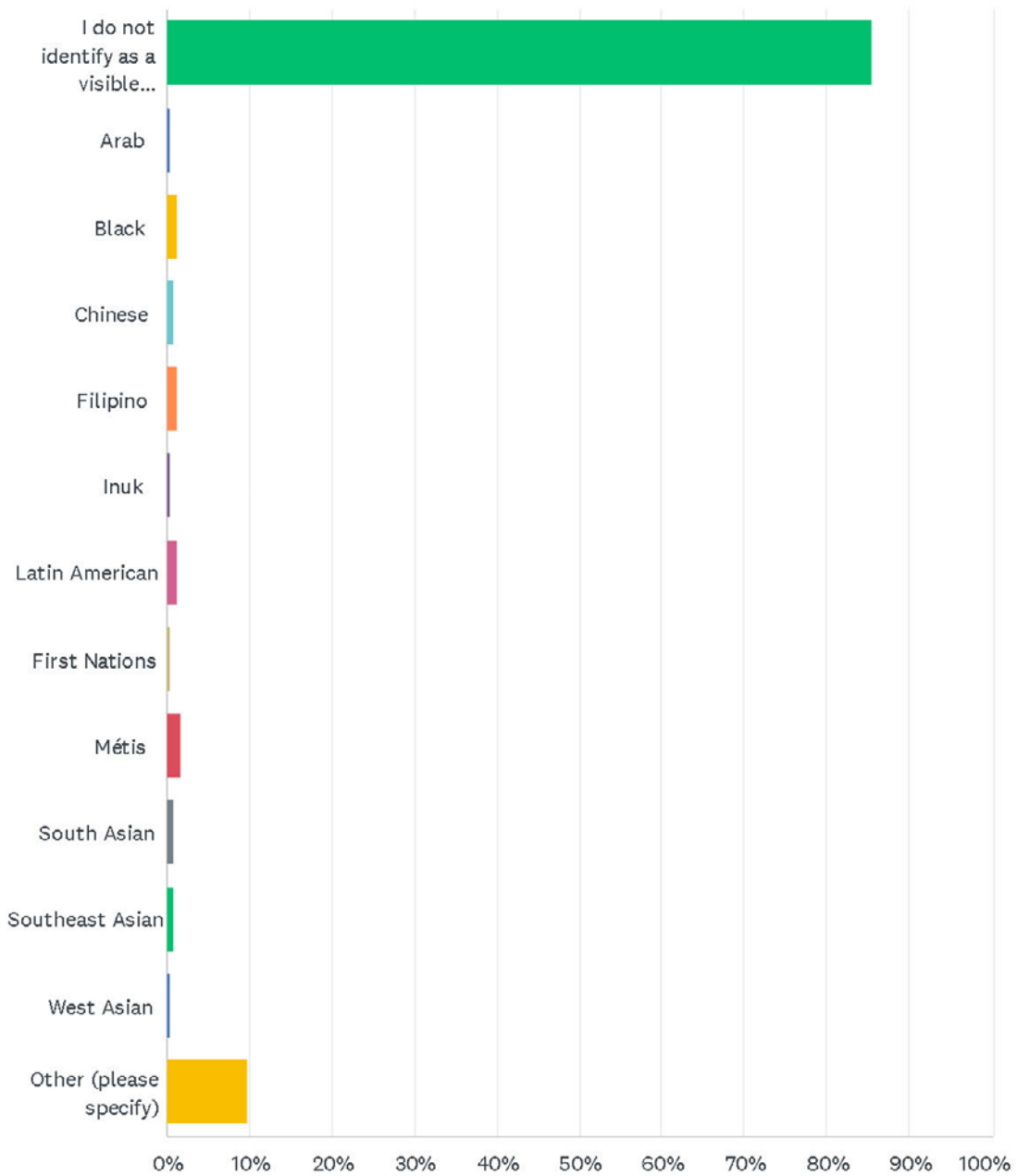
#	OTHER (PLEASE SPECIFY)	DATE
1	United	7/2/2024 10:26 AM
2	Buddhist	6/20/2024 3:32 AM
3	Spiritual	6/5/2024 5:35 PM
4	Lutheran	6/5/2024 2:48 PM
5	Hindu(Brahmins)	6/4/2024 8:14 AM

City of Brooks Cemetery Public Survey

6	United	6/3/2024 2:25 PM
7	Anglican	6/3/2024 11:12 AM
8	Pagan	6/3/2024 10:41 AM

Q4 Please select which, if any, visible minority group(s) you identify with

Answered: 222 Skipped: 10



City of Brooks Cemetery Public Survey

ANSWER CHOICES	RESPONSES
I do not identify as a visible minority	85.59%
Arab	0.45%
Black	1.35%
Chinese	0.90%
Filipino	1.35%
Inuk	0.45%
Latin American	1.35%
First Nations	0.45%
Métis	1.80%
South Asian	0.90%
Southeast Asian	0.90%
West Asian	0.45%
Other (please specify)	9.91%
Total Respondents: 222	

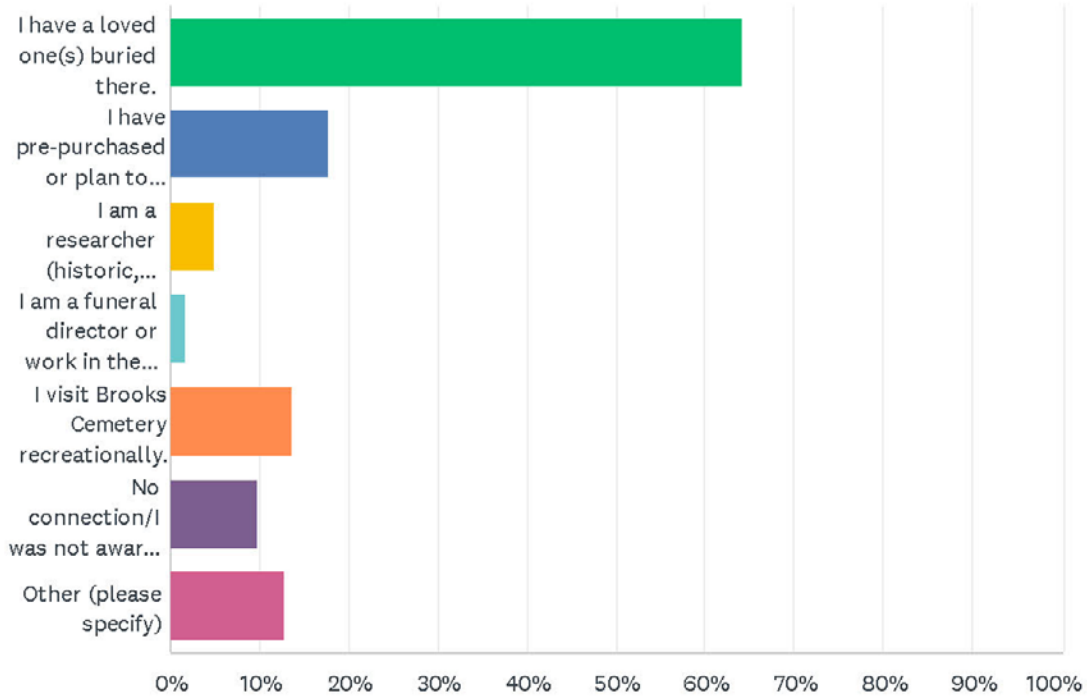
#	OTHER (PLEASE SPECIFY)	DATE
1	What does this have to do with the cemetery survey	6/27/2024 11:08 AM
2	Canadian	6/22/2024 3:14 PM
3	None	6/20/2024 3:33 PM
4	White European Immigrant - Canadian Born	6/17/2024 4:40 PM
5	White	6/13/2024 2:22 PM
6	Whites are 49% of population so I guess I am a minority	6/10/2024 6:43 PM
7	Caucasian	6/8/2024 1:04 PM
8	LGBTQ+	6/6/2024 8:33 PM
9	Caucasian	6/6/2024 8:10 AM
10	Canadian	6/5/2024 6:05 PM
11	Canadians	6/5/2024 5:35 PM
12	White	6/5/2024 4:59 PM
13	White	6/5/2024 2:45 PM
14	white canadian	6/3/2024 3:51 PM
15	mixed race	6/3/2024 12:08 PM
16	WHAT DIFFERENCE DOES THIS MAKE	6/3/2024 11:13 AM
17	Born Canadian	6/3/2024 11:12 AM
18	Caucasian	6/3/2024 10:51 AM

City of Brooks Cemetery Public Survey

19	White male	6/3/2024 10:26 AM
20	Why does this matter	6/3/2024 10:14 AM
21	Japanese	6/3/2024 9:37 AM
22	Prefer not to say	6/3/2024 5:39 AM

Q5 What is your connection with Brooks Cemetery? Please select all that apply.

Answered: 226 Skipped: 6



ANSWER CHOICES	RESPONSES
I have a loved one(s) buried there.	64.16%
I have pre-purchased or plan to purchase a burial plot.	17.70%
I am a researcher (historic, genealogical, other interest).	4.87%
I am a funeral director or work in the funeral industry.	1.77%
I visit Brooks Cemetery recreationally.	13.72%
No connection/I was not aware that Brooks had a cemetery.	9.73%
Other (please specify)	12.83%
Total Respondents: 226	

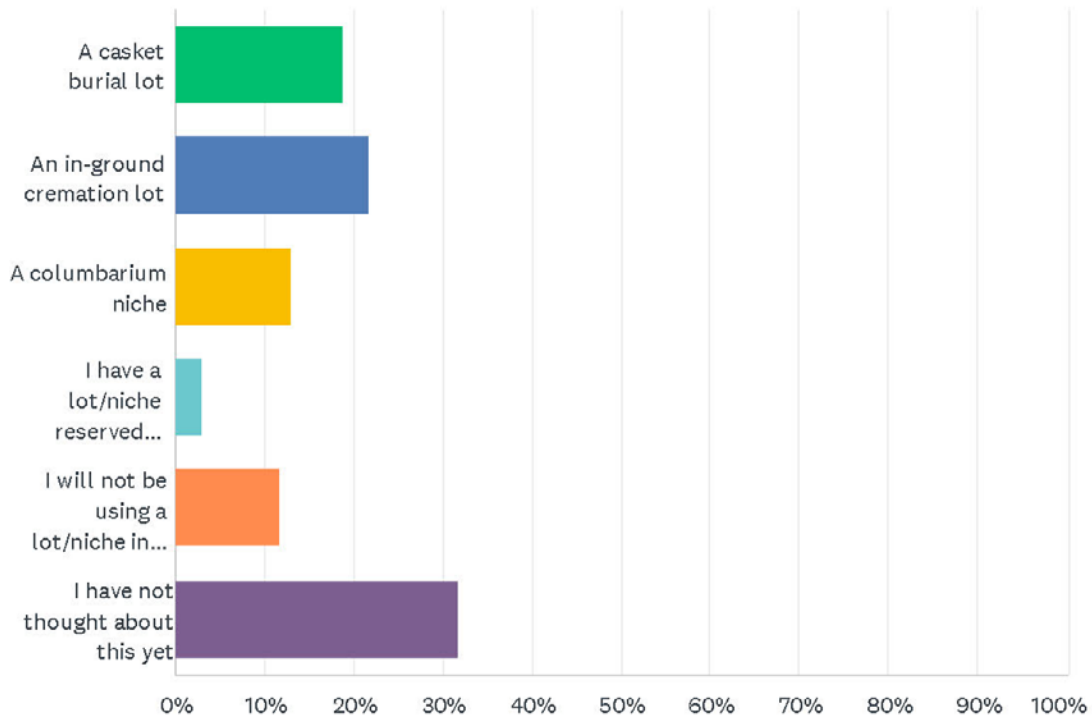
#	OTHER (PLEASE SPECIFY)	DATE
1	Concerned citizen	6/27/2024 11:08 AM
2	Lived in Brooks for 40 years and still call it home. Also still have family in the area.	6/27/2024 5:52 AM
3	I don't have a use for it yet, but time is marching on so I might need check it out.	6/25/2024 3:09 PM
4	Resident of Brooks	6/24/2024 8:30 PM

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5	Will probably be buried there	6/23/2024 9:54 PM
6	No connection. We have lived in Brooks since 1999, not going anywhere else.	6/20/2024 4:57 PM
7	future resident of the cemetery	6/19/2024 11:13 AM
8	no connection yet, haven't decided what to do with this amazing body	6/13/2024 2:22 PM
9	Property owner adjacent to cemetery	6/13/2024 7:04 AM
10	Property owner adjacent to	6/13/2024 7:02 AM
11	No connection at this time.	6/9/2024 12:50 PM
12	I live in the county of Newell	6/8/2024 4:34 AM
13	I work as City of Brooks summer staff in the cemetery	6/7/2024 2:17 PM
14	Intent to be interred in the Brooks cemetery	6/6/2024 8:44 PM
15	I have worked in the cemetery before. With Brooks Parks department	6/6/2024 3:57 PM
16	I live on Fairview Way, so the cemetery is behind my house and up the hill	6/5/2024 10:00 PM
17	Plan on going there when I pass	6/5/2024 9:12 PM
18	Future resident	6/5/2024 3:48 PM
19	No family is there	6/5/2024 2:46 PM
20	i was born and raised in Brooks and still past president of the Legion and still an Elk Member	6/5/2024 2:43 PM
21	I have friends buried there.	6/5/2024 12:50 PM
22	Worthy souls resting in peace and in the lap of mother earth	6/4/2024 8:14 AM
23	no connection	6/3/2024 8:46 PM
24	Church Pastor - officiate funerals	6/3/2024 5:08 PM
25	N/A	6/3/2024 11:12 AM
26	No connection	6/3/2024 11:10 AM
27	New in brooks	6/3/2024 10:26 AM
28	No family in town	6/3/2024 10:18 AM
29	Just a interested Brooks citizen	6/3/2024 10:12 AM

Q6 Brooks Cemetery has three options for interment: casket burial lots, i
ground cremation lots, and columbaria niches. Which of these services c
you intend to use?

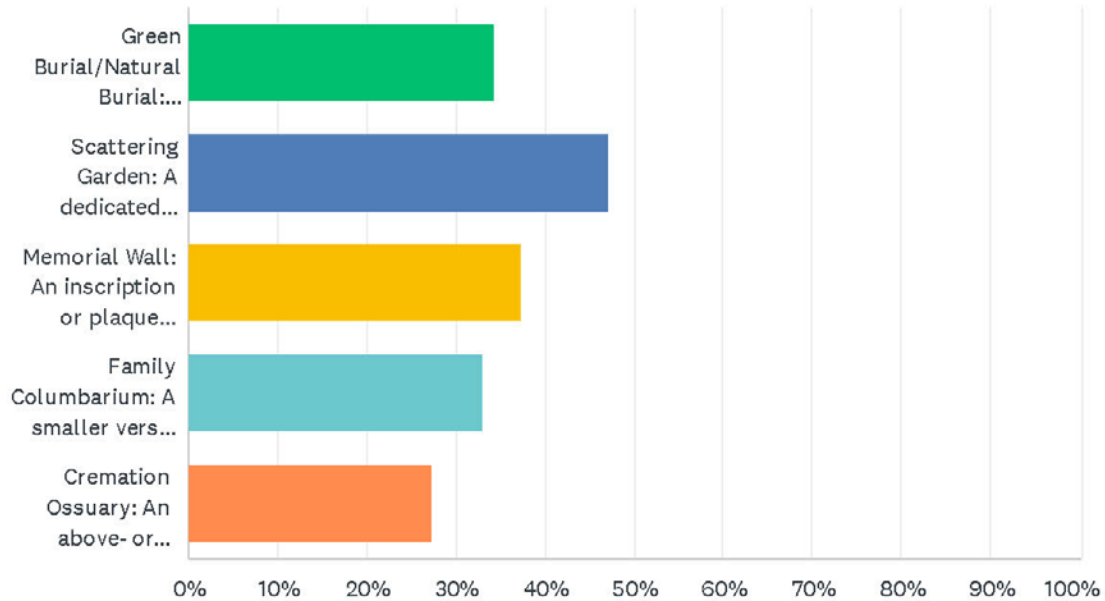
Answered: 230 Skipped: 2








ANSWER CHOICES	RESPONSES
A casket burial lot	18.70%
An in-ground cremation lot	21.74%
A columbarium niche	13.04%
I have a lot/niche reserved elsewhere, or plan to purchase a lot/niche elsewhere	3.04%
I will not be using a lot/niche in my end-of-life plans	11.74%
I have not thought about this yet	31.74%
TOTAL	

Q7 Additional interment and memorialization options could be offered at Brooks Cemetery. Please select all the options you would consider as part of your end-of-life plans.

Answered: 172 Skipped: 60



ANSWER CHOICES	RESPONSE
 <p>Green Burial/Natural Burial: Interment in a biodegradable casket without embalming, grave liners, or vaults. It involves sustainable landscaping practices and minimal grave marking/memorialization.</p>	34.30%
 <p>Scattering Garden: A dedicated garden in the cemetery for the scattering of cremated remains.</p>	47.09%
 <p>Memorial Wall: An inscription or plaque placed on a wall or stone to commemorate a person, possibly memorializing those buried elsewhere.</p>	37.21%
 <p>Family Columbarium: A smaller version of the communal columbarium. Interment rights to the entire columbarium are purchased by one family.</p>	33.14%
 <p>Cremation Ossuary: An above- or below-ground vessel for commingled cremated remains.</p>	27.33%
Total Respondents: 172	

Q8 Do you plan to incorporate any faith-based, cultural, or secular practices into your end-of-life interment arrangements that the cemetery currently does not accommodate? Please specify:

Answered: 79 Skipped: 153

#	RESPONSES	DATE
1	Private service at cemetery	7/2/2024 10:52 AM
2	YES, traditional Service	7/2/2024 10:46 AM
3	Yes, but not certain what yet.	7/2/2024 10:26 AM
4	No	6/30/2024 7:38 PM
5	No	6/28/2024 8:08 PM
6	I wanted to use a nice rock for a head stone on a granite base but was told we couldn't do that we already have the rock and showed them a picture and said stones were not allowed	6/28/2024 6:56 AM
7	None	6/27/2024 11:08 AM
8	No	6/27/2024 10:31 AM
9	No	6/27/2024 5:52 AM
10	No	6/27/2024 5:07 AM
11	Na	6/25/2024 4:42 PM
12	no	6/25/2024 8:45 AM
13	No	6/25/2024 4:40 AM
14	Yes, Roman Catholic burial rite.	6/24/2024 5:12 PM
15	Unsure	6/24/2024 6:23 AM
16	No	6/23/2024 9:54 PM
17	No	6/23/2024 6:02 PM
18	NO	6/21/2024 2:48 PM
19	no	6/21/2024 2:08 PM
20	No	6/21/2024 5:21 AM
21	No	6/20/2024 8:20 PM
22	N/A	6/20/2024 4:57 PM
23	No	6/20/2024 3:33 PM
24	NO	6/19/2024 4:23 PM
25	no	6/13/2024 2:22 PM
26	NA	6/13/2024 12:46 PM
27	not sure at this time	6/12/2024 4:44 PM
28	N/a	6/11/2024 8:24 AM

City of Brooks Cemetery Public Survey

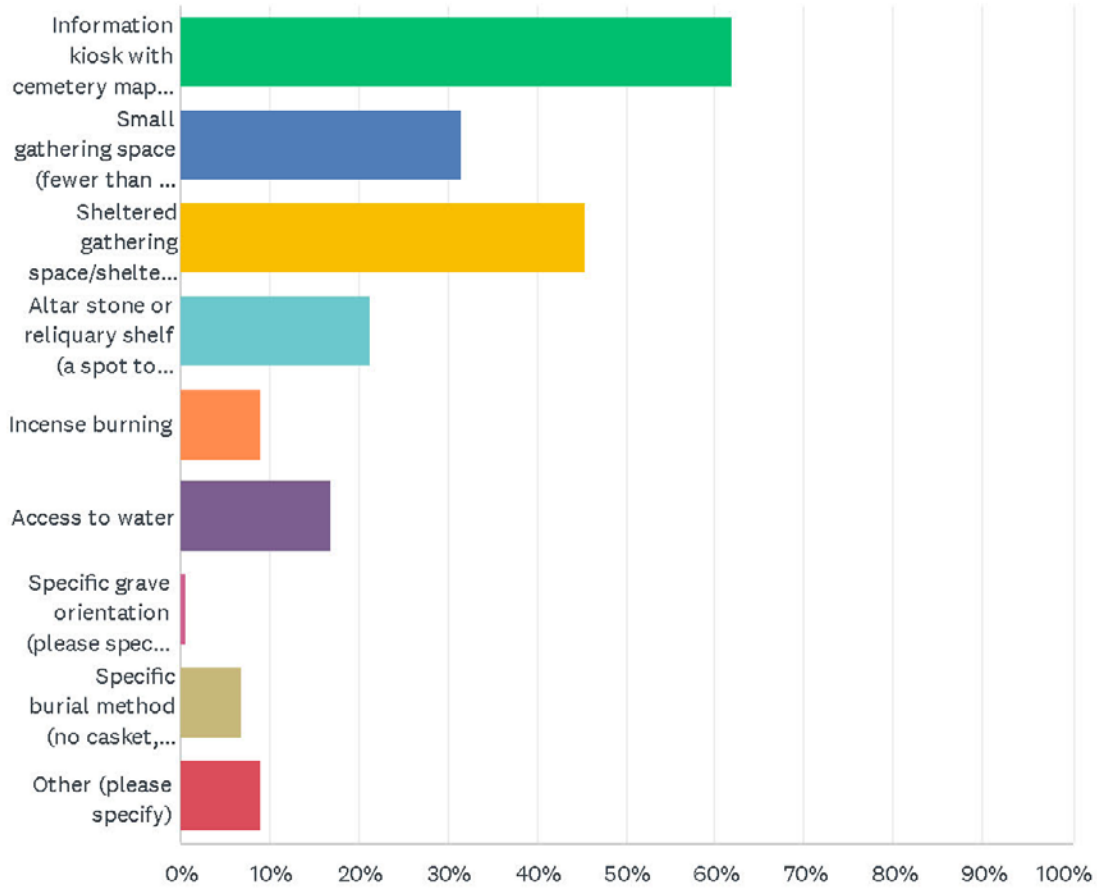
29	The only addition to tradition is a Bagpiper and that is allowed at present.	6/10/2024 6:43 PM
30	Muslim burial	6/9/2024 12:50 PM
31	No	6/8/2024 9:54 AM
32	No	6/7/2024 2:17 PM
33	No	6/6/2024 8:44 PM
34	No	6/6/2024 8:33 PM
35	No	6/6/2024 8:10 AM
36	No	6/5/2024 10:03 PM
37	No	6/5/2024 9:41 PM
38	No	6/5/2024 9:12 PM
39	Nothing special beyond existing infrastructure	6/5/2024 7:59 PM
40	No	6/5/2024 7:31 PM
41	No	6/5/2024 6:39 PM
42	No	6/5/2024 5:35 PM
43	No	6/5/2024 4:58 PM
44	No	6/5/2024 3:11 PM
45	No	6/5/2024 2:59 PM
46	No	6/5/2024 2:46 PM
47	No	6/5/2024 2:46 PM
48	i will be put in with my parents in Field of Honor	6/5/2024 2:43 PM
49	No	6/5/2024 12:50 PM
50	no	6/5/2024 12:21 PM
51	No	6/5/2024 8:57 AM
52	No	6/4/2024 11:33 PM
53	no	6/4/2024 8:11 PM
54	No	6/4/2024 11:53 AM
55	No	6/4/2024 9:37 AM
56	No	6/4/2024 8:09 AM
57	No	6/3/2024 7:34 PM
58	No	6/3/2024 6:49 PM
59	No	6/3/2024 5:50 PM
60	No	6/3/2024 5:08 PM
61	No	6/3/2024 4:12 PM
62	No	6/3/2024 2:40 PM
63	No	6/3/2024 12:09 PM
64	no	6/3/2024 12:08 PM
65	No	6/3/2024 11:39 AM

City of Brooks Cemetery Public Survey





66	N/A	6/3/2024 11:12 AM
67	No	6/3/2024 11:10 AM
68	No	6/3/2024 10:54 AM
69	No	6/3/2024 10:51 AM
70	No	6/3/2024 10:41 AM
71	No	6/3/2024 10:39 AM
72	no	6/3/2024 10:32 AM
73	Cremation and keeping the cremations in an urn at home.	6/3/2024 10:18 AM
74	Yes, Christianity	6/3/2024 10:16 AM
75	No	6/3/2024 10:12 AM
76	No	6/3/2024 10:12 AM
77	We used to attend the grave site weekly however due to the state of the cemetery it is too difficult now. It causes more anguish for elderly family members to see the unkept state of loved ones final resting place.	6/3/2024 5:39 AM
78	no	6/1/2024 11:31 AM
79	No	5/31/2024 7:30 PM

Q9 Which amenities/features would help you achieve your ideal end of life arrangements? Please select all that apply.

Answered: 178 Skipped: 54



City of Brooks Cemetery Public Survey

ANSWER CHOICES	RESPONSES
 Information kiosk with cemetery map and information	61.80%
Small gathering space (fewer than 50 people)	31.46%
 Sheltered gathering space/sheltered space to sit	45.51%
 Altar stone or reliquary shelf (a spot to place flowers, memorabilia, etc. during a service)	21.35%
 Incense burning	8.99%
Access to water	16.85%
Specific grave orientation (please specify below)	0.56%
Specific burial method (no casket, etc.)	6.74%
Other (please specify)	8.99%
Total Respondents: 178	

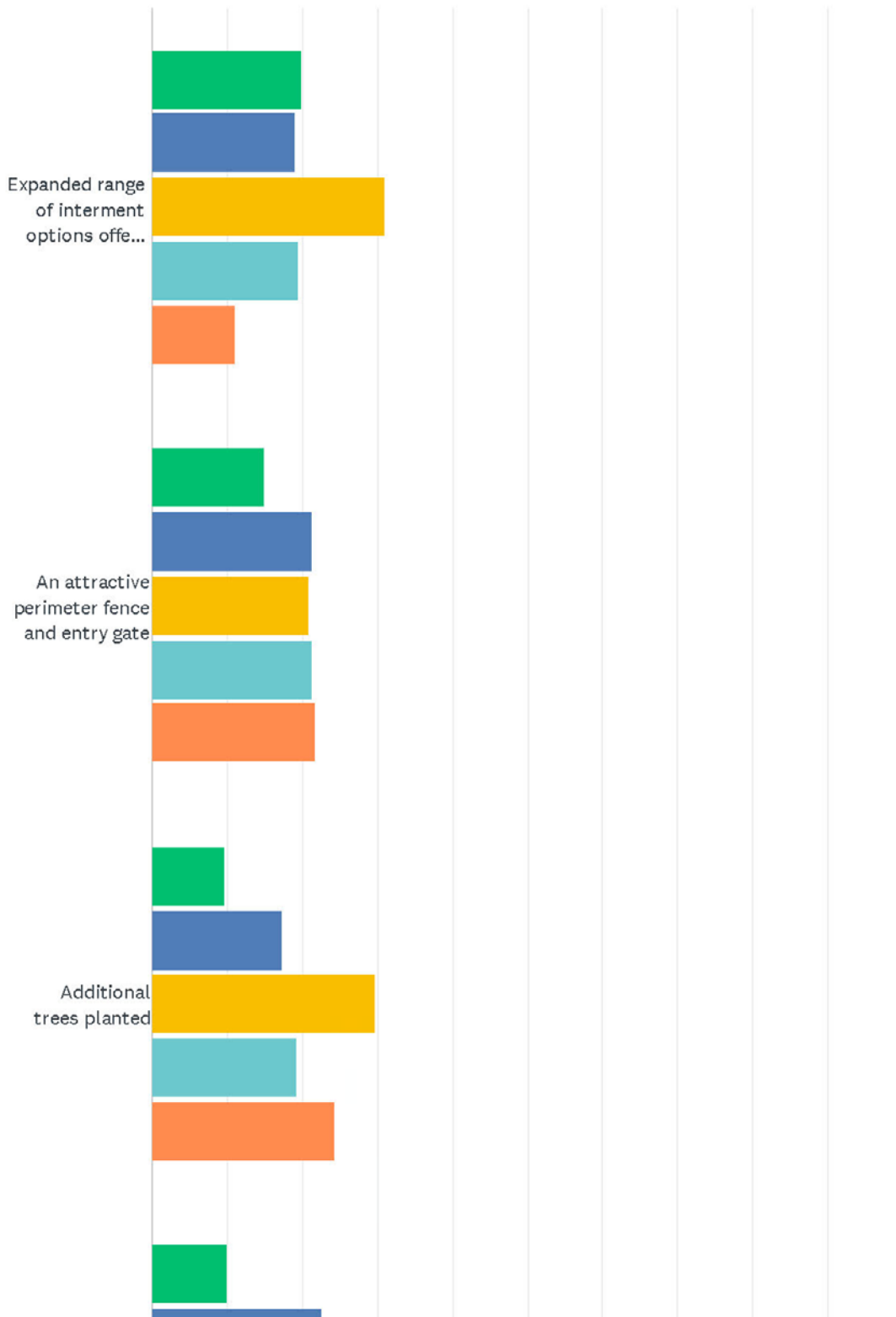
#	OTHER (PLEASE SPECIFY)	DATE
1	See	6/25/2024 3:09 PM
2	More privacy from front road traffic. Eg: Hedge & Fence	6/21/2024 5:21 AM
3	I HAVE BEEN TO GRAVESIDES THAT WEATHER IS RAINING/SNOWING/HOT/COLD A SMALL GATHERING LOCATION WOULD BE IDEAL FOR A SMALL SERVICE	6/19/2024 4:23 PM
4	Large columbariums, like those in the Lethbridge Cemetery, containing 20 - 30 units should be owned and maintained by the City, not private (for profit) funeral homes. Each unit in the condo would be purchased by the individual. A gazebo, or covered rest area usually gets vandalized and becomes a distraction to the beauty and peacefulness of area. Besides, where do you put one in a very large cemetery that would not require walking paths to access?	6/17/2024 4:40 PM
5	The small gathering space is a lovely idea . But as the cemetery is not secured and is bounded by wild pasture to the north and Commemorative forest to the east. This with the through traffic from 2nd St. likely to attract riff raff to hangout and vandalize (city expenses).	6/10/2024 6:43 PM
6	Just leave as is and let the non Canadians be sent back to their homeland.	6/5/2024 9:12 PM
7	Normal burial in a casket	6/5/2024 7:59 PM
8	A section for cremation burial with smaller plots that one could place an actual headstone on. Maybe for 4 urns	6/5/2024 5:01 PM
9	H	6/5/2024 2:45 PM
10	Not sure on this at this time.	6/4/2024 9:37 AM
11	Eastward facing	6/4/2024 8:37 AM
12	Nothing	6/3/2024 7:34 PM
13	Wall that holds urns as not to use up too much space	6/3/2024 3:56 PM

City of Brooks Cemetery Public Survey

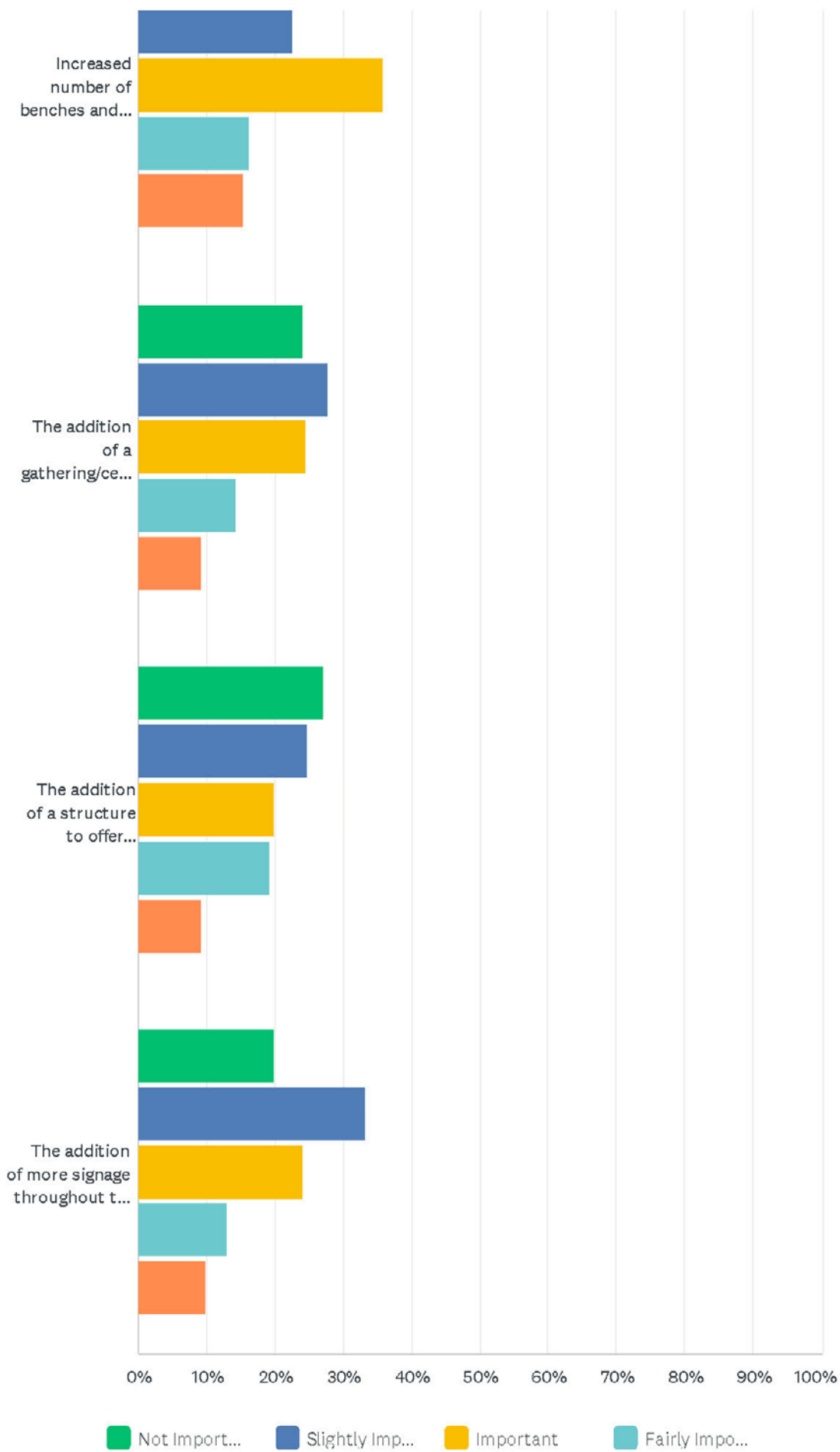
14	N/A	6/3/2024 11:12 AM
15	Proper care and maintenance of the existing cemetery before other features added. There appears to be a shortage of staff or a lack of understanding of the importance of proper care and maintenance of our cemetery. If our cemetery looked like the picture above with proper trimming around headstones might be different. I could have uploaded many pictures to show the neglect however this survey will not let me.	6/3/2024 5:39 AM
16	Pet burial in same plot as deceased	6/2/2024 4:53 PM

Q10 What are the most important features you would like to see in the cemetery? Please rate the following from "Not Important" to "Very Important"

Answered: 226 Skipped: 6



City of Brooks Cemetery Public Survey



City of Brooks Cemetery Public Survey

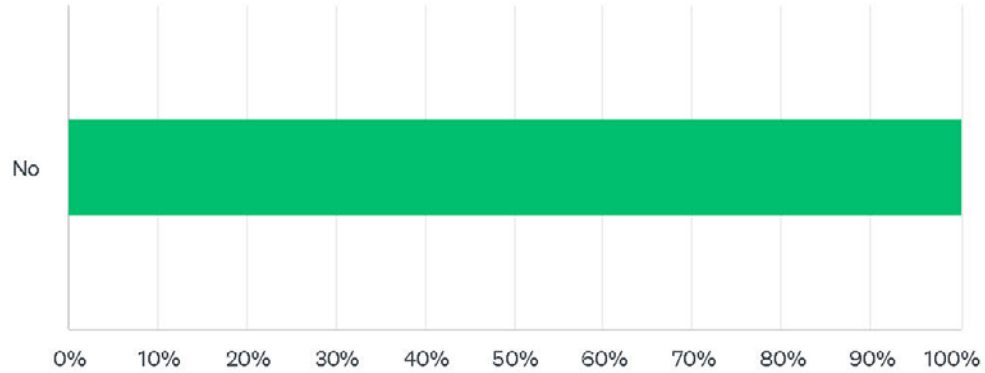
 Very Import...

	NOT IMPORTANT	SLIGHTLY IMPORTANT	IMPORTANT	FAIRLY IMPORTANT	VERY IMPORTANT	TO
Expanded range of interment options offered at the cemetery	19.82% 43	18.89% 41	30.88% 67	19.35% 42	11.06% 24	
An attractive perimeter fence and entry gate	14.93% 33	21.27% 47	20.81% 46	21.27% 47	21.72% 48	
Additional trees planted	9.59% 21	17.35% 38	29.68% 65	19.18% 42	24.20% 53	
Increased number of benches and places to sit	9.95% 22	22.62% 50	35.75% 79	16.29% 36	15.38% 34	
The addition of a gathering/celebration space	24.07% 52	27.78% 60	24.54% 53	14.35% 31	9.26% 20	
The addition of a structure to offer shelter from the elements, such as a gazebo	27.06% 59	24.77% 54	19.72% 43	19.27% 42	9.17% 20	
The addition of more signage throughout the cemetery	19.91% 43	33.33% 72	24.07% 52	12.96% 28	9.72% 21	

#	OTHER (PLEASE SPECIFY)	DATE
1	Signage to ask people not to take floral tributes	7/2/2024 10:26 AM
2	I would like the cemetery to have a hedge, so as to better isolate it from the adjacent businesses and residential properties.	6/24/2024 5:12 PM
3	Lights in the cemetery would be helpful	6/7/2024 2:17 PM
4	A long term plan for suitable trees and foliage that is adapted to the local climate. Maintenance that includes keeping flat ground markers from being grown over by grass. Follow Communities in Bloom ideals for front entrance and appropriate suitable areas within the cemetery. CCTV coverage to discourage vandalism, etc.	6/5/2024 7:59 PM
5	All of these could be important but not until proper care, attention and maintenance of the current cemetery added structures to be left unkept would not be	6/3/2024 5:39 AM

Q11 Would community events at Brooks Cemetery, such as candle lighting, music, All Souls' Day, or Mother's Day celebrations appeal to you and your family?

Answered: 159 Skipped: 73



ANSWER CHOICES	RESPONSES
No	100.00%
TOTAL	

#	YES (PLEASE SPECIFY):	DATE
1	Closer to the family who PASSED ON.	7/2/2024 10:52 AM
2	Yes	7/2/2024 10:46 AM
3	Might be a nice gesture.	7/2/2024 10:26 AM
4	Candle lighting or Christmas memorial	6/30/2024 4:22 PM
5	Yes I feel it would b a great opportunity for loved ones to support and honor their family and friends. And for our community to grow	6/28/2024 7:33 PM
6	All Soul's Day celebration	6/28/2024 8:00 AM
7	Yes	6/27/2024 3:22 PM
8	I appreciate the faith based opportunities.	6/25/2024 10:24 AM
9	All Souls Day would be important occasion to visit the cemetery for time of prayer. Grave sites should be accessible during that time (Nov 2), which could require snow removal.	6/24/2024 5:12 PM
10	Nice family gathering spot	6/24/2024 10:55 AM
11	Candle lighting would be so nice	6/24/2024 6:23 AM
12	If tactfully done this could be a nice way to revisit relatives.	6/23/2024 9:54 PM
13	Yes. That is a good way to memorize the past.	6/21/2024 12:13 PM
14	With the addition of a gazebo / gathering space, candle lighting & music opportunities would make a great improvement to the basic bland space that is currently in place. > Would prefer	6/21/2024 5:21 AM

City of Brooks Cemetery Public Survey

community events not be placed among grave sites, as they could easily get trampled on by foot traffic.

15	Music may be nice.....all souls day	6/18/2024 6:36 PM
16	An everlasting memory for me was walking through a cemetery with hundreds of flickering candle lights glistening in the fresh snow. It is the custom of the Citizens of a small city in Norway to visit the graves of their loved ones on Christmas Eve. They leave a lighted candle in a fireproof carriage lampholder. They tend to it periodically until New Years Day.	6/17/2024 4:40 PM
17	Not important to myself but I think if this was offered people would use it.	6/12/2024 7:01 PM
18	It would be a good remembrance for family members to honour their loved ones that are no longer with them.	6/12/2024 4:44 PM
19	All souls, but should be organized by religious groups probably?	6/9/2024 7:26 PM
20	I can see this being very helpful to the grieving process - it could help with multicultural mourning when there is a death that effects the community across different ethnic backgrounds (especially for our youth)	6/8/2024 12:35 PM
21	Any of the above	6/8/2024 4:34 AM
22	All Souls' Day	6/6/2024 6:47 PM
23	Remembrance Day or 5th of May	6/6/2024 3:57 PM
24	Yes music, candle lighting, mothers/ Father's Day celebrations.	6/5/2024 8:09 PM
25	Not necessarily would it appeal to my family. However grief counselling programs, and locally sponsored events that are of minimal cost to tax payers can be a nice thing for some people. The current two local funeral homes could advertise any annual events, and the local ministerial can promote things within its mandate. Virtual events to be live streamed at the long term care facilities and lodges could be an option to consider as technology improves and the cost is reasonable. Good signage and one way traffic flow. Work long term with the province, local historical societies, service clubs, etc. to keep a fund for monument repairs, especially if older than 50 years (past the time families would be responsible for repairs) The location is good within the City, but it is landlocked. Have a long term plan for expansion/reserve land adjoining the current cemetery, if possible. Increase available future columbarium for ashes, or east Asian rites regarding bones, etc.	6/5/2024 7:59 PM
26	Yes	6/5/2024 7:21 PM
27	Yes, especially All souls day	6/5/2024 6:14 PM
28	Yes	6/5/2024 5:35 PM
29	As my mother is buried there along with numerous female members and friends	6/5/2024 5:12 PM
30	Yes Mother's Day Father's Day	6/5/2024 4:58 PM
31	We celebrate these at our church.	6/5/2024 4:48 PM
32	I'm interested in this option, although I have no specific preferences at this time	6/5/2024 4:00 PM
33	Music	6/5/2024 3:34 PM
34	To help other celebrate their loves based on ways of life	6/5/2024 2:59 PM
35	Everything listed above would be nice	6/5/2024 2:43 PM
36	The cemetery should be a place for people to go to visit as a quiet retreat and spend time with deceased family members and departed friends.	6/5/2024 12:21 PM
37	Mothers day	6/4/2024 11:53 AM
38	As a Catholic, All Soul's Day and the month of November are important times for me and I visit the Brooks Cemetery very often. I would attend candle lighting events to remember or to honor all the people who have gone before me.	6/4/2024 10:52 AM

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39	I have no one buried there. But if I did I'd still say no because I'd rather do it privately	6/4/2024 10:05 AM
40	Possibly	6/4/2024 9:37 AM
41	Community events would impose upon the peace, tranquility, and privacy of the cemetery. The sanctity of the space needs to be preserved.	6/4/2024 8:37 AM
42	I think something like this could be great for those grieving.	6/4/2024 7:13 AM
43	Possibly, but not sure.	6/3/2024 6:49 PM
44	None of my family are buried there, but I think this is a great idea.	6/3/2024 5:50 PM
45	I hadn't thought of additional activities such as those suggested.	6/3/2024 4:12 PM
46	Following are must events: Veterans (Remembrance Day) Day, Fathers Day, Mothers Day, Special Family Day with a twice/yr Pastoral Event (could be called Special Day for Families or Family Festival vs Pastoral Event) to remember loved ones, also a "Cemetery Tour".	6/3/2024 11:55 AM
47	I think a lot of people would like any of those activities.	6/3/2024 11:38 AM
48	No I believe that a cemetery is a private place	6/3/2024 11:13 AM
49	Yes Candle lighting Music Solstice gatherings	6/3/2024 10:41 AM
50	Candle lighting	6/3/2024 10:26 AM
51	I think it is a great inclusive addition that could be added for those who wish to take part	6/3/2024 10:12 AM
52	The cemetery is in my opinion and many friends and relatives is in a disgraceful state with tall grass and weeds everywhere. It would be heartbreaking to attend an event and see the neglect. I have seen grave sites with tire tracks across them from equipment running over graves. My own family members grave site had the grass all chewed up from equipment backing up and going forward on it. There was no effort to at the very least try cleanup the damage instead I had to do it! Even worse there was no reason for the equipment to be on the grave to begin with. It is a complete lack of respect for our loved ones. Family members will no longer go to the cemetery because it is too difficult seeing the state of our loved ones final resting place.	6/3/2024 5:39 AM
53	Maybe try it a few times to see if there's interest	5/31/2024 7:30 PM

Q12 Do you have any other comments or suggestions regarding Brooks Cemetery?

Answered: 67 Skipped: 165

#	RESPONSES	DATE
1	The grass is nice and green.	7/2/2024 10:41 AM
2	Just to keep it a cleaner space, add more seating opportunity throughout. More trees or bushes to help make it peaceful looking space	6/28/2024 7:33 PM
3	Change the bylaw on headstones	6/28/2024 6:56 AM
4	I believe the cemetery should adopt a policy that no fake, plastic or artificial flowers are allowed.....and enforce it!!! These things typically end up blown around, fall over, fade and are basically trash that the city workers have to go around and pick up.	6/27/2024 11:08 AM
5	Nice upkeep , proud place in Brooks be careful not to complicate . KISS. Principal	6/25/2024 4:42 PM
6	Please put a hedge in front of the cemetery. We need more privacy when we are at the gravesite. Thank you.	6/25/2024 3:54 PM
7	Please put a hedge around it	6/25/2024 3:48 PM
8	No. Thank you for your thoughtful efforts.	6/25/2024 10:24 AM
9	Update the paving all the way to lake so no mud is being spilled from going back and forth from equipment, inforce that there is nothing put in the way for cutting grass	6/25/2024 4:40 AM
10	It was nice to see the openness and fresh cut grass	6/24/2024 10:55 AM
11	No	6/24/2024 6:23 AM
12	It'd be really nice if you do more preventative maintenance on some of the grapes that are not as well taken care of.	6/23/2024 9:54 PM
13	No	6/23/2024 6:02 PM
14	NO	6/21/2024 2:48 PM
15	no	6/21/2024 2:08 PM
16	No	6/21/2024 12:13 PM
17	more communal columbariums	6/21/2024 9:55 AM
18	My priority wish is for a perimeter hedge and some separation between grave sites and group gathering spaces. Privacy hedges segregating each usage section of the cemetery.	6/21/2024 5:21 AM
19	Brooks Cemetery needs better lighting. ✨	6/20/2024 4:57 PM
20	No	6/20/2024 3:32 AM
21	Is it possible to identify where a person is buried...at the beginning of the cemetery	6/18/2024 6:36 PM
22	I would like to be able to have access to a map of the people in the cemetery so it would be possible to visit numerous loved ones!!	6/14/2024 3:56 PM
23	No	6/13/2024 12:46 PM
24	no	6/12/2024 4:44 PM
25	N/a	6/11/2024 8:24 AM

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26	What I would do is take land where Community Garden used to be and create a landscaped alcove where columbarium can be added to as cremations become the norm. Leave the south side for coffin and vault and have cremations and infants for the north of the current gravel road. Alcove with low stone wall and/or stone benches so mourmers can have a contemplative visit. Not the curb side drop box affect current. Drive by burials by Canada Post or is that Fed-Ex ?	6/10/2024 6:43 PM
27	Primary interest is in a family plot for a zero maintenance columbarium. It is the most space efficient and environmentally sustainable option for a public interment facility and therefore a best practice for socially responsible municipalities.	6/10/2024 12:04 AM
28	Thank you for maintaining it. I do notice that many cases are broken, likely from mowing, is it possible to discourage glass on the graves if additional signage is added. And maybe another garbage can for tidying up	6/9/2024 7:26 PM
29	I believe this survey is very technical and many people may struggle with understanding/ filling it.	6/9/2024 12:50 PM
30	No, I enjoy it there visiting my lost family,nice clean area. Just needs a metal fence at entrance would make appearance better.	6/8/2024 1:04 PM
31	No	6/6/2024 8:44 PM
32	It is well taken care of.	6/6/2024 3:57 PM
33	Dignified Entrance sign or archway	6/6/2024 3:47 PM
34	Let people put nice rocks as a head stone. Why does it have to be one from a funeral home thst costs lots of mony	6/6/2024 10:06 AM
35	Good survey. Nice to have options. Green is 'new' again and should be most enviromentally friendly.	6/5/2024 10:03 PM
36	I would like to see the tree line that exists for houses already backing onto the cemetery to extend. For those of us living farther down where the cemetery where eventually extend to, it would be nice to have that same privacy. I think it's also equally important to have privacy for people using the cemetery. When a funeral or service is happening, and there are children on trampolines and playing in their backyard, people gathered for backyard BBQs, etc. Thats not idea for residents or people using the cemetery.	6/5/2024 10:00 PM
37	No	6/5/2024 9:41 PM
38	Plant more trees	6/5/2024 9:12 PM
39	Keep it a "community" cemetery operated by the City. Consider long term security measures. If topography is suitable, connect it to the memorial trees/gardens by Lake Stafford. Generate an online map and/or printed map with names buried in each plot both marked and unmarked, as would work with current privacy laws, etc. Or at lease a map of the visibly named markers.	6/5/2024 7:59 PM
40	No	6/5/2024 5:35 PM
41	Weed eating around grave stones	6/5/2024 4:58 PM
42	Would like to see more weed control in the cenetary	6/5/2024 3:34 PM
43	I would love to see a beautiful iron gate and a hedge on both sides of gate on 2nd street	6/5/2024 2:46 PM
44	Brooks cemetary is always well kept. I think when you start adding structures such as places for large group of to gather it loses its value	6/5/2024 2:45 PM
45	Continue on with the plan to install the cement ribbons in the older part in order to help straighten up the Headstones.	6/5/2024 12:50 PM
46	people should be able to place flowers on deceased graves as many families no longer live in the area and when they come to visit their family graves it is always nice to put flowers on their graves. People should be able to come and go and enjoy peace and solitude. More like a park.	6/5/2024 12:21 PM

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47	as to not run out of space, could the cemetery be reserved for the county of Newell and Brooks residents only. Unless specific circumstances warrant such as the family has lived in the area long term but this person has moved away. I guess close access to the big expensive cities coming here.	6/5/2024 8:57 AM
48	no	6/4/2024 8:11 PM
49	Not at this time	6/4/2024 9:37 AM
50	No	6/4/2024 8:09 AM
51	More flowers and trees to make it more private.	6/4/2024 5:13 AM
52	Not at this time.	6/3/2024 6:49 PM
53	More locations to pick up and dispose of doggie do-do plastic bags.	6/3/2024 4:12 PM
54	Colubarium	6/3/2024 3:56 PM
55	The Brooks Cemetery is beautiful. Just some spots where stones have tipped & some sunken spots.	6/3/2024 2:22 PM
56	None	6/3/2024 12:09 PM
57	Suggestion that City incorporate similar to "Trees of Hope" with a suggested name: Family & Friends Cemetery Foundation. Donations would go to needs of cemetery.	6/3/2024 11:55 AM
58	I would like to see the cemetery adjust their bylaw banning all silk/plastic flowers. There is no sense doing something like a green/natural area when you allow all that unrecyclable garbage to blow around. Real greenery and flowers only!	6/3/2024 11:39 AM
59	City of Brooks please worry more about things that effect the community as a whole, like roads, sewer treatment plant, then spending tax payer money on things like cemeteries and dog parks	6/3/2024 11:13 AM
60	No	6/3/2024 10:54 AM
61	Just planting more trees! I would be great if they could be planted along the fence lines all the way to the commemorative forest.	6/3/2024 10:54 AM
62	No	6/3/2024 10:41 AM
63	No	6/3/2024 10:26 AM
64	None	6/3/2024 10:12 AM
65	Make it easy for anyone looking for a grave site.	6/3/2024 10:07 AM
66	The Brooks Cemetery is disgraceful. Although grass is cut trimming no longer seems to be done. After the horrible debacle in 2021 of stripping headstones and grave sites of anything and everything in order to have easier maintenance it appears little maintenance is being done other than grass cutting and that is with little regard for the space. I personally have gone to many headstones and pulled out grass growing almost covering the headstones! I have family members who will no longer go to the grave because it is heart breaking to see the weeds and lack of care and attention.	6/3/2024 5:39 AM
67	I like the cemetary. Well maintained clean peaceful place to walk and remember our loved ones.	5/31/2024 7:30 PM

Appendix D - New Interment and Memorialization Offerings

Green Burial

Green burial is also known as natural burial, country burial or woodland burial. Families across North America are increasingly seeking environmentally sustainable products and services, including within the bereavement sector. Green burial appeals to those who are looking for a sustainable interment option.

The Green Burial Society of Canada or GBSC (<http://www.greenburialcanada.ca>) is a non-profit organization that offers a certification program to qualifying service providers and lists the Canadian cemeteries currently offering green burial.

The five key principles of green burial are:

- No embalming;
- A fully biodegradable casket or shroud;
- No use of plastic grave liners or concrete vaults;
- Some form of habitat restoration of the gravesite, such as planting with native species; and
- A communal marker made of locally sourced and/or natural materials.

Green burial can take many forms including:

- Nature Conservation: Burial in North America is in perpetuity, meaning forever. Therefore, if a cemetery is established in an approved location, those lands are forever protected. Green burial's environmentally friendly methods allow for those lands to return to their natural state after interments are complete.
- Green Burial Cemetery: a full cemetery dedicated to green burial and does not allow other forms of interment.
- Green Burial Section: a section in an existing cemetery that is dedicated to green burial and follows the five key principles of green burial.
- Hybrid Cemetery: Cemeteries that do not have a dedicated green burial section but allow green burial interments in traditional burial lots.

Public interest in green burial is growing. Marketing and promotion of a green burial service can be used to raise the profile of the cemetery in the community. Media and social network sites are especially attuned to stories about natural burial.



Green Burial at Royal Oak Burial Park, Source: Catriona Hearn.

Cremation Garden

Cremation rates are rising nationwide, significantly impacting the number of families choosing to inter remains at a cemetery. Many families now opt to scatter cremated remains in outdoor spaces of personal significance or keep them at home. By offering cremation gardens, cemeteries can attract families who might otherwise choose these alternatives.

A cremation garden provides a comprehensive range of cremation interment and memorialization options, including columbaria niches, in-ground cremation burial, scattering gardens, family vessels, and memorial walls.

While cremation gardens do not need to include all of these options, it is considered best practice to offer a variety of interment choices whenever possible. This helps ensure that cemeteries can serve families who might otherwise scatter remains elsewhere.

Cremation gardens often feature amenities such as seating, ornamental plantings, and special elements like water features, dolmen tables, or altars. Detailed descriptions of cremation garden features are provided in the following section.

Community Columbaria

Columbaria are above-ground structures or walls with recessed niches, which accommodate urns. Community columbaria refer to units that contain cremated remains from multiple families in separate niches. Up to two interments are typically allowed in each standard niche.

Columbaria are growing in popularity with the rising cremation rate in Canada. Available in a wide range of styles, their costs vary based on size, design, and associated landscape amenities. Columbaria offer a high return on investment, ranging from 2:1 to 4:1, making them a profitable option for cemeteries due to growing demand and relatively low interment costs.

Columbaria have a lower opening/closing cost than other interments, as it takes significantly less time and cost to place an urn within a niche than to inter an urn within a burial lot. Columbaria preserve interment land capacity as they require little space, and can be placed in areas unusable for other types of interment. In addition, the opening and closing of columbaria niches are not constrained by seasonal ground conditions.

Memorialization without Interment

Memorialization without interment can take many forms. The most popular is a memorial wall or memorial boulder. The wall or boulder will have space to accommodate an engraving or plaque with a name. Memorial walls can be custom-designed to reflect the unique character of a cemetery and its landscape, or they can be purchased off the shelf from various columbaria or stone suppliers.

Having a place to mourn and remember a loved one is important to the grieving process. With the increasingly mobile population and the growing popularity of scattering cremated remains, a physical location to remember a loved one after death is often lost. Memorial walls and boulders provides a space for a person to be memorialized in a cemetery, while their remains may be interred or scattered elsewhere.

Scattering Garden and Ossuary

A scattering garden is a dedicated location in a cemetery for scattering cremated remains. This option is typically the lowest price point for interment at the cemetery. It offers families the option to scatter cremated remains in an attractive location that will be protected in perpetuity.

Cremated remains have a high pH and sodium levels that are harmful to most plants. A scattering garden uses plants that can grow under the conditions created by mixing cremated remains into the soils. Scattering gardens do not have individual markers, instead memorial walls are used for memorialization.

An ossuary is a container that holds the mixed cremated remains of multiple people. It can be placed either above ground or underground. It is common for an in-ground ossuary to be installed in a scattering garden, allowing for a portion of the cremated remains to be scattered and the remainder to be placed in the ossuary.

Family Vessels

Family vessels are a relatively new interment option that provides an opportunity to diversify cremated remains interment offerings. The granite urns vary in appearance and size. Standard family vessels accommodate up to three nested urns, eight soft urns, or 10 to 15 sets of mixed cremated remains. Like a columbaria unit, each vessel is owned by the cemetery, which sells families a right-of-interment for its use. This means the cemetery owns the family vessel, is responsible for its maintenance, and determines its location within the cemetery boundary.

Typically, the fee for a family vessel includes one opening and closing and one memorial plaque when purchased. For subsequent interments, the family is charged an additional opening and closing fee, and a fee for additional memorial plaques or engravings. Families are required to get approval for the size, design, and content of the plaque inscriptions.



Cremation Garden, Okotoks Cemetery, Okotoks, AB. Source: LEES+Associates.



Scattering garden and family Vessel, Shuswap Memorial Cemetery, Salmon Arm, BC. Source: LEES+Associates.



Cremation Garden, Esquimalt Veterans' Cemetery, Esquimalt BC. Source: LEES+Associates.

Family Columbaria

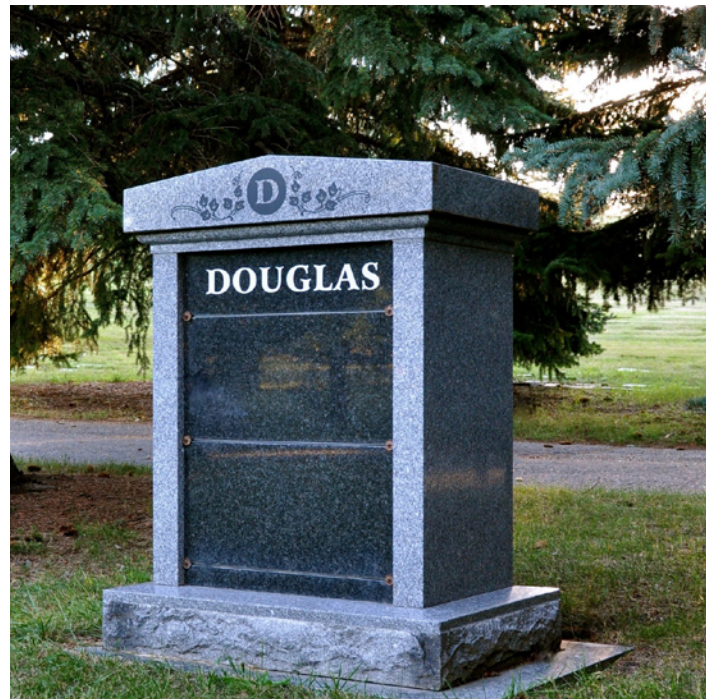
Family columbaria are smaller units that are scaled for a single-family, which holds the exclusive right of interment to all the niches or other features. The cemetery operator owns the family columbarium, and the family purchases the right of interment for its exclusive use.

Some cemeteries work with families in choosing an appropriate location to place their family columbaria. Other cemeteries pre-purchase family columbaria inventory and develop a dedicated family columbaria area, with a range of installed units for community members to choose from.

Family columbaria vary in size, price, and design, with all memorialization dedicated to members of that family. Features can be added to reflect personal family tastes, customs, and religious practices, while still adhering to cemetery standards, such as the inclusion of a reliquary shelf.



*Family Columbarium Mountain View Cemetery, Vancouver, BC.
Source: LEES+Associates.*



Family Columbarium. Source: Sunset Memorial and Stone

Family Estate Plots

A family estate plot is a small area of cemetery land that is exclusively dedicated to one family. They often consist of one large headstone or memorial dedicated to the family and smaller individual headstones for each family member interred in the plot.

The dimensions, number of interments, and types of interments allowed vary among cemeteries. The cemetery operator establishes the family estates on site and enforces their use as outlined in the cemetery bylaw. The price of a family estate should reflect the associated development cost and ongoing maintenance of the landscape features included.

Family Estate Lots typically include a combination of interment spaces and landscape features. The dimensions, number of interments and types of interments allowed vary between cemeteries and are typically established by the cemetery operator. The following are examples of elements that are typically included:

- Double-depth lots, or multiple single casket lots.
- Cremation lots.
- Memorial bench.
- Ornamental planting.
- Fencing or hedge planting that differentiates the Family Estate lots from the rest of the cemetery.

Family estates may be a larger plot of land that has room for more than one grave, permitting a mix of multiple caskets and cremated remains interments. Cemeteries also offer smaller cremation family estates, dedicated solely to the interment of cremated remains.



Rosehill Cemetery Family Estate, Edmonton, AB. Source: Rosehill Cemetery

Appendix E - Glossary

Burial Liner	Is typically made of concrete, plastic, or metal. It covers the top and sides of the casket and is not sealable.
Burial Shroud	A cloth or sheet in which a body is wrapped for burial. For green burial, a shroud is made of natural fibre, either plain or decorated in organic plant-based dyes.
Burial Vault	A protective, sealable outer receptacle into which a casket or urn is placed, designed to restrict grave site elements from entering the casket or urn.
Bylaws	The written regulations, rules or laws governing the organization, management and operation of a cemetery, mausoleum, columbarium or crematorium.
Capacity	The maximum cemetery inventory a site can contain within its surveyed limits after all unused land has been developed.
Casket	A rigid container usually constructed of wood, metal or similar material, ornamented and lined with fabric, designed to hold human remains.
Cemetery Services	The disposition of human remains in a cemetery and includes the supply of goods incidental to the provision of such service but does not include the sale of lots.
Columbarium	A structure or area in a building that contains niches for the interment of cremated remains. Columbaria may be classified as individual, family, or community based on the number of niches and their sale method. Plural: Columbaria
Commemoration	The act of remembering and honouring the memory of a person, people, or significant event through ceremony, services, symbolic gestures, rituals, or built memorials.
Commingling	The mixing of the cremated remains of more than one person.
Cremation	The reduction of human remains to bone fragments through the application of flame and intense heat; this may include the repositioning or movement of the bones during the process to ensure complete cremation. After removal from the cremation chamber, the bone fragments are manually or mechanically processed into smaller pieces.
Cremation Lot	A space used, or intended to be used, specifically for the interment of cremated remains. Typically, cremation lots are smaller than casket lots.

Dolmen Table	A stone table in a designed space in a cemetery used to display mementos, flowers, or other meaningful items for ceremonies.
Family Estate Plot	Multiple lots grouped to accommodate members of a family.
Family Vessel	A large urn for several cremated remains of family members. Remains may be commingled or may be contained in smaller, individual urns held within the larger vessel
Flat Marker	A grave marker set flush with the ground.
Funeral Services	The arrangements, care, and preparation of human remains for interment, cremation, or other disposition, including the supply of goods incidental to these services but excluding the sale of lots.
Grave	A planned area in a cemetery used or intended to be used for the burial of a casket, shrouded body, or cremated remains. See also lot.
Grave Marker	A stone, metal, or wood form typically placed at the head of a grave, used to mark the grave location and memorialize the deceased.
Interment	Disposition by: <ul style="list-style-type: none"> • Burial of human remains or cremated remains in a grave. • Entombment of human remains in a mausoleum, crypt. • Inurnment of cremated remains in a columbarium niche.
Inventory	The total amount of developed and installed interment spaces available for sale, including grave lots, crypts, and columbaria niches.
Level of Service	Level of service refers to the degree of investment—encompassing financial resources, time, effort, and other key processes—an operator allocates to its cemetery’s site care, asset maintenance, and the breadth of interment and memorialization services offered. The level of service is measured on a scale ranging from Basic (Legislative Minimum) through Average (Common Practice) to Optimal (Best Practice), each reflecting progressively higher standards of operation and service quality.
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.

Memorial	<p>Something 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:</p> <ul style="list-style-type: none"> • marker, headstone, tombstone monument, plaque, tablet or plate on a lot. • tablet inscription, lettering or ornamentation on a crypt or niche front. • tree, boulder, wall or other feature. • ceremony, rite or ritual commemorating the life of a deceased individual without the human remains being present.
Niche	A specialized compartment within a columbarium designed to hold urns containing cremated remains.
Ossuary	A vessel for the interment of cremated remains. Typically, the cremated remains are commingled.
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.
Upright Marker	A grave marker that is vertical
Urn	A receptacle for containing cremated remains.

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