City of Winnipeg

Cemeteries Business Plan



July 22, 2021

GSP group

Winnipeg

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1 EXECUTIVE SUMMARY

The City of Winnipeg wished to develop a Business Plan for its three operated cemeteries, Brookside, St. Vital and Transcona. The City cemeteries have served the citizens for 143 years starting with Brookside Cemetery, one of Canada's most pre-eminent historical cemeteries and final resting place for many of the city's prominent citizens.

The cemeteries are well-maintained, well-managed, and a source of great civic pride. The Winnipeg Cemeteries Business Plan was developed to assist the cemeteries in planning strategically for the continued development and operation of the cemeteries for the next 25 years and beyond.

Two cemetery demand forecasts were prepared to plan for annual operational and development needs. They provide a range of expected annual interment right sales and interments as a foundation for annual capital and operational budgeting. It is anticipated that the City Cemeteries will need to develop an additional 11 acres of cemetery land over the next 25 years in order to meet anticipated demand. Sufficient developable inventory exists at the cemeteries for this purpose.

An analysis of the Cemeteries' Perpetual Maintenance Reserve Fund provides strategic direction on advancing the fund to fiscal self-sufficiency where the annual interest income is adequate to fully offset the annual perpetual care maintenance costs. It is estimated that it will take the sale of 48 acres of the 68 acres of remaining developable land in the cemeteries to achieve fiscal self-sufficiency in the fund. This will likely take 100 year or more but will not negatively impact the ongoing operational fiscal adequacy of the cemeteries in the interim.

The competitive price benchmarking compared City Cemetery prices to those at local and other municipal analogues. Recommendations for changes to enhance prices and pricing policy are detailed in Section 5. A marketing plan outlining means and methods to enhance the cemeteries' public profile and fiscal sustainability is presented in Section 6. The cemeteries currently perform many of the recommended activities.

Part of this project was an evaluation of the City's Cemetery Bylaw, relative to legislative compliance, clarity and suitability to purpose. The annotated bylaw with recommendations is supplied under separate cover.

The Implementation Action Plan summarizes the recommendations and provides order of magnitude capital cost estimates for the developmental priorities.

1.1 SUMMARY RECOMMENDATIONS

Recommendation 1: The City should:

- Approach the owner of the triangular parcel of land in the southwest corner of Brookside Cemetery to secure a right of first refusal to acquire that undeveloped land for potential future development.

Recommendation 2: That interment right options be developed at the three Winnipeg Cemeteries in a phased fashion to anticipate forecast demand:

- Develop additional columbarium niches in Brookside and St. Vital Cemeteries in 2021;
- Plan for and develop additional cremation disposition and memorialization amenities in Brookside (expand Gardens of Remembrance) and St. Vital Cemeteries, including niches, plaques, rocks, trees, benches, etc.
- Develop additional casket lots and cremation ground lots in 2022;
- Develop a small Green Burial area (±1 acre) at Brookside Cemetery and/or St. Vital Cemetery;
- Identify and market premium historic heritage properties to provide additional value;
- Monitor demand relative to forecast annually;
- Review/revise demand forecasts at minimum every five years; and,
- Consider development of a small pet cemetery area (±1 acre) in Transcona Cemetery.

Recommendation 3: The City of Winnipeg manage the Cemeteries' PMRF by:

- Raise the PMRF contribution rate on upright monument lots to 35% (as in the Cemeteries Act), this will reduce operational revenue by about $28,000 annually to be offset by increased withdrawals from the PMRF and increased prices outlined in Section 5;
- Raise the PCF contribution rate on flat marker lots to 30% (as in the Cemeteries Act) this will reduce operational revenue by about $10,000 annually to be offset as above;
- Withdraw up to the Real Rate of Return each year from the PMRF, this will increase the operational revenue provided the PMRF maintains a RROR greater than inflation;
- Utilize the withdrawal to offset annual perpetual care maintenance expenses;
- Capital may be borrowed from the fund for capital expansion but should be repaid with interest adequate to offset inflation; and,
- Monitor PCF coverage ratio (i.e., PCF income divided by maintenance expense) to ensure continual progress toward fiscal self-sufficiency (i.e., 100% coverage).

Recommendation 4: That the cemetery pricing policy recommendations outlined in **Section 5.3** of this report be adopted by the City of Winnipeg, including:

- Adjusting prices towards parity with comparable municipalities;
- Continuing to ensure that prices are adequate to cover their associated costs (job costing);
- Continuing to ensure that annual price increases at least keep pace with inflation;
- Assigning surcharges for services requiring extra effort/costs (as is currently done with winter burials for example); and,
- Consider charging a premium for interment rights to non-residents.

Recommendation 5: That the cemetery marketing recommendations outlined in **Section 6** of this report be adopted by the City of Winnipeg, including:

- Preparing a detailed Marketing Plan as a priority initiative, including key marketing activities, timelines, budgets, etc.;
- Developing a social media plan (including a review of the current website) to increase public awareness of the cemeteries; and,
- Key metrics to be monitored are: market share (casket and cremation), preneed to at-need sales ratio, price comparisons with regional competitors, resident versus non-resident sales ratio, PCF coverage ratio (PCF income divided by maintenance expense);

2 INTRODUCTION

2.1 STUDY PURPOSE

The objective of this **City of Winnipeg Cemeteries Business Plan** is to provide a comprehensive plan for the future development and operation of the City's three (3) cemeteries (Brookside, St. Vital and Transcona) to ensure their ability to continue to serve the community into the future. This includes:

- **Demand / Land Needs Analysis** forecasting development needs and timing;
- **Perpetual Care Fund Adequacy Analysis** adequacy needs and an implementable plan to achieve ultimate sustainability;
- **Competitive Price Review** with pricing recommendations based upon the local and comparable markets;
- Alignment of **Cemetery Bylaw, Marketing and Operations** to community needs, regulation and best practices; and,
- All the recommendations of the above will be prioritized into an **Implementation Action Plan** with order of magnitude budgetary costing and revenue;

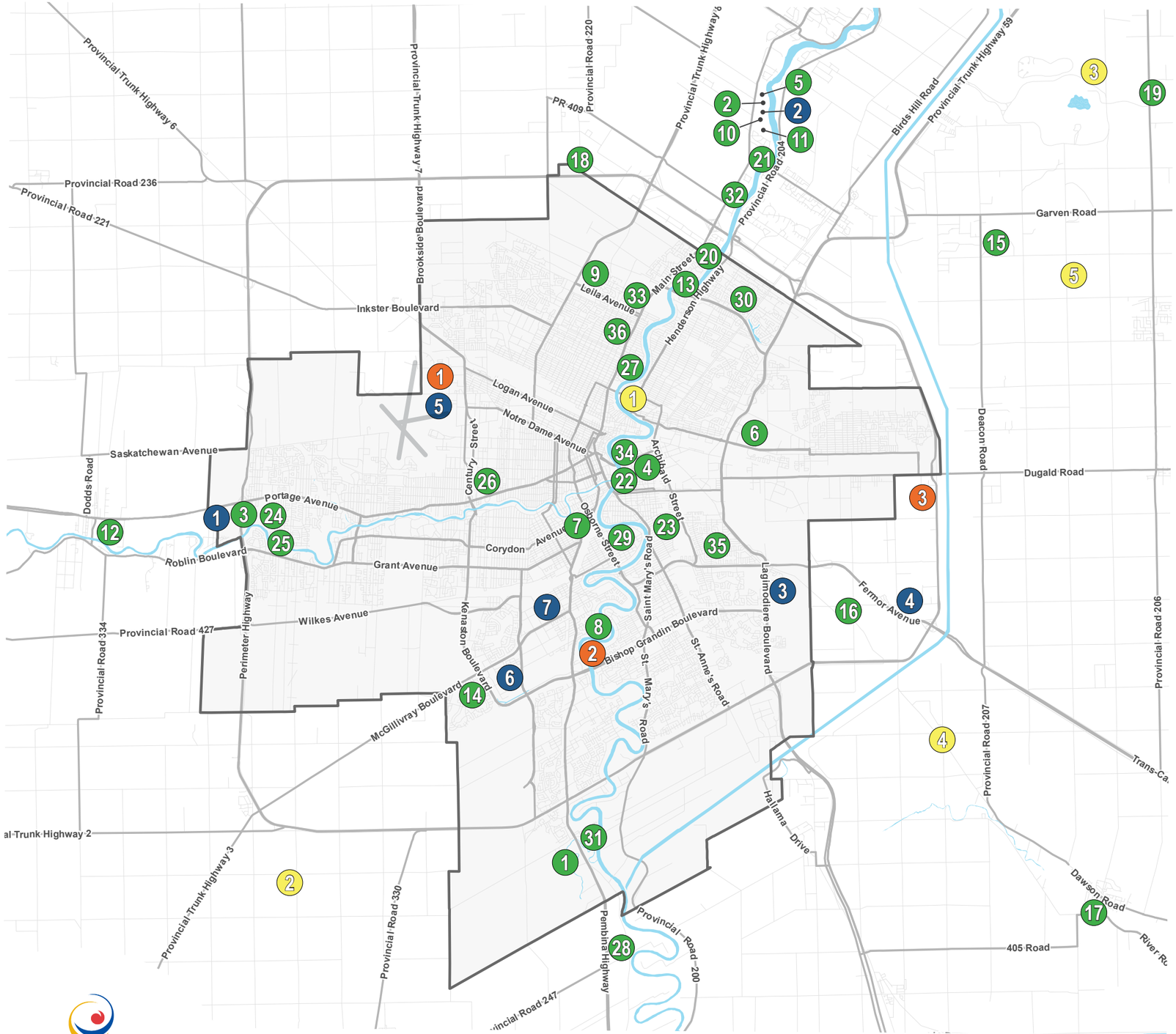
2.2 REGIONAL CEMETERY MARKET

There are 51 cemeteries in the Winnipeg area. The City of Winnipeg operates 3 (Brookside, St. Vital and Transcona Cemeteries), there are 7 corporately owned commercial cemeteries, 5 not-for-profit cemeteries and 36 religious cemeteries. Some of the latter 2 categories are inactive pioneer cemeteries. The City of Winnipeg's three operated cemeteries serve the community's 5,500 annual deaths along with 48 other cemeteries in the region.

The following map shows the locations of the cemeteries in the Winnipeg area. The following section provides a short description of some the relevant cemeteries in the Winnipeg market. This is followed by airphoto maps showing the cemeteries.



Stone of Remembrance at Brookside Cemetery



City of Winnipeg Cemeteries

1. Brookside Cemetery
2. St Vital Cemetery
3. Transcona Cemetery

Commercial Cemeteries for Profit

1. Chapel Lawn Memorial Gardens
2. Glen Eden Memorial Gardens
3. Glen Lawn Memorial Gardens
4. Green Acres Funeral Home & Cemetery
5. Neil Bardal Inc. (Rose Garden)
6. Pineview Memorial Gardens/ Waverley Memorial Gardens
7. Thomson in the Park Cemetery

Not for Profit Cemeteries

1. Elmwood Cemetery
2. Oak Bluff Cemetery
3. Pine Ridge Pioneer Cemetery
4. Prairie Grove Cemetery
5. Sunnyside / Moosenose Cemetery

Religion Based Cemeteries

1. Abbaye Cistercienne Notre-Dame des Prairies Ancien
2. All Saints Ukrainian Catholic Cemetery
3. Assumption Cemetery and Queen of Heaven Mausoleum
4. Belgian Sacred Heart Cemetery
5. Bnay Abraham Cemetery
6. Children Of Israel Cemetery
7. Crescent Fort Rouge Memorial Gardens
8. Fort Garry Roman Catholic Cemetery
9. Hebrew Sick Benefit Cemetery
10. Holy Family Cemetery
11. Holy Ghost Roman Catholic Cemetery
12. Holy Trinity Anglican Cemetery
13. Kildonan Presbyterian Cemetery
14. Living Waters Columbarium
15. Lorne Hill Road Ukrainian National Cemetery
16. Mennonite Memorial Gardens
17. Notre Dame Roman Catholic Cemetery
18. Old Holy Ghost Roman Catholic Church Cemetery
19. Pine Ridge Cemetery of Jehovah Witnesses
20. Rosh Pina Memorial Park Cemetery
21. Saint Benedict Monastery Cemetery
22. Saint Boniface Cathedral Cemetery
23. Saint Boniface Cemetery
24. Saint Charles Cemetery
25. Saint Charles Franciscan Fathers Cemetery
26. Saint James Cemetery
27. Saint John's Anglican Cathedral Cemetery
28. Saint Joseph Roman Catholic Parish
29. Saint Marys Cemetery
30. Saint Marys Polish National Cemetery
31. Saint Norbert Cemetery
32. Saint Paul Anglican Cemetery
33. Shaarey Zedek Cemetery
34. St Luke's Anglican Church Columbarium
35. Windsor Park United Church Memorial Garden
26. Saint Josephs Ukrainian Catholic Church

1 City of Winnipeg Cemeteries

1 Commercial Cemeteries for Profit

1 Not for Profit Cemeteries

1 Religion Based Cemeteries

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CEMETERY LOCATION PLAN

Demand / Needs Analysis Business Plan | Winnipeg Cemeteries

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BROOKSIDE CEMETERY

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SAINT VITAL CEMETERY

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TRANSCONA CEMETERY

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ELMWOOD CEMETERY

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CHAPEL LAWN MEMORIAL GARDENS

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GLEN EDEN MEMORIAL GARDENS

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GLEN LAWN MEMORIAL GARDENS

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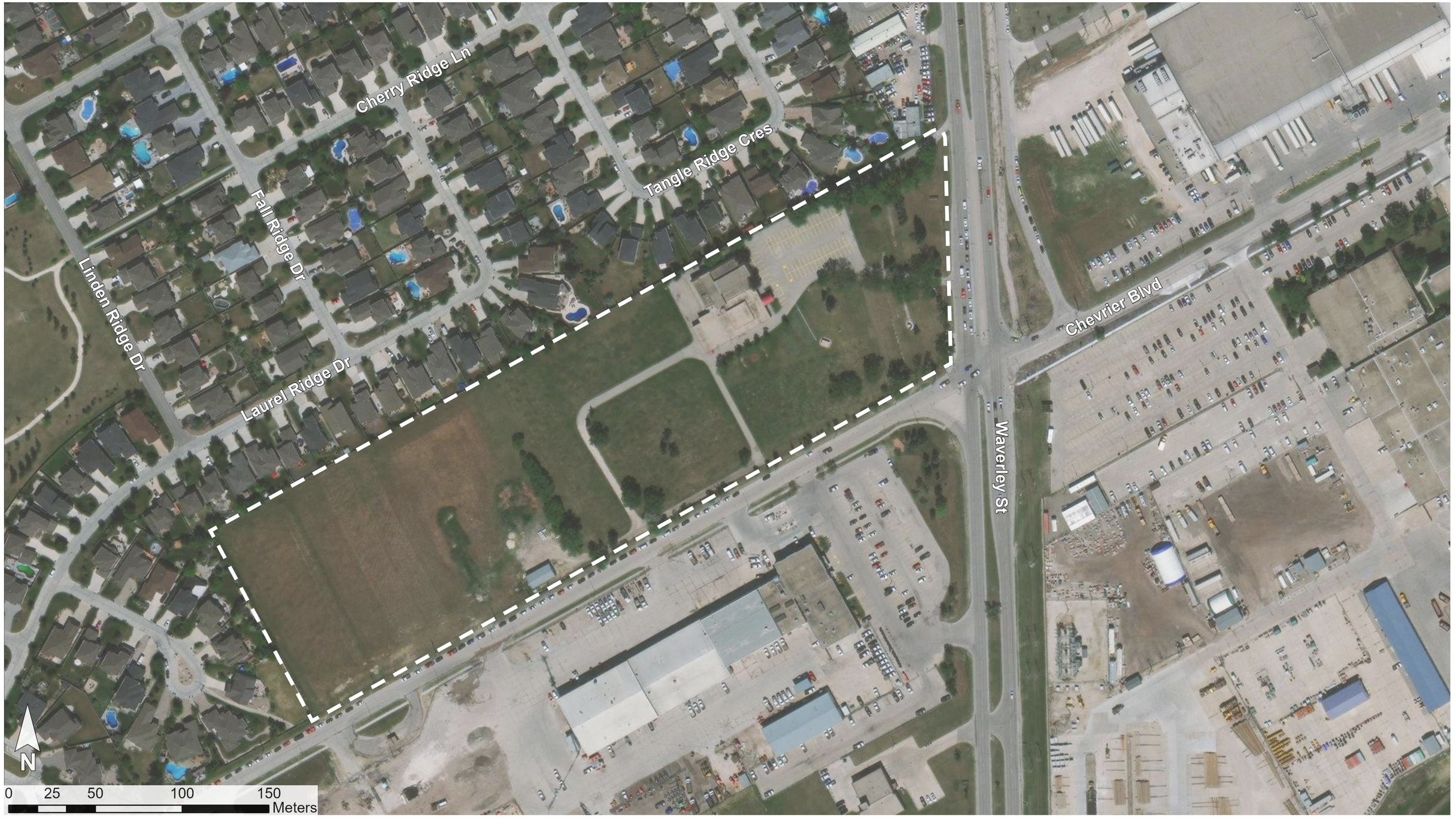
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GREEN ACRES FUNERAL HOME AND CEMETERY

Demand / Needs Analysis Business Plan | Winnipeg Cemeteries

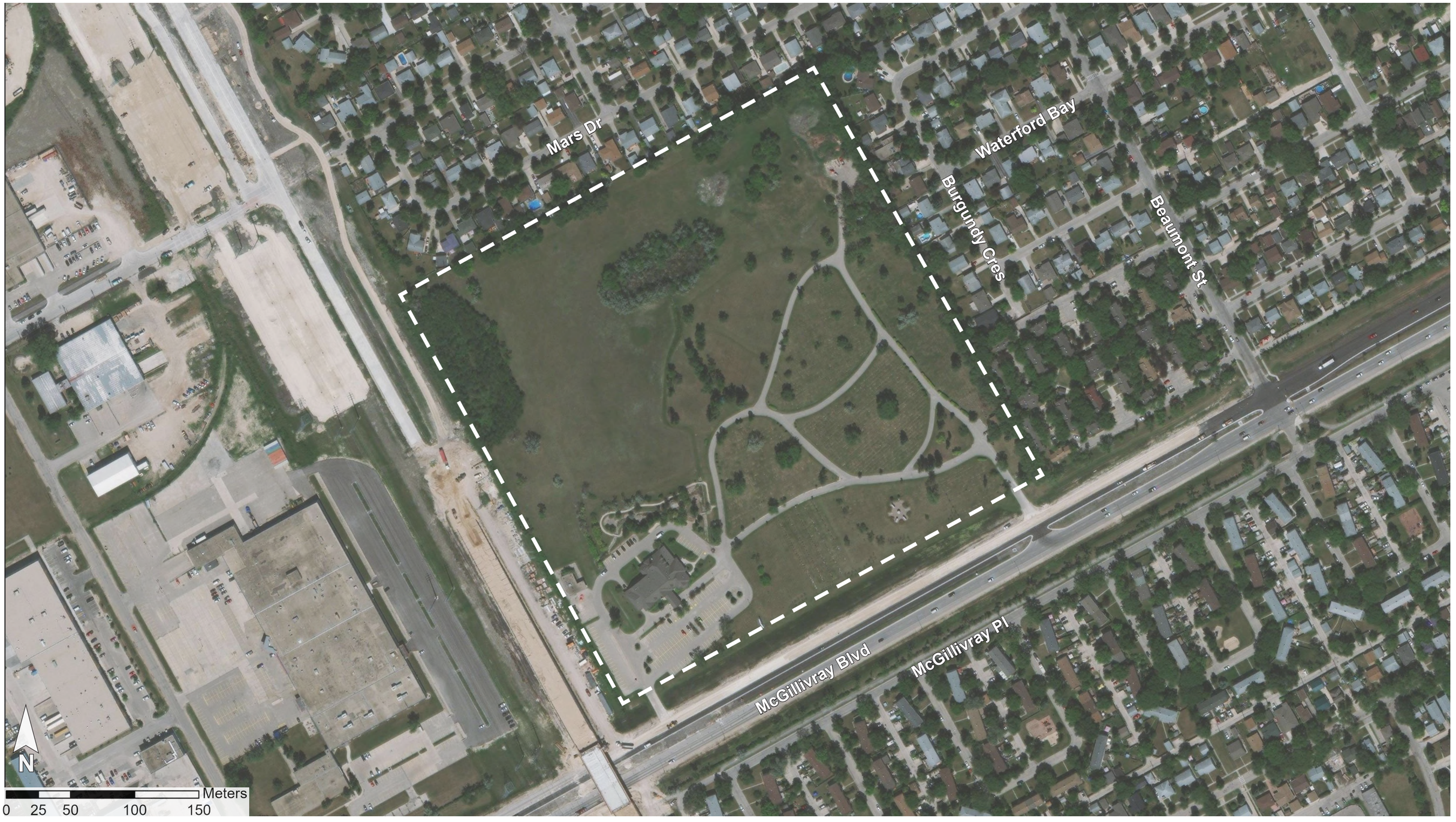
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PINEVIEW MEMORIAL GARDENS/WAVERLEY MEMORIAL GARDENS

Demand / Needs Analysis Business Plan | Winnipeg Cemeteries

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THOMSON IN THE PARK CEMETERY

Demand / Needs Analysis Business Plan | Winnipeg Cemeteries

July 2020

2.2.1 COMPETITIVE COMMERCIAL CEMETERIES

Winnipeg has six (6) for-profit corporate-run cemeteries. Three (3) each are owned and operated by the two large corporate chains; Arbor Memorial Services Inc. and Service Corporation International (SCI).

2.2.1.1 Arbor Memorial Services Inc. Cemeteries

Arbor Memorial Services Inc., a major Canadian commercial after-death care industry firm based in Toronto, owns three (3) cemeteries in Winnipeg. Each has an onsite funeral home and one, Chapel Lawn, has an onsite crematorium. Arbor Memorial's facilities are described below.

2.2.1.1.1 Glen Lawn Memorial Gardens

- 455 Lagimodiere Boulevard (just north of Bishop Grandin Boulevard)
- Opened in 1955
- Funeral home onsite
- 60 acres total size

2.2.1.1.2 Chapel Lawn Memorial Gardens

- 4000 Portage Avenue (just west of the Perimeter Highway)
- Opened in 1949
- Crematorium and funeral home onsite
- Substantial cremation gardens complete with columbaria and a variety of interment and memorialization alternatives including indoor columbarium niche facilities
- 115 acres total size



Chapel Lawn Cremation Garden.

2.2.1.1.3 Glen Eden Memorial Gardens

- 4477 Main Street (about 4.5 km north of the Perimeter Highway)
- Opened in 1955
- Funeral home onsite
- 97 acres total size





Arbor's Glen Eden ‘pond-side’ burial area and columbaria.

2.2.1.2 SCI (is formerly Alderwoods Group) Cemeteries

SCI (Service Corporation International) the largest international commercial after-death care industry firm is based in the United States. SCI purchased one of Canada’s largest commercial chains (Alderwoods Group) in 2007 and acquired their three (3) cemeteries in Winnipeg. SCI’s facilities are described below.

2.2.1.2.1 Green Acres Cemetery

- Highway 1 East at Navin Road
- Opened in 1957
- Funeral home onsite
- About 65 acres total size

2.2.1.2.2 Thompson “In The Park” Cemetery

- Also known as Garry Memorial Gardens
- 1291 McGillvray Road
- Opened in 1953
- Funeral home/mausoleum complex and crematorium onsite
- About 37 acres total size



SCI's Thompson ‘In The Park’ Cemetery admin/sales/ funeral home complex.

2.2.1.2.3 Waverley Memorial Gardens

- 1501 Waverly Street (north of Bishop Grandin Boulevard)
- The funeral home that was onsite has been closed
- Community mausoleum onsite has limited quality and choice of inventory
- About 10 acres total size

2.2.2 COMPETITIVE NOT-FOR-PROFIT CEMETERY

2.2.2.1 Elmwood Cemetery

- 88 Hespeler Avenue (between Henderson Highway and the Red River)
- Opened in 1902
- Approximately 50,700 total interments to date
- This historical cemetery has very limited ground inventory but has developed a cremation garden complete with columbaria
- 38 acres total size

2.2.3 SELECTED RELIGIOUS CEMETERIES

2.2.3.1 Assumption R.C. Cemetery

- 3990 Portage Avenue (next to Chapel Lawn Cemetery with whom it shares an entrance)
- Holy Angel community Mausoleum
- 27 acres total size

2.2.3.2 ETZ Chayim Synagogue

ETZ Chayim Synagogue, formed as a result of the amalgamation of three synagogues, operates three cemeteries in Winnipeg: Rosh Pina Cemetery, Hebrew Sick Benefit Cemetery and B'nay Abraham Cemetery.

2.2.3.3 Holy Ghost Roman Catholic Cemetery

- 4387 Main Street (between Holy Family and Glen Eden Cemeteries)
- About 29 acres total size

2.2.3.4 Kildonan Presbyterian Cemetery

- 2373 Main Street (between Holy Family and Glen Eden Cemeteries)
- About 10 acres total size

2.2.3.5 Mennonite Memorial Gardens

- 61 Linacre Road (mailing address)
- 20 acres total size

2.2.3.6 St. Boniface Roman Catholic Cemetery

- 190 de la Cathedral Avenue (mailing address)
- 19 acres total size with 17 acres (89%) currently developed
- An important historical cemetery property

2.2.3.7 St. James Cemetery

- 1881 Portage Avenue (mailing address)
- About 10 acres total size

2.2.3.8 St. John's Cathedral Cemetery

- 135 Anderson Avenue
- About 8 acres total size

2.2.3.9 Shaarey Zedek Memorial Park

- 561 Wellington Crescent (mailing address)
- About 24 acres total size

2.2.4 City of Winnipeg Operated Cemeteries

The City's 3 cemeteries are dispersed geographically throughout the City, Brookside in the northwest, St. Vital in the southeast and Transcona at the eastern boundary. This section is followed by airphoto maps showing the three City of Winnipeg cemeteries and outlining their remaining developable land and potential developable areas.

2.2.4.1 Brookside Cemetery

Brookside is the City's primary cemetery and largest of the three, located in the City's northwest at 3001 Notre Dame Avenue, immediately west of Red River College and immediately east of Winnipeg James Armstrong Richardson International Airport. Brookside is one of Canada's preeminent historical cemeteries, opening in 1878.It is home to a Field of Honour, which serves as the final resting place for more than 10,000 Veterans, Peacekeepers, Merchant Marines, and others with military service from the First World War, the Second World War, the Korean War, the Vietnam War and the Canadian Forces. The Field of Honour is the oldest and one of the largest of its kind in Canada. It is also home to the only Commonwealth War Graves Commission 'Stone of Remembrance' in Canada and contains many of the figures of Winnipeg and Manitoba history.

Of the cemetery's 203 total acres 82% have been developed, with 36 acres remaining to be developed, sufficient to serve the City for many years. The attached Brookside Cemetery Developable Land Plan shows the remaining areas for cemetery development. Of note, there are two areas identified for potential Green Burial development, annotated with red "G's" on the map.



Gardens of Remembrance at Brookside Cemetery

Of the three remaining areas for cemetery development, the two to the west of the creek will be developed first. A small Muslim section is to be developed there in 2021 as well as a flat marker area. Some of the land is to be reserved for Field of Honour expansion, as well as a potential future green burial area. There is also a significant copse of trees that should be preserved if possible. There is evidence of a buried house foundation that may restrict burial options in that area. The large strip of developable land to the east of the creek represents the future expansion area of the cemetery and should be planned for development within ten years.

Some of that land may be used for a temporary purpose in the interim (subject to the constraints noted above) but great care must be given to the potential use. Many so-called “temporary” uses become permanent due to public pressure and are thus lost to the cemetery. Foremost among the uses that attract permanent public support are dog parks and sports fields. It is recommended that these uses be avoided. Agriculture is an ideal temporary use as it is relatively easy to change from that use back to cemetery use.

Also of note is the triangular area in the southwest corner of the cemetery. It will have development constraints on development height due to the airport but is well-suited to cemetery use. The owner should be approached to secure a first right of refusal for the City should it ever become available. This 10-acre property could provide space for more than 10,000 interment rights of various types that could provide total revenue (combined interment right sales and operational revenue) of more than $60 million at current prices. Of this total, over $6.5 million would be added to the cemetery’s perpetual maintenance reserve fund at current contribution rates.

Recommendation 1: The City should:

- Approach the owner of the triangular parcel of land in the southwest corner of Brookside Cemetery to secure a right of first refusal to acquire that undeveloped land for potential future development.



Cross of Sacrifice at Brookside Cemetery



LEGEND

CEMETERY PROPERTY BOUNDARY
203.01 acres (82.2 hectares)

REMAINING DEVELOPABLE LAND
35.5ac (14.35ha)

AREA 1: 7.6ac (3.07ha)
AREA 2: 26.9ac (10.87ha)
AREA 3: 1.0ac (0.41ha)

POTENTIAL PHASE 1 DEVELOPMENT AREA
1 ac (0.41ha)

FUTURE POTENTIAL EXPANSION LANDS
10.19ac (4.1ha)

POTENTIAL LOCATION FOR GREEN BURIAL

POTENTIAL LOCATION FOR GREEN BURIAL AND/ OR HISTORIC PROPERTY DEDICATION

AREA RESERVED FOR FUTURE FIELD OF HONOUR EXPANSION

*NOTES:
1. AREA 1 HAS SOME POTENTIAL CONSTRAINTS ON DEVELOPMENT INCLUDING A BURIED HOUSE FOUNDATION AND A COPSE OF TREES TO BE PRESERVED.

BROOKSIDE CEMETERY, WINNIPEG

Developable Land Plan

75 0 50 100 200
1:5000 (m)

Scale 1:5000 | May 10, 2021 | Project No.: 20150 | Drawn By: KS

Hilton landmarks
A DIVISION OF GSP GROUP

Brookside Cemetery, Winnipeg

Order of Magnitude Cost Estimate

Date: June 3, 2021

Phase 1 Development

Item		QTY	Units		Unit Price	Cost
1.0	**Legal Survey**					
	Preparation of a lot survey	1	LS	$	2,000.00	$2,000.00
	Subtotal 6.0					$2,000.00
2.0	**Signage**					
	Installation of section signage and wayfinding signage.	1	LS	$	750.00	$750.00
	Subtotal 7.0					$750.00
3.0	**Consulting Budget**					
	Phase 1: Lot layout design.	1	LS	$	800.00	$800.00
	Subtotal 9.0					$800.00
	Cost estimate pricing does not include aspects of detailed design such as, but not limited to, site furniture, vegetation, columbaria, headstones and markers.				**Sub-total**	$3,550.00
					Contingency 20%	$710.00
					Grand Total	$4,260.00

2.2.4.1 St. Vital Cemetery

Opened in 1936, St. Vital Cemetery is located in the City's southeast at 236 River Road on the east side of the Red River, between St. Vital Park and Bishop Grandin Boulevard. This cemetery has a wooded entry and trails connecting to St. Vital Park.

Of the cemetery's 31 total acres 77% have been developed, with 7 acres remaining to be developed, an additional resource to serve the City's cemeteries.



LEGEND

CEMETERY PROPERTY BOUNDARY
31.61 acres (12.8 hectares)

REMAINING DEVELOPABLE LAND
7.4ac (2.99ha)

AREA 1: 6.2ac (2.51ha)
AREA 2: 1.2ac (0.48ha)

RIVER MEMORIAL AREA WITH WOODLAND WALKING PATH
2.49ac (1.0ha)

M — POTENTIAL LOCATION FOR MIXED INTERMENT

POTENTIAL LOCATION FOR GREEN BURIAL

RC — ROMAN CATHOLIC LOCATION

ST. VITAL CEMETERY, WINNIPEG

Developable Land Plan

30 15 0 25 50 100
1:2500 (m)

N

Scale 1:2500 | July 14, 2021 | Project No.: 20150 | Drawn By: KS

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St.Vital Cemetery, Winnipeg

Order of Magnitude Cost Estimate

Date: June 19, 2021

Phase 1 including Road Re-alignment Work

Item			QTY	Units		Unit Price	Cost
1.0	**Clearing and Grubbing**						
	Removal of trees, shrubs and vegetative growth within Road Re-Alignment Area.		1.00	LS		$10,000.00	$10,000.00
		Subtotal 1.0					$10,000.00
2.0	**Site Demolition**						
	Removal of road where re-alignment work to be completed.		61	lin.m.	$	500.00	$30,500.00
		Subtotal 2.0					$30,500.00
3.0	**Site Grading**						
	Rough grading of land after existing road is removed due to realignment.		460.00	m²		$5.00	$2,300.00
		Subtotal 3.0					$2,300.00
4.0	**Fine Grading and Seeding**						
	Placement of topsoil in area where old road was. Seeding by hydroseed method over topsoil.		460.00	m²	$	5.00	$2,300.00
		Subtotal 4.0					$2,300.00
5.0	**Roads**						
	New portion of road due to realignment work		61	lin.m.	$	500.00	$30,500.00
		Subtotal 5.0					$30,500.00
6.0	**Legal Survey**						
	Preparation of a lot survey for Phase 1 Development Area. Survey of entrance area for road re-alignment work.		1	LS	$	5,000.00	$5,000.00
		Subtotal 6.0					$5,000.00
7.0	**Consulting Budget**						
	Phase 1 Detail Design: consulting geotechnical engineer, civil engineer and landscape architect.		1	LS	$	19,500.00	$19,500.00
		Subtotal 7.0					$19,500.00
	Cost estimate pricing does not include aspects of detailed design such as, but not limited to, site furniture, vegetation, columbaria, headstones and markers.					**Sub-total**	$100,100.00
						Contingency 20%	$20,020.00
						Grand Total	$120,120.00

2.2.4.1 Transcona Cemetery

Operated by the City of Winnipeg, Transcona Cemetery is located just east of the City's boundary in the Regional Municipality of Springfield at 5014 Dugald Road, southwest of its intersection with the East Perimeter Highway. Opened in 1914, this typical prairie cemetery also contains the Transcona Prayer Chapel. The chapel is in a dilapidated state and will require an engineering evaluation to determine whether to refurbish, repair or remove it.

Of the cemetery's 37 total acres only 32% have been developed, with 25 acres remaining to be developed. A Transcona Cemetery Improvement Strategy was prepared in 2018 that identified several issues and priorities for development at the cemetery, including:

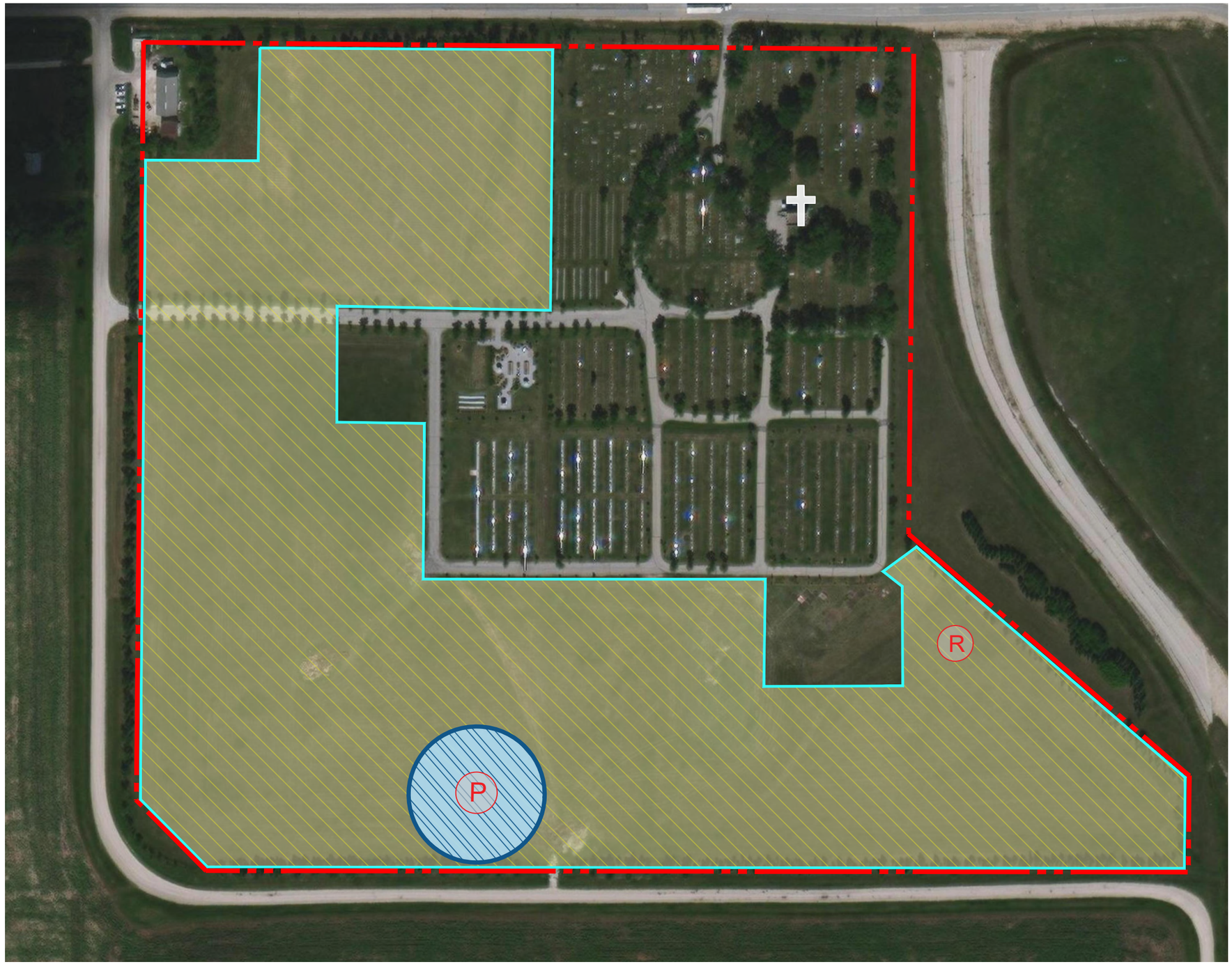
- Development of a Transcona Cemetery Master Plan;
- There were several options developed for the chapel, but the feasibility of those options is questionable.
    - The chapel is in an advanced state of disrepair and the 2018 report indicated that repair in place is not feasible.
    - It is suggested that perhaps the foundation might be preserved for use as an open air feature for columbarium development.
- Contacting interment rightholders in older sections to provide information and seek payment for remediation of drainage issues;
    - Sections 1, 8 & 12 have curb sets that are deep-set and cannot be leveled so two remediation options were presented:
        - Option 1: raise ground level and reset monuments (burying curb sets);
        - Option 2: remove curb sets. Raise ground level and reset monuments.
    - Sections 17-19, 20 & 21 proposed remediation involves laying ribbon foundations and resetting monuments atop;



Transcona Field of Honour



Transcona Prayer Chapel



LEGEND

CEMETERY
PROPERTY BOUNDARY
39.72 acres (16.1 hectares)

EXISTING CHAPEL
(CURRENTLY NOT IN USE
AND IN POOR REPAIR)

REMAINING DEVELOPABLE
LAND
24.13ac (9.8ha)

POTENTIAL LOCATION FOR
MUSLIM BURIAL- EXPANSION
AS NEEDED

POTENTIAL FUTURE PET
CEMETERY LANDS
0.83ac (0.3ha)

TRANSCONA CEMETERY, WINNIPEG

Developable Land Plan

30 0 20 40 80
1:2000 (m)

Scale 1:2000 | June 19, 2021 | Project No.: 20150 | Drawn By: KS

Hilton landmarks
A DIVISION OF GSP GROUP

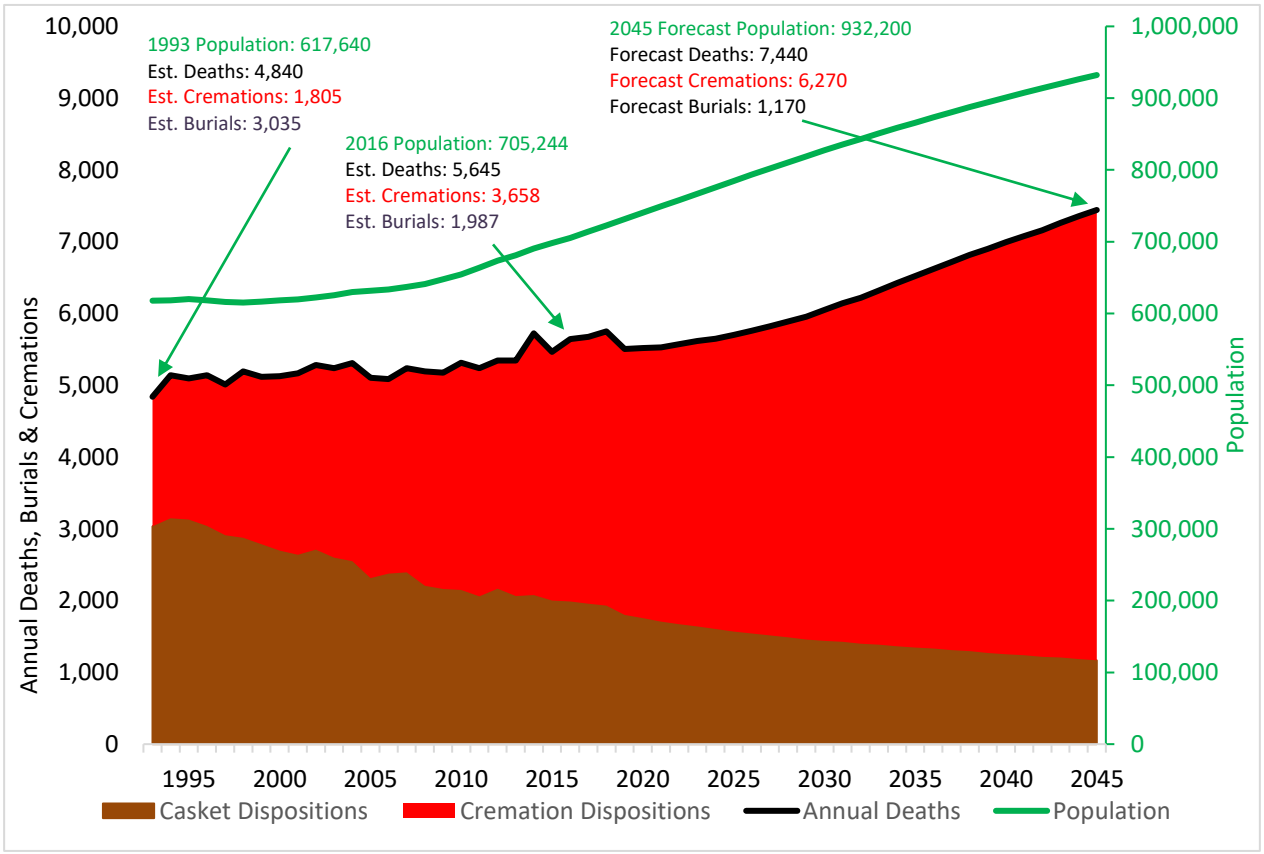
3 DEMAND / LAND NEEDS ANALYSIS

3.1 INTRODUCTION – WINNIPEG DEMOGRAPHY

The City of Winnipeg with a population of 705,244[1] (StatCan 2016 census) is the largest city in Manitoba, containing 55% of the province's population. The city hosts an ethnically diverse population with a large and growing indigenous component at 12.5%. Although predominantly of European origin (64.0%) there is a significant Asian population (23.2%), particularly Filipino (11.1%), East Indian (4.4%), and Chinese (3.8%). These demographic groups will tend to have different after-death care demands. Filipino culture often prefers above ground (i.e., mausoleum) full body casket disposition while East Indian and Chinese cultures usually prefer cremation.

As the population of Winnipeg grows, so will the annual number of deaths in the City. Consumer demand for cremation has been growing at a faster rate than growth in annual deaths resulting in all the growth in after-death dispositions occurring with cremations. The following chart shows the growth in Winnipeg's population (shown in green using right-hand scale) as well as total annual deaths (solid black line using left-hand scale), casket burials (brown area – left-hand scale), and cremations (red area – left-hand scale). Note the steady decline in casket burials with all of the growth in after-death care demand occurring in cremations (red area).

Figure 3.1 City of Winnipeg Estimated/Forecast Population, Annual Deaths, Burials & Cremations, 1993 - 2045[2]



[1] This and subsequent data from Statistics Canada 2016 census of Winnipeg Census Subdivision.
[2] Sources: City of Winnipeg, Statistics Canada, Cremation Association of North America, Hilton Landmarks projections

The growth in the population of Winnipeg is forecast to average 0.9% annually over the next 25 years, growing by 26% over that time. As the population ages, particularly the Baby Boomers, the number of annual deaths will increase at a faster rate, averaging 1.2% annually over that same period, resulting in annual deaths in Winnipeg increasing by 35% to 7,442 per year.

Consumer preference for cremation has been increasing steadily for the last 30 years and is expected to continue to about 84% by 2045. This will result in annual cremations increasing by 67% to 6,274 annually by 2045, an average annual increase of 2.1%. Casket dispositions in the city will decline by 33% to 1,168 annually by 2045 (-1.6% annually). The following table shows the forecast population, annual deaths, cremations, and burials in the City of Winnipeg for selected years over the next 25 years to 2045.

Table 3.2 City of Winnipeg Forecast Population, Annual Deaths, Burials & Cremations, 2020 - 2045

City of Winnipeg Forecast Demography	Year (forecast values)				25 Year Increase		
Category	2020	2025	2035	2045	#	%	%/Year
Population	740,400	784,700	865,900	932,200	191,800	26%	0.9%
Annual Deaths	**5,520**	**5,701**	**6,523**	**7,442**	**1,922**	**35%**	**1.2%**
Cremation Rate	68%	73%	79%	84%	16%	24%	0.9%
Annual Cremations	3,765	4,133	5,179	6,274	2,509	67%	2.1%
Annual Burials	1,755	1,568	1,344	1,168	-587	-33%	-1.6%

Sources: City of Winnipeg population forecast, Statistics Canada, Cremation Association of North America, Hilton Landmarks projections

It is important that cemetery staff educate consumers on the importance of the cemetery as a significant place for the interment and memorialization of their loved ones. There is a wide-spread lack of understanding among the public of the benefits of a respectful and beautiful place for the placement and memorialization or our dead.

Cremation has made cemeteries entirely optional to the after-death care process. Consumers are no longer required by law to inter their loved ones in a cemetery as was (and continues to be) the case for casket interments. Furthermore, cremation has separated disposition (interment, inurnment, scattering, etc.) from memorialization (headstones, markers, plaques, etc.). These both are now optional and entirely at the consumer's discretion. It is therefore incumbent upon cemetery staff and management to educate the public of the benefits of cemetery interment and memorialization.

Cemeteries are for the living. They connect us to our past. They provide a place for us to visit and remember our ancestors, to work through our grief and honour those who have passed before us. They also connect us to the wider community through the community history that is preserved there. Finally, they provide a public space where people may enjoy the outdoors in passive recreation and linkages to other community activities and amenities.

3.2 Current Demand at Winnipeg Cemeteries

There can be wide variations in dispositions and sales from year to year but over the longer term (5 years) both tend to return to the mean trend. The following tables shows the annual number of

dispositions (openings/closings, interments, inurnments, and scatterings) over the last ten years from 2010 to 2019 for each of Winnipeg's three cemeteries as well as the total for all three.

Forecast dispositions (openings/closings) represent the future operational revenue that accrues from the sale of openings/closings and ancillary services but do not relate directly to land use as they occur into interment rights that are sold (either at-need or pre-need). Of note, casket and cremation ground dispositions have been trending very slightly downward over the last ten years while columbarium niche inurnments and scatterings have trended upwards.

Table 3.3 Winnipeg (3) Cemeteries Total Annual Dispositions 2010-2019

Disposition Type / Year	Casket	Cremation Ground	Columbarium Niche	Scattering (incl. rock & crypt)	Total Dispositions
2010	274	439	58	11	**782**
2011	288	515	65	18	**886**
2012	275	444	69	10	**798**
2013	280	444	76	14	**814**
2014	312	419	95	12	**838**
2015	309	427	84	34	**854**
2016	273	411	66	20	**770**
2017	274	382	77	35	**768**
2018	313	429	98	26	**866**
2019	264	421	88	29	**802**
10 Year Average	**286**	**433**	**78**	**21**	**818**

Table 3.4 Brookside Cemetery Annual Dispositions 2010-2019

Disposition Type / Year	Casket	Cremation Ground	Columbarium Niche	Scattering (incl. rock & crypt)	Total Dispositions
2010	192	314	29	6	**540**
2011	210	358	31	8	**607**
2012	223	308	32	7	**570**
2013	207	306	41	8	**562**
2014	252	280	50	8	**590**
2015	235	316	42	9	**601**
2016	201	286	30	8	**525**
2017	192	246	34	15	**487**
2018	210	283	47	15	**555**
2019	178	268	49	17	**512**
10 Year Average	**210**	**297**	**39**	**10**	**555**

Table 3.5 Transcona Cemetery Annual Dispositions 2010-2019

Disposition Type / Year	Casket	Cremation Ground	Columbarium Niche	Scattering	Total Dispositions
2010	45	49	9	0	**103**
2011	46	61	13	0	**120**
2012	20	57	10	0	**87**
2013	27	62	15	0	**104**
2014	23	46	14	0	**83**
2015	28	43	11	3	**85**
2016	44	54	15	4	**117**
2017	45	44	14	0	**103**
2018	60	61	18	0	**139**
2019	54	59	18	3	**134**
10 Year Average	**39**	**54**	**14**	**1**	**108**

Table 3.6 St. Vital Cemetery Annual Dispositions 2010-2019

Disposition Type / Year	Casket	Cremation Ground	Columbarium Niche	Scattering (incl. rockt)	Total Dispositions
2010	38	76	20	5	**139**
2011	32	96	21	10	**159**
2012	32	79	27	3	**141**
2013	46	76	20	6	**148**
2014	37	93	31	4	**165**
2015	47	68	31	22	**168**
2016	28	71	21	8	**128**
2017	37	92	29	20	**178**
2018	43	85	33	11	**172**
2019	32	94	21	9	**156**
10 Year Average	**37**	**83**	**25**	**10**	**155**

Cemetery sales are related to cemetery dispositions, but the correlation is not one to one. Interment rights may be purchased at-need (at the time of death of the rightsholder) or preneed (prior to the death of the rightsholder). Preneed interment right sales occur in advance of interment and may precede it by years and even decades.

Casket interments must occur in casket lots (or mausoleum crypts), but cremation dispositions may be into any type of interment right. Many cremation consumers choose casket lot dispositions for two reasons:

- Enhanced memorializations opportunities (i.e., larger monuments) on casket lots; and,
- Multiple cremation interment opportunities on casket lots.

Cremation urns may be interred into a casket lot above (or in the absence of) a casket burial. There could potentially be up to four interments (a casket and 3 cremation urns or 4 cremation urns) in an adult casket lot. That would be as many as 4 dispositions into 1 interment right. This allows for more efficient use of depleting interment rights and distinguishes the dispositions from the sales forecast. Dispositions represent annual operational revenue while sales represent the revenue from the depleting interment right revenue that must support cemetery capital development and perpetual care fund growth.

Sales will lead dispositions by the number of preneed sales that occur but will lag dispositions by the number of multiple burials into a single interment right. Casket lot sales tend to lead casket dispositions slightly for the reasons described above while cremation ground lot sales significantly lag dispositions. Columbarium niches sales tend to follow dispositions due to the offsetting effects of preneed sales and multiple dispositions (2 inurnments are permitted in a niche).

The following table shows the annual number of interment right sales (casket lots, cremation ground lots and columbarium niches) for each of the last ten years from 2010 to 2019. Also noted is the cremation sales rate as seen at the cemetery (total cremation interment right sales divided by total interment right sales) and the niche sales rate (niche interment right sales divided by total cremation interment right sales). Note the year-to-year variance which returns to the mean over time.

Table 3.7 Winnipeg (3) Cemeteries Total Annual Interment Right Sales 2010-2019

Interment Right Type / Year	Casket Lot (incl Military)	Child Casket Lot	Cremation Ground Lot	Columbarium Niche (incl Military)	Scattering	Total Unit Sales
2010	251	14	124	58	15	**462**
2011	284	14	131	50	9	**488**
2012	294	16	100	57	5	**472**
2013	272	15	117	45	6	**455**
2014	274	21	115	79	9	**498**
2015	270	15	116	73	2	**476**
2016	258	23	109	33	0	**423**
2017	285	15	118	92	12	**522**
2018	282	22	105	71	7	**487**
2019	227	13	102	40	5	**387**
10 Year Average	**270**	**17**	**114**	**60**	**7**	**467**

Table 3.8 Brookside Cemetery Annual Interment Right Sales 2010-2019

Interment Right Type / Year	Casket Lot (incl Military)	Child Casket Lot	Cremation Ground Lot	Columbarium Niche (incl Military)	Scattering	Total Unit Sales
2010	177	11	76	22	6	293
2011	210	10	81	15	6	322
2012	213	15	57	25	4	314
2013	215	11	85	26	5	342
2014	223	14	73	32	7	349
2015	217	13	75	32	0	337
2016	188	14	63	19	0	284
2017	188	10	66	44	10	318
2018	177	17	68	32	4	298
2019	150	9	57	21	3	240
10 Year Average	**196**	**12**	**70**	**27**	**5**	**310**

Table 3.9 Transcona Cemetery Annual Interment Right Sales 2010-2019

Interment Right Type / Year	Casket Lot	Child Casket Lot	Cremation Ground Lot	Columbarium Niche	Scattering	Total Unit Sales
2010	36	1	9	11	0	**57**
2011	36	3	16	17	0	**72**
2012	28	0	10	11	0	**49**
2013	22	1	9	7	0	**39**
2014	17	1	9	16	0	**43**
2015	10	0	16	15	0	**41**
2016	43	7	17	4	0	**71**
2017	39	3	11	22	1	**76**
2018	48	3	12	13	1	**77**
2019	38	4	14	5	1	**62**
10 Year Average	**32**	**2**	**12**	**12**	**<1**	**59**

Table 3.10 St. Vital Cemetery Annual Interment Right Sales 2010-2019

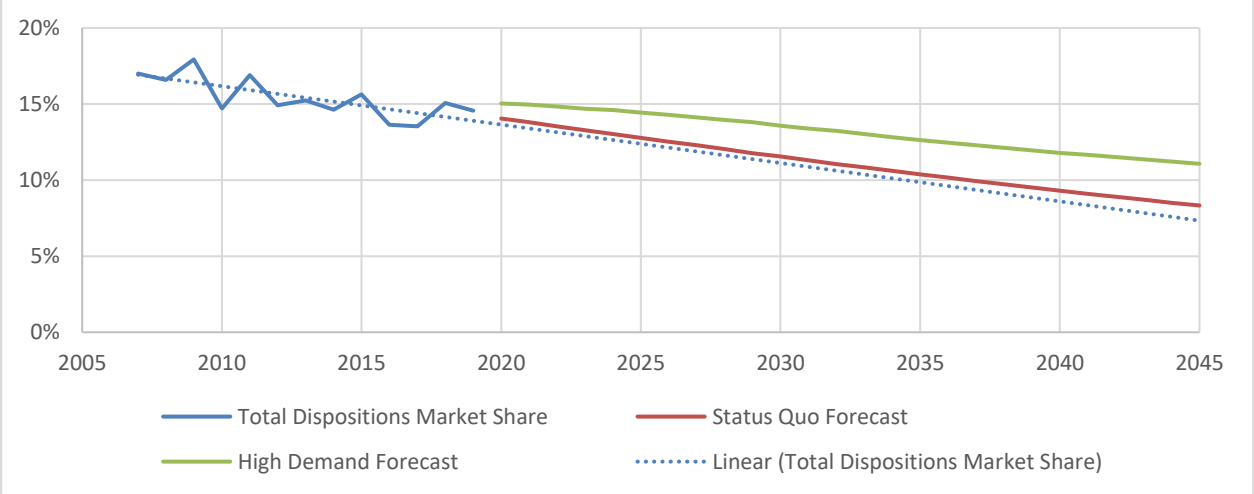
Interment Right Type / Year	Casket Lot	Child Casket Lot	Cremation Ground Lot	Columbarium Niche	Scattering	Total Unit Sales
2010	38	2	39	25	8	**112**
2011	38	1	34	18	3	**94**
2012	53	1	33	21	1	**109**
2013	35	3	23	12	1	**74**
2014	34	6	33	31	2	**106**
2015	43	2	25	26	2	**98**
2016	27	2	29	10	0	**68**
2017	58	2	41	26	1	**128**
2018	57	2	25	26	2	**112**
2019	39	0	31	14	1	**85**
10 Year Average	**42**	**2**	**31**	**21**	**2**	**99**

3.3 WINNIPEG CEMETERIES' HISTORIC AND FORECAST MARKET SHARE

Even as the population and number of annual deaths increase, there are increasing alternatives available to consumers, particularly with respect to cremation. Only a portion of cremation dispositions end up in the cemetery. Some industry marketing surveys have suggested that the percentage of cremation that end up in the cemetery may be 30% to 40%. As the cremation rate rises, the total number of dispositions (casket and cremation) seen at the cemetery will remain level or fall. Consistent or falling dispositions at the cemetery when compared to rising deaths equates to falling market share.

This has been evidenced at the Winnipeg Cemeteries over that last 12 years for which data is available.

Table 3.11 Winnipeg Cemeteries Market Share of Total Dispositions



3.4 CURRENT INVENTORY AT WINNIPEG'S CEMETERIES

3.4.1 Current Developed Inventory

The following tables show the total developed interment right inventory at each of Winnipeg's three operated cemeteries. It has been divided into three categories:

- **Sold & Occupied** are those interment rights that have been sold and exercised (i.e. interred into) at least once. There may be the opportunity for additional installation of cremated remains;
- **Sold Preneed** are those interment rights that have been sold but not yet exercised (i.e. interred into);
- Taken together those two categories represent the total interment right inventory that has been sold (**Total Sold**) and will no longer contribute to interment right revenue but may have additional operational revenue (e.g. opening/closings, monuments, etc.); and,
- **Available for Sale** represents the remaining developed interment right inventory that may be sold to gain interment right and Perpetual Care Fund (PCF) revenue. It is the difference between Total Sold and Total (developed) Lot Inventory.

The last category, Available for Sale, is the most significant value as it represents the future interment right sales revenue of the City's cemeteries. These values represent the depleting resource of cemetery land used and available. Note that scatterings sold are shown on the tables but not included in the totals as incremental scatterings do not consume any additional cemetery land.

Table 3.12 Brookside Cemetery Interment Rights Inventory (at June 30, 2020)

Interment Right Type	Sold & Occupied	Sold Preneed	Total Sold	Available for Sale	Total Lot Inventory
Adult Casket Lots*	79,425	789	80,214	236	**80,450**
Child & Infant Lots	3,658	0	3,658	86	**3,744**
Field of Honour Casket Lots	9,569	51	9,620	27	**9,647**
Cremation Ground Lots	4,466	142	4,608	169	**4,777**
Columbarium Niches	487	136	623	99	**722**
Scatterings (not included in Total)	N/A	N/A	163	N/A	**N/A**
Total Interment Rights	**97,605**	**1,118**	**98,723**	**617**	**99,340**

* NOTE: Adult casket lots include both flat marker and upright monument lots in Brookside.
Columbarium niches include individual pedestal niches.

Table 3.13 Transcona Cemetery Interment Rights Inventory (at June 30, 2020)

Interment Right Type	Sold & Occupied	Sold Preneed	Total Sold	Available for Sale	Total Lot Inventory
Adult Casket Lots*	5,755	170	5,925	459	**6,384**
Child & Infant Lots	687	0	687	57	**744**
Field of Honour Casket Lots	301	8	309	3	**312**
Cremation Ground Lots	603	43	646	127	**773**
Columbarium Niches	182	75	257	161	**418**
Scatterings (not included in Total)	N/A	N/A	10	N/A	**N/A**
Total Interment Rights	**7,528**	**296**	**7,824**	**807**	**8,631**

* NOTE: Adult casket lots include both flat marker and upright monument lots in Transcona.
Columbarium niches include individual pedestal niches.

Table 3.14 St. Vital Cemetery Interment Rights Inventory (at June 30, 2020)

Interment Right Type	Sold & Occupied	Sold Preneed	Total Sold	Available for Sale	Total Lot Inventory
Adult Casket Lots*	6,350	211	6,561	259	**6,820**
Child & Infant Lots	267	0	267	14	**281**
Field of Honour Casket Lots	N/A	N/A	N/A	N/A	**N/A**
Cremation Ground Lots	1,092	132	1,224	135	**1,359**
Columbarium Niches	450	154	604	80	**684**
Scatterings (not included in Total)	N/A	N/A	50	N/A	**N/A**
Total Interment Rights	**8,159**	**497**	**8,656**	**488**	**9,144**

* NOTE: Adult casket lots are only flat marker lots in St. Vital.
Columbarium niches include individual pedestal niches.

There are a total of 117,115 developed interment rights in the three City of Winnipeg Cemeteries, of which only 1,912 remain available for sale. The following table summarizes the quantities of each of the types of developed interment rights available for sale at the cemeteries.

Table 3.15 Winnipeg (3) Cemeteries Total Interment Rights Inventory (at June 30, 2020)

Interment Right Type	Sold & Occupied	Sold Preneed	Total Sold	Available for Sale	Total Lot Inventory
Adult Casket Lots*	91,530	1,170	92,700	954	**93,654**
Child & Infant Lots	4,612	0	4,612	157	**4,769**
Field of Honour Casket Lots	9,870	59	9,929	30	**9,959**
Cremation Ground Lots	6,161	317	6,478	431	**6,909**
Columbarium Niches	1,119	365	1,484	340	**1,824**
Scatterings (not included in Total)	N/A	N/A	223	N/A	**N/A**
Total Interment Rights	**113,292**	**1,911**	**115,203**	**1,912**	**117,115**

* NOTE: Adult casket lots include both flat marker and upright monument lots in Brookside and Transcona.
Columbarium niches include individual pedestal niches.

3.4.2 Valuation of Remaining Inventory

The remaining developed saleable 1,912 interment rights at the three Winnipeg Cemeteries have an approximate value of $4,615,517 at current (2020) prices. Of this total, about $1,014,174 will be deposited to the Perpetual Care Fund (PCF) with the remaining $3,601,343 revenue to support ongoing operations. This does not include the potential value of undeveloped cemetery lands which are evaluated later in this report. The following table shows the current valuation of the remaining developed interment rights. Note that this valuation represents only the value of interment right sales and does not include the operational revenue (openings/closings, monument foundations, etc.) that can easily double the total value. Note also that the prices are average and do not include the increased value of infill development in the higher-valued historic heritage areas. There is also potential for infill development through road closures, columbaria, mausolea and other development in developed areas that would provide additional revenue.

Table 3.16 Partial* Valuation of Current Saleable Inventory at Three (3) Winnipeg Cemeteries (2020 Prices)

Interment Right Type	Saleable Inventory	2020 Average Price	Operational Revenue	PCF Contribution**	Total Value
Adult Casket Lots*	954	$2,559	$1,830,964	$610,322	**$2,441,286**
Child & Infant Lots	157	$388	$45,687	$15,229	**$60,916**
Field of Honour Casket Lots	30	$1,535	$34,537	$11,513	**$46,050**
Cremation Ground Lots	431	$1,555	$502,654	$167,551	**$670,205**
Columbarium Niches	340	$4,109	$1,187,501	$209,559	**$1,397,060**
Total Interment Rights	**1,912**	**$2,414**	**$3,601,343**	**$1,014,174**	**$4,615,517**

* NOTE: Valuation includes only interment right sales but not operational revenue (openings/closings, etc.)
** PCF Contribution is 25% of purchase price for ground lots and 15% for columbarium niches.

3.4.3 Remaining Developable Land

Of the total of 271 acres in all three cemeteries there remains about 68 acres of developable land. Brookside has about 36 acres in two areas in the northwest corner and mostly east of the creek along the eastern boundary. Transcona has about 25 acres or 2/3 of its land remaining to be developed towards the west and south. St. Vital has only 7 acres of remaining developable land in 3 areas along the northern boundary, in the road circle and a small area in the central eastern portion.

Table 3.17 Remaining Developable Land at Three (3) Winnipeg Cemeteries

Cemetery	Developed Acreage*	Remaining Developable	Total Acreage
Brookside	167	36	**203 ac.**
Transcona	12	25	**37 ac.**
St. Vital	25	7	**31 ac.**
Total Developable Land	**203**	**68**	**271 ac.**

* NOTE: Developed Acreage includes infrastructure (e.g. roads, etc.) and undevelopable areas.

Please refer to Cemetery Maps in Section 2 for remaining developable areas

3.5 WINNIPEG CEMETERIES FORECAST DEMAND

3.5.1 Two Demand Forecasts

Two demand forecasts have been prepared to evaluate the potential for increased demand at the City of Winnipeg cemeteries. The **Status Quo Demand Forecast** predicts a continuation of demand growth as has been seen at the City's three cemeteries historically and forecast based upon Winnipeg's projected growth. The Status Quo Forecast assumes that the City of Winnipeg maintain the current operational status, and more importantly, that sufficient inventory of internment rights remains available. The **High Demand Forecast** evaluates the impact of increased demand should the City implement the recommendations of this report including enhanced marketing efforts. Dispositions and sales have been aggregated for the three cemeteries to reflect Winnipeg Cemeteries total demand, sales, and revenue.

Results of both forecasts are presented in the following sections. Each demand forecast includes projections for both dispositions (openings/closings) which represent future operational revenue and interment right sales which represent revenue for cemetery capital development, perpetual care fund growth as well as land need and use.

It is important to note that while casket dispositions must go into casket lots, cremation dispositions may go into any of the three interment right types, including casket lots. Many people choose casket lots for cremation for their memorialization opportunities (large monument) as well as multiple interments into one lot. This has the effect of reducing cremation ground lot sales below the number of cremation interments.

3.5.2 Status Quo Demand Forecast

The Status Quo Demand Forecast is based upon projected growth of Winnipeg's population and mortality and assumes a continuation of operations as at present. The following table shows forecast dispositions for the three Winnipeg cemeteries under the Status Quo Demand Scenario for selected years up to 26 years in the future (2045). A complete table showing year by year figures is included in **Appendix 2**.

Forecast dispositions represent the future operational (opening/closing, etc.) revenue that the three cemeteries will earn providing cemetery services. This revenue is closely related to forecast mortality rates although increased marketing effort will lead to increased market share and hence revenue. This revenue will cease when the cemeteries are eventually sold out and interments cease.

Table 3.18 Winnipeg 3 Cemeteries Actual & Status Quo Forecast Annual & Total Dispositions, 2019 – 2045

Status Quo Scenario Dispositions	Actual	Year (forecast values)				26 Year Increase		
Category	2019	2020	2025	2035	2045	#	%	%/Year
Total Annual Dispositions	**802**	**779**	**740**	**684**	**631**	**-171**	**-21%**	**-0.9%**
Annual Casket Interments	264	263	241	218	199	-65	-25%	-1.1%
Total Annual Cremation Dispositions	**538**	**516**	**499**	**466**	**432**	**-106**	**-20%**	**-0.8%**
Annual Cremation Ground Interments	421	395	356	278	200	-221	-52%	-2.8%
Annual Niche Inurnments	88	89	100	123	145	57	65%	1.9%
Annual Scatterings/Other Dispositions	29	32	43	65	87	58	200%	4.3%

As the consumer demand for cremation (as measured by the cremation rate) increases each year the number of casket burials in Winnipeg continues to fall. Despite gaining market share year over year, casket dispositions at the Winnipeg Cemeteries have been declining at about 1% per year and that trend is anticipated to continue under the Status Quo demand scenario. Cremation ground interments have also been decreasing over the last 12 years as consumers increasingly shift to niche inurnments and scattering or other dispositions and this trend is anticipated to continue in both demand scenarios. The increase in niche inurnments and scatterings has not been sufficient to offset the decline in cremation ground interments as more consumers seek other alternatives to cemetery disposition.

Forecast dispositions represent the future operational (openings/closings, monument foundations, etc.) revenue and will forecast changes in operational revenue (not including the effects of price changes).

The following table shows actual 2019 interment right sales and forecast interment right sales under the Status Quo Demand Scenario for the three Winnipeg cemeteries for selected years up to 25 years in the future (2045). It is anticipated that there might be a small increase in demand due to COVID-19 to be followed by a subsequent slight drop before demand returns to average. A complete table showing year by year figures is included in **Appendix 2**.

Table 3.19 Winnipeg 3 Cemeteries Actual & Status Quo Forecast Annual & Total Sales, 2019 – 2045

Status Quo Scenario Interment Right Sales	Actual	Year (forecast values)				26 Year Increase		
Category	2019	2020	2025	2035	2045	#	%	%/Year
Total Annual Interment Right Sales	**387**	**433**	**413**	**390**	**369**	**-18**	**-5%**	**-0.2%**
Annual Casket Lot Sales	240	263	246	230	216	-24	-10%	-0.4%
Total Annual Cremation Interment Right Sales	**147**	**170**	**167**	**160**	**153**	**6**	**4%**	**0.2%**
Annual Cremation Ground Lot Sales	102	102	94	78	62	-40	-39%	-1.9%
Annual Columbarium Niche Sales	40	64	69	78	87	47	118%	3.0%
Annual Scatterings/Other Sales	5	4	4	4	4	-1	-20%	-0.9%

Annual casket lot sales have been declining as dispositions do. However, the rate of decline has been moderated by the purchase of casket lots by cremation consumers who prefer the enhanced

memorialization opportunities that casket lots offer. Cremation ground lot sales have been declining as have cremation ground dispositions as consumers seek other alternatives to cemetery disposition. Columbarium niche sales are anticipated to rise with increase dispositions. Sales data as provided indicates that scattering/other sales are less than dispositions, an anomalous situation, but with insignificant financial and operational consequences.

Forecast interment right sales represent the revenue from the sale of interment rights that may be split into three components: contributions to the Perpetual Care Fund (PCF) to earn income for future maintenance expenses, capital reserve to replace the sold land and facility inventory, and current revenue to offset sales and administrative costs. These sales are subject to increase due to enhanced product offerings and marketing.

3.5.3 High Demand Forecast

The high demand forecast is based upon the improvement of the status quo through enhanced product and service offerings as well as increased marketing as recommended in this report

The following table show actual (2019) dispositions and forecast dispositions under the High Demand Scenario for selected years up to 26 years in the future (2045). As the cremation rate increases it will have a moderating effect on annual casket dispositions which are expected to return to the long-term trend over time. The rising cremation rate will cause annual casket burials to increase more slowly than annual cremation dispositions. A complete table showing year by year figures is included in Appendix 2.

Table 3.20 Winnipeg 3 Cemeteries Actual & High Demand Forecast Annual & Total Dispositions, 2019 – 2045

High Demand Scenario Dispositions	Actual	Year (forecast values)				26 Year Increase		
Category	2019	2020	2025	2035	2045	#	%	%/Year
Total Annual Dispositions	**802**	**835**	**827**	**826**	**824**	**22**	**3%**	**0.1%**
Annual Casket Interments	264	290	281	278	274	10	4%	0.1%
Total Annual Cremation Dispositions	**538**	**545**	**546**	**548**	**550**	**12**	**2%**	**0.1%**
Annual Cremation Ground Interments	421	415	387	331	275	-146	-35%	-1.6%
Annual Niche Inurnments	88	95	111	143	175	87	99%	2.7%
Annual Scatterings/Other Dispositions	29	35	48	74	100	71	245%	4.9%

As compared to the Status Quo demand scenario, the High Demand scenario shows a very slight overall increase in total dispositions over the next 26 years. Casket dispositions under this scenario are also anticipated to show a very slight increase from the 2019 level as the City of Winnipeg Cemeteries increase their share of the declining local market. Although total cremation dispositions are anticipated to rise very slightly, this is expected to result from increases in columbarium niche inurnments and scattering/other dispositions. Cremation ground interments are expected to decline although at a slower rate than in the Status Quo demand scenario.

The following table show actual (2019) interment right sales and forecast interment right sales under the High Demand Scenario for selected years up to 26 years in the future (2045). A complete table showing year by year figures is included in **Appendix 2**.

Table 3.21 Winnipeg 3 Cemeteries Actual & High Demand Forecast Annual & Total Sales, 2019 – 2045

High Demand Scenario Interment Right Sales	Actual	Year (forecast values)				26 Year Increase		
Category	**2019**	**2020**	**2025**	**2035**	**2045**	**#**	**%**	**%/Year**
Total Annual Interment Right Sales	**387**	**478**	**475**	**485**	**494**	**107**	**28%**	**0.9%**
Annual Casket Lot Sales	240	290	281	278	274	34	14%	0.5%
Total Annual Cremation Interment Right Sales	**147**	**188**	**194**	**207**	**220**	**73**	**50%**	**1.6%**
Annual Cremation Ground Lot Sales	102	108	108	108	108	6	6%	0.2%
Annual Columbarium Niche Sales	40	73	78	88	98	58	145%	3.5%
Annual Scatterings/Other Sales	5	7	8	11	14	9	180%	4.0%

Refer to the previous section (Section 3.4.2) for a description of the revenue and capital implications of the disposition and interment right sales forecasts.

3.6 WINNIPEG CEMETERIES FORECAST LAND NEED

Based upon cumulative interment right sales as forecast in the two demand scenarios described above, a forecast of cemetery land use and needs was formulated. Interment right sales represent land use as the interment right grants to the rightsholder the right to deposit human remains in that lot or niche into perpetuity. Once an interment right (lot or niche) is sold, the land that encompasses it is reserved for that rightsholder into perpetuity.

The following table shows forecast cumulative interment right sales (hence inventory needed and by extension land used) at the three Winnipeg cemeteries over the next 25 years to 2045 for both the Status Quo and High Demand Cases.

Table 3.22 Winnipeg Cemeteries Status Quo & High Demand Forecast Cumulative Interment Right Sales 2020-2045

Cumulative Interment Right Sales, 2020 – 2045	Status Quo Forecast	High Demand Forecast	Current Inventory*
Cumulative Casket Lot Sales (all types)	6,115	7,267	954
Cumulative Cremation Ground Lot Sales	2,132	2,808	431
Cumulative Columbarium Niche Sales	1,963	2,223	340

* Currently developed saleable inventory as of June 30, 2020

There is insufficient remaining developed inventory to meet projected demand for the next 25 years and additional cemetery development will be required. The following table shows the scheduled implementation timing for the next phase of development at the cemeteries.

Table 3.23 Winnipeg Cemeteries Next Phase of Development Schedule

Cumulative Interment Right Sales, 2020 – 2045	Current Inventory*	Sales Life (yrs)	Development needed by
Cumulative Casket Lot Sales (all types)	954	2½ years	2022
Cumulative Cremation Ground Lot Sales	431	3 years	2022
Cumulative Columbarium Niche Sales	340	4 years	2021

* Currently developed saleable inventory as of June 30, 2020

Note that, during the pandemic, columbarium sales at Brookside and St. Vital Cemeteries have been brisk and there is no remaining saleable inventory there. Additional columbarium niches are being added to those two cemeteries currently. Transcona Cemetery still has remaining niche inventory.

For analysis purposes, the following table shows the equivalent total cumulative land need at the three Winnipeg Cemeteries over the next 25 years (to 2045) under both the Status Quo Demand Scenario and the High Demand Scenario.

Table 3.24 Winnipeg Cemeteries Forecast Cumulative Land Need, 2020 - 2045

Demand Forecast Scenario	Cumulative Land Need 2020 – 2045
Status Quo Demand Forecast	9.8 acres
High Demand Forecast	11.7 acres

There is sufficient remaining developable land at Brookside Cemetery (36 acres) and Transcona Cemetery (25 acres) to meet demand beyond the next 25 years. St. Vital has only 7 acres remaining developable land but that is sufficient to meet local demand for the next 25 years and beyond.

3.7 RECOMMENDATIONS

There is sufficient land, if prudently developed, at Brookside and Transcona Cemeteries to serve their needs more than 50 years. Over the next 25 years, the cemeteries sell 6,000 to 7,500 casket lots, 2,000 to 3,000 cremation ground lots, and 2,000 to 2,500 columbarium niches (including pedestal niches). Cumulative land needed to meet that forecast demand is 9.8 to 11.7 acres as compared to a total of 68 acres of remaining developable cemetery land at the three cemeteries (36 acres at Brookside alone).

Consideration should be given to using a small portion of that cemetery land to develop “green burial” areas at Brookside and St. Vital Cemeteries to serve the growing interest in green or natural burial. Potential also exists for development of a pet cemetery area to meet this increasing demand.

There is a triangular area in the southwest corner of Brookside Cemetery that should be monitored for future potential as expansion lands for the cemetery. It might be prudent to arrange a right of first refusal with the owner to ensure that the cemetery has the opportunity to acquire it if it becomes available.

Demand is growing for green or natural burial. This practice is a reversion to traditional burial practices that were the norm prior to the introduction of embalming. These methods are currently still practised by observant Jews and Muslims. Although there is a spectrum of green burial practices, the key elements are designed to minimize the impact on the environment. These elements include:

- No embalming of the body;
- Simple biodegradable casket (no metal) or burial shroud;
- Minimal monumentation;
- Naturalization of the green burial area; and,
- More stringent requirements might include, no monumentation and hand dug interments.

Interest in green burial is increasing rapidly among Millennials and is spreading to the Baby Boomers who are now beginning to plan and purchase interment rights. It is recommended that a suitable area be reserved for green burial use. Development should be phased to meet demand as it increases. There are several potential areas in Brookside and St. Vital Cemeteries that may be developed as green burial areas. Although interest in green burial is increasing, sales demand is still low, likely in the single digits each year currently. Land should be reserved for future green burials but developed slowly as demand increases. At current and projected rates, only a small area of one acre or so should be reserved at this time. This should serve the City's green burial needs to beyond 2045.

Another area that is gaining interest is pet cemeteries. Canadians spend more than 8 billion dollars annually on pet-related products, an average of $650 per household in 2016. 57% of Canadian households have a pet. People often treat their pets as members of the family and interest in cemetery burial increasing. There is an area in the south part of Transcona Cemetery that would be well suited to use as a pet cemetery. The land for the pet cemetery may be used quite efficiently as only cremated remains should be allowed. Therefore, a small area of one acre or so will be sufficient for forecast pet interment needs.

While there is demand for mausoleum crypt entombment, this is largely confined to the Catholic population and is currently being met by the Holy Angel and Queen of Heaven Mauslea. It is not recommended that the City of Winnipeg Cemeteries invest the capital funds necessary to develop a public mausoleum. There is the possibility to permit private family mausolea provided that a sufficient price is charged for the land used and a sufficient deposit is made to the PCF. These could be in the form of lawn crypts, above-ground private family mausolea, pedestal niches or other private structures.

Recommendation 2: That interment right options be developed at the three Winnipeg Cemeteries in a phased fashion to anticipate forecast demand:

- Develop additional columbarium niches in Brookside and St. Vital Cemeteries in 2021;
- Plan for and develop additional cremation disposition and memorialization amenities in Brookside (expand Gardens of Remembrance) and St. Vital Cemeteries, including niches, plaques, rocks, trees, benches, etc.
- Develop additional casket lots and cremation ground lots in 2022;
- Develop a small Green Burial area (±1 acre) at Brookside Cemetery and/or St. Vital Cemetery;
- Identify and market premium historic heritage properties to provide additional value;
- Monitor demand relative to forecast annually;
- Review/revise demand forecasts at minimum every five years; and,
- Consider development of a small pet cemetery area (±1 acre) in Transcona Cemetery.



Field of Honour at Brookside Cemetery

4 PERPETUAL MAINTENANCE RESERVE FUND ADEQUACY ANALYSIS

The City of Winnipeg maintains a Perpetual Maintenance Reserve Fund (**PMRF**) which in the Provincial Cemeteries Act is a Perpetual Care Fund (**PCF**), with the latter term generally preferred and used hereinafter in this report. Over the long term, an adequately funded **PCF** is the single requirement for a fiscally sustainable cemetery. Once an interment right (lot or niche) has been sold and exercised (i.e., interred/inurned into and memorialized) then there is no further income that will accrue to that piece of land except the income from the **PCF**. The City of Winnipeg currently taxes its citizens to support the cemetery at an average annual amount of $811,000, but a user-pay system is considered more equitable. It is thus important to determine the requirements of an adequately funded **PCF** in order to develop a strategy to achieve it.

Under the Manitoba Cemeteries Act, municipalities are not required to maintain a **PCF,** but the reality is that Winnipeg's citizens will not allow the City to neglect or abandon the cemetery. There is a great deal of local history contained therein, including Canada's only Commonwealth War Graves 'Stone of Remembrance' (maintained by the Commonwealth War Graves Commission). Given the Winnipeg Cemeteries historical and community significance it therefore considered prudent to manage the cemetery's **PCF** to achieve ultimate fiscal adequacy such that it might fully offset the costs to maintain the cemetery into perpetuity without an unnecessary burden on the taxpayers.

4.1 WINNIPEG'S PERPETUAL MAINTENANCE RESERVE FUND – (PCF)

The City of Winnipeg maintains PCF's for each of its three operated cemeteries as defined in the Cemeteries Bylaw (section 12(1) and (2)). The following table shows the contribution rates (as a percentage of the total sale price) for each of the interment right types. Although the City is not mandated to follow the Provincial Cemeteries Act PCF requirements, they provide a reasonable guideline and are shown alongside the current rates in the table below.

Table 4.1 Winnipeg Cemeteries PCF Contribution Rates on Cemetery Sales

Cemetery Interment Right Sale	PCF Contribution Rate	
	Current City of Winnipeg	Manitoba Cemeteries Act
Upright Monument Ground Lot	25%	35%
Flat Marker Ground Lot	25%	30%
Cremorial or Columbarium Niche	15%	15%
Scattering	10%	N/A

The Cemeteries Bylaw permits the withdrawal of only 50% of the annual earnings of the PCF to offset improvement or maintenance costs at the cemeteries.

As ground lots (casket and cremation) contribute the majority of interment right sales revenue and also require the greater part of the ongoing maintenance expenses it is suggested that raising the PCF contribution rates to the level of the Manitoba Cemeteries Act will allow the Cemeteries' PCFs to move toward fiscal self-sustainability more rapidly.

Ontario requires all municipalities and religious cemeteries to maintain PCFs subject to the same legislation as all other cemeteries while other provinces, including Manitoba, do not. Although not required in the Manitoba Cemeteries Act, PCF contribution on the installation of monuments and markers is required in other provinces (Ontario, Saskatchewan, Alberta and British Columbia). The required rates for contribution to the PCF on the installation of monuments and markers varies by province:

- Saskatchewan:
  - Flat marker 68 square inches or less: $0;
  - Flat marker greater than 68 square inches: $75;
  - Upright monument 4 feet or less in height: $150;
  - Upright monument more than 4 feet in height: $300.
- Ontario:
  - Flat marker less than 173 square inches: $0;
  - Flat marker 173 square inches or greater: $50;
  - Upright monument 4 feet or less in height and 4 feet or less in width including base: $100;
  - Upright monument more than 4 feet in height or width including base: $150.
- Alberta:
  - At least 10% of any sale price received by the cemetery owner for any monument or marker.
- British Columbia:
  - Not less than $10 for each memorial.

In addition to the required PCF contribution, cemeteries in other provinces also charge a permit or staking fee for monument installation by third parties (as do the Winnipeg Cemeteries). It is recommended that the Winnipeg Cemeteries also charge for a contribution to the PCF upon monument installation as they will be responsible for maintaining the safety of those monuments once installed. Although the cemetery does not reset fallen monuments they are responsible for maintaining the safety of the cemetery and may be required to lay down unsafe monuments at their own expense. The Cemeteries Act defines Perpetual Care as: “the preservation, improvement, embellishment, and maintenance, in perpetuity and in a proper manner of lots, plots, tombs, ***monuments***, or enclosure, in a cemetery or of compartments in a columbarium or mausoleum” (***emphasis added***).

4.2 ANNUAL CARE AND MAINTENANCE EXPENSES

Cemetery activities may be divided into two broad categories: operations and maintenance. The distinction is important because over the long term, operations costs will cease when sales and interments cease at the cemetery (i.e., it becomes sold out and inactive) while maintenance costs will continue forever (and increase with inflationary pressure).

Operations refers to the general operations of an active cemetery, specifically these activities:

- Include interments, inurnments, scatterings, monument installations, etc.;
- Require personnel with cemetery-specific skills (i.e. opening/closing, monument installation, etc.);
- Typically attract revenue (i.e., fees for services); and,
- Cease once a cemetery is completely inactive (i.e., no sales or interment activity).

Once interment right sales at a cemetery cease then interment (service) revenue will slowly decline as pre-need interment right sales are exercised. This gradual slowing of service (interment) revenue may last for decades after interment right sales cease. When those interments cease entirely then the costs associated with providing those services and their associated revenues also cease.

However, the costs associated with ongoing perpetual care maintenance will continue into perpetuity. Maintenance refers to the costs of ongoing care and maintenance of the cemetery, specifically:

- Turf care (mowing, fertilizing, etc.), tree care, snow and waste removal, road, fence, building and other lifecycle capital costs, as well as monument maintenance;
- Except for the last, these skills are widely available and not cemetery-specific;
- Generally, these activities do not attract revenue and must be funded by income from the **PCF** (or municipal subsidy); and,
- These activities continue into perpetuity after a cemetery is inactive.

To avoid continual and increasing reliance on municipal subsidy, the cemetery's **PCF** needs to have sufficient funds to cover these latter costs when the cemetery becomes inactive. The allocation of expenses is thus important to correctly forecast the future costs and needs for **PCF** revenue to cover the ongoing expenses.

With the assistance of Winnipeg Cemeteries staff, cemetery costs including administrative overhead were estimated and allocated between operations and maintenance activities as defined above. It is estimated that annual current maintenance costs are approximately $4,535 per acre per year. This is within the range of normal for a municipality of Winnipeg's size. Given Winnipeg's three (3) cemeteries' total areal extent of about 271 acres, all of which is currently being maintained, an annual total maintenance expense of $1,229,000 (2019 dollars) is suggested.

For the purpose of long-term planning, it is assumed that **PCF** expenses will rise at a pace consistent with inflation as measured by the Consumer Price Index (**CPI**) as monitored by Statistic Canada. Given a municipal union environment, this assumption bears watching in the future.

4.3 CHANGES TO PCF STATUS

Although the City maintains separate PCF's for each of their three cemeteries (Brookside, Transcona and St. Vital). As all three cemeteries require maintenance by the City, it is therefore convenient to aggregate the funds. The following table shows the annual deposits, interest and

withdrawals from the aggregated Winnipeg Cemeteries **PCF**. From an opening balance of $13,337,085 in 2010 it ended 2019 with a closing balance of $19,813,187, an increase of $6,476,100 over those ten years. Deposits are made from the contribution from the sale of interment rights. The fund earns interest and capital gains from which management fees are deducted. The current Cemeteries Bylaw permits only 50% of the interest earned to be withdrawn.

Table 4.2 Annual Deposits/Withdrawals to Winnipeg Cemeteries' Aggregated PCF

Year	Opening Balance	Deposits	Interest Earned	Capital Gains	Withdrawals	Management Fees	Closing Balance
2010	$13,337,085	$102,693	$790,629	$0	$323,502	$35,819	$13,871,085
2011	$13,871,085	$89,671	$696,211	$60,408	$377,771	$42,933	$14,296,672
2012	$14,296,672	$92,089	$671,000	$667,973	$357,200	$45,323	$15,325,211
2013	$15,325,211	$96,731	$680,068	$160,644	$338,195	$47,719	$15,876,740
2014	$15,876,740	$115,959	$685,667	$160,189	$339,532	$65,505	$16,433,517
2015	$16,433,517	$138,155	$700,023	$713,036	$323,761	$73,163	$17,587,807
2016	$17,587,807	$144,215	$701,856	$310,249	$323,787	$79,220	$18,341,119
2017	$18,341,119	$125,686	$707,711	$45,144	$323,175	$79,452	$18,817,033
2018	$18,817,033	$145,013	$730,731	$0	$324,130	$81,355	$19,287,293
2019	$19,287,293	$191,087	$742,965	$0	$324,688	$83,472	$19,813,185
2010-2019	**$13,337,085**	**$1,241,299**	**$7,106,861**	**$2,117,643**	**$3,355,741**	**$633,961**	**$19,813,185**

The following table shows the year over year changes in the aggregated PCF. Total Growth shows the percentage net change from Opening to Closing Balance including all additions and disbursements. Total Investment Return is the percentage return (including Interest and Capital Gains) on the fund's balance and includes one half of the year's deposits assuming that deposits are made throughout the year. Real Rate of Return (RROR) is equal to the nominal rate (Total Investment Return) minus the Consumer Price Index (CPI) which reflects the devaluing effect of inflation. The RROR shows the real increase in purchasing power in the PCF's balance.

Table 4.3 Annual Returns and Growth in Winnipeg Cemeteries' Aggregated PCF

Year	Total PCF Growth	Total Investment Return	CPI	RROR
2010	4.0%	5.9%	2.3%	3.6%
2011	3.1%	5.4%	2.5%	3.0%
2012	7.2%	9.3%	0.5%	8.8%
2013	3.6%	5.5%	1.5%	4.0%
2014	3.5%	5.3%	1.0%	4.3%
2015	7.0%	8.6%	2.0%	6.6%
2016	4.3%	5.7%	2.1%	3.6%
2017	2.6%	4.1%	1.7%	2.4%
2018	2.5%	3.9%	1.4%	2.4%
2019	2.7%	3.8%	2.4%	1.4%
Averages				
10 Year	4.0%	5.8%	1.7%	4.0%
5 Year	3.8%	5.2%	1.9%	3.3%
3 Year	2.6%	3.9%	1.8%	2.1%

Notes:

Total PCF Growth equals:
Closing Balance / Opening Balance

Total Investment Return equals:
(Interest Earned plus Capital Gains) /
(Opening Balance plus ½ Deposits)

CPI equals:
the Canadian Consumer Price Index
as reported by the Bank of Canada

RROR (Real Rate of Return) equals:
Total Investment Return minus CPI

In the current economic climate, investment returns are becoming increasingly difficult to obtain. This is evidenced by the decline in the average RROR over progressively more recent periods. The ten-year average RROR was 4.0% but it has dropped to 2.1% over the last 3 years. It is important to factor in the effect of inflation via the RROR lest the purchasing power of the PCF decline.

Best practice for PCF management is to withdraw only the RROR although legislation permits the withdrawal of all the interest. Withdrawing only the RROR ensures that the corpus of the fund grows to offset inflationary effects. The current Bylaw-mandated practice of withdrawing only 50% of the interest earned will help prevent the withdrawal of more than the RROR but may be too conservative a practice that hinders the PCF's ability to offset current maintenance needs.

It is important that the **PCF** be invested in an account that earns more than the rate of inflation as this will allow capital growth in the fund that will offset the purchasing power declines due to inflation. If all the annual interest were to be withdrawn each year, then nothing would be retained in the fund to offset the effects of inflation. When an interment right or marker is sold and exercised then no further income will accrue to that land or amenity. The income from the **PCF** must cover the ongoing perpetual care maintenance costs.

If all of the interest were to be withdrawn each year, the fund would not grow, and each year inflation would reduce the purchasing power of the fund to cover the cost of that interment right or monument sold. New deposits that are made to offset the future costs of newly sold interment rights and monuments would suffer the same inflationary decline.

4.4 THE EFFECTS OF INFLATION AND REAL RATE OF RETURN (RROR)

Inflation has the effect of raising the cost of perpetual care maintenance each year. Even if the **PCF** could produce enough interest to fully offset the annual maintenance expense in any given year, unless the interest grows year over year to match the effects of inflation then the interest earned will fall farther behind what is required in each subsequent year.

The means to allow the **PCF** interest to keep pace with inflation is to only withdraw interest at the real rate of return (**RROR**) which is calculated by subtracting the inflation rate from the nominal rate of return. For example, if the **PCF** nominal rate of return was 5% and inflation was 2% then the **RROR** would be 3% annually (5% minus 2%).

The City currently withdraws only 50% of the interest earned (including fund management fees) which is much less than the **RROR**. Continuing this practice will allow the **PCF** to grow to fiscal self-sustainability faster and require less land to be sold.

It is recommended that the City of Winnipeg continue its practice of only withdrawing 50% of interest earned. If, in the future, the City should decide to withdraw more, it should reserve in the **PCF** a portion of the annual interest (including capital gains) equal to the inflation rate as measured by the Consumer Price Index (**CPI**). Restated, the City should only withdraw the real rate of return (**RROR**) from its Perpetual Care Fund (**PCF**) by retaining in the **PCF** a portion of the annual interest equal to the rate of inflation in order to offset the effects of inflation.

4.5 Required Balance in PCF to Offset Maintenance Expense

The City of Winnipeg maintains a total of 271 acres of cemetery lands in its three cemeteries. Estimates of current maintenance expenses at $4,535 per acre per year suggest an annual maintenance cost of $1,229,000 (2019 dollars). The balance in the **PCF** that would be required to fully offset that cost into perpetuity may be calculated based upon a forecast **RROR**. The following table shows the required balance and additional contributions required to fully fund the **PCF** (in current 2019 dollars), assuming:

- Annual Perpetual Care Maintenance Expense: $1,229,000 (2019 dollars).
- Current **PCF** Balance: $19,813,185 (at December 31, 2019)

4.6 Perpetual Care Cost Coverage Ratio and Required PCF Balance

Annual withdrawals from the City Cemeteries' PCF have averaged $336,000 per year over the last ten years. When compared to the annual perpetual care maintenance cost of $1,299,000 the PCF coverage ratio is 27%. This is typical for municipal cemetery systems with long histories and relatively recent PCF contributions. The objective is to achieve 100% PCF coverage by the time the remaining developable land is exhausted.

Given the PCF's sensitivity to the effect of inflation at the relatively low real rates of return (RROR) that have been recently attained the contributed amount necessary to achieve full coverage of the annual perpetual care maintenance expenses (i.e., long-term fiscal sustainability) can vary widely. The following table shows the sensitivity of the required amount to changes in RROR. The additional land requirement is based upon the mix of interment rights forecast in the Demand / Land Need Analysis presented in Section 3.

Table 4.4 Required Balance in PCF at Various RROR's

RROR	Required PCF Balance	Additional PCF Contributions Required*	Additional Cemetery Land Sales Required
1.0%	$122,900,000	$103,087,000	170 acres
2.0%	$61,450,000	$41,637,000	68 acres
2.5%	$49,160,000	$29,347,000	48 acres
3.0%	$40,967,000	$21,154,000	35 acres
4.0%	$30,725,000	$10,912,000	18 acres
16.1%	$19,813,185	$0	

It would require an unrealistically high **RROR** of 16.1% (about 18% nominal return) to achieve fiscal self-sustainability with the current **PCF** balance. This in itself, is not a problem, while the cemeteries still have (68 acres) additional developable land. It will take more than 50 years to sell the 48 acres needed to achieve **PCF** fiscal self-sufficiency.

As shown above, the balance required in the **PCF** is extremely sensitive to change at low **RROR**'s. City financial managers have been successful in achieving above-average returns, but those returns have declined over the last several years. If a 2.5% **RROR** in the **PCF** is achieved, then

an additional $29,347,000 deposited to the **PCF** would be required to fully offset maintenance costs at the three Winnipeg Cemeteries into perpetuity.

Annual return rates of the **PCF** and inflationary effects should be monitored each year prior to withdrawal of interest from the fund. Only the **RROR** (i.e., that excess of return over the rate of inflation) should be withdrawn in any given year. The portfolio should be managed to optimize rate of return (hence **RROR**).

4.7 REMAINING INVENTORY PCF CONTRIBUTION

As shown in Table 3.15 Valuation of Current Saleable Inventory at Three (3) Winnipeg Cemeteries in the previous Section 3.3.2, the currently developed interment right inventory will provide $1,014,174 in contributions to the PCF at current (2020) prices and contribution rates.

Table 4.5 Current Saleable Inventory Contributions to PCF at Three (3) Winnipeg Cemeteries (2020 Prices)

Interment Right Type	Saleable Inventory	2020 Average Price	PCF Contribution*
Adult Casket Lots*	954	$2,559	**$610,322**
Child & Infant Lots	157	$388	**$15,229**
Field of Honour Casket Lots	30	$1,535	**$11,513**
Cremation Ground Lots	431	$1,555	**$167,551**
Columbarium Niches	340	$4,109	**$209,559**
Total Interment Rights	**1,912**	**$2,414**	**$1,014,174**

* NOTE: PCF Contribution is 25% of purchase price for ground lots and 15% for columbarium niches.

The 68 acres of remaining developable cemetery land at the three cemeteries, when fully developed may provide up to $68 million in interment rights sales revenue with potential for a similar amount of operational revenue. This will take well over 100 years at forecast demand rates.

At the forecast demand mix, each acre of cemetery land will yield, on average[3], 625 casket lots, 218 cremation lots and 200 columbarium niches, a total of 1,043 interment rights for sale. Each newly developed acre of cemetery land will provide about $2.941 million in interment right sales revenue (at current rates) of which $654 thousand will go to the PMRF and the remaining $2.287 million will go to operational revenue. The following table shows the potential value of the remaining developable land assuming the forecast product mix and 2020 prices. This does not include the operational revenue stream that accrues from the associated services (openings/closings, monument foundations, etc.).

[3] Casket lot yield is estimated at 750 per acre, cremation lot and columbarium niche yield at 2,500 per acre.

Table 4.6 Developable Land Projected Contributions to PCF at Three (3) Winnipeg Cemeteries (2020 Prices)

Interment Right Type	Interment Rights per acre	Total for 68 acres	2020 Average Price	PCF Contribution*	Operational Revenue	Total Value
Casket Lots	625	41,875	$2,559	$26,789,500	$80,368,600	$107,158,100
Cremation Ground Lots	218	14,606	$1,555	$5,678,100	$17,034,200	$22,712,300
Columbarium Niches	200	13,400	$4,109	$8,259,100	$46,801,500	$55,060,600
Total Interment Rights	**1,043**	**69,881**	**$2,414**	**$40,726,700**	**$144,204,300**	**$184,931,000**
Contribution per acre				$607,861	$2,252,304	$2,760,165

The $29,347,000 additional PCF contribution required to achieve fiscal self-sufficiency (i.e., to cover the annual maintenance costs) at a 2.5% RROR can be produced by the sale of 48 acres of the remaining cemetery land. It is forecast that the City will sell an additional 11 acres of cemetery land over the next 25 years.

If prudently managed, there is more than sufficient land remaining to achieve self-sufficiency in the Cemeteries' PCF. If the PCF is only able to generate a 2.0% RROR then it will require all of the remaining land to achieve PCF fiscal self-sufficiency.

The preceding analysis is predicated upon the assumption that maintenance costs and required maintenance fees (hence **PCF** contributions) keep pace with inflation. It is not possible to completely control costs but, at the very least, prices may keep pace with the inflation-driven rising costs. This ensures that each new lot sold will provide a sufficient contribution to the **PCF** to ensure its perpetual maintenance given the current costs and their anticipated future increases.

It is recommended that the prices for interment rights as well as maintenance fees be revised annually to reflect (at the least) inflationary increases required to enhance fiscal **PCF** sustainability.

4.8 ROADMAP TO PCF ADEQUACY

To summarize the requirements necessary to achieve ultimate fiscal adequacy in the **PCF** as described above, we note the following:

- **Assumptions/Recommendations**
  - Cemetery interment right prices and required maintenance fees should rise each year at least by the rate of inflation;
  - To the extent that is possible within the municipal staffing framework, it should be attempted to maintain annual increases in perpetual care maintenance expenses within the rate of inflation;

- A portion of the annual interest earned on the **PCF** equal to the annual rate of inflation should be retained in the capital of the fund (i.e. only the **RROR** is withdrawn); and,
- The **PCF** investment portfolio should be managed to achieve the highest rate of return possible congruent with trust fund principles.

- **Contingencies**
  - The developed and developable inventory at the three Winnipeg Cemeteries is adequate (given current maintenance fee structure and assuming annual increases to keep pace with inflation) to achieve fiscal adequacy in the City of Winnipeg **PCF** (assuming a 2.5% **RROR**); and,

- **Tools for Achieving PCF Adequacy**
  - **PCF** portfolio management to optimize **RROR**;
  - Control (inasmuch as is possible) of perpetual care maintenance expense increases;
  - Annual control of cemetery interment price and maintenance fee increases (hence **PCF** contributions) to at least maintain pace with inflation;
  - Price increases faster than the rate of inflation will reduce both the time and land required to achieve fiscal sustainability in the **PCF**;
  - Retention of inflationary increases in **PCF** corpus (i.e. withdrawal of **RROR** only) to ensure continued fund adequacy;
  - Development of new cemetery land in a phased fashion as required by demand to supply the necessary contributions to the **PCF** to reach fiscal adequacy; and,
  - Monitor **PCF** coverage ratio (**PCF** income divided by maintenance expenses) to maintain a continual progress toward fiscal self-sustainability (i.e., 100% coverage).

4.9 RECOMMENDATIONS

- Achieve a positive Real Rate of Return (**RROR**) in the Perpetual Care Fund (**PCF**) by retaining in the **PCF** a portion of the annual interest equal to the rate of inflation.
- Annual return rates of the **PCF** and inflationary effects should be monitored each to guide appropriate withdrawal of the interest from the fund. The portfolio should be managed to optimize rate of return (hence **RROR**).
- Prices for interment rights be revised annually to reflect (at the least) inflationary increases required to enhance fiscal **PCF** sustainability.

Recommendation 3: The City of Winnipeg manage the Cemeteries' PMRF by:

- Raise the PMRF contribution rate on upright monument lots to 35% (as in the Cemeteries Act), this will reduce operational revenue by about $28,000 annually to be offset by increased withdrawals from the PMRF and increased prices outlined in Section 5;
- Raise the PCF contribution rate on flat marker lots to 30% (as in the Cemeteries Act) this will reduce operational revenue by about $10,000 annually to be offset as above;
- Withdraw up to the Real Rate of Return each year from the PMRF, this will increase the operational revenue provided the PMRF maintains a RROR greater than inflation;
- Utilize the withdrawal to offset annual perpetual care maintenance expenses;
- Capital may be borrowed from the fund for capital expansion but should be repaid with interest adequate to offset inflation; and,
- Monitor PCF coverage ratio (i.e., PCF income divided by maintenance expense) to ensure continual progress toward fiscal self-sufficiency (i.e., 100% coverage).



Field of Honour at Brookside Cemetery

5 COMPETITIVE PRICE BENCHMARKING

5.1 PRICE COMPARISON

The Winnipeg Cemeteries have a comprehensive and detailed price list, moreso than most municipal cemeteries. Prices were compared with two of the local cemeteries; Elmwood Cemetery, a not-for-profit cemetery and Fort Garry Roman Catholic Cemetery, a religious cemetery. Although neither is a for-profit operation, their prices for similar products are comparable. The local corporate cemeteries (Dignity Memorial and Arbor Memorial) declined to submit their price lists for comparison. Corporate cemeteries typically charge more than municipal, religious and not-for-profit cemeteries in their drive for profitability.

For comparison, prices at other relevant municipal cemeteries were examined, including: Regina, Saskatoon, Calgary, Red Deer and Edmonton. The following two tables compare prices at the Winnipeg cemeteries to the average of the relevant comparative cemeteries and municipalities (in Table 5.1) and to the actual prices at each comparative cemetery (in Table 5.2).

- Local Competitive Cemeteries:
  - Elmwood Cemetery (not-for-profit)
  - Fort Garry Roman Catholic Cemetery (religious)
- Comparative Municipal Cemeteries:
  - City of Winnipeg (2020 population: 766,894)
  - City of Regina (2020 population: 238,503)
  - City of Saskatoon (2020 population: 280,174)
  - City of Calgary (2020 population: 1,361,852)
  - City of Red Deer (2020 population: 106,736)
  - City of Edmonton (2020 population: 1,047,003)

Although prices at Winnipeg's cemeteries are reasonable there is some opportunity to raise prices incrementally to meet comparative averages.

More importantly, prices should be raised each year to keep pace with inflation lest they fail to continue covering operational and maintenance costs. This is also important to ensure that contributions to the PCF keep pace with the increasing cost of perpetual care maintenance.

Table 5.1 Price Comparison with Average of Local and Comparative Analogues

Cemetery Produce / Service	City of Winnipeg	Comparative Average	Difference	
			#	%
Interment Rights				
Casket Lots				
Historic Property	$3,670	$4,434	-$764	-21%
Continuous Foundation - Premium	$3,140	$3,225	-$85	-3%
Continuous Foundation - Interior	$2,620	$2,500	$120	5%
Flat Marker - Premium - Casket	$2,600	$3,095	-$495	-19%
Flat Marker - Interior - Casket	$2,090	$2,458	-$368	-18%
Social Services	$2,090	$1,943	$148	7%
Field of Honour Casket	$1,535	$1,435	$100	7%
Child Casket	$690	$789	-$99	-14%
Infant Casket	$287	$427	-$140	-49%
Cremation Ground Lots				
Cremation Upright Monument	$1,950	$2,282	-$332	-17%
Family Cremation Plot for 4	$1,770	$1,690	$80	5%
Cremation Lot for 2	$1,220	$1,489	-$269	-22%
Columbarium Niches				
Columbarium Niche - Minimum	$3,900	$2,869	$1,031	26%
Columbarium Niche - Maximum	$4,270	$3,919	$351	8%
Interment (Opening/Closing)				
Casket				
Casket - Double Depth	$1,770	$1,781	-$11	-1%
Casket - Single Depth	$1,155	$1,257	-$102	-9%
Casket - Child	$455	$483	-$28	-6%
Casket - Infant	$282	$207	$75	26%
Cremation				
Cremated Remains - Double Depth	$695	$695		0%
Cremated Remains - Single Depth	$495	$550	-$55	-11%
Subsurface Ash Crypt	$385			
Niche Inurnment	$375	$351	$24	6%
Cremation Scattering	$245	$260	-$15	-6%
Cremation Ossuary	$240			
Surcharges				
Late Fee	$182/½hr	$386		
Late Deadline	3:45 pm			
Weekend				
Adult Casket	$935	$781	$154	16%
Child Casket	$471			
Infant Casket	$330			
In-Ground Cremation	$328	$404	-$76	-23%
Niche Inurnment	$271	$264	$7	3%
Cremation Scattering, Ossuary, etc.	$271			
Service Fees				
Deed Transfer	$129	$376	-$247	-191%
Record Search	$52	$226	-$174	-335%

Table 5.2 Price Comparison with Local and Comparative Analogues

Cemetery Produce / Service	City of Winnipeg	Elmwood Cemetery	Fort Garry RC RC Cemetery	City of Regina	City of Saskatoon	City of Calgary	City of Edmonton	City of Red Deer
Interment Rights								
Casket Lots								
Historic Property	$3,670						$5,198	
Continuous Foundation - Premium	$3,140	$3,000		$2,855	$2,275	$4,456	$3,623	
Continuous Foundation - Interior	$2,620	$2,500		$2,415	$1,750	$3,837	$2,754	$1,625
Flat Marker - Premium - Casket	$2,600					$3,590		
Flat Marker - Interior - Casket	$2,090	$1,900	$2,250			$3,590		
Social Services	$2,090					$1,795		
Field of Honour Casket	$1,535			$930	$1,790	$1,795		$1,123
Child Casket	$690	$700		$645	$540	$990	$1,176	$785
Infant Casket	$287			$260	$170	$990		
Cremation Ground Lots								
Cremation Upright Monument	$1,950	$1,800		$2,375		$3,466	$1,820	
Family Cremation Plot for 4	$1,770	$1,300					$2,000	
Cremation Lot for 2	$1,220	$650		$1,930	$1,290	$2,476	$1,368	
Columbarium Niches								
Columbarium Niche - Minimum	$3,900	$2,200	$2,100		$2,965	$4,239		$1,810
Columbarium Niche - Maximum	$4,270	$3,250				$5,565		$2,590
Interment (Opening/Closing)								
Casket								
Casket - Double Depth	$1,770	$1,800					$2,250	$1,305
Casket - Single Depth	$1,155	$1,150		$1,275	$1,380	$1,829	$1,225	$785
Casket - Child	$455	$500		$500	$530		$550	$365
Casket - Infant	$282			$215	$125			
Cremation								
Cremated Remains - Double Depth	$695							
Cremated Remains - Single Depth	$495	$550			$660	$519	$525	
Subsurface Ash Crypt	$385							
Niche Inurnment	$375	$325			$260	$519	$275	
Cremation Scattering	$245						$275	
Cremation Ossuary	$240							
Surcharges								
Late Fee	$182/½hr			$385			$514	$260
Late Deadline	3:45 pm			4:00 pm			4:00 pm	4:00 pm
Weekend								
Adult Casket	$935			$895			$514	
Child Casket	$471							
Infant Casket	$330							
In-Ground Cremation	$328			$480				
Niche Inurnment	$271						$257	
Cremation Scattering, Ossuary, etc.	$271							
Service Fees								
Deed Transfer	$129	$800					$199	
Record Search	$52						$400	

As noted above, there are some limited opportunities to raise prices to meet the comparable averages. Prices should also be raised annually to keep pace with inflation.

In addition to market comparisons, it is important that prices are set sufficiently high to offset the associated costs both capital and operating (including adequate funding for the Perpetual Care Fund or PCF) for the long-term fiscal sustainability of the cemeteries. In order to achieve this goal, a clear understanding of cemetery revenues and expenses is necessary.

5.2 CEMETERY REVENUES AND EXPENSES

As a general rule, prices should be set so that all of the associated costs are recovered through the fees. Council may decide that tax roll subsidy is to be provided but should do so with rational and careful forethought.

There are three classes of cemetery revenues and expenses that should inform pricing policies. These are: interment right sales revenue, operational expenses, and perpetual care maintenance expenses.

5.2.1 Cemetery Revenues

Cemetery operational revenue is derived from those fees charged for cemetery services and products (not including interment right sales). These cemetery-specific services, such as openings/closings, monument foundations, administrative fees, etc., will cease once the cemetery's interment rights are sold and occupied. The fees charged for these services should be set at a rate adequate to offset their immediate direct and indirect (administrative overhead) costs.

There is no direct revenue for perpetual care maintenance other than the fee that is to be reserved in the perpetual care maintenance fund (**PCF**) and any excess residual revenue from other sales.

Interment right sales generates revenue that may be divided into three streams: capital replacement reserve, perpetual care maintenance fund reserve and current revenue.

Cemetery interment rights are a depleting asset. Every lot or niche that is sold uses a portion of the available land until it is all sold. Therefore, a portion of the revenue from each interment right sold should include a contribution to a capital reserve fund for the replacement (i.e., purchase) of the land and development costs to replace that interment right sold. For example, a sufficient portion of the revenue from the sale of 750 casket lots in a one-acre section to purchase and develop another one-acre section of casket lots should be set aside in a capital reserve for that purpose. A more immediate example is the sale of columbarium niches. The revenue from the sale of all the niches in an individual columbarium should include the reserving of capital funds adequate to purchase the next columbarium to replace the one sold.

The contribution to the perpetual care maintenance fund (**PCF**) is to be used to generate interest (and/or capital gains) to fund the ongoing perpetual care maintenance expenses that have no other direct source of income.

Finally, the remaining portion of the interment right sales revenue should be used to offset the current operational expenses associated with the sale of that right (i.e., sales, recordkeeping, administration, and overhead costs).

Any excess revenue from operational sales or interment right sales that exists after the other requirements have been met may be used to offset current perpetual care maintenance expenses.

5.2.2 Operational Expenses

Operational expenses (i.e., those cemetery-specific services such as openings/closings, monument foundations, etc. that attract revenue) should be entirely offset by the price charged for those services. The revenue allocated for these expenses is generated at the time the expenses are incurred (e.g., the fee for opening/closing is received at the time that the opening/closing occurs). These services should be fiscally self-sustaining, and they will cease (both expense and revenue) when the cemetery is sold out and occupied. Operational expenses should be entirely covered by the fees charged and collected at their time of provision. Any excess should be directed to a cemetery reserve fund.

It is prudent to track operational expenses to ensure that the fee charge for provision of those services is adequate.

5.2.3 Perpetual Care Maintenance Expenses

Cemetery perpetual care maintenance expenses (i.e., those more general grounds maintenance activities such as snowplowing, turf and tree maintenance, and road and fence repair) do not attract direct revenue to offset expenses and will continue into perpetuity.

As maintenance expenses do not attract any revenue as they are performed, they must be supported by funding from other sources. A portion of the operational revenue accruing to operational activities may be utilized to offset ongoing maintenance costs while the cemetery is in active selling mode. It must be understood that over the long term the only two relevant sources of revenue to offset ongoing perpetual care maintenance expenses are income from the Perpetual Care Fund (**PCF**) and/or municipal tax roll subsidy. It is prudent to plan for the PCF to reach fiscal adequacy (i.e., annual income fully offsetting annual maintenance costs) by the time the interment rights inventory is sold out (at which point there will be no further contributions to the PCF).

5.3 PRICING RECOMMENDATIONS

5.3.1 General Recommendations

Bearing in mind the notion described above of offsetting all current operational expenses with operational sales revenue and splitting the interment rights sales revenue into three streams (capital replacement reserve, PCF contribution and remainder to current associated costs) the most important task is to ensure that prices are adequate to cover associated costs.

Once price coverage of expenses is assured, it is further recommended that prices be adjusted annually to, at the very least, keep pace with inflation.

Additional products and services that should be offered to meet demand are memorialization (with or without interment/scattering) in a variety of alternate forms (e.g., plaques, benches, trees, etc.). The pricing for these products and services should follow the policies outlined above. Note that **scattering is an interment right** and carries the same perpetual care and recordkeeping requirements as other interment rights. The requirements for maintenance are spread among many interment rightsholders but the recordkeeping requirements are identical to all other interment rights and should be priced appropriately.

5.3.2 Non-Resident Pricing

There has been municipal tax roll subsidy of the City of Winnipeg Cemeteries averaging $811,000 per year over the last ten years. Residents have been paying for the operation of the cemetery out of their tax assessments. Furthermore, those citizens who have purchased interment rights preneed have paid a maintenance fee that is designated to offset cemetery maintenance costs. Non-residents have not contributed tax revenue to the operation of the City cemeteries.

Some municipalities are now charging **pricing premiums to non-residents** to offset the cost of the municipally tax-supported products and services. The premiums usually apply only to the purchase of interment rights and typically range from 25% to 100%.

There is concern for those long-term residents who might move away to enter retirement homes or for other reasons. If non-resident premiums were to be instituted, the Cemetery Bylaw should be amended to define a resident. An equitable definition might include current residents and those who had established prior residency for a specified period of time (perhaps 10 years). This would allow those previous residents who moved away to purchase interment rights at the resident rate.

With respect to the residential area, this may be tiered to allow those in the Winnipeg Metropolitan Region to pay a smaller surcharge than those from areas beyond. This allows for an equitable distribution of costs to those who have not supported the cemeteries with their tax payments.

As an example, the Town of Okotoks, which charges a non-resident premium of 65% on most cremation amenities and 135% on casket lots has a definition of residents that states:

> “The Okotoks Cemetery Resident Boundary Map aligns with the boundaries used by the Province of Alberta’s Vital Statistics department. The purchaser of a burial plot, columbarium niche, scattering of cremains, or a memorial wall plaque shall be deemed a:
>
> - "Resident” means a person who is within the boundaries of the Municipal District of Foothills, a current property owner within this service area ***or has lived within the service areas for 10 consecutive years and currently resides elsewhere*** *(emphasis added)*.
> - “Non-resident” when they have resided beyond the geographical boundaries of the Municipal District of Foothills.”

That policy allows those who have previously paid municipal taxes to benefit from the municipally-funded cemeteries. It is recommended that the City of Winnipeg consider a similar policy.

Recommendation 4: That the cemetery pricing policy recommendations outlined in **Section 5.3** of this report be adopted by the City of Winnipeg, including:

- Adjusting prices towards parity with comparable municipalities;
- Continuing to ensure that prices are adequate to cover their associated costs (job costing);
- Continuing to ensure that annual price increases at least keep pace with inflation;
- Assigning surcharges for services requiring extra effort/costs (as is currently done with winter burials for example); and,
- Consider charging a premium for interment rights to non-residents.



Brookside Cemetery

6 MARKETING PLAN

The management of public service facilities, such as Winnipeg's Cemeteries, are typically organized to provide a public benefit and are not usually required to achieve fiscal breakeven. It may be argued that the provision of cemetery services should be largely borne by the consumers who utilize that service.

One perspective to consider is that of those who have purchased interment rights prior to need. They have paid a portion of that fee for the perpetual care of that interment right. Why then should they be burdened with tax roll subsidy of the cemeteries. Cemeteries that operate at fiscal breakeven with appropriate fees equitably transfer the burden to those who utilize the cemetery.

Given the age of the cemeteries and the relatively recent introduction of perpetual care maintenance funds it is not unexpected that municipal cemeteries, including the three operated by the City of Winnipeg, operate at a fiscal deficit. The purpose of this plan is to outline strategies by which the City may advance the cemeteries toward fiscal self-sufficiency over time.

In order to achieve this end, there are three aspects that must be monitored:

- Cemetery prices:
    - should be adequate to offset their associated costs
    - should rise to keep pace with inflation in order to remain adequate
    - (refer to the previous Section 5 for a discussion of pricing strategies)
- Operational costs:
    - Increase should be maintained (as much as possible) at or below the rate of inflation
- Cemetery marketing:
    - Product and service offerings should be aligned to current and forecast consumer demand
    - Public awareness and perception of the cemeteries should be enhanced through programs and advertising

The first two parameters are discussed elsewhere in this report. Cemetery marketing has become vitally important to the long-term sustainability of the cemeteries as the cremation rate has risen and continues to rise. Prior to the introduction of cremation cemeteries were a legislated requirement as the only location for the burial and entombment of human remains. With the introduction of cremation cemeteries have become entirely optional. It is thus important that cemeteries provide value to consumers by providing demanded products and services. Furthermore, cemeteries must increase the public awareness of these offerings through programs and advertising.

In addition to public outreach the City cemeteries should continue coordination and cooperation with local funeral homes who provide the bulk of the consumers to the cemeteries.

6.1 CITY OF WINNIPEG CEMETERIES' COMPETITIVE FRAMEWORK

6.1.1 Strengths

The City of Winnipeg Cemeteries enjoy a prominent position in the local after-death care market. With over 140 years of history, they contain memorials to some of Winnipeg's most famous and influential citizens. As noted above, decedents interred in the City's cemeteries represent a substantial percentage (16%) of the City's current population. Consequently, there is a continuing demand for plots and niches in the three cemeteries.

The City Cemeteries are well-regarded in the community and there is confidence that they will be maintained in perpetuity.

As an independent operator, the City is not associated with any of the various entities in the after-death care industry. This allows it to remain unbiased in providing services to all its customers. Many of the independent funeral homes are reluctant to support the cemeteries of the corporate players whom they perceive as competing directly with them for funeral services.

6.1.2 Weaknesses

The corporate cemeteries through their vertical integration have a built-in market for their cemetery services that flows through from their funeral homes and crematoria. To overcome this natural competitive disadvantage, the City of Winnipeg should market directly to the public and provide high quality product inventory, particularly for the cremation market.

The City Cemeteries suffer from a limited inventory of appropriate, aesthetically pleasing alternatives for cremation disposition and memorialization. This shortage has negatively impacted sales revenue hence PCF contributions. Development of additional such facilities would improve revenue and attendant PCF contributions.

6.1.3 Opportunities

As outlined in the Section 3 the market for cremation services is expected to grow at an annual rate exceeding 2% for the next 25 years. This trend will provide opportunity to all those who offer services directed towards cremation. Furthermore, the increase in both population and death rate will result in an increasing number of annual deaths and hence a larger market size.

As an independent operator the City of Winnipeg may increase its marketing effort without offending its funeral home customers. Of the 23 funeral homes in Winnipeg, 4 are part of the SCI chain, 4 belong to the Arbor group and the remaining 15 are independents. Independents represent the typical current market for the City cemeteries. A marketing effort targeted toward the public directly may have the effect of increasing the market share as well as attracting more customers from the corporate chains' funeral homes.

There is increasing interest and demand for both green burial and pet cemetery options. Opportunities exist at the Winnipeg cemeteries for development of these amenities to meet this demand.

6.1.4 Threats

The potential inability to arrest or reverse the decline in market share represents the largest single risk in this endeavour. At the current rate of decline the City of Winnipeg Cemeteries market share will decline to 8% by 2045 resulting in 620 total dispositions annually. Some of this decline has occurred due to consumers' declining interest in full casket burial. Development of additional aesthetically pleasing cremation disposition and memorialization alternatives will help offset this decline.

6.2 ADDRESSING CHANGING MARKET DEMANDS

A proactive sales approach should be utilized to reinforce and maintain the importance of Winnipeg's cemeteries to the forefront of awareness in the community.

The largest impact on cemetery operations has been the rising demand for cremation. It has transformed demand for cemetery products and services from a legislated requirement (for casket interment/entombment) to an entirely optional exercise for the cremation consumer. The demand for cremation is anticipated to continue rising for the next 25 years.

Marketing of public sector services to enhance revenue streams of a given operative within the public regime is a relatively new strategy. Typically, municipalities should draw on private sector models or other public institutions experiencing success in a given operative venue. An increased budget for marketing efforts within the context of a comprehensive marketing plan will result in increased revenue at the City cemeteries. This will in turn reduce the need for tax roll subsidy as well as work toward ensuring the long-term financial adequacy of the PCF.

There are many issues related to marketing cemetery services and products. Generally though, a pro-active sales approach must be realized to reinforce and maintain the cemetery products and services to the forefront in the community.

Dying and after death care are not on the top ten list for most citizens of any population base, no matter how inevitable their reality. It is therefore about a gentle awareness program, an infusion of the reality stream into the available market, (i.e., everyone!) that ultimately engenders success in a cemetery's fiscal endeavours.

A successful marketing program needs to be broad to cover all required aspects of reaching the buying public in need at their time of need. The City, without its own crematorium or funeral home on site, lacks the opportunity to be on the front end of such purchasing decisions most often realized in such facilities.

The City must continue to be pro-active in formulating additional "partnership" alliances with those funeral homes, crematoriums, etc., who in turn need Winnipeg's Cemeteries for disposition of remains they are processing. Winnipeg has to proactively enhance pre-need sales and its capacity to provide attractive interment and memorialization options to a wide range of clientele, in particular a rising number of customers seeking cremation as their final choice.

The cemetery is not usually the first point of contact at the time of need as customers typically go through a funeral home first. It is thus important to maintain close relationships with all the local funeral service providers and allied service partners.

6.3 MARKET CONDITIONS

All the growth in the after-death care market in Winnipeg will occur in cremation for the next 25 years. Cremation consumers have disposition and memorialization options that do not involve the cemetery. It is therefore important that the cemetery increase public awareness of the value that it provides for cremation consumers to encourage cemeteries as **the place that will always be there for visitation, a family continuum for final resting peace of loved ones**.

6.4 FACILITY CONDITIONS

Overall, the City's three cemeteries are currently well-maintained in a neat and orderly fashion. Grounds maintenance is performed on a regular schedule.

6.5 MARKETING OBJECTIVES

Marketing objectives direct the development for strategies and action programs. Winnipeg's cemetery marketing objectives should include:

- **Expanded memorialisation options/examples:**

  (The following list identifies opportunities and records them as a base check continuum for cemetery management personnel. Many of these options are currently offered and should be continued.)

  - Addition of aesthetically-pleasing cremation gardens as needed with a variety of cremation disposition and memorialization alternatives and price points (such as currently-offered pedestal niches).
  - Temporary grave markers. This "public relations device" softens the unmarked grave scenario while family awaits the arrival of a final marker for the gravesite. This aspect would be included in the initial service cost.
  - Offering memorialization features/accessories such as memorial benches and trees. This program may be expanded to offer memorialization of boulders ("Memory Stones") and other landscape elements such as sculpture features, 'garden' gates, etc.
  - Special services related to landscape feature/gardens i.e.: annual plant maintenance program for an annual fee.
- **Community Events**
  - Historic grave walking tours, 'spirit' walks, etc. highlighting the historical figures who rest in the cemetery. These may be supplied by local historical groups.
  - Participate in grief counseling outreach programs through referrals and published information.
  - Write regular articles about cemetery activities for local papers, etc. (Work with the local genealogical society in this regard).

- **Graveside Services**
    - Provide graveside services such as dressings, canopy, carpets, and seating.
    - Provide portable sound system for graveside eulogies/services, background music, etc. (especially helpful to those with hearing disabilities – most notably the aged – the largest attendee group).
- **Memorialisation 'Leases'**

This concept is extremely important to the long-term bottom line for the cemeteries. In effect it allows the cemeteries to not sell 'forever'. Once a cemetery commits to selling a memorialization opportunity it is theoretically in perpetuity. In lieu of this, the intent is that the cemetery leases the right to memorialize to an individual (on a plaque installed on a bench, boulder, tree, wall, foot bridge, etc.) for a reasonable but definite (i.e.: not forever) time span. The typical lease term might approximate 5-7 years. It should include a right of first refusal for renewal.

This allows new rate increases assuring necessary upgrades to the feature are being met financially, renewed interest in a feature, or the opportunity to effect a change if need be. It also allows over time someone else an opportunity to 'buy into' memorializing their loved one. The City must always think of gains and long-term realities of perpetual care in its approach to whatever it installs or allows to be installed on its cemetery grounds.

- **'In Memory Of' Donations**

These constitute a potential revenue generating program for the cemeteries. At the same time, it offers special memorialization opportunities for those seeking them, and who are willing and able to afford same as a means to memorializing the past life of someone dear to them now interred in one of Winnipeg's cemeteries.

Many of these special features (i.e.: water fountains, sculptures, etc.) may entail substantial capital dollars and their implementation could occur by outright donation from one individual or by a multitude of donations by various individuals or stakeholder groups 'buying into' development of a feature with the actual memorialization occurring on a common plaque or on individual plaques. In some cases, the City may develop the feature and finance same through the "buy in memory of donations" of others.

Development of such features is somewhat akin to the cemetery installing a columbarium and then marketing the individual niches to realize a 'bottom line' over time.

The City will have to lead the way for such special features, establishing guidelines to ensure quality, longevity, low maintenance characteristics, high aesthetic appeal, etc., sometimes just offering plans for such development as the 'seed' to the public will stimulate a prospective donation into being realized.

6.6 MARKETING PRACTICES

These are not always direct result producers (i.e.: a sale). Oftimes they are an attitude/impression enhancer, a public relations stroking of potential clients and will be perceived as a true complement to the onsite services provided by your cemetery. Effectively practised by any City staff associated with the cemeteries these ideas will provide positive marketing results. They are not intended to be prioritized.

- **Recommendations**
    - Encourage staff participation in community organizations such as Rotary, Kiwanis, Legion, etc. to raise critical public awareness of the City's cemeteries.
    - Listen carefully and understand clients' needs, wants, desires and their budget.
    - Provide meaningful, personalization and innovative services and products to satisfy clients' needs (burial or cremation).
    - Create positive changes that are focused on your consumers' demands.
    - Learn from your 'silent' partners – the local funeral homes, other area cemeteries.
    - Build opportunities for strategic partnership alliances (i.e.: funeral homes, product/service suppliers, area crematorium owner/operators). These partnerships can range from simply maintaining open communications with suppliers through advisory boards and joint venture development.
    - Position the cemeteries to compete in your marketplace today and as it will likely evolve in the next 5 – 10 years, including the green burial and pet cemetery trends.
    - Train field and office staff in appropriate deportment in the presence of the newly bereaved or other visitors to the cemetery. Have them do their very best at all times for the cemeteries' clientele. When that isn't enough (and understandably at such stressful time for some individuals it can't ever be enough) have staff be aware to offer "we're very sorry, we can't do anymore". Typically, such complaints are not meant to be personally directed toward staff but are a response to the circumstances of loss and resultant grief. Grief awareness programs are available and cemetery staff at all levels will benefit from exposure to them.
- **Provide designated pre-arrangement counsellor(s) with the following responsibilities:**
    - Explain all products and services, making certain families understand their features and benefits, to assist them in making their decisions.
    - Provide information on burial versus cremation options. Provide cost options for every possible component of a cemetery service/memorialization, preferably in written form.
    - Provide a varied range of cemetery services and products, including basic offerings. Provide information sheets to consumers to help them understand the benefits and value of the products and services offered to them.
    - Provide and explain services and product options, stressing personalization opportunities.

- Have information readily available on pre-planning one's cemetery needs/memorialization (pros/cons).

6.7 MEDIA/PUBLIC MARKETING ACTIVITIES

Like it or not, the City should be advertising its municipal cemeteries. More and more the public is fascinated with genealogical origins and web sites have quickly become a fantastic way to spread this information. It would be beneficial to promote the City's facilities, its tariffs, and its by-laws for today's prospective online shopper.

The City may decide to publish a cemetery newsletter either online or as an interest column in the local newspaper, carrying a message promoting any one of or all of the City's cemeteries.

Use the various types of media to educate/inform consumers about the things important to them (i.e. pre-arrangement, cremation personalization services and products, hours of operation, tariffs, interment alternatives, payment plans, etc.). This can enhance the cemeteries' profiles in the community helping to gain the image and respect the City desires from its customers.

6.8 COMMUNITY ACTIVITIES

- **Recommendations**
  - The City should, complete with its own reasonable guidelines for such use, offer cemetery grounds to local (qualified) interest groups who would provide 'friendly' tours of the cemetery accommodating different comfort levels for people to visit the cemetery – to become exposed to it in a non-traditional/ non imposing manner. Such tours might include historic walks, 'spirit' walks, horticultural tours, bird watching, etc.
  - Cemetery staff or the City's PR team might write monthly columns in local papers/journals about Winnipeg's cemeteries history or those activities associated with them (i.e.: cremation versus casket burial, etc.).

6.9 OTHER MARKETING APPROACHES

Implementing a variety of these marketing recommendations may be a taxing issue for City staff based on the City's current structure. It is City staff on hand who have to, on a continuum; effect the plan to produce optimum results.

- **Recommendations**
  - Take a critical look at your services and client relations with an eye to satisfying even more people in the future.
  - Find ways to better understand consumer needs and wants (i.e.: research, formal/informal) and be proactive in providing innovative services and projects.
  - Get client feedback as to the value of your services; send questionnaires (by email or regular mail with return postage paid) a few weeks later, and follow up with a phone call.

- Ensure pamphlets about cemetery services/memorialisation planning and costs are visible (i.e.: upright holders) so funeral attendees and visitors can help themselves.
- Include favourable comments (from questionnaires or phone calls) in promotional material.
- Meet and work with families with this quote in mind: "**People don't care how much you know, until they know how much you care**".

6.10 IMPROVING DELIVERY OF CEMETERY SERVICES TO THE PUBLIC

Improved services will include upgraded appearances and perpetual care standards. To make the public comfortable with greater 'buy-in investment' interest in a cemetery, the City may have to front certain costs to illustrate its intent and results by raising service standards in a tangible manner. This may mean landscape and sign improvements, entry treatment upgrades, building components including accessibility, and safe clean public washrooms on site and appropriate sales/administration facilities.

- **Recommendations**
  - Implement landscape and sign improvements, entry treatment upgrades, provide safe, clean, accessible uni-gender washrooms onsite.
  - Partnership alliances may be struck with selected suppliers (i.e., funeral homes, monument suppliers, crematorium, florists, etc.)
  - The City will have to be as much a 'front end' provider of the after-death care process as any of the local related facilities in order for the City's cemeteries to survive as a viable community entity which meets community burial needs.
  - The City, relative to its cemetery properties, must make very careful objective assessment of any proposed agreements with the private sector. The City at all times must protect its assets; identify its liabilities and the perceived image for any such arrangement, prior to finalizing any negotiations with private interests. It's not to say deals shouldn't be made but the arrangement must be fair with a 'win-win' situation for all participants.

It takes staffing (or drawing on existing City PR staff, or outside municipal resources of volunteers) to organize promotional programs (i.e.: historic walking tours, grief programs, horticultural and naturalist groups, etc.) to develop cemetery related programs.

Detailed Site Design by professionals knowledgeable in the cemetery consulting field will also yield results for the City, through lot layout design, special cemetery/garden features, creating a variety of interment options/mixes to best suit forecast demand/land needs, aesthetics, maintenance aspects, development costs and optimum revenue streams for the City.

Enforcement in a fair and consistent manner the existing (or as revised) By-Laws/Regulations for Winnipeg's cemeteries is another inexpensive short-term objective. This 'must do' activity will go a long way to making maintenance operations more cost effective and enhance the Winnipeg cemeteries' overall appearances.

Review of the Cemetery By-Laws and Tariffs indicates the City must continually assess and increase product and service prices annually to keep pace with inflation and in in relation to service/product enhancements. Consideration may be given to increasing overall costs to the consumer by increasing the Perpetual Care Fund portion as identified in this Business Plan.

The City should identify and list memorialization features for sale or lease on the Tariff Schedule. These features might include benches, trees, shrub beds, flower plantings, flowerpots, memorial plaques on walks, memory stones, and any fountains, foot bridges, etc. as might be incorporated into burial gardens. The ideal circumstance is a lease for 5 – 7 years with the first right of refusal for the lessee to renew the memorialization lease prior to its expiry. The opportunity for the City to increase lease rates for ensuring lease periods would thus help offset increases in new purchases, replacements, repairs and general maintenance costs of any given memorialization feature. Such increases would be borne by the lessee renewing their lease or alternatively by another first time lessee picking up the option to memorialize.

Effect management which will keep field costs associated with grave digging and marker foundation installations in line with the typical industry costs of 45-50% of total operating costs.

As the City cemeteries expand overall development areas, increased operating costs must be offset by increased revenues. These recommendations will help:

- **Recommendations**
    - Devise and implement a cost-effective Marketing Plan
    - Continue with regular and ongoing review of Cemetery By-Laws/Tariffs to improve regulatory/field operations administrative/management.
    - Enhance interment/memorialization options available to buying public (hire cemetery professionals to assist in detailed design for cemetery expansion/plot development plans).
    - Assess overall field operations efficiencies and realign with acceptable industry standards for operating costs.

6.11 EDUCATIONAL PROGRAMS

Numerous educational and cultural opportunities are afforded at the City's cemeteries. School programs could readily be geared to different age groups and perhaps even match curricula at the schools. These might include:

- Field study for science
- Rubbing markers
- Local history research
- Art- sketching
- Creative writing
- Clean up your cemetery
- Mapping – geography

- Symbolism – meaning

- **Science based activities/programmes might entail:**
  - Tree identification
  - Collect leaves
  - Cemetery photography contests
  - Seeds
  - Bark rubbing
  - Record characteristics
  - Field guides
  - Soil analysis – dig site
  - Bug collecting
  - Monument analysis (i.e.: marble, granite – affects of time and nature)
  - Wildlife tracking (winter snows)

6.12 COMMUNITY OUTREACH PROGRAMS

Many cemeteries operate a variety of programs to facilitate a 'friendly' interface with the community. Often these activities might be theme-associated such as:

  - Valentine's Day
  - St. Patrick's Day
  - Easter – Sunrise Services/Easter Egg Hunt
  - Mothers'/Fathers' Day
  - Christmas ("Tree of Hope" or of "Memories", etc.)
  - Veterans' Day/Decoration Day Program

- **Other activities might offer:**
  - Bird watching events
  - Gardening/Landscape Seminars
  - Photo Contests
  - Walking Tours (i.e.: history, dignitaries' resting sites, plant/bird identification tours)
  - Genealogy tours (tracing the family tree, etc.)

6.13 MARKETING STRATEGY

Winnipeg Cemeteries' management/sales personnel must be cognizant of the City's entire customer base. This includes foremost burial rights holders, potential customers, citizens, City staff, cemetery neighbors, users of this special green space in the urban fabric, historical organizations, school, church and other community-based groups. These people and organizations have legitimate and ongoing expectations for the City's cemeteries and the services they offer that must be incorporated into an implementable marketing program on a continuum.

6.14 MARKETING HIGHLIGHTS

- The City has initiated an application with Parks Canada to designate Brookside Cemetery as a National Historic Site. This will enhance its profile both regionally and nationally. If designated, then opportunities for publicity and organized tours of the cemetery may be capitalized upon.
- The Cemeteries are also considering addition to the Civic List of Historical resources. Given, particularly, Brookside's historical significance this is recommended. It will provide many of the same promotional and direct revenue generating opportunities that will accrue from National Historic Site designation.
- Further enhance the City's cemetery administration/sales facilities
- Dedicate capital funds for enhancing interment/memorialization alternatives – especially cremation gardens
- Accommodate cemetery/community events (i.e.: 'Spirit' walks, grief counseling, etc.)
- Promote 'memorialization leases' (for benches, memory stones, trees, etc.)
- Consider 'in memory of' donations program
- Continue staff participation in cemetery related associations (i.e.: Western Canada Cemetery Association) and various related training programs.
- Advertise cemetery facilities, services and products, carefully consistently, sensitively, etc. Ads should always be positive, without any negativisms at all, whether in local papers/magazines or online. Preach 'All-denominational' not 'Non-denominational'.
- Provide accessible (to code) public washrooms and general administration and sales facilities for all users regardless of disability.
- Protect City and community interests in striking agreement with private interest 'partners' to facilitate a mutual win-win scenario for both 'partners'.
- Prepare detailed design of cremation gardens, etc., in advance of need to establish appropriate development budgets in advance of Council approval and sales need.
- Promote educational outreach programs to school/church groups, etc., (i.e. history research, nature study, etc.)
- Promote community outreach programs (Veterans' Day, Mothers'/Fathers' Day events, etc.)
- Promote to niche markets such as veterans and other cultural and religious groups
- Promote to Roman Catholic market at various parishes throughout the City
- Address public concerns about cemetery issues including cremation alternatives

Recommendation 5: That the cemetery marketing recommendations outlined in **Section 6** of this report be adopted by the City of Winnipeg, including:

- Preparing a detailed Marketing Plan as a priority initiative, including key marketing activities, timelines, budgets, etc.;
- Developing a social media plan (including a review of the current website) to increase public awareness of the cemeteries; and,
- Key metrics to be monitored are: market share (casket and cremation), preneed to at-need sales ratio, price comparisons with regional competitors, resident versus non-resident sales ratio, PCF coverage ratio (PCF income divided by maintenance expense);

7 CEMETERY BYLAW REVIEW

The Winnipeg Cemetery Bylaw No. 130/2007 and its associated Rules and Regulations including Rules and Regulations No. 3 Respecting Section 30 Transcona Cemetery were reviewed and evaluated for compliance with the Manitoba Cemeteries Act as well as clarity, consistency and equity.

The Bylaw, Rules and Regulations are provided in the form of annotated copy under separate cover. Please refer to those documents for a complete accounting of all recommended changes.

The main objectives of the Bylaw review:

- Compliance (and consistency) with the Manitoba.Cemeteries Act;
- Clarity to avoid misunderstanding; and,
- Fairness and equity for citizens, clients, staff and suppliers.

Some general comments on the Bylaw review:

- Gender neutral pronouns where applicable;
- Consistency of definitions with the Cemeteries Act (avoid duplication of definitions as the Act will supersede);
- Distinction between a “Lot” or single interment right and a “Plot” of one or more “Lots” sold as a unit;
    - A “Lot” refers to an individual ground lot, crypt or niche and is a unit for the physical recording of dispositions; and,
    - A “Plot” is a sales unit of one or more individual interment rights (“Lots”) sold as a unit and is a contractual unit.
- It is recommended that the City operate the Perpetual Maintenance Reserve Fund by the same guidelines required of non-municipal and non-religious cemeteries.
    - Recommend raising the contribution rate on ground lots to 35% of the purchase price for upright monument lots and 30% for flat marker lots; and,
    - It is recommended that no more than the real rate of return on the Perpetual Maintenance reserve Fund.

Please refer to the annotated Bylaw and Regulations for recommended revisions.

8 IMPLEMENTATION ACTION PLAN

The three City of Winnipeg Cemeteries (Brookside, St. Vital and Transcona) are well-managed and well-maintained. There is remaining developable land at each of them that, if prudently advanced, will serve the City for many years. This report develops some recommendations to assist the City Cemeteries to strategically plan for the next 25 years so that they may continue to meet community needs as they advance toward fiscal, social and environmental sustainability.

The recommendations proposed herein are presented in several categories. Recommendations are prioritized within each category, but all the categories may be implemented simultaneously.

Table 8.1 Implementation Action Plan – Cemetery Demand & Development

Implementation Action Plan – Cemetery Demand & Development			
Item	**Description**	**Priority / Timeframe**	**Potential Cost**
Dev1	Approach Department of Transport to secure first right of refusal on SW corner of Brookside Cemetery	Low Priority – Initiate discussions in 2021 – potential $60 million value	Administrative cost to negotiate agreement
Dev2	Identify and market premium historic properties	High Priority – Identify immediately	Administrative cost to identify and market
Dev3	Install 72 niche columbarium at Brookside	High Priority – Scheduled for 2021	$50,000
Dev4	Install 72 niche columbarium at St. Vital	High Priority – Scheduled for 2021	$50,000
Dev5	Engineering evaluation of Transcona Prayer Chapel	High Priority – need to determine status for repair or removal	$5,000
Dev6	Develop additional casket lots at Brookside	High priority – needed by 2022	$5,000
Dev7	Realign road entry at St. Vital	Moderate priority – to improve safety and access to the cemetery	$120,000
Dev8	Develop Green Burial area in Brookside and/or St. Vital	Moderate priority – Plan in 2021 to develop in 2022	$5,000
Dev9	Install 72 niche columbarium and develop additional cremation amenities at Brookside	Moderate priority – needed by 2023	$50,000
Dev10	Expand existing Muslim section at Transcona Cemetery	Moderate priority – needed by 2023	$5,000
Dev11	Install 72 niche columbarium and develop additional cremation amenities at St. Vital	Moderate priority – needed by 2024	$50,000
Dev12	Install 72 niche columbarium at Brookside	Moderate priority – needed by 2025	$50,000
Dev13	Monitor demand relative to forecast annually	Low Priority – Performed annually	Administrative cost only
Dev14	Review/Revise demand forecast every 5 years	Low Priority – Every 5 years	Administrative cost only
Dev15	Consider development of small pet cemetery area in Transcona	Low Priority – Evaluation may begin immediately	Cost to assess local demand prior to initiation

Table 8.2 Implementation Action Plan – Perpetual Maintenance Reserve Fund

Implementation Action Plan – Perpetual Maintenance Reserve Fund			
Item	**Description**	**Priority / Timeframe**	**Potential Cost**
PMF1	Raise the contribution rate on upright monument casket lots from 25% to 35% to better fund future maintenance costs	Moderate Priority – May be implemented immediately	This would reduce operating revenue by about $28,000 annually unless replaced by additional revenue
PMF2	Raise the contribution rate on flat marker casket lots from 25% to 30% to better fund future maintenance costs	Moderate Priority – May be implemented immediately	This would reduce operating revenue by about $10,000 annually unless replaced by additional revenue
PMF3	Withdraw up to the real rate of return (RROR) from the Perpetual Maintenance Reserve Fund	High Priority – Needed for fund corpus to keep pace with inflation – May be implemented immediately	This could add maintenance revenue provided the fund is able to maintain a RROR greater than inflation
PMF4	Monitor maintenance cost PMRF coverage ratio to ensure progress	Low Priority – ongoing monitoring	Administrative cost only – Used for strategic planning

Table 8.3 Implementation Action Plan – Competitive Price Benchmarking

Implementation Action Plan – Competitive Price Benchmarking			
Item	**Description**	**Priority / Timeframe**	**Potential Cost**
Prc1	Raise prices to analogous averages per Table 5.1	High Priority – May be implemented immediately	This could raise revenue by as much as $100,000
Prc2	Raise prices annually to keep pace with inflation	High Priority – Maintain current annual price increases	Although this would raise prices nominally it would be revenue neutral in real terms
Prc3	Perform a job costing to ensure fees are set high enough to offset all direct and indirect costs	Moderate Priority – May be initiated immediately	The cost would be only the administrative time to perform the analysis
Prc4	Reserve a portion of interment rights sales revenue for capital replacement of sold rights	Moderate Priority – May be initiated immediately	Will reduce operating revenue by amount reserved. To be offset by price increases above

Table 8.4 Implementation Action Plan – Cemetery Marketing

Implementation Action Plan – Competitive Price Benchmarking			
Item	**Description**	**Priority / Timeframe**	**Potential Cost**
Mkt1	Prepare a detailed Marketing Plan as a priority initiative, including key marketing activities, timelines, budgets, etc.	High Priority - project initiation in 2021 and implementation in 2022	Marketing Plan to be completed in-house. An annual budget to support ongoing implementation will be determined through the Marketing Plan development process
Mkt2	Develop a social media plan (including a review of the current website) to increase public awareness of the cemeteries	High Priority - project initiation in 2021 and implementation in 2022	May be incorporated as part of the Marketing Plan
Mkt3	Monitor key marketing metrics to assess progress. Metrics include: market share (casket and cremation), preneed to at-need sales ratio, price comparisons with regional competitors, resident versus non-resident sales ratio, PMRF coverage ratio (PMRF income divided by maintenance expense)	Moderate Priority – To be evaluated annually	Administrative cost only – Used for strategic planning

Table 8.5 Implementation Action Plan – Cemetery Bylaw

Implementation Action Plan – Competitive Price Benchmarking			
Item	**Description**	**Priority / Timeframe**	**Potential Cost**
Blw1	Revise the Cemetery Bylaw per recommendations (supplied under separate cover).	High Priority – May be reviewed by City legal department immediately	Internal legal review

8.1 CEMETERY DEMAND AND DEVELOPMENT

Development at all cemeteries is equally prioritized. The following table shows the forecast annual interment right sales (and hence annual development need) for the next few years. Refer to Tables 3-19 and 3-21 for forecasts out to 25 years. This demand will be spread across the City's three cemeteries.

Table 8.6 Winnipeg Cemeteries Forecast Annual Interment Right Sales

Cemetery Interment Right Type	Forecast Annual Sales in 2021
Casket Lots	255 to 286
Cremation Lots	98 to 108
Columbarium Niches	67 to 76

Table 8.7 Winnipeg (3) Cemeteries Total Interment Rights Inventory (at June 30, 2020)

Year	Brookside Cemetery	St. Vital Cemetery	Transcona Cemetery	Annual Capital Expenditure
2021	72 Niche Columbarium	72 Niche Columbarium	Engineering Evaluation of Transcona Prayer Chapel	**$105,000**
2022	Additional Casket Lots	Realign Road Entry		**$125,000**
2023	72 Niche Columbarium Additional Cremation Lots		Additional Muslim Casket Lots	**$55,000**
2024		72 Niche Columbarium Additional Cremation Lots		**$50,000**
2025	72 Niche Columbarium	Additional Casket Lots		**$55,000**
5 Year Total				**$390,000**

8.1.1 Brookside Cemetery

There is currently no columbarium niche inventory at Brookside Cemetery and a new 72 niche columbarium is planned for 2021. A new columbarium of similar size will be needed every year or two to meet forthcoming demand.

Additional casket lots will be required at Brookside in 2022 and additional columbarium niches and cremation ground lots in 2023. The ground lots should be developed as new sections in the remaining expansion areas.

8.1.2 St. Vital Cemetery

The entry to St. Vital Cemetery is not well-aligned with either River Road or the adjacent St. Michael Road. The oblique entry may cause problems with entering funeral corteges. It is recommended that the entry be realigned to match with St. Michael Road which will allow for safer and more efficient traffic flow.

St. Vital has no remaining columbarium niche inventory. A new 72 niche columbarium is to be built there in 2021. Additional niches will be needed there by 2024. Additional cremation lots and casket lots should be developed in 2023 and 2024 respectively.

8.1.3 Transcona Cemetery

Transcona Cemetery currently has a Muslim section that is oriented toward Mecca to serve the local Muslim community. One more acre of casket lots should be developed for that section in 2023. An additional 4 acres may be conceptually reserved for future Muslim burials subject to re-evaluation every 5 years.

A one-acre pet cemetery may be developed at Transcona Cemetery to serve the large and growing pet owner community.

APPENDIX 1

Appendix 1a: Glossary of Cemetery Terms
Appendix 1b: Cemetery Products for Interment & Memorialization

Abandoned: When referring to a cemetery indicates that no interment activity is occurring (see also – **Active** and **Inactive**).

Active: When referring to a cemetery indicates that sales of burial rights is continuing (see also – **Abandoned** and **Inactive**).

ADR: **Average Annual Death Rate**, usually quoted as annual deaths per thousand population. Measures the rate at which deaths occur in a particular population.

At-Need: Referring to the purchase of death care services and/or products by the deceased's survivors or trustees after death has occurred.

Burial: Any disposition involving below-grade disposition of human remains. Usually full body dispositions but may include cremated remains. Used interchangeably with **Interment**.

Care and Maintenance Fund: A trust fund into which a portion of the revenue from the sale of interment rights and monuments/markers must be deposited. Only the revenue may be withdrawn to offset perpetual care maintenance costs. (see also – **Perpetual Care Trust Fund**) aka **Perpetual Maintenance Reserve**

Casket: A container for holding a dead human body for funeral, cremation, interment or entombment purposes.

Columbarium: A free standing structure or structure incorporated into a retaining wall, or inside walls of a building intended for the inurnment of cremated human remains in compartments (niches).

Combination: A cemetery with an onsite funeral home.

Community Mausoleum: A building or structure for the interment of casketed full body human remains in compartments (crypts). The rights for mausoleum crypts are sold individually. May also include indoor columbarium niches.

Cremation: The irreversible reduction of human remains to residual ashes and bone fragments by thermal and mechanical means.

Cremation Garden: An area of the cemetery set aside to offer a variety of alternatives for cremation disposition and memorialization, including columbaria and scattering, in an aesthetically pleasing environment.

Cremorial: A below grade, top-accessed, level pre-installed system of columbarium niches. Typically with a bronze marker, flush to grade.

Crypt: An individual space within a mausoleum intended for the entombment of human remains, typically above grade.

Death Care: Any services or products related to the transportation, preparation or final disposition of deceased persons. It includes funeral services, cremation and transportation, as well as cemetery, casket and memorialization product sales. Also referred to as **After-Death Care**.

Developable Cemetery Land: Land within a cemetery that has the appropriate physiographic, geotechnical and hydrological characteristics suitable for cemetery development as casket lots but may also include land suitable for cremation garden and other cemetery developments. This represents the cemetery's remaining potential for future sales inventory development.

Developed Cemetery Land or Lots: Land or lots within a cemetery that have been surveyed, landscaped, laid out and either sold or available for immediate sale and burial. This represents the cemetery's total current inventory of sold and available interment rights.

Developed – Unsold Cemetery Land or Lots: A subset of **Developed Cemetery Land or Lots** that are available for sale. This represents the cemetery's immediately available inventory of saleable interment rights.

Developed – Sold/Unoccupied (aka Delivered) Land or Lots: A subset of **Developed Cemetery Land or Lots** for which the interment rights have been sold but not exercised (i.e. interred in). In conjunction with Developed – Sold/Occupied Land or Lots this represents the cemetery land and interment rights that must be maintained in perpetuity.

Developed – Sold/Occupied Land or Lots: A subset of **Developed Cemetery Land or Lots** for which the interment rights have been sold and exercised (i.e. interred in). In conjunction with Developed – Sold/Unoccupied Land or Lots this represents the cemetery land and interment rights that must be maintained in perpetuity.

Disposition: Any final disposal of human remains, including burial, inurnment, entombment and scattering of cremated remains.

Entombment: The placement of casketed human remains in a crypt.

Family Mausoleum: Typically a small building or structure for the interment of casketed full body human remains in compartments (crypts) for individuals from a single family. The rights for the family mausoleum crypts are sold jointly/together. Sometimes called a private mausoleum. Modern versions may also include indoor columbarium niches.

Foundation/Footer: The concrete footing on which a monument it erected, specifically to support the monument.

Green burial: Green burial is the interment of a body in a manner that minimizes negative impact on the environment. Embalming may be discouraged or prohibited. The body may be either wrapped in a shroud or placed in a bio-degradable casket/container. The graves may be hand dug and interment rights purchase may include the protection of a large natural area in perpetuity. Field stones may be used for markers or markers may be prohibited. Also known as natural burial. Some cemeteries offer green burial interment within naturalized areas.

Inactive: When referring to a cemetery indicates that sales of burial rights has ceased (i.e.: “sold out”) although interment/ inurnment activity may continue for many years. (see also – **Abandoned** and **Active**).

Interment: See **Burial** above.

Interment Right: A right, acquired by purchase, inheritance or transfer, for the interment of human remains or cremated remains in a lot, niche, crypt, etc. Commonly referred to as a “Deed”.

Inurnment: The final disposition of cremated human remains, it includes ground burial (interment) of the urn as well as placement of the urn in a columbarium niche or mausoleum crypt.

Lawn Crypt: An above-grade crypt over a single or multiple grave lot. Typically faced in granite or other suitable cemetery material. Usually sold to an individual or family.

Lot: An area of land in a cemetery containing, or set aside to contain, human remains, commonly called a grave.

Marker: Any product used to identify the deceased in a lot (grave). Typically flat or flush with ground (see Monument).

Mausoleum: A building or structure, other than a columbarium, used as a place for the interment of casketed full body human remains in compartments (crypts). May also include indoor columbarium niches.

Memorialization: Any object placed in a cemetery in memory of someone. Typically includes a plaque or engraved surface. May include benches, boulders, and trees with plaques.

Modular Crypt: Below grade prefabricated modular concrete crypts that are placed then backfilled to grade level.

Monument: Any product used to identify the deceased in a lot (grave). Typically upright (see Marker).

Niche: An individual space (typically about 12” x 12” x 12” inside space) within a columbarium intended for the inurnment of cremated human remains. Generally accepts 2 urns.

Open/Close: Refers to those cemetery services provided at the time of interment, inurnment, or entombment. May include excavation of a lot, reparation of ground surface as well as provision of an awning and chairs.

Ossuary: A container for the commingled storage of human bones, typically in the form of cremated remains and usually below grade.

Pedestal Columbarium: A separate, free-standing columbarium in the form of a small pedestal that may contain up to 4 individual niches. Typically sold to a family but may be offered individually

Perpetual Care Trust Fund: See **Care and Maintenance Fund** above.

Pillow Marker: A product used to identify the deceased in a lot (grave). The pillow marker sits above the ground, with one elevated end providing a sloped surface that is angled at 45 degrees from the back to the front. The sloped surface allows for shedding of water and easier viewing. Also known as bevel or slant markers (also see **Marker** and **Monument**).

Plot: An area of land in a cemetery containing, or set aside to contain, human remains, containing one or more lots sold as a unit (see **Lots** above). May be double, triple, quad, etc.

Preneed: Refers to the purchase of death care services and/or products prior to the death of the rightholder.

Removal: Transportation of human remains from the place of death to an authorized location. Also in “removal from province” representing those human remains shipped out of province for final disposition (either in cremated state or as casketed full body).

Rows: A series of interment rights laid out in a line with the long axes adjacent and numbered sequentially. A number of rows will comprise a Section.

Scattering: Is the irreversible dispersal of cremated human remains or commingling in a defined area within a cemetery. This includes commingled placement of cremated remains in an ossuary.

Scattering Garden: A location where cremated remains may be surface scattered or core scattered (placed uncontained into a small excavation). It needs ground covering that is easily maintained with scatterings. Usually offered as part of a **Cremation Garden** (see also).

Section: A contiguous developed area of a cemetery, typically bounded by cemetery roads, that has interment rights identified by unique numbers. Older cemeteries may use terminology such as block or division to describe similar areas. A section is comprised of a number of rows.

Undevelopable Cemetery Land: Land within a cemetery that lacks the appropriate physiographic, geotechnical and hydrological characteristics suitable for cemetery development as casket lots. Examples of issues that would invalidate lands for cemetery use include steep slopes, high water table and lack of soil coverage. Some cemetery land classified as Undevelopable for casket lot development may be used for other specific purposes such as cremation garden development. Some Undevelopable cemetery land may also be made Developable through mitigation of problems (e.g. slope reduction, addition of fill or drainage).

Urn: A container for cremated human remains.

Vault: Also known as an outer burial container, this is any container in which a casket (or urn) is placed. It protects the casket (or urn) and prevents subsidence problems associated with in ground burials in the cemetery.

1. CASKET LOTS

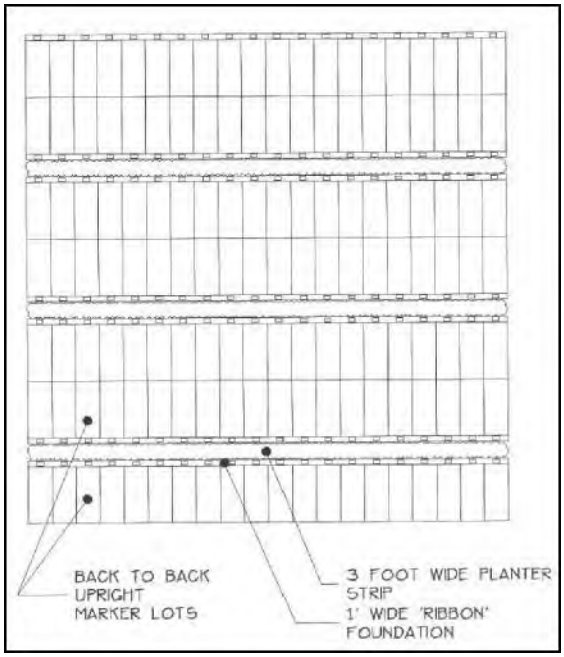
1.1. Traditional Casket Burial Lots

Traditional casket burial involves excavating a grave, placing the casket therein and then filling, leveling and seeding/sodding the surface. Grave depth of excavation is typically 1.8m for casket placement with a minimum overburden of 0.6m.

Subsidence, or settlement of the ground surface over the burial, is a concern and can require subsequent filling, leveling and resodding/seeding.

Alternative Upright Marker Casket Lot Layout

- *conventional casket/burial plots*
- *4' x 10' dimensions*
- *3' wide planter strip between back to back markers (for potentilla, dwarf spireas, peonies, daylilies, or dwarf shrub roses). These plants are all dwarf growing, are easy to maintain, offer seasonal colour, interest, etc.*
- *enhances cemetery's overall aesthetics with use of appropriate plantings.*
- *provides sense of paths/openness but capitalizes on this space for flat marker or casket burial lots.*
- *sets up wide mowing swaths for more cost-effective turf maintenance.*
- *allows use of alternating markers (ie: rows of uprights backing up against a (less expensive alternative) row of "pillow blocks" (or even flat marker lots). The intent is to "control" placements of flats within the cemetery without compromising aesthetics or maintenance needs.*
- *Can be implemented with or without a ribbon foundation*



Alternative Upright Casket Lot Layout (HLI design)



Dwarf plant materials in planting strips include spirea, potentilla and peonies. (HLI design)



Concrete ribbon foundation for back-to-back casket lots without planting strip. (HLI design)



Peonies planted between rows of upright markers on ribbon foundations. (HLI design)

1.2. Below Grade Modular Crypts

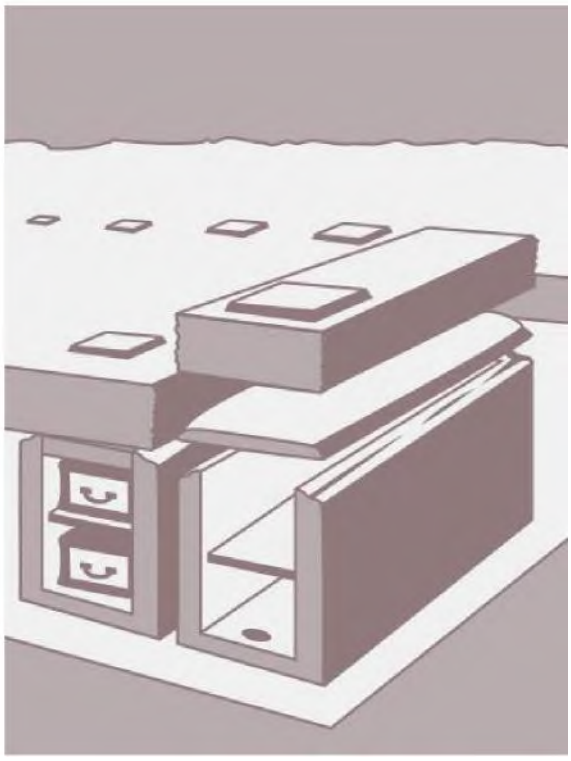
Below grade modular crypts are typically precast concrete components which allow easy opening/ closing of graves as well as minimizing perpetual care maintenance. Their installation involves removal of topsoil, leveling (or excavation) of the ground, installation of the crypts, backfilling around them and then a layer of soil with seeding on top. From the surface, below grade crypts look no different than traditional casket lots (although they do not exhibit the subsidence over individual graves that is typical of traditional graves).



Modular crypt installation (Photo credit: web capture)



Modular crypt installation (Photo credit: web capture)



Double depth modular crypt section (Phot credit: web capture)

1.2.1. Advantages of Below Grade Modular Crypts

Below grade modular crypts reduce both operational (i.e. opening/closing) and long-term care maintenance costs markedly. Opening and closings may be done in winter and summer as there is only a thin layer of overburden/turf on top of each crypt cover. Burial operations would entail removal of the soil cover to expose the crypt cover, which is removed and then replaced after interment. Compared to traditional casket burial (particularly without a burial vault or liner) this system reduces the cost/effort for opening/closing and avoids accidental equipment/burial encroachment on adjacent gravesites. This system also minimizes long term maintenance costs that can occur as a result of subsidence due to grave soil settlement.

1.2.2. Constraints on Below Grade Modular Crypts

Below grade crypts generally have a higher capital cost to install than development of traditional casket lots. This higher capital cost may be mitigated by reduced operational costs for opening/closings as well as long-term maintenance costs due to reduced subsidence.

1.3. Above Grade Lawn Crypts

Above grade (mausoleum) crypts, commonly referred to as lawn crypts are individual (or sometimes side by side tandem) crypts placed upon a slab on grade foundation. Typically, they may be clad in granite, or consist of structural granite construction, similar to columbaria.



Single lawn crypt



Installation of double lawn crypt

1.3.1. Advantages of Above Grade Lawn Crypts

Opening/closing of lawn crypts is analogous to opening a columbarium niche and very much easier than traditional in-ground casket burial. Long-term maintenance is also very low, generally less than that required for a columbarium. These units can effectively be installed on only marginally modified existing grade and would not necessarily entail imported soil to complete their installation.

1.3.2. Constraints on Above Grade Lawn Crypts

These units may have a higher capital cost than below grade crypts due to the materials used (typically granite) as well as the requirements for a foundation. Acceptance of /demand for this type of amenity may not be high given local cultural / demographic factors.

1.4. Community Mausoleum

A community mausoleum is analogous to a columbarium in that it offers individual crypts in a communal structure. It may be an enclosed indoor structure (with or without heating) or may be outdoors similar to a columbarium.

1.4.1. Advantages of Community Mausolea (Indoor or Outdoor)

This type of amenity has the lowest operating (opening/closing) costs of any of the casket disposition methods described above, although lifecycle costs of the structure housing the crypts enter into the cost



Community mausoleum - exterior



Community mausoleum - interior

equation. Entombments may take place at any time, winter or summer. If the mausoleum is enclosed then it may be heated making committals and visitations much more comfortable in the winter but these 'comforts' do add to capital and life cycle costs.

1.4.2. Constraints on Community Mausolea

Indoor Mausolea generally have the highest capital costs associated with installation depending upon the nature of the mausoleum. Crypt prices are usually set to reflect these higher initial costs and that of perpetual care.

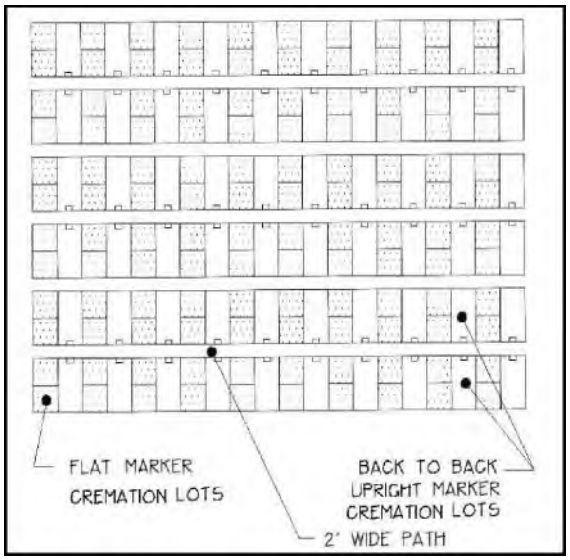
2. CREMATION INTERMENT OPTIONS

2.1. Traditional In-Ground Cremation Lots

These are similar to traditional casket lots in development, operational and maintenance costs. Due to the smaller excavation size, interments may be performed during the winter months. There is also a reduced requirement for depth of cover when compared to casket burial hence these type of amenities may be developed where insufficient soil cover might otherwise exist for casket burial.

Alternative Upright/Flat Marker Cremation Ground Layouts

- *accommodates 2 - 3 inurnments per plot*
- *upright and flats are separated by a 2' wide turf path or planting bed*
- *plot sizes 4' x 6' or 4' x 8' upright marker plot*
- *4' x 4' flat marker plot*
- *doesn't physically and therefore visually "cram" burial plots/markers together.*
- *mixes uprights and flats for enhanced site aesthetics, "sales appeal" and maintenance ease.*
- *visitors will find it easier to locate (especially during winter months) grave sites with flat markers due to association with uprights.*
- *provides enhanced memorial alternatives for client purchase.*



Alternative One- Cremation Ground Lot Layout

2.2.1 Advantages of Traditional In-Ground Cremation Lots

These are the simplest and least costly cremation disposition method to develop. The most important requirement is sufficient depth of cover for at least a two-foot deep excavation. Lotting plans can be designed to be land efficient yet still accommodate some form of upright memorial or pillow block style marker. Lotting Plans can also provide for flat marker lots.



Cremation lot section (Design:HLI)

2.2.2 Constraints on Traditional In-Ground Cremation Lots

Traditional in-ground cremation lots are often crowded and offer limited memorialization opportunities (i.e. no upright monuments). Some cremation consumers purchase traditional casket lots to use for cremation interments because of the memorialization alternatives that they afford. Other cremation consumers prefer columbaria niches for their disposition/memorialization alternatives.



Cremation lot section (Design: HLI)

2.2. Below Grade Cremorials

Analogous to a columbarium placed horizontally in the ground these are a hybrid cremation disposition and memorialization alternative that offer some of the advantages of both conventional in-ground cremation interment and columbarium niche inurnment.

2.2.3 Advantages of Below Grade Cremorials

Once installed, these offer easy access for opening closing as well as very low long-term maintenance requirements.

Constraints on Below Grade Cremorials

As with columbaria, there is a capital cost associated with the installation of this type of amenity. Relative to columbaria, this type of amenity may suffer some greater difficulty in the winter in locating and uncovering the niches beneath the snow, although their locations may be corner-staked during the winter season to offset this aspect.



Cremorial area (Design: HLI)

2.3. Community Columbaria

Demand for columbarium niche inurnment is increasing as the cremation rate and public awareness of this disposition and memorialization option increase. The community columbarium offers individual niches to consumers in a communal outdoor structure.



Columbaria (Design: HLI)



Promontory Green columbaria/cremation garden (Design: HLI)

The picture above of 'Promontory Green' in Kelowna, BC features a variety of cremation interment options, including niche walls, outdoor crypts, in-ground cremation burials, scattering gardens & even casket burials adjacent to the pergola feature

2.3.1. Advantages of Community Columbaria

Next to ossuaries (described in a following section) community columbaria incur the lowest operating (opening/closing) and life cycle maintenance costs of any of the other cremation and casket disposition alternatives outlined here.

2.3.2. Constraints on Community Columbaria

These structures can have significant capital costs associated with purchase and installation. Although demand for these amenities is increasing, they will not replace the need for casket disposition for those that prefer it for religious, ethnic, or cultural reasons nor the preference by some choosing cremation for in-ground interment of their cremated remains.

2.4. Private/Pedestal Columbaria

Private or pedestal columbaria and family estate columbaria are small individual columbaria offering 2 or 4 niches in an individual free-standing columbarium structure. This type of amenity is often purchased by a family (or more than one family) to provide more individualized disposition and memorialization.
They may be sited in various locations within the cemetery, either among conventional lots or preferably in an aesthetically designed cremation garden (see Pedestal Columbarium below).

2.2.4 Advantages of Private/Pedestal Columbaria

These offer individual and family inurnment and memorialization opportunities to those who desire / can afford them. Private columbaria have very low operating (opening/closing) and maintenance costs.



Pedestal columbarium (Design: HLI)

2.4.1. Constraints on Private/Pedestal Columbaria

There is a relatively significant capital cost associated with the purchase and installation of this type of amenity. Due to the higher cost of units, the resultant high sale price may limit demand for these amenities. This type of amenity may best be allowed for in the design and them offered on a contingent basis with development of each unit only occurring when ordered/paid for at Lakeview Cemetery as an element within a Cremation Garden setting.

2.5. Ossuaries

Ossuaries are for the communal disposition of cremated remains. Typically installed below grade, cremated remains are commingled making the process irreversible.

2.2.5 Advantages of Ossuaries

Ossuaries have relatively low installation costs and the lowest operating (opening/closing) and maintenance costs of any of the other cremation and casket disposition alternatives outlined here. Ossuary commingling of cremated remains requires a slightly higher cost compared to the scattering of cremated remains. This amenity affords high interment density in a very confined land base.



In ground ossuary (Design: HLI)

2.2.6 Constraints on Ossuaries

Commingling of cremated remains is an irreversible process and not desirable to some. There is a relatively modest capital cost associated with the installation of such an amenity.



Ossuary feature (Photo Credit: Eickhoff Columbaria Inc.)

2.6. Scattering Gardens

Scattering Gardens are designed feature areas with multiple alternatives for cremation disposition and memorialization (including surficial scattering or in-ground interment) in an aesthetically pleasing environment. A well-designed scattering garden can be a valuable community asset.

2.2.7 Advantages of Scattering Gardens

Scattering gardens offer a variety of cremation disposition and memorialization alternatives within a relatively compact area hence result in a very efficient use of limited or even otherwise cemetery lands unusable for conventional burial purposes cemetery land. Their many memorialization options and aesthetic design can increase desirability and improve both time to payout and ultimate return.



Cremation garden with multiple interment and memorialization options including mausoleum crypts next to pergola. (Design: HLI)

2.2.8 Constraints on Scattering Gardens

There are no major cost or development constraints for developing a scattering garden per se, as its primary costs relate to a common memorialization feature and some landscaping elements. A scattering garden may be handled cost-effectively using indigenous soft and hard landscape elements. It is important to note that once the cremated remains are incorporated into the garden bed, other than hand working the ground, no further disturbance, alteration or redevelopment of the planting bed for any other use is permitted.



Cremation garden with reflection seating area and pedestal niches. (Design: HLI)

2.7. Woodland Cremation Garden

Assessment of on-site natural wooded areas suitability to utilize them to develop a woodland memorial garden would result in a highly desirable interment /memorialization areas for cremation dispositions.

2.2.9 Natural Wooded Areas Advantages

Wooded areas can play an important role in providing opportunity for development of alternative cremation interment options. They are especially useful when cemetery lands are within Conservation areas with restrictions to traditional cemetery development. As cremated remains are inert, they can be interred in woodland settings with minimal disturbance environmentally and physically.



Woodland cremation garden pathway (Photo: HLI)

Since the cremated remains cannot be disturbed once interred, the woodlands have a further level of protection.

From a design standpoint, while not suitable for casket burials, wooded areas are ideal places to create “nature walks” with memory stone and individual columbarium cremation lots.

3. GREEN BURIALS

A very old burial approach but contextually new is the currently common but trending ideal for a 'Green Burial'. While there are many "shades of green", reference to the green burial concept typically entails that burial uses no toxic embalming fluids and only a biodegradable casket or a burial shroud. Natural rocks, wildflowers, shrubs and trees serve as markers. Graves can be located via GPS (Global Positioning System) or a small memorial plaque may be installed. Some cemeteries allow memorialization only on a "common" plaque feature.



Green burial with simple wooden casket (Photo: web capture)



Green burial in a woodland setting. (Photo: web capture)

'Extreme shades of green' may dictate a hand dug gravesite. Some consider a cremation burial as 'green' while for others it may simply mean being buried near a tree.

APPENDIX 2

Appendix 2: Annual Demand Forecast Tables

Status Quo Demand Scenario Forecast

Year	Annual Casket Dispositions	Annual Casket Lot Sales	Cumulative Casket Lot Sales	Cumulative Casket Lot Land Use (ac.)	Annual Cremation Ground Dispositions	Annual Cremation Ground Lot Sales	Cumulative Cremation Ground Lot Sales	Cumulative Cremation Ground Lot Land Use (ac.)	Annual Niche Dispositions	Annual Niche Sales	Cumulative Niche Sales	Cumulative Niche Land Use (ac.)	Annual Scattering /Other Sales	TOTAL CUMULATIVE LAND USE (ac.)
2020	263	263	263	0.4	395	102	102	0.0	89	64	64	0.0	4	0.4
2021	258	259	522	0.7	387	100	202	0.1	91	65	129	0.1	4	0.8
2022	253	255	777	1.0	379	99	301	0.1	93	66	195	0.1	4	1.2
2023	250	253	1,030	1.4	372	97	398	0.2	96	67	262	0.1	4	1.6
2024	246	250	1,280	1.7	364	96	494	0.2	98	68	329	0.1	4	2.0
2025	241	246	1,526	2.0	356	94	588	0.2	100	69	398	0.2	4	2.4
2026	239	245	1,771	2.4	348	92	680	0.3	102	70	467	0.2	4	2.8
2027	236	242	2,013	2.7	340	91	771	0.3	105	70	538	0.2	4	3.2
2028	233	240	2,253	3.0	333	89	860	0.3	107	71	609	0.2	4	3.6
2029	229	237	2,490	3.3	325	88	948	0.4	109	72	681	0.3	4	4.0
2030	228	236	2,726	3.6	317	86	1,034	0.4	111	73	755	0.3	4	4.4
2031	226	236	2,962	3.9	309	84	1,118	0.4	114	74	829	0.3	4	4.7
2032	223	233	3,195	4.3	301	83	1,201	0.5	116	75	904	0.4	4	5.1
2033	222	233	3,428	4.6	294	81	1,282	0.5	118	76	980	0.4	4	5.5
2034	220	231	3,659	4.9	286	80	1,362	0.5	120	77	1,057	0.4	4	5.8
2035	218	230	3,889	5.2	278	78	1,440	0.6	123	78	1,134	0.5	4	6.2
2036	217	229	4,118	5.5	270	76	1,516	0.6	125	79	1,213	0.5	4	6.6
2037	214	228	4,346	5.8	262	75	1,591	0.6	127	80	1,293	0.5	4	6.9
2038	213	227	4,573	6.1	255	73	1,664	0.7	129	81	1,373	0.5	4	7.3
2039	210	224	4,797	6.4	247	72	1,736	0.7	132	81	1,455	0.6	4	7.7
2040	208	223	5,020	6.7	239	70	1,806	0.7	134	82	1,537	0.6	4	8.0
2041	207	222	5,242	7.0	231	68	1,874	0.7	136	83	1,621	0.6	4	8.4
2042	204	220	5,462	7.3	223	67	1,941	0.8	138	84	1,705	0.7	4	8.7
2043	203	220	5,682	7.6	216	65	2,006	0.8	141	85	1,790	0.7	4	9.1
2044	200	217	5,899	7.9	208	64	2,070	0.8	143	86	1,876	0.8	4	9.4
2045	199	216	6,115	8.2	200	62	2,132	0.9	145	87	1,963	0.8	4	9.8

High Demand Scenario Forecast

Year	Annual Casket Dispositions	Annual Casket Lot Sales	Cumulative Casket Lot Sales	Cumulative Casket Lot Land Use (ac.)	Annual Cremation Ground Dispositions	Annual Cremation Ground Lot Sales	Cumulative Cremation Ground Lot Sales	Cumulative Cremation Ground Lot Land Use (ac.)	Annual Niche Dispositions	Annual Niche Sales	Cumulative Niche Sales	Cumulative Niche Land Use (ac.)
2020	290	290	290	0.4	415	108	108	0.0	95	73	73	0.0
2021	287	287	577	0.8	409	108	216	0.1	98	74	147	0.1
2022	285	285	862	1.1	404	108	324	0.1	101	75	222	0.1
2023	284	284	1,146	1.5	398	108	432	0.2	105	76	298	0.1
2024	283	283	1,429	1.9	393	108	540	0.2	108	77	375	0.2
2025	281	281	1,710	2.3	387	108	648	0.3	111	78	453	0.2
2026	281	281	1,991	2.7	381	108	756	0.3	114	79	532	0.2
2027	279	279	2,270	3.0	376	108	864	0.3	117	80	612	0.2
2028	279	279	2,549	3.4	370	108	972	0.4	121	81	693	0.3
2029	278	278	2,827	3.8	365	108	1,080	0.4	124	82	775	0.3
2030	278	278	3,105	4.1	359	108	1,188	0.5	127	83	858	0.3
2031	279	279	3,384	4.5	353	108	1,296	0.5	130	84	942	0.4
2032	278	278	3,662	4.9	348	108	1,404	0.6	133	85	1,027	0.4
2033	279	279	3,941	5.3	342	108	1,512	0.6	137	86	1,113	0.4
2034	278	278	4,219	5.6	337	108	1,620	0.6	140	87	1,200	0.5
2035	278	278	4,497	6.0	331	108	1,728	0.7	143	88	1,288	0.5
2036	279	279	4,776	6.4	325	108	1,836	0.7	146	89	1,377	0.6
2037	279	279	5,055	6.7	320	108	1,944	0.8	149	90	1,467	0.6
2038	279	279	5,334	7.1	314	108	2,052	0.8	153	91	1,558	0.6
2039	277	277	5,611	7.5	309	108	2,160	0.9	156	92	1,650	0.7
2040	277	277	5,888	7.9	303	108	2,268	0.9	159	93	1,743	0.7
2041	277	277	6,165	8.2	297	108	2,376	1.0	162	94	1,837	0.7
2042	276	276	6,441	8.6	292	108	2,484	1.0	165	95	1,932	0.8
2043	277	277	6,718	9.0	286	108	2,592	1.0	169	96	2,028	0.8
2044	275	275	6,993	9.3	281	108	2,700	1.1	172	97	2,125	0.9
2045	274	274	7,267	9.7	275	108	2,808	1.1	175	98	2,223	0.9