

Report

Date September 10, 2024

File:

Subject North Cowichan Cemetery Master Plan Summary

PURPOSE

To consider the Mountain View Cemetery Services Plan, a plan to guide the development, use, and provision of a full range of cemetery services in a fiscally and environmentally progressive manner. Tenille Thompson, Urban Systems, to provide a presentation.

BACKGROUND

North Cowichan maintains two cemeteries:

- (1) Pioneer Cemetery located off Pioneer Road in Westholme; and,
- (2) Mountain View Cemetery located at Drinkwater and Somenos Road.

Pioneer Cemetery is no longer an active cemetery as it was reserved for early pioneer families from 1800-1900. Mountain View Cemetery, founded in 1878 by the Methodist Church, was transferred to the United Church in 1926. In 1962, it became the property of North Cowichan, which has maintained it since.

The property at Mountain View Cemetery is 5.8 hectares (14.43 acres), of which 3.6 hectares are developed and 2.2 hectares remain undeveloped. North Cowichan currently offers various cemetery interment services that include but are not limited to full burial plots, cremation plots, and columbaria niches. On average, and over the last 11 years, staff facilitate approximately 18 full burials and 44 cremation burials per year, while providing year-round landscaping services. As interment numbers are expected to increase, the existing built-out portion of this cemetery will soon reach capacity and require a long-term development plan to maintain and expand services.

On November 23, 2021, Council approved \$75,000 to develop a Mountain View Cemetery Services Plan to conduct a high-level review of current services and facilitate a thorough public engagement process, including future expansion concept design. Through an extensive RFP process, Urban Systems was awarded this contract.

From 2022 to early 2024, Urban Systems worked closely with staff and special interest groups to review current operations to help identify emerging trends, key features, and natural assets of the existing lands that could lead to future development opportunities and services. This process was conducted through various methods, including personal interviews, best practice reviews and public engagement sessions through open houses and online engagement. As a result, the Mountain View Cemetery Services Plan was developed (Attachment 1).

DISCUSSION

Municipal vs Private Cemeteries

Municipal cemeteries have evolved, reflecting societal norms, hygiene practices, and urban development changes. They continue to be viewed as an essential service in communities across

Canada for remembrance, cultural preservation, and community engagement. Many municipal cemeteries, like the Mountain View Cemetery, started as church-owned or private cemeteries but have since become the responsibility of municipalities. While their primary function is to serve as a place of serene remembrance for people after they've passed, cemeteries hold profound significance in communities for several reasons.

Cemeteries serve as historical landmarks, weaving a rich tapestry of a community's past. Some cemeteries house graves that date back centuries, providing unique insights into bygone eras and the people who shaped the community. The art, symbolism, and architecture found in cemeteries reflect a community's beliefs, traditions, and values. Each tombstone, memorial, and statue tells a story, encapsulating the societal norms of the period it represents. These elements often serve as windows to the community's cultural heritage and practices.

On a personal level, cemeteries provide spaces for commemoration and reflection. People visit to remember and honour their loved ones in these quiet, peaceful environments. Whether leaving flowers or simply sitting in silence, visiting a loved one's grave can be a therapeutic process, helping individuals cope with grief. Moreover, cemeteries foster a connection to ancestry and identity. A visit to a family grave creates a powerful link to past generations, reinforcing a person's connection to their heritage. For many, this connection is integral to their identity, offering a sense of pride and place in the world.

Beyond individual experiences, cemeteries contribute to community engagement and social cohesion. They can host events such as historical tours, memorial services, and even concerts, bringing together community members of all ages. These gatherings foster social interactions and build a sense of community spirit. Additionally, cemeteries often serve as green spaces in urban landscapes and act as sanctuaries for various flora and fauna. Amid increasing urban development, these spaces become important pockets of biodiversity, providing habitats for native plants, birds, and small animals. In this way, cemeteries contribute to the health and diversity of local ecosystems.

In some cases, several cemeteries across Canada are owned by private organizations, individuals, families, or religious groups. The privatization of cemeteries generally results in unaffordable costs for residents to bury their loved ones. This situation has led to common instances where individuals are unable to fulfill the final wishes of their loved ones. Consequently, cremated remains are often retained within people's homes, as many desire to visit and commemorate their departed with memorial markers. While private cemeteries do offer a greater sense of exclusivity, customization, and well-maintained grounds, they come at a higher cost. In contrast, public cemeteries prioritize inclusivity, affordability, and community use, making them accessible to a broader population.

Demographics, Trends, and Best Practices

Through an environmental scan of municipalities in British Columbia, North Cowichan has a higher median age than the provincial average, and the population is expected to skew older in the future. Based on current demographics from Statistics Canada, the 65+ population accounts for approximately 28% of the total population in 2022 and is projected to increase to 34% by 2047. As a result of this demographic shift, it is projected that the annual mortality rate will increase on average by 2.3% per year, from 359 deaths in 2022 to 819 deaths by 2047. With these considerations and current inventory levels, the Mountain View Cemetery will not meet the interment demand unless expansion occurs within the next 10-12 years.

Upon reviewing cemetery best practices, interment trends constantly evolve in response to economic, environmental, and social considerations. According to research by Urban Systems, there is a growing demand for more environmentally friendly interment options, such as double-depth burials, green burials, scattering gardens, and human composting. Cremations are expected to remain the most popular option; however, this could change as these other options become available. As the costs of traditional burial plots increase and land becomes scarce, people are looking for more cost-effective alternatives. With that, cemeteries are finding that a broader range of services enables them to meet more diverse needs and provide some affordable options.

A review of existing interment inventories at Mountain View Cemetery determined that the cemetery is at full capacity for some services and will be near full capacity for other services within the next 10-12 years. For example, there are zero spaces available for double-depth full burial, green burial, and scattering gardens, and just 17 spaces remain for columbaria niche interments. To meet the demographic changes and emerging interment trends, North Cowichan needs to consider expanding its cemetery services and the unbuilt 2.2 hectares of available land.

Compared to neighbouring island communities and private cemeteries that provide similar cemetery services, the fee structure of Mountain View Cemetery varies as full burial fees are higher than average, and cremation burials are lower than average when removing the private cemetery from the comparison. The table below provides a comparison:

	<u>Full Burial</u>	<u>Cremation Burial</u>
North Cowichan	\$1,429.00	\$ 456.00
Nanaimo	\$1,120.00	\$ 750.00
Courtenay	\$ 632.00	\$ 330.00
Qualicum Beach	\$1,035.00	\$ 440.00
Royal Oak (Private)	\$6,290.00	\$1,485.00
Average (including Royal Oak)	\$2,101.20	\$ 692.00
Average (excluding Royal Oak)	\$1,054.00	\$ 494.00

Cemetery administration is currently performed on a part-time basis by a full-time park administrative employee. As customer interactions are complex, sensitive, paper-based, and drawn out, the workload for staff varies between 20-30 hours per week. Compared to similarly-sized cemeteries, this work is typically performed by a full-time employee utilizing a centralized cemetery management system to support client interactions and asset management. North Cowichan does not currently use a centralized cemetery management system.

Through the reviews of the existing cemetery operations, market and demand analysis, interment trends, cemetery best practices, and public engagement, Urban Systems has developed the Mountain View Cemetery Services Plan (Attachment 1). This plan highlights a series of short-, mid-, and long-term recommendations that examine future site expansion plans, sustainable operating costs, and revenue projections, providing a 25-year framework and guidelines for sustainable cemetery operations.

Future Site Expansion

Based on current interment trends, Mountain View Cemetery is expected to run out of space for full burials within the next 10-12 years and two years for columbarium niches and cremation plots. To meet future capacity requirements and improve the experience, functionality, and longevity of the Mountain View Cemetery, Urban Systems has created two expansion design concepts that include a phased construction approach over a 25-year period. (Attachment 1 – Appendix C).

While inventory for full burials remains stable based on current annual interment figures, columbaria and cremation plot inventories are decreasing and will require immediate attention for continued service delivery. Within each expansion plan concept, Urban Systems has recommended constructing a series of short-term infills every five years beginning in 2024/2025 to account for the rising demand for cremation interments. Each infill phase transforms one of the existing roads in the existing cemetery into usable lands that provide additional space for cremation plot burials and columbarium niches. The first infill for 2024/2025 would add 400 cremation plots, one columbarium niche, and 16 full burial sites to the existing inventory. Subsequent infills in 2029, 2034, 2039, and 2044 would add an average of 132 cremation plots and one columbarium niche each time.

In addition to the infill phases, Urban Systems has recommended a 3-phase expansion plan over 25 years that will also meet the future interment needs of the community. While each phase will add significant inventory to the cemetery operations, new services such as green burials, scattering gardens, and double depth burials will also be added. Given the relation of the existing full burial inventory to current interment trends, phase 1 of the expansion is not anticipated to occur for another ten years; however, it is recommended that an expansion analysis is completed within the next 6-8 years to confirm future expansion requirements relative to current trends. Phase 2 and 3 expansion would not be required until 2043 and 2057 as consumer demand is required.

- *The Infill Phases: (2024/2025, 2029, 2034, 2039, 2044)*

Undertaken every five years and infills one of the existing roads to make more space in the existing cemetery area.

- *Phase 1: years 1-10 (2035-2043)*

The largest and most expensive phase, as it expands the services offered in the cemetery, includes creating green burials, double depth burials, scattering gardens, a parking area lot expansion, a roadway, and more cremation plots.

- *Phase 2: years 11-24 (2043-2057)*

Adds more offerings emphasizing cremation, burial, and columbaria. This phase includes extending the loop road network, green burial, and scattering opportunities.

- *Phase 3: year 25 and beyond (2057+)*

Focuses primarily on green burial and cremation plots within the existing forested area and the last part of the block network.

Estimated Expansion Capital Costs:

<i>Phase:</i>	<i>Design Option 1</i>	<i>Design Option 2</i>
Infill (every five years plus cost escalation)		
2024	\$71,405	\$71,405
2029	\$101,561	\$101,561
2034	\$144,453	\$144,453
2039	\$205,459	\$205,459
2044	\$292,229	\$292,229
Phase 1: 2035	\$1,840,472	\$1,897,485
Phase 2: 2043	\$1,261,918	\$2,757,542
Phase 3: 2057	\$3,286,564	\$2,714,369
Total (including contingency)	\$7,204,061	\$8,184,503

As cemetery expansion is not required for another ten years, staff recommend that an annual transfer of revenue to reserves be established so that sufficient funding is made available when expansion is needed. Once a conceptual design is selected, staff will bring forward funding recommendations as part of the annual business planning process and will conduct further operational cost analysis.

Cemetery Operating Costs

Expansion of the cemetery and its services will directly impact future operating budgets. Not including construction capital costs, additional staffing will be required for site maintenance and to service the anticipated interment demand on both maintenance and administration levels. Contractor fees for conducting full and green burials are expected to increase, as are the related interment costs based upon the projected number and type of interments completed each year.

In 2022, cemetery operations were subsidized by 38%; however, in 2023, operations were subsidized by just 12%. While operating expenses (labour, interment costs, site maintenance) remained relatively the same year over year, revenues increased substantially in 2023 as end-of-life events arrangements returned following the COVID pandemic.

Given the current operational subsidy of 12% and when comparing existing fees with neighbouring Vancouver Island community cemeteries, staff are not recommending any substantial fee increases at this time; however, staff will continue to monitor ongoing operations and make any necessary adjustments to its fees to offset cost increases as part of the department's annual review of existing fees and charges.

The *BC Cemetery Services Act* stipulates that North Cowichan collect a Perpetual Care Fund (PCF) fee to provide for the care of the site in perpetuity. A PCF contribution is usually calculated as a percentage of the right of interment fee and memorialization, as plots, niches, and monuments require perpetual care. Urban Systems is recommending maintaining current PCF allowances for existing and new services applied to the right of interment fees (25% for full and green burials and in-ground cremation and 10% for columbaria niches and scattering) while adjusting the PCF allowances on memorialization from a set

fee of \$25 to a percentage fee (25% on memorial installations for full and cremated remains and 10% charged on plaques for niches, green burial, and scattering). This approach allows North Cowichan to continue collecting an appropriate contribution to the PCF as fees increase over time and set up ongoing care and maintenance of the cemetery once it has reached capacity and revenues are no longer available.

Although North Cowichan could withdraw interest earned on the PCF for annual operating and maintenance, it is better to retain funds in the PCF to continue accruing interest over time as North Cowichan currently does. The PCF should grow large enough that interest earned on the balance can be used to maintain the cemetery in perpetuity. The current balance of the PCF as of July 2, 2024, is \$509,473.

Should Council support future cemetery expansion, Urban Systems has developed a series of recommendations that are organized into short, medium, and long-term priorities:

Short-Term Priorities 0-5 Years:

- Implement infill phases as part of annual business planning processes
- Consider the role and functions of the Cemetery Administrator (Cemetery Clerk)
- Recommend the procurement of a cemetery data management software solution
- Include green burials and scattering (when available) as part of the fee schedule
- Update and enforce all bylaws to prohibit the use of unsanctioned memorial items, include new interment services, exclude liners and other changes required
- Implement a capital reserve fund into North Cowichan's five-year capital financial plan for future cemetery expansion based upon selected concept design

Mid-Term Priorities 5-10 Years:

- Conduct a financial analysis of the proposed cemetery expansion plan and bring forward recommendations to the council as part of the annual budgeting process
- Engage the services of a general contractor for the construction of phase 1, including tree removals, construction of road, and burial areas

Long-Term Priorities 11-25 Years:

- Engage the services of a general contractor for the construction of phases 1-3, including tree removals, construction of road, and burial areas

OPTIONS

1. **(Recommended Option)** THAT the Committee of the Whole recommends that Council:
 - (1) Adopts the Mountain View Cemetery Services Plan as attached to the September 10, 2024, report from the Director of Parks and Recreation;
 - (2) Refers the short, mid, and long-term priorities in the Mountain View Cemetery Services Plan to the annual budget planning process;
 - (3) Directs staff to begin infill construction for 2025 as part of the approved capital plan and build future phases into the five-year capital planning process;
 - (4) Selects preferred capital expansion plan (Option 1) and directs staff to incorporate expansion funding as part of the municipalities long-term capital financial program; and,
 - (5) Directs staff to create a cemetery capital reserve fund and make annual contributions of \$184,047 beginning in 2025 until 2034.

2. THAT the Committee of the Whole recommends that Council:
 - (1) Adopts the Mountain View Cemetery Services Plan attached to the September 10, 2024, report from the Director of Parks and Recreation, subject to the following changes:
 - (a) *[Council to identify which recommendations they wish to remove or amend]*
 - (2) Refers the short, mid, and long-term priorities in the Mountain View Cemetery Services Plan to the annual budget planning process;
 - (3) Directs staff to begin infill construction for 2025 as part of the approved capital plan and build future phases into the five year capital planning process;
 - (4) Selects preferred capital expansion plan (Option 1) and directs staff to incorporate expansion funding as part of the municipalities long-term capital financial program; and,
 - (5) Directs staff to create a cemetery capital reserve fund and make annual contributions of \$184,047 beginning in 2025 until 2034.

IMPLICATIONS

There are no immediate financial implications associated with this report. The recommendations from the Cemetery Master Plan will be developed following feedback received from Council, including the capital infrastructure required and future financial expenditures through the annual budget and business planning processes. North Cowichan's current Five-Year Financial Plan allocates \$75,000 in 2024 and 2028 to initiate some of the recommendations for future cemetery development and expansion unless otherwise directed by Council.

RECOMMENDATION

- THAT the Committee of the Whole recommends that Council:
- (1) Adopts the Mountain View Cemetery Services Plan as attached to the September 10, 2024, report from the Director of Parks and Recreation;
 - (2) Refers the short, mid, and long-term priorities in the Mountain View Cemetery Services Plan to the annual budget planning process;
 - (3) Directs staff to begin infill construction for 2025 as part of the approved capital plan and build future phases into the five-year capital planning process;

- (4) Selects preferred capital expansion plan (Option 1) and directs staff to incorporate expansion funding as part of the municipalities long-term capital financial program; and,
- (5) Directs staff to create a cemetery capital reserve fund and make annual contributions of \$184,047 beginning in 2025 until 2034.

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Approved to be forwarded to Council:



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Attachments:

- (1) Mountain View Cemetery Services Plan
- (2) 2024-09-10 Cemetery Services Council Presentation