

**CEMETERY SERVICE DELIVERY REVIEW  
LAKEVIEW CEMETERY  
CITY OF THOROLD**

**2021.11.01**

**3651 Thorold Townline Rd,  
Thorold, ON**

Prepared by  
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# CEMETERY SERVICE DELIVERY REVIEW

## LAKEVIEW CEMETERY

3651 Thorold Townline Rd, Thorold, ON

Prepared for the City of Thorold

### INTRODUCTION

The City of Thorold (the "City") owns and operates Lakeview Cemetery since it was established in 1886 on the east side of the Welland Canal on top of the Niagara Escarpment. The City is currently undertaking a Municipal Modernization Program as part of their commitment "*delivering modern, efficient services that are financially sustainable*". The Program includes the undertaking of a Cemetery Service Delivery Review ("CSDR") to "*provide direction on Modernization and Digitization*" associated with the operation of Lakeview Cemetery.

LARKIN+ Land Use Planners Inc. and Cosmopolitan Associates Inc. were retained to undertake this Review and provide direction on the "Modernization of Cemetery Services" assist the identification of operational efficiencies that could be realized through the operations environment. In addition, the Review is to consider information and marketing opportunities to ensure the Public is aware of the services offered at the Cemetery and consider choosing Lakeview for their interment needs.

### SCOPE OF THE REVIEW

The Scope of the review was articulated through the issuance of a formal Request for Tender dated July 26, 2021 which identified the following matters to be considered:

1. The determination of services the City should target over the next 10 years in direct consultation with local funeral homes. This includes the identification of burial products and opportunities such as the demand for niche, columbaria and crypt burial options, Mausoleum, traditional gardens, and scattering gardens. An understanding of burial trends is an important component of this discussion as is a review and update if necessary of the Cemetery Staff Organization chart with recommendations on areas for change where warranted.
2. Service offerings at the Cemetery including the potential / need for an on-site Chapel, Banquet Hall, Reception Centre and indoor / outdoor amenities are to be considered.
3. A conceptual Cemetery Master Plan (CMP) is to be prepared to graphically illustrate opportunities to increase and improve the provision of burial services to the Public through the enhancement of the Cemetery grounds and product offerings.
4. A review of the Marketing Plan and fee schedule for services both current and future offered at the Cemetery.
5. An assessment of Cemetery access and Security measures which should be in place and/or considered to ensure the integrity of the property and safety of the Public. And,
6. A review of Bereavement Authority of Ontario (BAO) Best practices and review of other local municipalities successes

This CSDR addresses the foregoing requirements through four "Sections". The first three Sections focus on different elements of the review to establish context for the review, assess existing burial capacity constraints, identify future potential, and provide an analysis of the business practices including the identification of possible Business Models intended to assist the City in determining an appropriate course of action regarding future operations at LAKEVIEW. The fourth Section presents the conclusions of the various components of the CSDR. The work undertaken in Section 3 focuses on the matters necessary to conduct the business of operating a cemetery which are related to LAKEVIEW. Throughout this Section recommendations are provided regarding the various elements of the analysis. For reference purposes a Summary of Recommendations follows the Executive Summary, commencing with a review of the Cemetery's history to establish the context for the review. This is followed by an analysis of the Cemetery to identify burial capacity in current developed gardens and an estimation of future capacity as determined through the preparation of a conceptual Cemetery Master Plan (CMP) that include undeveloped land within the property.



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**EXECUTIVE SUMMARY**

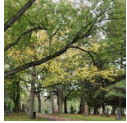
LAKEVIEW currently provides Deathcare services to the City of Thorold and local greater Region of Niagara. The two areas of the cemetery include the old and the new land holdings. The cemetery has a complex history which has resulted in the establishment of essentially two cemetery properties under the name of LAKEVIEW Cemetery. This history has influenced the development and operation of the Cemetery. In 1966 the St. Lawrence Seaway Authority (the "Authority") expropriated approximately 1,900 acres of land for the proposed construction of a new Welland Canal (the "Fifth Welland Canal"): The expropriated lands included the "Old Lakeview Cemetery". The Expropriation Agreement between the Seaway Authority and the City of Thorold resulted in the establishment of New Lakeview Cemetery, referred to in this CSDR as LAKEVIEW. Although the new canal was never constructed, the sale of Lots in the Old Cemetery ceased with the development of the New Cemetery. Burials still occur in the Old Cemetery due to pre-existing burial contracts, however new lot sales in the Old Cemetery are restricted. The development of the New Cemetery (LAKEVIEW) was intended to reflect the design and layout of burial gardens in the Old Cemetery. Burial capacity in the New Cemetery, however, is encumbered by the requirement to reserve sufficient land in the new lands to facilitate the exhumation and transfer of all existing burials from the old section. The New Lakeview Cemetery (LAKEVIEW) continues to provide deathcare service to the community selling new burials lots in new areas outside the reserved zones. The predominant burial options developed are traditional in ground burials with upright monument markers and in ground cremation lots within the same traditional gardens. A mausoleum has also been constructed providing traditional crypt entombments and niches for cremated remains within the mausoleum.

An analysis of the existing plan for LAKEVIEW was undertaken in Section 2 of the CSDR to provide context for the review of LAKEVIEW to identify opportunities and constraints affecting the provision of burial services. The discussion addresses the principles involved in cemetery planning in terms of assessing their capacity and the general strategic planning involved with delivering service offerings. This included a discussion of the concept of "At-Need" and "Pre-Need" regarding the sale of burial opportunities and services, as it is an important factor in developing a plan for financial sustainability for a cemetery. An analysis of the physical characteristics of LAKEVIEW was undertaken to establish current capacity constraints which may impact future burials through an examination of the physical attributes of the cemetery and to identify opportunities for new options. The estimation of residual burial capacity within the existing available burial gardens (i.e., Sections) concluded that within the existing burial gardens there was only 13% of the garden capacity remaining (0.82 ha or 2.03 acres). In Business Model terms the available burial capacity is becoming critical, which has the potential to severely limit the ability of LAKEVIEW to continue to serve its patrons.

To assess the Burial Capacity which may be achieved through the development of vacant / undeveloped lands at the Cemetery a conceptual Cemetery Master Plan (CMP)<sup>1</sup> was prepared. The specific intent of the CMP is to provide the basis for the assessment of cemetery operations, identify potential opportunities to increase burial capacity, and provide a vision for the City for the transformation of LAKEVIEW into a self-sustaining enterprise. It was determined that there is approximately 12.01 ha (29.7 ac) of land currently vacant representing approximately 55% of the total land area. The CMP was designed to utilize the available lands in an efficient manner based on good cemetery design principles, while providing opportunities for product diversification to reflect modern trends in cemetery development. As a result of this planning exercise, it has been determined that while there is limited residual burial capacity within the existing gardens, however, there should not be burial capacity issue in the longer term at LAKEVIEW provided the cemetery is properly planned and implemented, as confirmed by the CMP on future development.

A general review of Business Practices was undertaken which focused on three Themes: Financial Stability (Including Identification of Business Models), Market Placement and a Tariff Review, and finally an Operational Review. LAKEVIEW provides Deathcare options for its patrons at subsidized rates, which have not been adjusted since they were established, or for a significant period. The Cemetery has operated at annual loss which is paid for by the City. The subsidy model that LAKEVIEW operates under today results in the unintended consequence that all lot sales are subsidized by the Thorold taxpayer including the non-resident patrons despite the premium rates charged. It was determined that the subsidy model that LAKEVIEW operates by is not conducive to the atypical economic complexities of deathcare service business. Therefore, from the perspective of cost versus benefit, the current model can be viewed as unsustainable. Nevertheless, in terms of viability as an enterprise, LAKEVIEW has the components necessary to build

<sup>1</sup> Technically the CMP is deemed to be conceptual as the Plan requires a formal Topographic and Boundary survey which would include the surveyed location of the internal roads, buildings, and site features, which was not available to the Design Team. To prepare the CMP a digital base was made from a variety of sources such as GeoWarehouse® information, digital mapping available from the Region of Niagara, and GoogleEARTH®. Thus, the information presented on the plan and used for analysis can only be preliminary in nature. A more detailed CMP requires digital information obtained through a formal property survey. Nevertheless, the CMP provides a graphical vision for the future development of the Cemetery.



a viable cemetery business. There is sufficient land reserve to produce deathcare burial options to serve the needs of the current and future local and regional market. The local and regional area has a sufficient existing market to sustain the cemetery. Further, demographic data indicates there will be sufficient market growth to sustain the cemetery for its foreseeable service life. Accordingly, in the context of LAKEVIEW represents a viable asset for the City, worthy of investment in the transformation of the cemetery business model to achieve a Net-Zero deficit, and/or the business has the potential to further evolve into a Profit-Center.

Several conceptual Business Models have been identified for consideration by the City. Two models, however, stood out to recommend for possible consideration by the City:

✘ **MODEL 2: Migrate the Cemetery to a Net Zero Operational Expense**

This Model is intended to bring LAKEVIEW to financial equilibrium where sales revenues offset operational expenses. This should be the base Model the City adopts as an intermediary step if willing to later evolve the Cemetery to a Profit Centre.

✘ **MODEL 3: Migrate the Cemetery to a Profit Center**

This Model focuses on extrapolating the Net-Zero operating position with a program to generate profits which can be reinvested into capital improvements and the further enhancements of Cemetery product and service offerings considered relevant and comparable, if not superior, to the Level of Service (LOS) found in the marketplace

Although the process necessary to develop either of these Models will require time and expertise in the deathcare business, there is a definite opportunity for the City to transform LAKEVIEW into a self-sustaining enterprise with a reasonable amount of investment. Given the revealed potential at LAKEVIEW, Models 2 and 3 may represent the preferred approach for the City. Of course, an important element of these Models is the modernization of the Tariff Rate Structure at LAKEVIEW. This will be influenced by the diversity of burial product and service offerings, which need to be expanded to reflect modern burial preferences. Accordingly, a conceptual Rate Reform Plan was examined to demonstrate options for LAKEVIEW to modernize its Tariff Rate Structure in order to be comparable in its market area.

Finally, although there are some significant challenges caused primarily by the potential relocation of graves from Old Lakeview to New Lakeview, it has been determined that there are sufficient land resources to ensure that through careful planning, efficient design, and the implementation of appropriate Business Structures to ensure the Cemetery is well managed, LAKEVIEW has the potential to provide for the burial and memorialization needs for its patrons well into the future. Care must be taken to ensure that the operation of the Cemetery meets all regulatory requirements, operational standards, and an appropriate level-of-service for its patrons. This will require a formal Administrative Review and consideration of the conduct of the various reviews and audits identified herein. Nevertheless, with a commitment to the modernization of operations at LAKEVIEW it is possible for the Cemetery to become a self-sustaining, or profit generating enterprise.



**SUMMARY OF RECOMMENDATIONS**

| RECOMMENDATION: Title   | CSDR SECTION Reference   |
|---|--|
| <p>1. <b>RECOMMENDATION: Model Selection</b></p> <p>It is recommended that the City select one of the Business Models it intends to adopt as the first step to either maintaining the status-quo or revitalizing the operation of LAKEVIEW such that at a minimum a Net-Zero financial status is achieved to reduce / eliminate its financial subsidy, and potentially evolve into a <u>Profit-Centre</u> (PC) operation for the benefit of the residents of Thorold.</p>   | <b>3.1.2 Business Models</b>   |
| <p>2. <b>RECOMMENDATION: SFP Review Required</b></p> <p>It is recommended that a detailed review be conducted for LAKEVIEW as part of a <u>Strategic Financial Plan</u> (SFP) process to assess a reasonable multiyear adjustment plan to update it to a comparable current market pricing. The Plan would identify all product offerings for LAKEVIEW which would be costed out for implementation and the projected revenue identified for consideration in a <u>Rate Adjustment Plan</u> (RAP). This could include consultation with the BAO to ensure legislative compliance.</p>                     | <b>3.2.2 Tariff Philosophy</b>   |
| <p>3. <b>RECOMMENDATION: Public Access to Services</b></p> <p>It is recommended to ensure LAKEVIEW remains open to patrons in the Regional catchment area while applying a discount to Thorold residents. It must be recognized that increased tariff rates alone would not correct the LAKEVIEW financial loss. At best it will mitigate losses to some extent, and moreover would be a necessary starting point to set LAKEVIEW on a path toward one of the other business models suggested.</p>  | <b>3.2.2 Tariff Philosophy<br/>RESIDENT DISCOUNT Vs NON-<br/>RESIDENT APPROACH</b> |
| <p>4. <b>RECOMMENDATION: Update Tariff Rates</b></p> <p>Upon the City's determination of an appropriate Business Model for LAKEVIEW, it is recommended that the City undertake an in-depth review of the actual and complete operational costs for the cemetery and update its Tariff Rate structure to identify and accommodate the products and <u>Level of Service</u> (LOS) to be implemented at the Cemetery.</p>  | <b>3.2.3 Tariff Structure Analysis</b>   |
| <p>5. <b>RECOMMENDATION: Rate Adjustment Plan</b></p> <p>It is recommended that the City implement a RAP to reflect the Business Model selected and the associated rate philosophy approach required to ensure LAKEVIEW's competitive placement in the market. Furthermore, the transformation of LAKEVIEW to a self-sufficient enterprise would best be accomplished by adopting Option 1 RAP (or similar).</p>  | <b>3.2.4 Rate Adjustment Plan<br/>(RAP)</b>  |
| <p>6. <b>RECOMMENDATION: Site Engineering Review</b></p> <p>It is recommended that a <u>Site Engineering Review</u> be undertaken to support a detailed <u>Cemetery Master Plan</u> (CMP) which will support and guide the strategic development of LAKEVIEW and realize the burial potential presented through the new CMP. The review would examine grading options for the future burial / cremation gardens and trails and overall drainage / storm water management issues. The grading review could also identify / review options for the reimplementation of double depth graves at LAKEVIEW.</p> | <b>3.3.5 Product Diversity:<br/>A Discussion</b>                                   |
| <p>7. <b>RECOMMENDATION: Human Resources</b></p> <p>It is recommended that the City invest in the human resources and product line development necessary to support cemetery operations to achieve a Net-Zero or Profit Centre Model for operations.</p>  | <b>3.3.1 Organizational Structure<br/>PROJECTED RESOURCE Scenarios</b>             |
| <p>8. <b>RECOMMENDATION: Advisory Board</b></p> <p>It is recommended that the City consider the establishment of an Advisory Board to provide strategic and intellectual direction to the City and Staff once a Business Model has been selected.</p>   | <b>3.3.1 Organizational Structure<br/>ADVISORY BOARD</b>                           |
| <p>9. <b>RECOMMENDATION: Bylaws Review</b></p> <p>It is recommended that a review of LAKEVIEW's Bylaws be undertaken to ensure compliance with FBCSA Regulations.</p>   | <b>3.3.2 BAO Bylaws &amp; Practices<br/>Cemetery Bylaws</b>                        |



## SUMMARY OF RECOMMENDATIONS

### RECOMMENDATION: Title

### CSDR SECTION Reference

10. **RECOMMENDATION: Technical Audit**

It is recommended that a Technical Audit be undertaken to O.Reg 30/11, Part III "Physical Standards for Cemeteries" to ensure compliance with FBCSA Regulations.

**3.3.2 BAO Bylaws & Practices**

**Physical Standards for Cemeteries**

11. **RECOMMENDATION: OACFP Membership**

It is recommended that LAKEVIEW management and staff become members of the OACFP and utilize the knowledge base that it can provide.

**3.3.2 BAO Bylaws & Practices**

**INDUSTRY ASSOCIATIONS**

12. **RECOMMENDATION: Net-Zero Business Model**

It is recommended that the City of Thorold consider migrating LAKEVIEW to a Net-Zero (NZ) business model as a first stage transformation, with the option to eventually continue the evolution towards a Profit Center (PC) model.

**3.3.3 Reform Plan**

13. **RECOMMENDATION: Reform Plan**

It is recommended that the City initiate and adopt a formal "Reform Plan" a detailed review and update process be commissioned as part of the Reform Plan for LAKEVIEW to reflect the strategic direction of the operations.

**3.3.3 Reform Plan**

14. **RECOMMENDATION: Audits & Review**

It is recommended that the City undertake an Administrative Review of their Policies & Procedures, Operational & Capital Planning, and Technical Audits as listed.

**3.3.4 Administrative Review**

15. **RECOMMENDATION: Security Audit**

It is recommended that a Security Audit at LAKEVIEW be undertaken by qualified security professionals especially since there may be a liability component whereby patrons would expect a level of reasonable due diligence.

**3.3.6 Cemetery Access & Security Measures**



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**NOTE: FIGURE NUMBERING:** Figure identification is exclusive to each Section, starting with Figure 1 and continuing on.

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**RFP SCOPE MATRIX:**

The City of Thorold Request for Proposals (RFP) to provide a Cemetery Service Delivery Review (CSDR) for the Lakeview Cemetery identified six (6) main topics of interest. The Matrix below provides references to the report Section(s) where each Topic has been addressed in this report.

| TOPIC  | REPORT | COMMENT(S)                                       |
|--|--------|--|
| 1. <i>Determination of Services over the Next 10 Years in Consultation with Local FH's.</i>  | 2.2    | » Demographics and Burial Trends                 |
|  | 4.3.8  | » Funeral Home Partners Audit.                   |
| 2. <i>Services to be considered at the cemetery.</i>   | 2.3.2  | » Burial Products, Concepts and Definitions      |
|  | 3.3.5  | » Product Diversity Discussion.                  |
|  | 2.3.   | » Cemetery Master Plan (CMP) and Burial Products |
| 3. <i>Conceptual rendering (a picture, not formal drawings) of plan for future construction, general landscape review for future planning.</i> | 2.3.1  | » Cemetery Master Plan (CMP)                     |
|  | 3.1.1  | » Financial Sustainability.                      |
| 4. <i>Marketing Plan &amp; complete review and recommendations of fees schedule.</i>   | 3.1.2  | » Business Model identification and discussion.  |
|  | 3.2    | » Lakeview Market Analysis                       |
|  | 3.2.1  | » Market Philosophy                              |
|  | 3.2.2  | » Tariff Philosophy                              |
|  | 3.2.3  | » Tariff Structure Analysis                      |
|  | 3.2.4  | » Rate Adjustment Plan                           |
| 5. <i>Cemetery access and Security measures which should be in place / considered.</i>   | 3.3.6  | » Cemetery Access and Security Measures          |
| 6. <i>BAO Best practices and review of other local municipalities successes.</i>   | 3.3    | » Operational Review                             |
|  | 3.3.2  | » BAO Bylaws & Practices                         |
|  | 3.3.3  | » Reform Plan                                    |
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LAKEVIEW CEMETERY  
CITY OF THOROLD

2021.11.01

3651 Thorold Townline Rd,  
Thorold, ON

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# SECTION 1

A BRIEF HISTORY OF LAKEVIEW CEMETERY

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**NOTE: FIGURE NUMBERING:** Figure identification is exclusive to each Section, starting with Figure 1 and continuing on.

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Figure 2: Old and New Lakeview Cemetery  
Image: GoogleEarth



Figure 1: Old Lakeview Cemetery  
Image: GoogleEarth



Figure 3: Welland Canal In Relation to Old Lakeview  
Image: GoogleEarth

## SECTION A BRIEF HISTORY OF LAKEVIEW CEMETERY

### 1

- 1.1 Old Lakeview Cemetery
- 1.2 Influence & Impact of the Welland Canal on Old Lakeview
- 1.3 New Lakeview Cemetery

LAKEVIEW Cemetery represents a municipal resource providing the public with burial options and opportunities. The Cemetery, however, has a complex history which has resulted in the establishment of essentially two cemetery properties under the name of LAKEVIEW Cemetery. In undertaking a Cemetery Service Delivery Review (CSDR) for the City of Thorold, it is important to understand the context of its history in order to provide constructive and appropriate direction to the City regarding the future of LAKEVIEW. Established in 1886, the Original Lakeview Cemetery was expropriated by the St. Lawrence Seaway Authority for the construction of a new "Fifth" Welland Canal. This led to the establishment of the New Lakeview with the intention that graves from Old Lakeview would ultimately be transferred to New Lakeview. This section provides a brief summary of the two cemeteries to provide the appropriate context for the CSDR that follows.

#### 1.1 Old Lakeview Cemetery

The original Lakeview Cemetery (hereinafter referred to as "Old Lakeview" for the purposes of this Review) was established in 1886 in the northeast section of the City of Thorold in what was considered at the time to be the outskirts of the City. The Cemetery encompasses approximately 9.0 ha (22.1ac)<sup>1</sup>, and was originally surrounded by forests and farms on the Niagara Escarpment with a view of St. Catherines and the old Welland Canal. The original access to the cemetery appears to have been from Davis Road which would have traversed the east side of the property<sup>2</sup>.

Records suggest that there are approximately 8,359 committed burials in addition to an unknown number of unmarked graves which require additional identification through an in-depth review of burial records.

Today Old Lakeview reflects a mature cemetery landscape with a variety of grave markers and burial types. While there is burial capacity remaining in the cemetery, because of the expropriation of the cemetery by the St. Lawrence Seaway Authority burial Lots are no longer sold at Old Lakeview, although burials continue to occur where graves were purchased prior to the expropriation.

#### 1.2 Influence & Impact of the Welland Canal on Old Lakeview

The Welland Canal was opened in 1929, linking Lake Ontario with Lake Erie and enabling continuous navigation between the two lakes. Over its history there have been a total of four canals constructed including several modifications such as the Welland Bypass completed in 1973. The fourth Welland Canal is the version currently in operation.

<sup>1</sup> The size of the old cemetery is estimated as an original survey has not been located.

<sup>2</sup> The access from Davis Road needs verification. The old road allowance is depicted on GoogleEarth



Figure 4: Old Lakeview Cemetery (Thorold ON)  
Image: LARKIN+

In 1966 the St. Lawrence Seaway Authority (the "Authority") expropriated approximately 1,900 acres of land for the proposed construction of a new Welland Canal (the "Fifth Welland Canal"). The expropriated lands included the Old Lakeview Cemetery. Discussions between the "Authority" and the Town were undertaken between 1967 and the early 1970's wherein an agreement reached in 1971 resulted in the establishment and construction of a "New" Lakeview Cemetery (hereinafter referred to as "New Lakeview" or "LAKEVIEW") which is located to the east of Old Lakeview.

The Agreement has a direct bearing on the operation and utility of New Lakeview since the new cemetery is intended to accommodate the potential transfer of burials from Old Lakeview to allow for the construction of the new canal. In general, the Agreement provides for the following<sup>3</sup>:

#### **OBLIGATIONS** PARTIAL of the Authority

- A1. Provide land for New Lakeview consisting of 22.46 ha (55.5 acres) ±.
- A2. Provide a lease over the former road allowance of Davis Road.
- A3. Provide funds to the Town for the maintenance of Davis Road (specified in the Agreement).
- A4. Provide certain specified security gates.
- A5. Plant trees (maximum 300).

#### **OBLIGATIONS** PARTIAL of the Town of Thorold

- T1. Assume the maintenance of the New Cemetery.
- T2. Assume maintenance of portions of Davis Road (specified in the Agreement).
- T3. Refrain from selling lots in the Old Cemetery, and limit sales in the New Cemetery to reflect vacant Lots in the Old Cemetery (i.e., unsold lots) and any other Lots in the New Cemetery not required for the transfer of the graves from the Old to New Cemetery.

The Agreement has additional clauses regarding the obligations of the parties relating to the establishment of the New Cemetery, however perhaps one of the most significant of the Obligations of the Authority is the following:

3. *When possession of the old cemetery is required by the Authority for its purposes, the Authority will: ...*
  - e) *disinter the bodies from the old cemetery site and reinter same at the new cemetery site in compliance with the provisions of the Cemeteries Act R.S.O 1970, C.57, in the areas designated by the Town of Thorold... ...The details as to how the transfer of remains will be made may be incorporated into a supplemental agreement at a later date.*

The foregoing establishes the parameters which influenced the design and construction of New Lakeview. It reflects the original design of Old Lakeview in its basic structure of roads and burial gardens (identified as "Sections"). Presumably this was intended to minimize the potential impact for the families of the deceased at such time as the land for Old Lakeview was required for the new canal. At that time the Authority provided the then Town of Thorold with more than twice the size of Old Lakeview as replacement land

<sup>3</sup> A copy of the Agreement Draft 4 (unsigned) was provided for review. The signed Agreement was not available. Accordingly, references to certain clauses may require updating to reflect the final signed Agreement, but the substance of the clauses identified herein remain valid.



for the New Lakeview, however approximately 40% of the land must be held for future transfers when the land for Old Lakeview is required for the canal construction.

Following 1973, however, the plans for the Fifth Welland Canal were cancelled, leaving the status of the Old Lakeview in question. Nevertheless, the replica Sections in New Lakeview remain held in reserve in New Lakeview for the potential transfer of graves pending the determination of the status of Old Lakeview. Furthermore, while there is residual capacity in Old Cemetery, sales are restricted to the New Cemetery as previously noted. Burial activity within the Old Lakeview is limited to burials where there is an existing contractual obligation established through the presale of a lot (grave) predating the Agreement.<sup>4</sup>

### 1.3 New Lakeview Cemetery

Currently there are two cemeteries encompassed under the umbrella of LAKEVIEW Cemetery as it exists today, with the City owning New Lakeview and the Authority owning Old Lakeview. The combined property is accessed by Thorold Townline on the east with Old Lakeview being accessed through New Lakeview. Lock 7 and the Welland Canal constitute the west boundary of the property. To the south, east and north are existing employment uses the west. Since the expropriation of Old Lakeview new burials have been directed to New Lakeview (except as previously noted reflecting Pre-Need sales / burial contracts.)

New Lakeview is approximately 22.0 Hectares (54.4 Acres)<sup>5</sup> in size and currently offers to the public in ground burial sections, Columbaria (Niche) and Mausoleum (Crypt) space available for interments of descendants. At present there are approximately 3,002 burials in New Lakeview, of which 59 are located in the veteran section. In addition to the burial gardens, Lakeview also has one Mausoleum which has been constructed in two Phases (approximately 1986 and 1995). Research indicates that there are approximately 285 committed interments in Phase 1 and approximately 286 in Phase 2, for a total of 571 interments. It is understood that New Lakeview currently only provides Traditional In-Ground and limited Mausolea Interment options at the cemetery.

The main maintenance building and yard area is located just to the Northwest of the Mausoleum and west (opposite) the sales and administration area. This area is serviced by a gravel access which is shared with the administration building. Officially, the cemetery is open Daily from 8:00am to 4:00pm as noted on the City website, however with the exception of access to the Mausoleum New Lakeview is not otherwise "Locked" for access daily.



Figure 5: New Lakeview Cemetery  
Image: GoogleEarth



Figure 6: Entrance to New Lakeview Cemetery  
Image: LARKIN+

<sup>4</sup> In cemetery terminology the burial activity which may occur at Old Lakeview is related to "Pre-Need" lot sales. No "At-Need" sales are allowed in the Old Lakeview. Such sales must, by Agreement, be directed to New Lakeview.

<sup>5</sup> The documents that were provided relating to the St. Lawrence Seaway Authority expropriation indicates that approximately 22.46 ha (55.5 acres) of land was provided to the Town of Thorold for the development of the New Lakeview cemetery. There were no deeds or surveys provided to confirm the amount of land. Therefore, using GeoWarehouse we have estimated New Lakeview to be approximately 22.0 ha (54.4 ac) for the purpose of this analysis. The difference in the land areas is approximately 0.45 ha (1.1 ac) and is most likely attributed to the area of the connecting road between Old and New Lakeview.



Figure 7: Mausoleum  
Image: LARKIN+

The Mausoleum consists on two conjoined buildings which together act as one structure. The newer section is located behind the original building which overlooks the creek to the south of the property. It is open between from 8:00am to 8:00pm through an electronic locking mechanism so that outside of 8pm, the public can not access the mausoleum. New Lakeview is not otherwise "Locked" for access daily.



Figure 8: Burial Gardens - New Lakeview  
Image: LARKIN+

The current layout of the burial gardens in New Lakeview generally replicates Old Lakeview as noted with the addition of the Veterans Section, an administration office, a service yard, and the Mausoleum, all of which are focused towards the southern area of the cemetery. The Sections are arranged and identified in an identical pattern to their Old Lakeview counterpart, other than the Veterans Section and Mausoleum. Section Plans are available for all the burial gardens. Within each Section graves are arranged in rectangular Plots. Typically, each Plot contains 6 Lots (Graves) with each Lot generally oriented on an east-west alignment. Between every second row of Plots is a 1.5m strip (5 ft) for access to the Lots. Where possible, Plot Blocks are limited to 10 Plots in length, 2 in depth resulting in Plot Blocks of 20 Plots (or 100 Lots). Due to the irregular Section shapes, there are a number of partial Plots at the Section edges which limit their utility for In-Ground Full Body burials. These partial Plots can be used, however, for cremation burials.



Figure 9: Veterans Section  
Image: LARKIN+

The Veterans Section in New Lakeview is entirely unique as there is no counterpart in the Old Cemetery. It is located near the entrance of the Cemetery and has been designed in a formal circular configuration with a flagpole at its centre. The garden has three Sections of 74 In-Ground Lots per Section, and a fourth of 72 In-Ground Lots. Each Section contains 4 rows with an access walkway separating the inner and outer rows. However, the walkway between the outer rows of Sections A and D has been repurposed to accommodate cremation burials, along with two Lots in the outer rows at the end of Section D which would have been adjacent to the walkway. Thus, the Veterans Section can accommodate 294 Full Body In-Ground burials and 32 Cremation burials, for a total burial capacity in this Section of 316 commitments.



Figure 10: Administration Building  
Image: LARKIN+

Sales and Administration functions occur at the main office of New Lakeview, located approximately 180m from the main entrance off Thorold Townline and just to the northeast of the Mausoleum. The main office is one-storey and comprised of two office spaces and a larger general room currently being used for storage of plans, files, materials and use for the operation of the cemetery. It is also the location of the only public restroom on the property. Previously, the building was also uses as a Chapel.



CEMETERY SERVICE DELIVERY REVIEW  
LAKEVIEW CEMETERY  
CITY OF THOROLD

2021.11.01

3651 Thorold Townline Rd,  
Thorold, ON

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# SECTION 2

STRUCTURE OF LAKEVIEW: A Plan for the Future

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Prepared by

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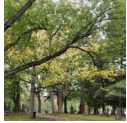


Figure 1: Old Lakeview Cemetery (Thorold ON)  
Image: LARKIN+



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**SECTION 2 STRUCTURE OF LAKEVIEW: A Plan for the Future**

**2**

- 2.1 Cemetery Structure: Theory | Practice
- 2.2 Demographics and Burial Trends
- 2.3 Cemetery Master Plan (CMP) and Burial Products

The discussion in this section is intended to provide an analysis of the New Cemetery, (hereinafter referred to as LAKEVIEW)<sup>1</sup> to determine the potential burial capacity and identify the Community Demand for cemetery products and services to assist in planning for future operations. Thus, the review focuses on three components:

**1. CEMETERY STRUCTURE: Theory | Practice**

Cemetery structure is discussed to provide context for the review of LAKEVIEW to identify opportunities and constraints affecting the provision of burial services. The discussion addresses the principles involved in cemetery planning in terms of assessing their capacity and the general strategic planning involved with delivering service offerings.

The concept of “At-Need” and “Pre-Need” regarding the sale of burial opportunities and services, is also discussed as it is an important factor in developing a plan for financial sustainability for a cemetery. Before determining the amount of land which should be set aside for the development of a cemetery it is important to understand these concepts as important factors in the determination of the amount of cemetery land required to serve the public requirements.

Finally, an analysis of the physical characteristics of LAKEVIEW was undertaken to establish current capacity constraints which may impact future burials through an examination of the physical attributes of the cemetery and to identify opportunities for new options. This exercise was accomplished through a review of available cemetery information respecting burials as indicated within the existing gardens (referred to by LAKEVIEW as “Sections”) to estimate capacity for future burials.

**2. DEMOGRAPHICS AND BURIAL TRENDS**

A high-level review of demographics and associated burial preferences and the implications on potential service offerings at LAKEVIEW.

**3. CEMETERY MASTER PLAN (CMP) and BURIAL PRODUCTS**

A discussion of burial options and associated products available to LAKEVIEW to enhance and diversify the nature and extent of burial options provided to the public is the final matter explored in this section. The products and concepts that are identified have been considered in the context of what may be feasible to implement at LAKEVIEW in order to improve and enhance service to its clients.

**2.1 CEMETERY STRUCTURE: Theory | Practice**

Modern cemeteries provide a range of funeral services, burial and memorialisation options including traditional burial gardens, cremation gardens, columbarium niches for cremated human remains, mausoleums for

<sup>1</sup> As noted in the previous Section, Lakeview Cemetery is essentially two cemeteries in one, with the original cemetery identified as “Old Lakeview”, and the new cemetery as “New Lakeview”. Since there is currently no opportunity to expand burial options at the old cemetery due to the St. Lawrence Seaway Authority Expropriation Agreement this report focused on opportunities that may exist for the new cemetery lands. Thus, where LAKEVIEW is used in the report it refers to the “New Lakeview” lands only.



LARKIN+ Photo Archive

caskets entombments and niches for cremation urns, personalized memorial features such as benches, trees, landscape elements, Funeral Establishments and Crematoriums<sup>2</sup>. The disposition of deceased human remains typically assumes one of three basic methods<sup>3</sup>:

1. **Interment:** The full body burial of corporal remains "in-ground" (also referred to as "Traditional");
2. **Entombments:** The full body burial of corporal remains in structures ("Crypts") within an Mausoleum; and,
3. **Cremations:** The burial of cremated remains either in-ground, in structures (Mausolea, Columbaria, Niches), or by scattering.

Cemeteries provide burial options to serve the needs and demands of patron death rite preferences. These options relate more to serving patron preferences and business practices than the determination of the capacity of the land for cemetery / burial purposes. Other factors which may influence the number of traditional in-ground burial plot realization, such as the environmental capacity of the land, the design and physical layout of burial gardens, the nature and extent of on-site facilities and amenities related to memorialization preferences, are important considerations when planning for cemeteries.

#### ▶ **AT-NEED SALES:**

"At-Need" lot purchases tend to be reactionary: A family member has just died and there was no forward planning to determine where they should be buried. The "need" is immediate and burial space must be available.

#### ▶ **PRE-NEED SALES:**

Pre-Need" lot purchases tend to reflect careful planning for family requirements over several generations: The majority of lot purchases are pre-need, which as the term suggests, involves the planning of where a person will be buried upon their death, and consideration of how much additional land (number of lots) may be appropriate for the family members when they pass. This includes all forms of burial (traditional burials, cremations, etc.).

Once lots have been purchased pre-need by a particular family or group, the plot is no longer available for the rest of the population even though they may not all be used immediately. Thus, the "need", while projected, is still considered immediate in terms of planning for the mortality of an individual and/or their family members, but the use of the space is deferred.

Figure 2: Discussion Concept – "At-Need" Vs "Pre-Need"

#### 2.1.1 The concepts of "Pre-Need" and "At-Need" Sales

Most cemetery owners implement burial gardens based on an assessment of community need. In assessing need however, it is not sufficient to only consider mortality rate metrics for a given period ("Planning Horizon"), the amount of space required to accommodate the projected total number of deaths over that time and assess whether there is sufficient space to accommodate the anticipated interments. Such a calculation is overly simplistic and demonstrates a lack of understanding of the dynamics of how the public deals with and anticipates death. The actual determination of need must account for before death ("Pre-Need") and upon death ("At-Need") burial lot purchases.

Burial gardens are established based on the projected need and cultural requirements for burial lots and associated options over a certain timeframe. As space becomes committed, either through at-need or pre-need purchases, cemetery operators construct new burial gardens within the cemetery. The intent is to ensure that there is a sufficient supply of lots and burial options available to the public at any time. Other than in small "boutique" cemeteries, it is rare that a cemetery will prepare all the planned burial gardens at one time, as with large properties there is a cost associated with the maintenance of the burial gardens once constructed and prepared, but also the cemetery needs to frequently assess the changing burial preferences and may need to adjust garden layouts and design. Thus, burial gardens are phased over time, which reflects the current project need for burial lots while also allowing a degree of design flexibility to accommodate changing

<sup>2</sup> Funeral Establishments and Crematoriums are permitted on cemetery lands pursuant to the FBCSA<sup>2002</sup>, however in relation to the discussion herein these facilities focus on "services" as opposed to burial "options".

<sup>3</sup> In the context of this discussion, "Traditional" burials refer to the burial of the corporal remains of the deceased (i.e., intact body) and are referred to as FBBs as opposed to cremated remains of the deceased, referred to CRBs. Mausolea typically accommodate crypts (for traditional burials) and "niches" for cremation burials.



| LAKEVIEW CEMETERY                           |       | STATISTICS |  |
|---|-------|------------|--|
| Land Use Summary - Existing                 |       |            |  |
| FEATURE                                     | Acres | Hectares   |  |
| Old Lakeview                                | 22.2  | 9.00       |  |
| Connecting Road                             | 2.0   | 0.80       |  |
| New Lakeview                                | 54.4  | 22.00      |  |
| TOTAL Lands identified as Lakeview Cemetery | 78.6  | 31.80      |  |

| New Lakeview Summary                        |      | % Total | Acres | Hectares |
|---|------|---------|-------|----------|
| Existing Burial Gardens                     | 29%  | 16.0    | 6.46  |          |
| Existing Buildings & Services               | 2%   | 1.1     | 0.46  |          |
| Existing Roads & Parking                    | 10%  | 5.5     | 2.21  |          |
| Niagara Peninsula CA Approx. Regulated Area | 4%   | 2.1     | 0.86  |          |
| Vacant land (Potential Development)         | 55%  | 29.7    | 12.01 |          |
| Total land Area (* Estimated)               | 100% | 54.4    | 22.00 |          |

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Figure 3: LAKEVIEW By The Numbers

| LAKEVIEW CEMETERY     |              |             | EXISTING GARDEN POTENTIAL |             |             |
|-----------------------|--------------|-------------|---------------------------|-------------|-------------|
| Burial Garden Summary |              |             | Estimated Availability    |             |             |
| SECTION ID            | Acres        | Hectares    | Committed %               | Acres       | Hectares    |
| SECTION A             | 1.22         | 0.49        | 0%                        | 1.22        | 0.49        |
| SECTION B             | 1.48         | 0.60        | 90%                       | 0.15        | 0.06        |
| SECTION C             | 1.15         | 0.47        | 100%                      | 0.00        | 0.00        |
| SECTION D             | 1.36         | 0.55        | 100%                      | 0.00        | 0.00        |
| SECTION E             | 1.18         | 0.48        | 100%                      | 0.00        | 0.00        |
| SECTION F             | 1.09         | 0.44        | 100%                      | 0.00        | 0.00        |
| SECTION G             | 0.97         | 0.39        | 100%                      | 0.00        | 0.00        |
| SECTION H             | 1.77         | 0.72        | 99%                       | 0.02        | 0.01        |
| SECTION K             | 0.89         | 0.36        | 70%                       | 0.27        | 0.11        |
| SECTION L             | 1.95         | 0.79        | 99%                       | 0.02        | 0.01        |
| SECTION M             | 1.12         | 0.45        | 99%                       | 0.01        | 0.00        |
| SECTION N             | 1.45         | 0.59        | 100%                      | 0.00        | 0.00        |
| VERERANS              | 0.43         | 0.17        | 18%                       | 0.35        | 0.14        |
| <b>SUMMARY:</b>       | <b>16.06</b> | <b>6.50</b> | <b>87%</b>                | <b>2.03</b> | <b>0.82</b> |

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Figure 4: Status: Existing Burial Gardens + Potential

| LAKEVIEW CEMETERY                     |               | MAUSOLEUM CAPACITY |            |              |
|---------------------------------------|---------------|--------------------|------------|--------------|
| Type                                  |               | BUILT              | AVAILABLE  | % Available  |
| TOTAL                                 | Crypts (FBBs) | 354                | 14         | 4.0%         |
|                                       | Niches (CRBs) | 560                | 147        | 26.3%        |
| <b>COMBINED Burial Opportunities:</b> |               | <b>914</b>         | <b>161</b> | <b>17.6%</b> |

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Figure 5: Combined Mausoleum Capacity Summary

preferences or special requirements<sup>4</sup>. The burial options provided within a cemetery is intended to reflect the community's needs and preferences.

### 2.1.2 Identification of Garden Existing Capacity

An analysis of LAKEVIEW Cemetery was undertaken to estimate current burial capacity based on the developed Sections. The available Burial Gardens account for approximately 30% of the land area of the new cemetery<sup>5</sup>. An estimate of the residual capacity, or "Availability" within each Section was undertaken by determining the area and estimating the existing commitments for each Section. (See Figure 3). Of the total burial area which constitute the Planned Sections for New LAKEVIEW, approximately 87% of the Sections have been committed, resulting in approximately 13% (or 0.82 ha - 2.03 acres) currently available to accommodate new commitments (Interments). While this is not good news in the short term there is a significant potential for new burial grounds represented by the "vacant" land area identified in Figure 2 representing approximately 55% of the Cemetery Lands (22 ha or 54.36 acres) which is potentially available for future burials subject to the preparation of a Cemetery master Plan (CMP).

LAKEVIEW today is essentially represented by two cemeteries which are linked together in terms of their futures by the expropriation of the original cemetery by the St. Lawrence Seaway Authority in 1966. As a result, the Authority provided new land intended to accommodate the transfer of graves from Old Lakeview to New Lakeview. A large portion of the New Cemetery, however, is held in reserve to accommodate the transfer of graves from the Old Cemetery. This primarily affects Sections B (part), C, D, E, F, G, H, K (part), L (part), M and N<sup>6</sup>.

### MAUSOLEUM

In addition to traditional burial gardens LAKEVIEW has a Mausoleum located to the south of the property. There are two single storey sections: The first section was constructed in the mid 1980's and is referred to as the "Old" Mausoleum, while the second section was built in the mid 1990's and is referred to as the "New Mausoleum". The sections are connected through an enclosed hall. The facility provides inside and outside Crypt and Niches. Current overall capacity between the two sections is shown in Figure 4.

The commitments from the public in pursuing interment products between the two Mausoleum buildings is occurring more quickly in the New Mausoleum since it has opened.

- ▶ Of the 560 total niches for cremation interment available between the Old Mausoleum and the New Mausoleum, there are Zero (0) inside niches available for the public, all have been committed.

<sup>4</sup> This may include situations where a religious group purchases an entire garden for their congregation, or there is a demand for Mausoleum burial options that may not have been anticipated when the cemetery was first established, etc.

<sup>5</sup> For this analysis "available" burial space only considers New Lakeview as Lots are no longer sold for burials in Old Lakeview. The Data provided is based on aerial photography which has been scaled for use and on measurements from GeoWarehouse. Actual property surveys were not available to confirm the calculations. Nevertheless, the data is intended to be illustrative in nature.

<sup>6</sup> Although Sections K and L are partially held for the transfer burials, the balance of both gardens are essentially full leaving little capacity for new burials in each garden. Essentially only Sections A, B(part) and the Veterans Section and available for burials.



| LAKEVIEW CEMETERY    |               | MAUSOLEUM AVAILABILITY |           |              |
|----------------------|---------------|------------------------|-----------|--------------|
| Type                 |               | BUILT                  | AVAILABLE | % Available  |
| <b>OLD MAUSOLEUM</b> |               |                        |           |              |
| Crypts (FBBs)        | Inside        | 64                     | 3         | 4.7%         |
|                      | Outside       | 64                     | 4         | 6.3%         |
|                      | <b>Total</b>  | <b>128</b>             | <b>7</b>  | <b>5.5%</b>  |
| Niches (CRBs)        | Inside        | 0                      | 0         | 0.0%         |
|                      | Outside North | 96                     | 55        | 57.3%        |
|                      | Outside South | 160                    | 40        | 25.0%        |
|                      | <b>Total</b>  | <b>256</b>             | <b>95</b> | <b>37.1%</b> |
| <b>NEW MAUSOLEUM</b> |               |                        |           |              |
| Crypts (FBBs)        | Inside        | 226                    | 3         | 1.3%         |
|                      | Outside       | 0                      | 4         | 0.0%         |
|                      | <b>Total</b>  | <b>226</b>             | <b>7</b>  | <b>3.1%</b>  |
| Niches (CRBs)        | Inside        | 144                    | 0         | 0.0%         |
|                      | Outside North | 80                     | 52        | 65.0%        |
|                      | Outside South | 80                     | 0         | 0.0%         |
|                      | <b>Total</b>  | <b>304</b>             | <b>52</b> | <b>17.1%</b> |

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Figure 6: Mausoleum Space Availability

- ▶ Of the Outside niches available for sale, there are 107 outside (North) niches available for sale which represents approximately 61% remain available.
- ▶ There are 40 outside niches (South) in the Old Mausoleum for sale which represents approximately 17% of the space remain available between the New and Old. There are Zero (0) Niches available for sale to the public in the South direction in the New Mausoleum.
- ▶ For Indoor Crypt spaces in the New Mausoleum, there are 15 Crypts available of the 226 Total that were built which represents approximately 6.6% remaining.
- ▶ There are 3 Indoor Crypts available in the Old Mausoleum of the 64 that were built, approximately 4.7% remaining.
- ▶ There are 4 Outdoor Crypts available in the Old Mausoleum of the 64 that were built, approximately 6.3% remaining.

Based on current commitment rates for Crypts, when considering the 7 total Crypts in the Old Mausoleum and 15 Crypts available in the New Mausoleum, there is approximately 1.8 to 2.0 years' worth of internment space available for crypts in both Mausoleum buildings. The same analysis for Niches indicates that certain products are already unavailable. Of the available Niches including interior and exterior spaces there is approximately 5.2 years' worth of internment space available for Niches in the New Mausoleum and 13 Years worth of internment space available for Niches in the Old Mausoleum not considering those that have already sold out (more popular). Therefore, it appears that of the products that remain, there could be the impression from the public that they are less desirable and therefore will take the identified number of years to be fully committed.

## 2.2 DEMOGRAPHICS AND BURIAL TRENDS

The provision of cemetery space, and the accommodation of cemetery development is an ongoing enterprise; although cemeteries are permanent, they are not static regarding the need for this specialised land use form. Unlike "traditional" land uses (residential, commercial, employment, etc.) there is no re-use potential for cemetery space<sup>7</sup>. There is a constant need and requirement for additional cemetery space just as the population continues to grow through births, immigration (from other areas), and people from outside the municipality that may have a particular connection to a place.

While an analysis of mortality rates may provide a starting point for the land requirement analysis, it is insufficient and potentially misleading as an indicator of cemetery space requirements. Nevertheless, the determination of products and services which should be targeted at LAKEVIEW is necessary and requires a high-level understanding of the demographic dynamics related to deaths within the City and the Region is necessary. Therefore, a review of demographic data related to population makeup, and projections focusing on the increase in population over time is needed to understand the market

<sup>7</sup> This varies based on jurisdiction, but currently in Ontario and most of Canada cemetery lots may not be reused once a burial has occurred. For this to change there would need to be a major societal realignment in attitude towards how we treat death, and the permanency associated thereto. Expropriations may allow for the repurposing of former cemetery land, but the process is long, complex requiring consent to move the graves from the family where possible. Nevertheless, in extraordinary circumstances it can be done, but is not a common occurrence. This partially explains why there are examples of highways being built around old cemetery / burial grounds.



for cemetery products and services. The analysis must include a review of Religious Affiliations as each Affiliation has preferences for their burial needs such as traditional in-ground, cremation in-ground, cremation columbaria or niche, mausolea and so forth.

| Total Population Forecast, 2016 to 2051 by Local Municipality Preferred Growth Option to 2051 |   |                |                |                |                |                  |                      |                             |              |
|---|---|----------------|----------------|----------------|----------------|------------------|----------------------|-----------------------------|--------------|
| Municipality  | Total Population Including Census Net Undercoverage |                |                |                |                | 2016-2051 Growth | 2021 2051 Net Change | Compound Annual Growth Rate |              |
|   | 2016  | 2021           | 2036           | 2041           | 2046           |                  |                      |                             | 2051         |
| Fort Erie   | 31,490  | 33,930         | 40,910         | 43,240         | 45,460         | 48,050           | 16,560               | 14,120                      | 1.17%        |
| Grimsby   | 28,010  | 30,300         | 33,220         | 34,330         | 35,610         | 37,000           | 8,990                | 6,700                       | 0.67%        |
| Lincoln   | 24,390  | 26,860         | 31,090         | 32,540         | 34,040         | 35,660           | 11,270               | 8,800                       | 0.95%        |
| Niagara Falls   | 90,310  | 97,220         | 119,960        | 127,870        | 135,730        | 141,650          | 51,340               | 44,430                      | 1.26%        |
| Niagara-on-the-Lake   | 17,960  | 19,970         | 24,380         | 25,850         | 27,300         | 28,900           | 10,940               | 8,930                       | 1.24%        |
| Pelham  | 17,540  | 19,320         | 24,480         | 26,150         | 27,720         | 28,830           | 11,290               | 9,510                       | 1.34%        |
| Port Colborne   | 18,770  | 19,250         | 20,670         | 21,350         | 22,250         | 23,230           | 4,460                | 3,980                       | 0.63%        |
| St. Catharines  | 136,490   | 140,250        | 155,600        | 160,800        | 165,910        | 171,890          | 35,400               | 31,640                      | 0.68%        |
| <b>Thorold</b>  | <b>19,280</b>                                       | <b>24,440</b>  | <b>31,390</b>  | <b>33,900</b>  | <b>36,650</b>  | <b>39,690</b>    | <b>20,410</b>        | <b>15,250</b>               | <b>1.63%</b> |
| Wainfleet   | 6,530   | 7,000          | 7,260          | 7,370          | 7,540          | 7,730            | 1,200                | 730                         | 0.33%        |
| Welland   | 53,620  | 56,210         | 63,420         | 65,960         | 69,290         | 73,000           | 19,380               | 16,790                      | 0.88%        |
| West Lincoln  | 14,870  | 16,370         | 27,420         | 31,240         | 34,730         | 38,370           | 23,500               | 22,000                      | 2.88%        |
| <b>Niagara Region</b>   | <b>459,260</b>                                      | <b>491,120</b> | <b>579,800</b> | <b>610,600</b> | <b>642,230</b> | <b>674,000</b>   | <b>214,740</b>       | <b>182,880</b>              | <b>1.06%</b> |

**Notes & Data Sources:**

Source of Population Projections: F. TOTAL POPULATION AND TOTAL HOUSEHOLDS ARE FORECAST BY MUNICIPALITY FOR FIVE-YEAR CENSUS PERIODS TO 2051  
Niagara Region Municipal Comprehensive Review – Growth Allocation Update to 2051, memo dated April 05, 2021

Figure 7: NIAGARA Population Forecast: 2016 to 2051 by Constituent Municipality

| CITY OF THOROLD AND NIAGARA REGION POPULATION PROJECTIONS [2], and LARKIN + PROJECTIONS OF DEATHS, 2016-2051 (5-YEAR INTERVALS) |                       |                   |  |                       |                   |
|---|-----------------------|-------------------|--|-----------------------|-------------------|
| YEAR [1]  | CITY OF THOROLD       |                   |  | NIAGARA REGION        |                   |
|   | POPULATION / YEAR [2] | DEATHS / YEAR [3] |  | POPULATION / YEAR [2] | DEATHS / YEAR [3] |
| 2016  | 19,280                | 182               |  | 459,260               | 4,320             |
| 2021  | 24,440                | 230               |  | 491,120               | 4,619             |
| 2026  | 26,710                | 252               |  | 520,540               | 4,896             |
| 2031  | 28,890                | 272               |  | 549,460               | 5,168             |
| 2036  | 31,390                | 296               |  | 579,800               | 5,454             |
| 2041  | 33,900                | 319               |  | 610,600               | 5,743             |
| 2046  | 36,650                | 345               |  | 642,230               | 6,041             |
| 2051  | 39,690                | 374               |  | 674,000               | 6,339             |

**Notes & Data Sources:**

- [1] Census Year ends July 1 of the calendar year
- [2] Niagara Region Municipal Comprehensive Review - Updated Growth Allocation Projections to 2051 (Hemson Consulting, memo dated April 2021 and based on 2020 Growth Plan - Niagara Region Population 2051)
- [3] Extrapolated from Niagara Region Public Health Unit (Public Health Ontario statistics), Average Annual Percent Deaths 2003-2015 = 0.94%

Figure 8: THOROLD and NIAGARA REGION Death Projections 2016-2051

Over the upcoming 30 years the City of Thorold is expected to grow in population by over double its observed population in 2016 of 19,280 persons to approximately 39,690 persons in 2051 representing an increase of approximately 20,410 persons reflecting a compound Growth Rate of 1.63%.

During the same period the Region of Niagara is observed to increase its population of 459,260 persons in 2016 to ~674,000 persons in 2051 which is an increase of 214,740 persons reflecting an overall compound Growth Rate of 10.06%.

Of the total population in Niagara Region, the City of Thorold represents ~4.1% of the total population in 2016 and is projected to represent ~6% of the population of Niagara Region in 2051. Logically, the total number of deaths will increase during this period.

- ▶ The number of deaths in the City in 2016 was 182 and is anticipated to increase to 374 in 2051, which is an increase of 192 annual deaths.
- ▶ The number of deaths in the Region in 2016 was 4,320 and is anticipated to be 6,339 in 2051 which is an annual increase in the number of deaths by 2,019.

**RELIGIOUS AFFILIATION AS A FACTOR:** As noted, the analysis needs to examine the breakdown of the population by Religious Affiliation from 2011 for both the City and the Region. This is necessary when planning burial opportunities to serve the City’s residents as the information has a direct bearing on the nature and type of burial product / service that will be required if the City is to provide such opportunities to the public at large.



| POPULATION & DEATHS BY RELIGIOUS AFFILIATION | CITY OF THOROLD                |  |            | NIAGARA REGION                 |                  |            |
|--|--------------------------------|--|------------|--------------------------------|------------------|------------|
|  | Global non-response rate (GNR) |  | 33.5%      | Global non-response rate (GNR) |                  | 28.6%      |
| RELIGIOUS AFFILIATION (2011)                 | POPULATION                     | RELIGIOUS AFFILIATION DISTRIBUTION [1] | DEATHS [4] | POPULATION                     | DISTRIBUTION [1] | DEATHS [4] |
| Total Number Survey Respondents [2]          | 17,545                         | 100%                                   | 163        | 422,810                        | 100%             | 3,932      |
| Buddhist                                     | 20                             | 0.1%                                   | 0          | 1,635                          | 0.4%             | 15         |
| Christian [3]                                | 13,380                         | 76.3%                                  | 124        | 315,195                        | 74.5%            | 2,931      |
| Anglican                                     | 1,600                          | 9.1%                                   | 15         | 38,475                         | 9.1%             | 358        |
| Baptist                                      | 435                            | 2.5%                                   | 4          | 7,295                          | 1.7%             | 68         |
| Catholic                                     | 7,555                          | 43.1%                                  | 70         | 142,810                        | 33.8%            | 1,328      |
| Christian Orthodox                           | 60                             | 0.3%                                   | 1          | 5,250                          | 1.2%             | 49         |
| Lutheran                                     | 150                            | 0.9%                                   | 1          | 7,500                          | 1.8%             | 70         |
| Pentecostal                                  | 115                            | 0.7%                                   | 1          | 6,265                          | 1.5%             | 58         |
| Presbyterian                                 | 545                            | 3.1%                                   | 5          | 14,120                         | 3.3%             | 131        |
| United Church                                | 1,500                          | 8.5%                                   | 14         | 34,230                         | 8.1%             | 318        |
| Other Christian (4)                          | 1,420                          | 8.1%                                   | 13         | 59,250                         | 14.0%            | 551        |
| Hindu  | 40                             | 0.2%                                   | 0          | 1,000                          | 0.2%             | 9          |
| Jewish                                       | 0                              | 0.0%                                   | 0          | 1,080                          | 0.3%             | 10         |
| Muslim                                       | 70                             | 0.4%                                   | 1          | 4,375                          | 1.0%             | 41         |
| Sikh   | 0                              | 0.0%                                   | 0          | 210                            | 0.0%             | 2          |
| Traditional (Aboriginal) Spirituality        | 0                              | 0.0%                                   | 0          | 185                            | 0.0%             | 2          |
| Other Religions                              | 25                             | 0.1%                                   | 0          | 1,160                          | 0.3%             | 11         |
| No Religious Affiliation                     | 3,980                          | 22.7%                                  | 37         | 97,970                         | 23.2%            | 911        |

**Notes & Data Sources:**

Data sourced from Statistics Canada. 2013. Niagara, RM, Ontario and Thorold, City, Ontario. National Household Survey (NHS) Profile. 2011 National Household Survey. Ottawa. Released September 11, 2013.

[1] Religious affiliation distribution percentages calculated by LARKIN+ based on Statistics Canada 2011 NHS data for City of Thorold and Niagara Region

[2] Identified in the published table as "Total Population in Private Households", but understood as "Total Number of Survey Respondents", due to substantial Global Non-Response Rates

[3] 15 persons added to "Other Christian" affiliation in the City of Thorold and 5 persons added to the "Other Christian" affiliation in Niagara Region to add up to the correct number in published sum total of "Christian" affiliation.

[4] Calculated by LARKIN+ based on a calculated annual death rate of 0.93% as of 2011, from Public Health Ontario - Niagara Region Public Health Unit data

Figure 9: Population & Deaths by Religious Affiliation  
 LARKIN+ Analysis of Data

| RELIGIOUS AFFILIATION                      | LARKIN+ Assumptions from Cremation Research  | CREMATION |       |        | BURIALS |       |        |
|--|--|-----------|-------|--------|---------|-------|--------|
|  |  | BASE %    | LOW % | HIGH % | BASE %  | LOW % | HIGH % |
| Buddhist 0.1%                              | Cremation is acceptable. No conflict with tenets of the religion. Assume 50% base rate of cremation.   | 50%       | 40%   | 60%    | 50%     | 60%   | 40%    |
| Christian 76.3%                            | Cremation is acceptable among most Christians (not forbidden by religion). Assume 60% rate of cremation.   | 30%       | 20%   | 40%    | 70%     | 80%   | 60%    |
| Anglican 9.1%                              | Cremation is acceptable. Assume 50% base rate of cremation.  | 50%       | 40%   | 60%    | 50%     | 60%   | 40%    |
| Baptist 2.5%                               | Cremation is acceptable. Assume 50% base rate of cremation.  | 50%       | 40%   | 60%    | 50%     | 60%   | 40%    |
| Catholic 43.1%                             | Cremation is acceptable. Assume 60% base rate of cremation.  | 60%       | 50%   | 70%    | 40%     | 50%   | 30%    |
| Christian Orthodox 0.3%                    | Prohibit cremation. Assume 0% rate of cremation; 100% rate of burials.   | 0%        | 0%    | 0%     | 100%    | 100%  | 100%   |
| Lutheran 0.9%                              | Cremation is acceptable. Assume 50% base rate of cremation.  | 50%       | 40%   | 60%    | 50%     | 60%   | 40%    |
| Pentecostal 0.7%                           | Cremation is not preferred among most Christians, but not forbidden by religion. Assume 30% base rate of cremation.  | 30%       | 20%   | 40%    | 70%     | 80%   | 60%    |
| Presbyterian 3.1%                          | No condemnation of cremation in tenets of the religion. However, they do not generally support cremation. Assume 20% base rate of cremation.   | 20%       | 10%   | 30%    | 80%     | 90%   | 70%    |
| United Church 8.5%                         | Cremation not preferred among most Christians, but not forbidden. Assume 30% base rate of cremation.   | 30%       | 20%   | 40%    | 70%     | 80%   | 60%    |
| Other Christian 8.1%                       | Protestants have historically been more open to the idea of cremation or neutral neither opposing or advocating. Assume a 50-70% rate of cremation (60% base rate).  | 60%       | 50%   | 70%    | 40%     | 50%   | 30%    |
| Hindu 0.2%                                 | Mandates cremation except babies, children and saints – 90%  | 90%       | 80%   | 100%   | 10%     | 20%   | 0%     |
| Jewish 0.0%                                | Judaism – forbids cremation 0%. Orthodox and Conservative Jews adamantly oppose cremation, while liberal and reform Jews support cremation. Jews – 25%   | 25%       | 15%   | 35%    | 75%     | 85%   | 65%    |
| Muslim 0.4%                                | Islam forbids cremation. Assume 0% rate of cremation; 100% rate of burials.  | 0%        | 0%    | 0%     | 100%    | 100%  | 100%   |
| Sikh 0.0%                                  | Strongly recommend cremation. Assume 80% base rate of cremation.   | 80%       | 70%   | 90%    | 20%     | 30%   | 10%    |
| Traditional (Aboriginal) Spirituality 0.0% | No clarity on religious preference for cremation or burials. Assume 0% rate of cremation; 100% rate of burials.  | 0%        | 0%    | 0%     | 100%    | 100%  | 100%   |
| Other Religions 0.1%                       | Jainism strongly recommends cremation, assume 80% base rate of cremation. Mormons support burial over cremation, although the church allows cremation in cultures where it's customary, assume 30% base rate of cremation. (used an average of 55% for base rate of cremation) | 55%       | 45%   | 65%    | 45%     | 55%   | 35%    |
| No Religious Affiliation 22.7%             | Assume a 50-70% rate of cremation (60% base rate).   | 60%       | 50%   | 70%    | 40%     | 50%   | 30%    |

Figure 10: Burial Preferences by Religious Affiliation  
 LARKIN+ Analysis of Data



LARKIN+ Photo Archive

Approximately three quarters (75%) of the City and Region population identify as Christian and just over 20% of the population identify with No Specific Religious Affiliation. Additionally, 1% or less of the population of the City and Region are made up of persons identifying as Buddhist, Hindu, Jewish, Muslim, Sikh, Traditional (Aboriginal) Spirituality or Other Religion.

Relating this information to the projected deaths in Thorold in 2021 (230) it is expected that approximately 175 deaths are anticipated to be Christian with most of these deaths (75) being Catholic (43.1%), followed by 15 deaths for Anglican (9.1%), 14 Deaths for United Church (8.5%) and 14 deaths for Other Christian (8.1%) representing the primary makeup of this religious group. Additionally, 52 deaths are anticipated to have No Religious Affiliation (22.7% of the Christian Religious Affiliation) and the remaining are made up of the other religious affiliations.

This is important because if we look at the data and relate it to the 2021 projected deaths it identifies the interment preferences for each religious affiliation and thus the type of burial that will need to be accommodated. Specifically, the following is noted:

- ▶ Catholics would be expected to observe an approximate 60% cremation rate, meaning that they would require 45 cremation plots and 30 traditional plots.
- ▶ Anglican would require 7-8 cremation plots and 7-8 Traditional plots.
- ▶ United Church would require 4 Cremation Plots and 10 Traditional Plots.
- ▶ And Other Christian would require 8 Cremation Plots and 6 Traditional Plots.
- ▶ Of the 52 deaths anticipated in 2021 for those persons with No Religious Affiliation it is anticipated that 31 Cremation Plots are required and 21 Traditional Plots are required.

Thus, of the 230 projected deaths, approximately 171 deaths would require cremation plots and 59 traditional in ground plots for the Major Religious Affiliations in the City of Thorold. Overall, this represents a compounded rate of approximately 74% preference for cremation and 26% preference for traditional in ground for the year of 2021 to be provided by Thorold cemeteries.<sup>8</sup>

When calculating the number of deaths each year from 2021 to 2051 cumulative, there will be approximately 9,216 deaths in the City of Thorold proper, starting with 230 in 2021 and ending with approximately 374 deaths in the year 2051. Using the same percentages regarding the preference for cremation (74%) and traditional in ground (26%) of the 9,216 deaths, approximately 6,819 would prefer cremation interment (CRBs) and 2,397 would prefer traditional in ground interment (FBBs) between 2021 and 2051.

### 2.2.1 Analysis of Burial Activity at LAKEVIEW

The demographic information suggests that LAKEVIEW accommodates on average approximately 33% of the total deaths occurring within the City on an annual basis. The Cemetery's share over this period has fluctuated

<sup>8</sup> For the purpose of this discussion, "Full Body Burials" are referred to as FBBs, while "Cremation Burials" are referred to as CRBs. A FBB may be either an in-ground burial or a crypt burial. There is no distinction between the two as the important metric is between FBBs and CRBs.



between 30% (2018) and 37% (2016) of Thorold deaths. A review of the data provides some interesting insights regarding the activity at LAKEVIEW.

| LAKEVIEW CEMETERY        |              | ESTIMATED SHARE OF RESIDENTS |                   |                |             |
|--------------------------|--------------|------------------------------|-------------------|----------------|-------------|
| YEAR                     | THOROLD      |                              | LAKEVIEW CEMETERY |                |             |
|                          | POPULATION   | DEATHS                       | T-INTERMENT       | T-RES DEATHS   | % RESIDENTS |
| 2016                     | 19,280       | 182                          | 112               | 68             | 37%         |
| 2017                     | 20,312       | 192                          | 116               | 65             | 34%         |
| 2018                     | 21,344       | 201                          | 101               | 61             | 30%         |
| 2019                     | 22,376       | 211                          | 116               | 72             | 34%         |
| 2020                     | 23,408       | 220                          | 95                | 71             | 32%         |
| <b>TOTAL:</b>            |              | <b>1006</b>                  | <b>540</b>        | <b>337</b>     | <b>33%</b>  |
| <b>AVERAGE:</b>          |              | <b>201</b>                   | <b>108</b>        | <b>67</b>      | <b>33%</b>  |
| <b>AVERAGE</b>           | <b>TOTAL</b> | <b>RESIDENT</b>              | <b>%</b>          | <b>NON-RES</b> | <b>%</b>    |
| <b>RES-Non RES SPLIT</b> | 108          | 67                           | 62%               | 41             | 38%         |

**Notes & Data Sources:**

- [1] Census Year ends July 1 of the calendar year
  - [2] Niagara Region Municipal Comprehensive Review (Hemson Consulting, 2020 Growth Plan - NR Population 2051)
  - [3] Extrapolated from Niagara Region Public Health Unit Average Annual Percent Deaths 2003-2015 = 0.94%
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Figure 11: LAKEVIEW Share of City Dispositions

**ACTIVITY OBSERVATIONS FROM DATA SET:**

- ▶▶ The average annual deaths in Thorold is 201 persons. The Total annual interments at the Cemetery is 108 (averaged). This, however, includes both resident and non-resident interments.
- ▶▶ Of the 201 average annual Thorold deaths LAKEVIEW receives 67 for Disposition (33%). This means that 134 residents are buried elsewhere (134 or 67%). Therefore, LAKEVIEW serves approximately 1/3 of the deaths on an annual basis within the City.
- ▶▶ The Average annual Dispositions at LAKEVIEW is 108, of which 67 (62%) are residents of the City. The balance consisting of 41 (38%) Dispositions are Non-Residents of the City.

The total number of interments handled by LAKEVIEW over this period between 2016 and 2020 was determined to be 540. While there is some fluctuation in the data a five-year average of 108 Interments (also referred to as "Dispositions") can be used as a starting point for planning purposes. In a review of the burial history of LAKEVIEW over the previous five years, on average cemetery burials for CRBs (Cremation) interments are approximately 59%, while FBBs are 41%. This ratio is generally consistent with the trend in burial preference between CRBs and FBBs, as presented in Figure 9<sup>9</sup>. While there is some fluctuation in the data a five-year average of 108 Interments (also referred to as "Dispositions") can be used as a starting point for planning purposes.

| LAKEVIEW CEMETERY |            | INTERMENT PREFERENCES |            |            |            |
|-------------------|------------|-----------------------|------------|------------|------------|
| YEAR              | FULL BODY  |                       | CREMATION  |            | TOTAL      |
|                   | #          | % Total               | #          | % Total    |            |
| 2016              | 44         | 39%                   | 59         | 53%        | 112        |
| 2017              | 50         | 43%                   | 62         | 53%        | 116        |
| 2018              | 44         | 44%                   | 72         | 71%        | 101        |
| 2019              | 47         | 41%                   | 69         | 59%        | 116        |
| 2020              | 37         | 39%                   | 58         | 61%        | 95         |
| <b>TOTAL</b>      | <b>222</b> | <b>41%</b>            | <b>320</b> | <b>59%</b> | <b>540</b> |
| <b>AVERAGE:</b>   | <b>44</b>  | <b>41%</b>            | <b>64</b>  | <b>59%</b> | <b>108</b> |

**Notes & Data Sources:**

- [1] City of Thorold
- © LARKIN+ Land Use Planners Inc. and COSMOPOLITAN Inc.

Figure 12: LAKEVIEW Interments

Physical Interments have an immediate affect on the supply of burial space within a cemetery in the context that once the burial space is committed (i.e., a burial occurs) the space is not available for future use. This may seem an obvious statement, however the impact to the supply of burial options, or the service potential of LAKEVIEW to meet future needs, is immediate as well.

Sales, on the other hand can represent either an "At-Need" or "Pre-Need" situation, but the result is the same. Once a burial option has been sold by the Cemetery it is no longer considered part of the inventory to accommodate future demand. The data presented in these Figures as it relates to the selection of burial options confirms the general increase in preference by the public for cremation as a burial option. Therefore, from a supply and demand perspective it is important to ensure there is an adequate supply of cremation products to meet this demand.

**2.2.2 Analysis of Sales Activity at LAKEVIEW**

An analysis of sales at LAKEVIEW was undertaken over the same five-year period. On average between 33 and 52 total products were sold per year

<sup>9</sup> This calculation is used in determining overall burial capacity at the cemetery. The "Transfer Graves" influence the calculation of available land for future burials. To provide a more accurate estimation of the amount of land the data would have to be analyzed to identify the percentage of the annual burials were in Old Lakeview as opposed to using garden space in New Lakeview. Since this CSDR assumes a high-level view, for planning purposes this differentiation is not necessary.



**CEMETERY SERVICE DELIVERY REVIEW | LAKEVIEW CEMETERY**

3651 Thorold Townline Rd, Thorold, ON

| LAKEVIEW CEMETERY |                |           |            | SALES ACTIVITY |  |
|-------------------|----------------|-----------|------------|----------------|--|
| YEAR              | FBB: FULL BODY |           |            | %              |  |
|                   | LOTS           | CRYPTS    | TOTAL      |                |  |
| 2016              | 24             | 7         | 31         | 60%            |  |
| 2017              | 17             | 11        | 28         | 60%            |  |
| 2018              | 10             | 11        | 21         | 58%            |  |
| 2019              | 12             | 11        | 23         | 70%            |  |
| 2020              | 19             | 7         | 26         | 70%            |  |
| <b>TOTAL</b>      | <b>82</b>      | <b>47</b> | <b>129</b> | <b>63%</b>     |  |
| <b>AVERAGE</b>    | <b>16</b>      | <b>9</b>  | <b>26</b>  | <b>63%</b>     |  |

| YEAR           | CRB: CREMATION |           |           | %          | TOTAL SALES |
|----------------|----------------|-----------|-----------|------------|-------------|
|                | INTERMENT      | NICHES    | TOTAL     |            |             |
| 2016           | 0              | 21        | 21        | 40%        | 52          |
| 2017           | 3              | 16        | 19        | 40%        | 47          |
| 2018           | 4              | 11        | 15        | 42%        | 36          |
| 2019           | 3              | 7         | 10        | 30%        | 33          |
| 2020           | 1              | 10        | 11        | 30%        | 37          |
| <b>TOTAL</b>   | <b>11</b>      | <b>65</b> | <b>76</b> | <b>37%</b> | <b>205</b>  |
| <b>AVERAGE</b> | <b>2</b>       | <b>13</b> | <b>15</b> | <b>37%</b> | <b>41</b>   |

**Notes & Data Sources:**

[1] City of Thorold

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Figure 13: LAKEVIEW Sales Activity 2016 to 2020

since 2016 as indicated in Figure 19. What is cause for concern however is that there is a declining trend of products sold. For instance, in 2016 there were a total of 52 products sold, being 31 Full Body Graves (24 Lots and 7 Mausoleum Crypts) and 21 Cremation products (comprised of 0 Interments and 21 Niches). Sales have not matched the 2016 activity in the ensuing years notwithstanding an increase in Dispositions during this same period (2020 being the exception). It is therefore important to understand the declining sales activity to assist the planning process for the cemetery.

One reason is related to the current product availability at LAKEVIEW in relation to cremation dispositions. It is noted that there is a limited supply of Niches (outside and inside) in the Mausoleum<sup>10</sup>. As well there are only a limited number of crypts available for sale in the Mausoleum which could be the reason for the declining numbers.

In contrast, Full Body in-ground graves appear to be rebounding to near 2016 levels as in 2020 there were 19 sales. There is currently ample space in the New Cemetery for traditional in-ground graves so limitations on availability likely are not yet driving a decline in sales. Based on this it may be assumed that the resultant lack of product space.

Interestingly, the split between Full Body interment (either in ground or Mausoleum Crypt) compared with cremation appears to be trending opposite to demographic information such that full body interments are selling at 70% of all sales and cremation interments are selling at 30% for the years of 2019 and 2020. The five-year average indicates Full Body Vs Cremation sales representing a 63% / 37% split, which is generally opposite industry experiences. We surmise that a reason for this may be the lack of available cremation products and options. While traditional Lots can be used for cremation burials, it is more typical that such burials are accommodated in Niche structures, of which there is little current supply at LAKEVIEW.

| LAKEVIEW CEMETERY                           |         | LAND USE STATISTICS |          |  |
|---|---------|---------------------|----------|--|
| CEMETERY MASTER PLAN                        |         |                     |          |  |
| FEATURE                                     | % Total | Acres               | Hectares |  |
| Existing Burial Gardens                     | 29%     | 15.96               | 6.46     |  |
| Existing Buildings & Services               | 2%      | 1.14                | 0.46     |  |
| Existing Roads & Parking                    | 10%     | 5.46                | 2.21     |  |
| Niagara Peninsula CA Approx. Regulated Area | 4%      | 2.13                | 0.86     |  |
| <b>Vacant Lands</b>                         |         |                     |          |  |
| Future Burial Gardens ( X and Y)            | 12%     | 6.77                | 2.74     |  |
| New Roads                                   | 2%      | 0.91                | 0.37     |  |
| North Periphery                             | 18%     | 9.59                | 3.88     |  |
| South Periphery                             | 15%     | 8.10                | 3.28     |  |
| Buffer and Nature Trails                    | 8%      | 4.30                | 1.74     |  |
| Existing Vacant Total Existing Vacant Land: | 55%     | 29.68               | 12.01    |  |
| Total land Area (*Estimated)                | 100%    | 54.36               | 22.00    |  |

Figure 14: CMP Land Use Statistics

**2.3 CEMETERY MASTER PLAN (CMP) and Burial Products**

Cemeteries constitute an important component of the land use structure of our municipalities, where often religious and/or ethnic preferences dictate the form or design of the burial garden / cemetery. Historically in-ground burials were considered the preferred form of interment option by the public. As society in North America evolves alternate forms of burial are being implemented among the general population. This is perhaps best illustrated by the increase in cremation as an alternative to “traditional” in-ground burials.

<sup>10</sup> For the purpose of this discussion, we consider the old and new sections of the Mausoleum to be one structure which we refer to as the “Mausoleum”. We acknowledge, however, an apparent difference in preference when the public purchases space within the building for the new section, which we will be addressed elsewhere in this report.



| LAKEVIEW CEMETERY                          |                               | LAND AVAILABILITY ANALYSIS |       |          |
|--|-------------------------------|----------------------------|-------|----------|
| New Lakeview Summary                       |                               | % Total                    | Acres | Hectares |
| TOTAL LAND AREA:                           |                               | 100%                       | 54.36 | 22.00    |
| SUMMARY OF UNAVAILABLE LAND                | Existing Buildings & Services | 2%                         | 1.14  | 0.46     |
|  | Existing Roads & Parking      | 10%                        | 5.46  | 2.21     |
|  | Existing Burial Gardens       | 29%                        | 15.96 | 6.46     |
|  | NPCA Approx. Regulated Area   | 4%                         | 2.13  | 0.86     |
|  | New Roads                     | 2%                         | 0.91  | 0.37     |
| TOTAL LAND CONSTRAINED + UNAVAILABLE:      |                               | 47%                        | 25.60 | 10.36    |
| SUBTOTAL: Available land before deductions |                               | 53%                        | 28.76 | 11.64    |
| Reserved Land (For Nature Trail)           |                               | 8%                         | 4.30  | 1.74     |
| TOTAL LAND AVAILABLE FOR BURIALS(CMP)      |                               | 45%                        | 24.46 | 9.90     |

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Figure 15: Determination of Available Land

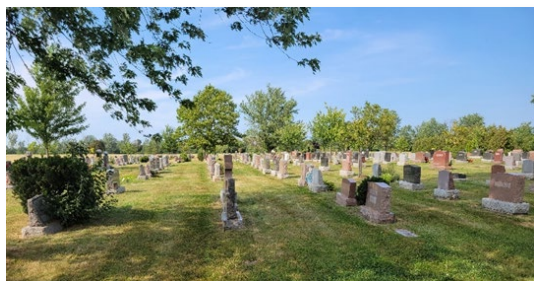


Figure 16: LAKEVIEW Burial Gardens  
LARKIN+ Photo Archive

### 2.3.1 Cemetery Master Plan (CMP)

The development of a Cemetery Master Plan (CMP) is a critical component for cemetery operators to manage the physical resource that is the cemetery and ensure the efficient use of a typically finite land resource. A CMP provides a long-term vision of the possible future layout and development of the cemetery. When created CMPs represent a snapshot in time of the direction of the cemetery based on the existing trends for interments at the time of their creation, while also endeavouring to provide a visual projection of the future design and layout of a property.

#### FACTORS FOR CONSIDERATION:

- ▶ The development of New Lakeview was based upon the requirement to transfer graves from Old Lakeview because of the Seaway expropriation. Thus, the design and layout of the new cemetery reflected the layout of the Old Lakeview with a few enhancements. The layout of LAKEVIEW exhibits a curvilinear road network intended to reflect the base road network represent a copy of the road layout that was done for the Old Lakeview. The gardens being developed in LAKEVIEW are mainly represented by upright markers with minimal other products being developed in the cemetery.
- ▶ When laying out roads for a cemetery for traditional in ground interments, a casket-carry-distance (“CCD”) is the main factor in determining the separation between roads. This allows for a reasonable carry distance to the grave from the edge of the roadway. Additionally, a standard roadway width of 6.0m is employed reflecting the Ontario Building Code minimum for two-way traffic. It has been observed, however, that many of the existing roads in the cemetery are deficient of this minimum.
- ▶ The design of burial gardens needs to consider future product, along with the supply of existing products that need to be resupplied. In the case of LAKEVIEW, a review of products that likely should be offered for sale which are currently not available because they are not offered is essential. This is done through a review of the demographics within the community to determine interment preferences which has been completed in preparation of this report.
- ▶ Providing dedicated gardens to each style of interment is beneficial for maintenance purposes, but also helps to streamline sales when taking into consideration the Heritage of the cemetery and generations of families that would want to be interred adjacent to one another or in proximity. These included not only the introduction new burial gardens and Mausoleum, but an enlarged Service Yard and Administrative Office, the Veterans Section. Thus, an analysis of the cemetery property was undertaken to identify opportunities related to the land resources of the property to develop a CMP.
- ▶ Starting from the premise that the total land area of LAKEVIEW is 22ha (54.36 ac) our analysis focused on the determination of the amount of land that could be theoretically available for the development of new burial gardens<sup>11</sup>.
- ▶ Finally, a review of the CMP should be undertaken every 10 years with either a biannual or triannual product review and evaluation depending on activity levels.<sup>12</sup>

<sup>11</sup> The discrepancy between the Agreement with the St. Lawrence Seaway Authority and this analysis has been discussed. The area used for this analysis does not include the area associated with the connecting road between the Old and New cemeteries.

<sup>12</sup> “Biannual” or “Triannual” meaning once every two or three years.



**PLANNING HORIZONS IN CEMETERY PLANNING (PH<sup>c</sup>)**

In the context of land use planning, Planning Horizons are intended to represent the forward limit (or “horizon”) for the development of the municipal “vision” regarding the physical organization of land uses within a municipality. As in cemetery planning, Planners rely on demographic projections to plan for the accommodation of future residents in their special analyses. These projections, however, are only considered to be reliable for fifteen to twenty years into the future and were generally influenced in lifecycle estimates for infrastructure.

In practice, cemeteries are often planned in a multi-generational context, meaning that an important consideration when planning cemeteries is to provide for the ability to service the burial and memorialization needs for several familial generations. This is typically translated as providing for four generations or more, if possible. In demographic analysis, it is generally accepted that a new generation is produced every 20 to 30 years. Since the objective in cemetery planning is to be able to accommodate many generations a significantly longer Planning Horizon is required. Public policy and market requirements regarding the accommodation of expanding cultural diversities and burial preferences also contributes to the elongated Planning Horizon in the context of cemetery planning.

Thus, for cemetery planning purposes, a generation is technically “replaced” every 28 years. Accordingly, the lifespan of the 4th Generation may extend to 150-160 years from the opening of the cemetery, meaning that the final burials associated with the original PHC are potentially 160 years out. In practice, however, the 5th Generation is considered to commence at the 110th year, and providing burial space is still available, they will seek to be buried in the same cemetery as their forefathers. This will continue if there is burial space and options remaining in the cemetery. Thus, the Planning Horizon for cemeteries (or PHC) is more typically 100 to 120 years to address the intergenerational connection between families that may seek be accommodated within the cemetery.

**CEMETERY MASTER PLAN OBJECTIVES**

1. Provide for burial preferences and services reflecting a suitable Planning Horizon to ensure the longevity of the cemetery in serving the Generational needs of the residents of Thorold.
2. Identify new burial gardens (Sections) which are sympathetic in design, and supportive of the layout and structure of the established, existing burial gardens.
3. Provide efficiency in the design of the new burial gardens to maximize the utility of the burial gardens and achieve the highest burial opportunities.
4. Provide opportunities for a diversification in burial options for a diverse and evolving population demographic.
5. Provide flexibility to repurpose burial areas to respond to changing social requirements and interests related to burial opportunities. And,
6. Organize the CMP to facilitate a logical and progressive development of burial gardens (Sections) to allow operational efficiencies to be realized.

**DETERMINATION OF AVAILABLE LAND:**

To determine the amount of land available for potential burials an adjustment is made to account for the area of the existing burial gardens, the majority of which are being held for the potential transfer of graves from Old Lakeview. In addition, an allowance is made for existing facilities and infrastructure, any environmental constrained lands (within the NPCA Regulation Limit), and any new roads associated with burial garden construction. Therefore, the amount of land that is unavailable for burial garden development is 10.36ha (25.60 ac), or approximately 47% of the cemetery area, leaving 11.64 ha (28.76 ac) of land potentially available for the development of burial gardens and associated features. A further adjustment has been made for the land to be developed for a Nature Trail system, as identified on the CMP. Thus, the “net” amount of land available for burials is 9.90 ha (24.46 ac), or approximately 45% of the existing cemetery property.

**IDENTIFICATION OF DESIGN OBJECTIVES:**

The design of the Cemetery Master Plan is intended to provide opportunities to address the public need for memorialization options. Thus, the design must provide for the implementation of a diverse range of burial and memorialization opportunities. The concept of “Memorialization” is important in modern cemetery planning. It reflects the increasing interest by the public for places of quiet reflection and contemplation in relation to how our ancestors are treated and remembered. This is evident in the increasing development of features such as Memorial Walls, Nature Trails / Walks, variation in burial options related to landscape features and elements, and so on. Modern cemeteries are expanding their service offerings to respond to this interest. Therefore, in the context of a Master Planning exercise opportunities to accommodate these interests must be translated into a physical manifestation of the concepts.

At LAKEVIEW there is an opportunity to respond to these interests while providing increased burial capacity to transform the cemetery into a community asset. The relatively remote location of LAKEVIEW in relation to the developed urban areas of Thorold and Niagara Falls represents a positive opportunity to transform the cemetery to meet the needs of its patrons. The objectives for the preparation of a CMP for LAKEVIEW are identified in the discussion to the left. The CMP is intended to provide a vision for the development of the cemetery such that it can evolve and pivot regarding the offering of burial options to its patrons. In total there are 11.64 ha of “available” land to achieve this objective (including the Nature Trail lands). The CMP is depicted in Figure 17, with a larger version included in the Appendix. The design reflects current cemetery design philosophy which would be appropriate to be incorporated at the cemetery.

**KEY FEATURES OF THE CMP:**

The CMP has been carefully prepared predicated on an analysis of the service offerings currently provided at LAKEVIEW intended to provide for the burial and memorialization requirements of the public. An image depicting the CMP with references to the Key Features is provided in Figure 18.

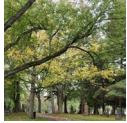


Figure 17: LAKEVIEW Cemetery Master Plan (CMP)



Figure 18: LAKEVIEW Cemetery Master Plan  
© LARKIN+ Land Use Planners Inc.

#### **CMP DESIGN FEATURES & COMMENTS:**

1. Two new Sections, identified for reference purposes as "X" and "Y" would be developed along with the supporting road network. These Sections would include a central plaza area to be used for Columbaria development and be accessed through formal paths as depicted on the Plan.
2. The periphery of the property will be reserved for the development of a Nature Trail proposed along the entire boundary of the New Cemetery. The implementation of sections of the Trail can be done in stages. Connecting links to the cemetery roads is accommodated. The land within the Trail Buffer Zone can be naturalized and planted to create a quiet area for reflection. Cremation products will be located along the entire length of the Natural Trail.
3. Starting on the North side of the New Cemetery, outside of the Nature Trail area, there will be gardens reserved for future markets and products that are selling well. These gardens can be opened to replace in ground product space as it is used over time and can be either casket or cremation interments.
4. Along Thorold Townline it is suggested to have two types of gardens: Flush Markers and In Ground Cremation. These gardens would be developed in intervals based on requirements as they evolve, and additional burial space is required.
5. Within the gardens already registered and available for interments, monument gardens can continue with the remaining space not being reserved for the Old Cemetery.
6. Along the West property line, a combination of In-Ground Cremation and Flush marker gardens would extend to the East limit of Garden N.
7. The garden area opposite the Veterans garden (Circle) closest to the main entrance are reserved for the final stage for development of the cemetery. The tree line immediately North of the cemetery entrance road on the East side of the cemetery and the tree line North of the Maintenance building should be developed for cremation interment as a Nature Trail system and also is an opportunity area for exterior columbaria features, memorial walls or other products. These gardens should be developed as the first part of the Nature Trail system and will fill a void of products that are not currently available. It also takes advantage of the existing mature tree line for the creation of the trail.
8. The area South of the cemetery main entrance road is proposed for cremation gardens with Exterior columbaria within and around the existing trees East of the cemetery office.
9. The area near the cemetery office and service yard is an area reserved for expansion of the existing administration, sales, and office functions with improvements to the organization and arrangement of public facilities such as rest rooms.
10. Expansion of the Mausoleum may occur to the East of the existing building, taking into consideration the location and sizing requirements of the existing septic system which is currently located east of the existing mausoleum.
11. Lands in the Southeast and Southwest part of the cemetery are reserved for future cremation gardens. There are portions of these lands located within the Niagara Peninsula Conservation Authority (NPCA) Regulation Limit due to the proximity to existing environmental (wetland) areas which require environmental and engineering reviews prior to any development taking place.
12. And finally, the area immediately South of the Mausoleum can be developed in the future as an outdoor courtyard area where services could occur, memorial or other type of gathering.



| LAKEVIEW CEMETERY  |                                 | BURIAL POTENTIAL: NEW LANDS |           |          |
|--|---------------------------------|-----------------------------|-----------|----------|
| BPD Method   | BLD <sup>UC-AVERAGE</sup> 1,040 |                             |           |          |
| FEATURE  | Acres                           | Lots                        | FBB (40%) | CRB(60%) |
| Vacant land (Available)  | 24.46                           | 25,441                      | 10,177    | 15,265   |
| DETERMINATION OF NUMBER OF POTENTIAL BURIALS (Combined)                        |                                 |                             |           |          |
| PARAMETERS: In-Ground Full Body per lot:                                       | 1                               | FBBs                        | 10,177    |          |
| Cremations Permitted per Lot:  | 8                               | CRBs                        | 122,119   |          |
| <b>TOTAL Burials Projected:</b>  | <b>132,295</b>                  |                             |           |          |
| NOTE: IGB = In-Ground Full Body Burials<br>CRB = Cremation Burials (In-Ground) |                                 |                             |           |          |
| © LARKIN+ Land Use Planners Inc. and COSMOPOLITAN Inc.                         |                                 |                             |           |          |

Figure 19: Calculation of Burial Capacity using BLD Index

| LAKEVIEW CEMETERY  |                               | BURIAL CAPACITY: SECTION A |           |          |
|--|-------------------------------|----------------------------|-----------|----------|
| PLOT PLAN Analysis   | BLD <sup>UC-AVERAGE</sup> n/a |                            |           |          |
| FEATURE  | Acres                         | Lots                       | FBB (40%) | CRB(60%) |
| Vacant land (Available)  | 1.22                          | 1,212                      | 485       | 727      |
| DETERMINATION OF NUMBER OF POTENTIAL BURIALS (Combined)                        |                               |                            |           |          |
| PARAMETERS: In-Ground Full Body per lot:                                       | 1                             | FBBs                       | 485       |          |
| Cremations Permitted per Lot:  | 8                             | CRBs                       | 5,818     |          |
| <b>TOTAL Burials Projected:</b>  | <b>6,302</b>                  |                            |           |          |
| NOTE: IGB = In-Ground Full Body Burials<br>CRB = Cremation Burials (In-Ground) |                               |                            |           |          |
| © LARKIN+ Land Use Planners Inc. and COSMOPOLITAN Inc.                         |                               |                            |           |          |

Figure 20: Estimation of Capacity - Section A



Figure 21: Visual Representation of Available Land

**DETERMINATION OF CAPACITY:**

Variation within the Funeral industry associated with the design of cemeteries and the internal layout of burial gardens required a multi-stage analysis. There are several methods cemetery professionals employ to determine the burial capacity for new lands / burial gardens without the necessity of preparing Lot Plans at the planning stage. One method is to employ a “predictive tool” (or “Index”) as a Model whereby a reasonable estimation of “product” yield<sup>13</sup> can be made to assist in the planning for new cemeteries, and in the case of LAKEVIEW, expansions to existing properties. The index is expressed as a ratio of burial plots per acre which is essentially an analysis of the density of burial plots that may be reasonably be achievable. This “index” is referred to as the “**Burial Lot Density**” (or BLD).

A key consideration when applying the Model is the determination of the potential; constraints, as previously discussed, which may influence the analysis. The amount of available land has been previously identified for LAKEVIEW (9.90 ha / 24.46+ ac) once an allowance for the Nature Trail has been made. Where land being assessed is relatively free of constraints (natural and/or environmental impediments to development), such as land intended for the expansion of an existing cemetery or assessing the potential capacity of a new burial garden within an existing cemetery, the Index applied should reflect the “un-constrained” character of the land. Thus, in this case the **BLD<sup>UC-AVERAGE</sup>** that may be applied is 1,070 Lots per acre of land, which suggests that approximately 25,441 traditional Lots may be accommodated within the identified available land.<sup>14</sup>

The Model can be modified where the ratio of FFBs to CRBs is known to provide a high-level assessment of the burial potential for all burials (FFBs and CRBs combined). When this is done the potential yield is significantly higher with a projected yield of 25,441 burial Lots split between FFBs (@40%) and CBs (@60%). By maximizing the efficiency of the design of new burial gardens, with an expected burial split of 40/60 (FFB to CRB) the land available for the development of new burial gardens could be expected to accommodate a total of 132,295 committals. (Figure 19)

In addition to the foregoing, there is residual capacity within several existing Sections for new burials accounting for 0.82 ha (2.03) of burial space. Since the existing Sections have registered Lot Plans the BLD Model has not been applied, however there nevertheless is existing capacity. For example, Section A currently is 100% available for burials. An analysis of Section A indicates that there are approximately 1,212 standard full-size Lots that have been registered. (We have not included partial lots which would accommodate additional Cremation burials or CRBs). If the same burial preference ratio is applied, it is anticipated that Section A could accommodate approximately 6,302 commitments (485 FFBs and 5,818 CRBs). (Figure 20)

<sup>13</sup> Professional Cemeterians operate their properties as a business. Burial Options require “products” (burial Lots, Niches, Columbaria space, caskets, memorial trees, benches and other landscape elements which can be sold for memorialization purposes. In the context of this discussion, “products” relate to burial Lots / spaces.

<sup>14</sup> There are varying BLD Indices that are applied depending on site specific situations. The Index applied in this situation is appropriate for the nature of the property.



The CMP has been designed to provide flexibility in its implementation. It is acknowledged, however, that the realization of this burial capacity will be influenced by garden and feature design considerations. Nevertheless, the BLD Index is a useful tool for planning purposes to provide a “big-picture” analysis of potential to assist in understanding the potential capacity for the cemetery to accommodate the burial needs for Thorold and its Client base. It is expected that a regular review of burial preferences through the sales process would guide the future development within these proposed burial areas.



Figure 22: Traditional Burial Garden  
LARKIN+ Photo Archive

### 2.3.2 Burial Products, Concepts and Definitions

The capacity of any cemetery is not only determined through the development of a Cemetery Master Plan, but by the nature and diversity of “products” offered to the public to address their burial and memorialization requirements. Therefore, it is helpful to consider some of the cemetery design terminology used by operators of modern cemeteries. It should be noted that the terminology presented here is intended to be descriptive to assist in understanding certain key concepts relevant to this analysis.

#### **In-Ground Burials, Burial Gardens / Sections:**

▶ **Burial Gardens / Sections**

Burial gardens are lands within a cemetery that accommodate burial lots. Each garden may contain several hundred burial lots and each garden is typically separated from another by paved roads, pathways, or landscape features. Cemetery operators often develop “themed” burial gardens that may cater to a specific culture/ religious denomination. A burial garden is not necessarily limited to a particular type of burial option (lot) and may accommodate several types of burial methods such as traditional FBB Lots, crypt and CRB Lots.

▶ **Traditional Lot**

The fundamental design element in a burial garden is the burial lot itself. A burial lot may be described as a parcel of land that contains a “grave” (space in which a coffin/casket is buried), a “monument strip” (space in which a monument is installed for memorialization) and sometimes a “walking strip” (for pedestrian access across burial gardens) may be part of the burial lot as well. Each cemetery operator in the industry utilizes a certain range of lot sizes depending on functional intent, design intent, pricing strategy, phase of development, community demand, etc.

The physical size of the graves and consideration of whether space allocated for a monument will influence the potential plot yield of a particular garden<sup>15</sup>. This is also influenced by the configuration of the garden in terms of whether or not it is to accommodate monuments (either end-on-end or back-to-back) or be a plaque markers (flush) garden.



Figure 23: Traditional Lots  
LARKIN+ Photo Archive  
Fairview Cemetery Niagara Falls

<sup>15</sup> It is noted that there is a wide range in the size of graves themselves. A “standard” grave is considered by the funeral industry to be 2.5 ft wide by 8 ft long. (W.N.Rudd, 1909). In Ontario, however, the Funeral Burial and Cremation Services Act, 2002 specifies through Ontario Regulation 30/11, Part III, Division B (Cemeteries), S.154(1) that graves are to be a minimum of 2.44m (8 ft long) by 0.91m (3 ft wide), excluding space for markers, and is considered a “minimum” standard. It is acknowledged that there is variation within the funeral industry itself and the various cemetery operators regarding the actual size of burial plots.

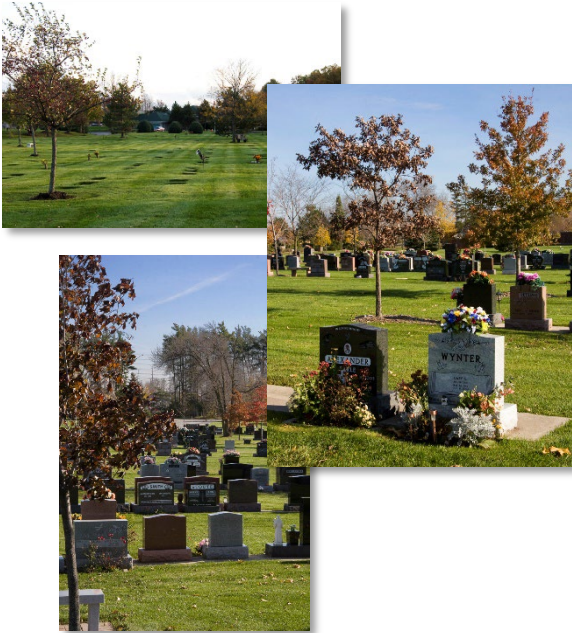


Figure 24: Typical FBB Burial Garden Examples

TOP: Flush Marker FBB Lots

MIDDLE: Single Row Upright Monument FBB Lots

BOTTOM: Back-To-Back Upright Monument

LARKIN+ Photo Archive



Figure 25: CRB Garden Example

LARKIN+ Photo Archive



Figure 26: Niche Wall Example

LARKIN+ Photo Archive

▶ **Flush Marker Lots:**

These are adult burial lots, and as the name indicates, only flush/flat markers are placed on each grave lot for memorialisation. It is typical that twelve (12) of these burial lots may be placed together on the Burial Lot Plan when designing the burial garden.

▶ **"Single-Row" Upright Monument Lots:**

These are adult burial lots and contain an upright marker or a "tombstone" for memorialisation of the person. For the purpose of this analysis, "Single Row" lots measure 3.8m x 1.0m (12.5ft x 3.3ft), which includes a monument strip of 1.05m x 1.0m (3.4ft x 3.3ft).

▶ **"Back-to-Back" Upright Monument Lots:**

These are adult burial lots and contain an upright marker or a "tombstone" for memorialisation of the person. For the purpose of this analysis, "Back-to-Back" lots measure 3.25m x 1.0m (10.7ft x 3.3ft), including a monument strip of 0.50m x 1.0m (1.6ft x 3.3ft). Depending on the operator, Back-to-Back lots may be up to 3.5m in length for a lot size of 3.5m X 1.0m (11.5ft X 3.3ft).

### Cremation Lot

These are burial lots for the purpose of interring cremated remains (also known as "cremains") of a person and are exclusively sized for the purpose. A cremation "urn" containing the cremains may be buried in each of these lots, and a flat marker is typically installed on top of each lot for the purpose of memorialization.

- ▶ CRB Lots may be provided in various configurations either grouped in traditional burial gardens or located on the periphery of a garden. In some cases, as at LAKEVIEW, the area for a traditional FBB Lot may be used for 8 CRB Lots. Cremation burials may also be combined in a FBB Lot for family members, permitting either two CRBs with one FBB, or eight CRBs for a family group within an FBB Garden.

### Above Ground Cremation Burials, Columbaria, Niches

▶ **Niche**

Cremation burials may also be placed within "Niches" accommodated in structures (such as Mausoleums, Columbaria) or other burial products (such as memorial benches, decorative rocks, etc.). The area required for the niche structure would otherwise represent area available for "traditional in-ground" burial lots, and thus reduce the number of such lots within the garden, while accommodating more burials per m<sup>2</sup> (ft<sup>2</sup>) than the lots<sup>16</sup>.

<sup>16</sup> It is recognized that cremation burials may in some circumstances be accommodated within a traditional in-ground burial lot. The number of cremation burials within each burial lot is typically governed by the Cemetery By-laws. For example, some cemeteries may allow 4 cremation burials per lot, others 6. The maximum number of cremation burials per plot is ultimately dependant on the physical size of the plot itself.



Figure 27: Typical Above Ground Burial Options  
 TOP: Columbarium – Fairview Cemetery, Niagara Falls ON  
 MIDDLE: Crypt – Burlington MG, Burlington ON  
 BOTTOM: Mausoleum – Glendale MG, Etobicoke ON  
 LARKIN+ Photo Archive

- ▶ **Columbarium**  
 These are structures which contain exterior cremation niches where individual cremation containers (such as urns) are placed. The niches are typically sealed with granite or other material which can be engraved with the descendant’s name.
  
- ▶ **Crypt**  
 These are stone or concrete chambers intended to accommodate a burial in a coffin or container. They are typically associated with Mausoleums, although historically Crypts were found beneath the floor of Churches.
  
- ▶ **Mausoleum**  
 These are structures providing above ground burial within Vaults /Crypts (for full body burials) and Niches (for cremation burials) and may vary in size from individual or “Family” Mausoleums to large buildings accommodating many burials. The individual / family mausoleums are often located within a burial garden.

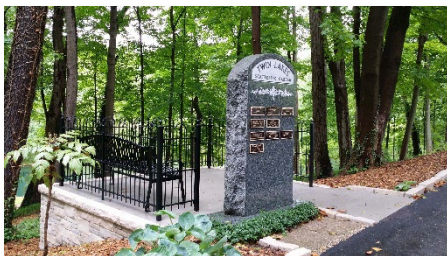


Figure 28: Natural Burial Ground Example  
 Photo: Cave Hill Cemetery Louisville KY  
 (Source: Web)

**Alternative Burial Options:**

- ▶ **Natural Burial Gardens**  
 These burial gardens can be “unmanicured” areas within a cemetery intended to provide individuals with an interest in nature and the environment with a minimalist burial experience in the sense of accommodating their remains. A natural burial may use a biodegradable casket where the remains are not embalmed or placed in a concrete vault, or the body may be simply wrapped in a shroud. Native trees and plants may be grown above the grave which is typically recorded using GPS technology to digitally keep track of gravesites.
  
- ▶ **Scattering Grounds**  
 This is a designated area within a cemetery where the scattering of cremated remains is permitted. There is no specific gravesite, rather the names of the descendants are typically recorded on a memorial wall, scroll or digital platform near the grounds. WEB Cave Hill Cemetery Louisville KY (Scattering Garden).

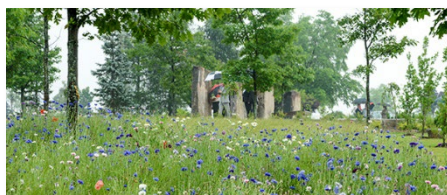


Figure 29: Scattering Grounds Example  
 Photo: Meadowvale Cemetery, Brampton ON  
 Mount Pleasant Group  
 (Source: Web)



Figure 30: Nature Trails / Memorial Walks

Photo: Pleasantview MG, Thorold ON  
Arbor memorial Services Inc.  
LARKIN+ Photo Archive

#### ► **Nature / Memorial Walks**

Nature Trails and Memorial Walks are becoming increasingly popular on cemetery properties which may contain natural heritage features such as woodlands and wetland. Such features can provide clear delineated trails that afford cemetery patrons a peaceful, quiet environment to reflect and remember their loved ones. Additionally, Nature Walks provide opportunities for engaging and educating users on the natural features and wildlife located in and around the cemetery. Their creation allows for restoration of habitats through new native planting and appropriate conservation.

Nature walks often include the placing of sensitive memorial features along the trail, such as benches, rocks and trees bearing plaques. Opportunities for such memorials to contain or be placed over interred cremated remains are also explored, where appropriate. The nature walks' educational components, in addition to the introduction of environmentally friendly memorialization practices, can in turn create positive impacts for the protection and conservation of wetlands and woodlands within the communities the cemetery serves.

It is noted, however, where they are proposed in proximity to environmental areas, the development of Nature Trails and Walks typically require permits or approvals from the local conservation authority as the lands containing the walks are typically within regulation areas.



Figure 31: Memorial Bench, Cremation Monument and Memorial Wall

Photo: Pleasantview MG, Thorold ON  
Arbor memorial Services Inc.  
LARKIN+ Photo Archive

#### ► **Memorial Benches / Landscape Elements**

Innovative product offerings are intended to appeal to the evolving nature associated with how society undertakes the memorialization process. Increasingly cemetery operators are offering alternative opportunities for burials and memorialization of the decedents through the introducing of memorial benches which contain the cremated remains of a loved one. In addition to the common Niche structures which are evident on most cemetery properties, remains can be placed within a variety of containers such as small monuments, rock containers, and treated as landscape features. This form of burial is often included along Nature Trails which generally provide a quiet place for reflection and contemplation.

The foregoing is intended to provide a brief overview of the opportunities for cemetery operators to enhance their service to their client base and the public. Cemeteries are not just locations to place those who have departed: They represent an important component of our urban structure providing passive grounds available to the public to enjoy and potentially connect with their heritage. Increasingly cemetery operators are looking for new and innovative opportunities to enhance their service options and improve their service level to the communities served by the cemetery.



CEMETERY SERVICE DELIVERY REVIEW  
LAKEVIEW CEMETERY  
CITY OF THOROLD

2021.11.01

3651 Thorold Townline Rd,  
Thorold, ON

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# SECTION 3

BUSINESS PRACTICES REVIEW

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Prepared by

**LARKIN + COSMOPOLITAN**

**LAND USE PLANNERS & ENGINEERS**

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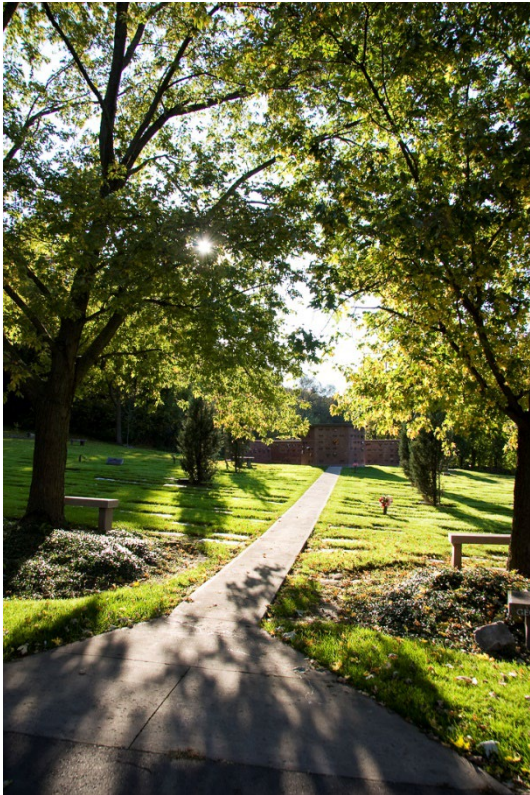
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3.3 Operational Review

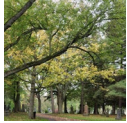
LAKEVIEW encompasses the trust of the public regarding the provision of their burial and memorialization requirements held by the City as a public amenity, the operations of which are established through Provincial Legislation under the Funeral Burial and Cremations Services Act, 2002 (the "FBCSA<sup>2002</sup>"). Cemeteries are a necessary component of the urban fabric of society. They support communities as they evolve and if approached as simply another public service, can be an expensive enterprise to provide. The regulatory environment within which public and private cemeteries must function is complex, consisting of licensing requirements, approvals and provincial oversight. In this Section we conduct an Operational Review through an examination of the notion of Financial Sustainability as the premise for the identification of potential Business Models for the management and operation of LAKEVIEW. This is followed by a review of Tariffs and identification of an Organizational Model for LAKEVIEW. Throughout the discussion recommendations are provided for consideration to ensure the Cemetery continues to provide efficient and effective burial and memorialization services to the public by ensuring the sustainability of the Cemetery as a valuable resource and amenity for the City of Thorold and the public.

**3.1 FINANCIAL SUSTAINABILITY and Business Model**

In the data provided by the City on revenues and expenditures as they existed in 2020 for the operation of LAKEVIEW (Old Cemetery and New Cemetery), a levy of approximately \$765,000 dollars was required in order to operate the cemetery. Of this levy, the City recovered approximately 9.5% of the funds through the operation of the cemetery. Accordingly, it is critical that an efficient and focused approach to the management of a cemetery adopts a business mindset to ensure the sustainability of what is essentially a public asset. Just as private cemetery operators are responsible to their shareholders, public cemeteries managed by municipalities as their operators are ultimately responsible to the taxpayers. Therefore, it is important to ensure that the operation of the cemetery is financially viable. Such an approach will not only have the potential of lessening its reliance on the tax base to provide the funds necessary to maintain the asset but will establish and potentially enhance the investment necessary to produce services and products in the form of burial options to support its market.

**3.1.1 Financial Sustainability**

To determine the level of financial sustainability the City is willing to entertain for the operation and maintenance of LAKEVIEW, an assessment of business models is necessary. Although this engagement is not intended to delve into a detailed business analysis, a high-level perspective is provided to assist the City of Thorold decision makers to focus their investment of time, resources, and funds to transform LAKEVIEW through the improvements identified herein beyond its current identity. Ultimately, to determine a reasonable level of investment the question whether LAKEVIEW is a viable facility able to produce future revenue to sustain operations must be answered. To gain a



perspective as to the viability of this cemetery, the following metrics can assist this discussion:

#### **1. CAPACITY OF FUTURE INVENTORY**

Capacity, in this case, refers to a sufficient supply of available land necessary to develop inventory of burial options that will support a revenue stream over a reasonable service life for the facility. Through this engagement it has been determined that LAKEVIEW does have a reasonable amount of available land to develop new inventory to serve the community (market) for a reasonable service life.

#### **2. DEMAND OF THE CURRENT COMMUNITY**

The second metric of the threefold review is the current community demand for (market) for the services available at the cemetery. LAKEVIEW's sales history in addition to demographic data obtained, illustrates that there is an existing community demand that can support current cemetery operations and sustain market growth.

#### **3. GROWTH OF THE CURRENT COMMUNITY**

The third metric considers future market penetration represented by the growth of the community over time capable of supporting growth in cemetery sales. Demographic and population data obtained as part of this engagement shows trends that indicate growing demand that will support LAKEVIEW's sales and operations.

While it is acknowledged that this approach does not replace a detailed business case review, it nevertheless does provide sufficient insight to determine whether the cemetery is an asset worthy a further investment. In summary based on the three criteria mentioned it appears that LAKEVIEW is an asset that has capacity to support the current and growing community demand. As a result, LAKEVIEW would be worthy of an investment to develop any of the suggested organizational models.

### **3.1.2 Business Models**

Considering the foregoing, it is reasonable to conclude that LAKEVIEW represents a viable asset for the City of Thorold as a provider of Deathcare services within the City and the immediate surrounding region. The analysis undertaken and summarized in Section 2 of this CSDR has determined that there is sufficient undeveloped / vacant land available to produce burial options to serve the current and growing community. Current sales and demographic data indicate that there is potential in the existing market to improve current sales at LAKEVIEW, if a corresponding investment in staffing and burial options is provided. As well, future population data and demographics indicate that there is potential to capture the expected market growth. This combined with a projected healthy service life capacity suggests that LAKEVIEW has the foundations necessary to support several of the options presented herein in terms of business opportunity.

The following five (5) business approaches (or "Models") are presented to assist the City of Thorold in their decision-making process. These Models are intended to provide guidance to determine an appropriate business direction for LAKEVIEW. Should the City decide to adopt either Model 2 or 3 the Reform Plan included herein provides general guidance to transform LAKEVIEW accordingly. This, however, would require an investment in staffing and the development of a wider range of burial options, products, and



merchandise offerings to support the transformation plan. If the City prefers Options 4 or 5 as the preferred strategic direction, then an RFP process would be the most appropriate means of delivering these business directions.

**MODEL 1. Maintain the Status Quo**

Currently, LAKEVIEW is operating with as a subsidized business model whereby burial spaces are provided at a significant discount to patrons, whether they are residents or non-residents. The cemetery is thereby operating at a significant annual cost to taxpayers and the standard of service is reflective of this financial model. Parks management is doing good work to mitigate costs by employing maintenance practices to leverage City forces to fulfill maintenance needs, however, this practice is based on a cost savings approach and does not provide new opportunities for cost recovery.

In this scenario maintenance staff can only logically apply methods to reduce cemetery maintenance and management expenses which is reflective in the quality of the patron experience as compared to cemeteries in the Region. There are limits to the cost saving potential of running the cemetery however and in fact it appears that the management and maintenance structure currently in place has maximized the cost savings that can realistically be realized at LAKEVIEW, to staff's credit. However, this comes with a trade-off, being the potential for added services to patrons and enhances sales potential through expanded product offerings or potential sales.

Given the current tariff structure, Lakeview is essentially providing a discounted death-care service. As such, an enhanced level of service can neither be expected nor would be sustainable without incurring further annual losses. Thus, the difficulty with the current model is two-fold:

**1. LAKEVIEW MARKET SHARE:**

The data indicates that of the Thorold residents who choose to fulfill their deathcare needs within Thorold, LAKEVIEW is currently only able to capture about one-third (33%) of the potential dispositions. Without a reasonable larger share of the total annual Dispositions generated within the City, the cost levied for the services provided at LAKEVIEW fall far short of offsetting the annual operational cost, meaning that the shortfall, therefore, is subsidized through the municipal tax base. This situation is further exacerbated by the dated Tariff Rates which will be discussed.

**2. RESIDENT Vs NON-RESIDENT RATIO:**

Thorold residents comprise approximately 62% of the total annual Dispositions at LAKEVIEW, with non-resident contributing to the balance at 38%. Although there is a surcharge for Cemetery services for non-residents, the amount is still significantly below industry comparables meaning that Thorold taxpayers are also subsidizing non-residential interments.

The analysis of Interments / dispositions at LAKEVIEW for a five-year period between 2016 and 2020 indicates an average of 108 dispositions occur each year. Even with surcharges for non-residents the revenue produced from this activity level is insufficient to recuperate operational costs to provide the service. It is reasonable to assume that costs will continue to escalate, therefore this approach is not sustainable. Essentially, this Model reflects a "Do-Nothing" approach.

| LAKEVIEW Cemetery |                            | MARKET SHARE |      |
|-------------------|----------------------------|--------------|------|
| ANNUAL ACTIVITY   | TOTAL Estimated            | 201          | 100% |
|                   | LAKEVIEW Cemetery          | 67           | 33%  |
|                   | OTHER Cemeteries / Options | 134          | 67%  |

NOTE: See Section 2: Figure 8 LAKEVIEW Share of City Dispositions for calculation  
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Figure 1: LAKEVIEW Market Share of Dispositions

| LAKEVIEW Cemetery                          |  | RES / NON RES SPLIT |      |
|--|--|---------------------|------|
| Calculated Annual Dispositions (2016-2020) |  | 108                 | 100% |
| Residents using Cemetery Services          |  | 67                  | 62%  |
| Non-Residents using Cemetery Services      |  | 41                  | 38%  |

NOTE: See Section 2: Figure 8 LAKEVIEW Share of City Dispositions for calculation  
© LARKIN+ Land Use Planners Inc.

Figure 2: LAKEVIEW Resident to Non-Resident Split



**THE CONCEPT**

- ▶ Implement an Organizational Structure aligned with a “growth mentality”, focusing on increasing annual sales to a level sufficient to achieve a “Net-Zero” operation.
- ▶ As products become available and the sales and administration team establish sales trends, statistics must be maintained to chart trends used to continuously adjust the product offerings to fill ongoing inventory needs.
- ▶ Each year the sales team would develop new sales budgets based on trends recorded to meet the minimum sales needed to offset overall property expenses.

**MODEL 2: Migrate the Cemetery to a Net Zero Operational Expense**

The intent of this Model is to achieve an equilibrium between income and expenses such that operational costs for the Cemetery are covered from an enhanced sales program. This approach would have the benefit of reducing the share of the tax burden for residents by focusing on measures to effectively eliminate the subsidy the City provides for the services at LAKEVIEW. Essentially there are two components to this Model:

**1. Invest in an organizational structure that can support growth**

To offset the over \$765,000 annual expense attributed to Cemetery operations at LAKEVIEW, an investment in human capacity will be required. The cemetery is a viable property asset with considerable untapped potential and plenty of space for future products as identified in Section 2 herein, notwithstanding the land held in reserve for Old Lakeview. To transform the operation from an expense to a “Net-Zero” profit/loss will require developing an income stream and will require staff (human capacity) to support the needed programs.

The first step would be to develop the organizational structure needed to support sales as an Initial phase for the transition. This phase would include the growth of the existing 108<sup>AVERAGE</sup> sales per year, which are currently represented mostly by “At-Need” dispositions. The plan would initially include setting annual sales targets with the objective of ramping up sales to 200 transactions annually predicated on the development of a “Pre-Need Sales Program” (PNSP). This would be followed by increasing annual sales budget or targets to 500 Pre-Need and At-Need combined sales per year. (See Section 3.3.1: Organization Structure.)

**2. Develop and construct a wider range of burial options (see Section 2.3.2 Burial Products).**

Once an organizational structure is in place to support growth and an Administrative Review is undertaken to establish corporate practice, it will be vital to develop and construct new product lines to ensure a wide variety of options are offered to the market<sup>1</sup>. With a range of burial options and an updated tariff structure competitive with other cemeteries, a sales staff would have the means to develop a robust marketing plan to achieve the targets mentioned.

The mechanics associated with this approach is explained in “The Concept” note to the left. A simplified example of a setting a sales budget to cover net costs is provided in Figure 3. This of course does not include cremation sales etc. but illustrates the process. This discussion is intended to explain the approach needed to implement this Model, albeit in simplified examples. A more detailed analysis and plan would be needed to be prepared if this Model is ultimately preferred.

| LAKEVIEW Cemetery   |                                       | SALES TARGET |
|---|---------------------------------------|--------------|
| ITEM  |                                       | Interments   |
| Average Annual Loss (Tax Levy) <sup>1</sup>               | \$                                    | 765,000.00   |
| Average In-Ground Burial Package (Potential) <sup>2</sup> | \$                                    | 11,000.00    |
| SALES EXPENSES (Estimated) <sup>3</sup>                   | \$                                    | 8,000.00     |
| NET INCOME (Potential)                                    | \$                                    | 3,000.00     |
| <b>SALES BUDGET (Minimum)</b>                             | <b>Lot Sales per Year<sup>4</sup></b> | <b>255</b>   |

NOTES:

1. Includes property expenses and salaries, net of non-tax revenue (2020)
2. Lots, Monuments, Opening / Closing Cost, Etc.
3. Sales Commissions, Perpetual Care contribution, other costs.
4. Sales of both "At-Need" and "Pre-Need".

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Figure 3: Sample Sales Budget (Basic)

<sup>1</sup> See S.2.3.2 for examples of burial products.



## THE MODELS...

**MODEL 1:** This Model represents a Do-Nothing approach which would result in continuing heavy subsidies to maintain LAKEVIEW. The City continues to operate the Cemetery as is with little to no investment in dedicated human resources or changes to current operational practices.

**MODEL 2:** This Model is intended to bring LAKEVIEW to an equilibrium state where sales revenues match operational expenses. This should be the base Model the City adopts unless it is willing to evolve the Cemetery to a Profit Centre approach.

**MODEL 3:** This Model focuses on achieving not only a Net-Zero operating stance, but in generating profits which can be reinvested in the Cemetery to enhance service offerings and maintain a competitive Level of Service (LOS) in the marketplace.

**MODEL 4:** This Model shifts the responsibility for operations and maintenance of the Cemetery to a third party. This will only be possible if the Cemetery achieves a Net-Zero (at least) or Profit Centre (preferable) status.

**MODEL 5:** This Model reflects the condition whereby the City wishes to get out of the Cemetery business altogether.

**NOTE:** Models 2 through 5 require general increase to the Tariff Rates for their implementation.

## RECOMMENDATION 1: Model Selection

It is recommended that the City select one of the Business Models it intends to adopt as the first step to either maintaining the status-quo or revitalizing the operation of LAKEVIEW such that at a minimum a Net-Zero financial status is achieved to reduce / eliminate its financial subsidy, and potentially evolve into a Profit-Centre (PC) operation for the benefit of the residents of Thorold.

## MODEL 3: Migrate the Cemetery to a Profit Center

This Model essentially builds on the Net-Zero model to realign priorities at LAKEVIEW and focus on generating profits which can be reinvested into the cemetery to improve services for clients and support further sales growth. Once the Net Zero plan has been established, the continued migration to a profit centred model is simply a matter of a continuous re-evaluation of staffing requirement, sales trends, product development and establishing an annual sales budget each year with increased growth based on statistical markers.

## MODEL 4: Outsource Management and Operations

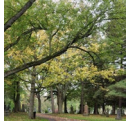
If the City does not wish to invest in the processes necessary to develop the cemetery into a Net-Zero model, there are options that include outsourcing the management of the cemetery on a contract basis to an experienced Deathcare provider. This approach can be implemented by first establishing criteria for the property and its management for revenue expectations and the level of service to be provided to the community, for example. With tender criteria set, a Request For Proposals (RFP) can be solicited from invited local operators which the City can evaluate upon receipt.

## MODEL 5: Sell LAKEVIEW

The last option would be an outright sale of the property to an experienced Deathcare provider. There is sufficient opportunity to transform LAKEVIEW into a sustainable cemetery operation which may be attractive to experienced Cemetery operators, provided they would be allowed to establish a business model focused on generating sustainable income. This would entail the adjustment of the Tariff Rates for LAKEVIEW to bring them in line with industry averages within the Cemetery's established market. The sale process would also involve the City establishing criteria and expectation for bidders and an invitation for proposal, similar to Model 4.

## 3.2 LAKEVIEW MARKET ANALYSIS

The development of a conceptual Cemetery Master Plan (CMP) for LAKEVIEW and associated analysis of the cemetery property has identified the potential to address the burial and memorialization needs for the residents of Thorold and beyond for the service life of the cemetery. Of course, it is recognized that the ability to realize the potential is dependant on the continuous management and adjustment to the plan and design / implementation process to respond to the changing preferences of the market. The determination of the placement of LAKEVIEW in the Thorold / Niagara Region market is more than an assessment of physical area. To realize its potential to serve the community LAKEVIEW is an active management process that needs to address the financial viability of each product offering on a garden-by-garden basis.



### TARIFF RATES and THE BUSINESS MODEL

While the business models may vary slightly, the general parameters for the establishment and operation of cemeteries are prescribed by the Government (the Province) through legislation. A key element of the regulations governing cemeteries is the necessity to set aside a percentage of the sale of graves and services for a Cemetery Care and Maintenance Fund.

Without examining the details of the management of the fund it is important to understand that the requirements have a direct impact on the amount cemeteries charge for their burial services and products offers (i.e., graves and associated burial options). Thus, it is critical that cemeteries set their Tariff Rates appropriately ensure the cost to operate the cemetery is covered, being cognisant of the percentage of every sale that is allocated to the Fund.

Finally, it is possible to apply to the BAO for an exemption from the requirement to establish and maintain a Perpetual Care and Maintenance Fund since the funds cannot be leveraged against the ongoing operations and management of the cemetery. It is only the interest generated from the funds that can be used on an annual basis.

### TARIFF RATES AS A MARKET INFLUENCER:

Tariff Rates set out the pricing of the products and service offering to interment right holders. The tariff schedule should be fulsome and include costs for all aspects of services provided for both the patrons as well as the operator. A list that covers all service elements provided by the cemetery must clearly address expectations of the cemetery patrons as to the services that are included in their interment rights contract. For the operators, a fulsome tariff schedule outlines all services provided and can be a template that can assist management in setting operational budgets.

### STRATEGIC FINANCIAL PLAN (SFP)

It is natural that Tariffs fluctuate from facility to facility, however, such differences should be minimized as much as possible to ensure the cemetery maintains an appropriate competitive position in the marketplace. If pricing is set too low, there is a danger that the operational costs of the cemetery will not be covered by revenues. Whereas this is a non-starter for private cemeteries, it should also be one for public cemeteries as any shortfalls represent an unnecessary burden on the tax base who must subsidize the cost to operate the cemetery. Additionally, a Level-Of-Services analysis is an integral component of the SFP.

### 3.2.1 Market Philosophy

There is a social need for the memorialisation and accommodation of the deceased. Cemeteries, as they have evolved through history, provide this opportunity. They represent an important and necessary component of social structure. Although burial practices may vary, there is a common need to recognize and honour the deceased. Historically this need was generally accommodated through religious institutions represented by local churches and graveyards before becoming separate entities. As communities grew new cemeteries were often established in the rural areas surrounding their intended market. This evolution resulted in the establishment, in part, of the Deathcare industry which focused on providing appropriate burial opportunities / cemeteries to the public. Whereas originally religious organizations and municipalities provided land for cemeteries, over time the private sector realized an opportunity and began to compete with the other groups. Thus, the establishment of cemeteries offering a variety of services and burial options evolved into a public enterprise. Today cemetery operators, be they religious groups, municipalities, or private organizations, compete for business which is defined as the provision of services and burial opportunities for the public.

### 3.2.2 Tariff Philosophy

Tariff rates for a cemetery reflect many aspects of the operational. As a result, a process to develop a tariff structure typically is done as part of a larger exercise to develop the overall product and service offerings. The Tariff Schedule reflects the standards and level of service that the property aims to achieve, the master product diversity plan and finally the marketing approach are all reflected in the tariff schedule.

**Level of Service (LOS):** If the City decides to match those the products and servicing offerings offered by its competitors at LAKEVIEW, the expectation would be that the LOS standards employed at those facilities would need to be matched. This, however, would require an investment to increase staffing and services in general and would naturally need to correlate to the business model choice. For example, selecting the Status Quo option would entail the pricing of comparable facilities for the categorical benchmark would need to be established and then implemented. Accordingly, a more in-depth review of comparable tariffs is required to analyse and review staffing levels, level of service for each of the facilities as well as the standards of the grounds. Privately operated cemeteries, for example, tend to have the highest tariff rates, however their respective staffing, products, services, and landscaping standards are generally at a higher level as part of their marketing and sales program to support their Pre-Need clients.

Ultimately a Strategic Financial Plan (SFP) for the cemetery must be clearly decided on before a Tariff Schedule can be set because it will reflect the business model chosen for the cemetery. For example, if the Status Quo option is chosen for LAKEVIEW, then the Tariff Rate would be set to reflect a static "Level of Service" for the model. Similarly, if a Profit Centre model was chosen to be the strategic direction for the cemetery, then the Level of Service must be elevated to support and grow a Pre-Need Sales program.

**RECOMMENDATION 2: SFP Review Required**

It is recommended that a detailed review be conducted for LAKEVIEW as part of a Strategic Financial Plan (SFP) process to assess a reasonable multiyear adjustment plan to update it to a comparable current market pricing. The Plan would identify all product offerings for LAKEVIEW which would be costed out for implementation and the projected revenue identified for consideration in a Rate Adjustment Plan (RAP).

**RECOMMENDATION 3: Public Access to Services**

It is recommended to ensure LAKEVIEW remains open to patrons in the Regional catchment area while applying a discount to Thorold residents. It must be recognized that increased tariff rates alone would not correct the LAKEVIEW financial loss. At best it will mitigate losses to some extent, and moreover would be a necessary starting point to set LAKEVIEW on a path toward one of the other business models suggested.

This would ultimately include more expensive and intricate landscaping, events and staffing to support such activities, all of which come with a corresponding investment into an operating budget. With this model, a more fulsome and robust Tariff Schedule would need to be developed to capture all the services and products that cemeteries of this nature should offer, and it would be aggressive in terms of its pricing with respect to competitors.

**RESIDENT DISCOUNT Vs NON-RESIDENT APPROACH**

There is a need to review the rates for Thorold resident and non-resident and the financial impacts associated thereto. If, for example, a tariff rate strategy to match categorical benchmarks is employed, then that would then be considered the rate for the general purchaser at LAKEVIEW, and if that purchaser is a resident of Thorold, a discounted amount can be applied. We note, however, that the undeveloped land at LAKEVIEW available for future inventory is limited.

This also leads to yet another philosophical choice for Council, and that is: Does the City wish to close the cemetery to non-Thorold resident patrons to preserve a perceived limited supply? This effectively would transform LAKEVIEW to be a private cemetery. However, such a scenario, we caution, would further curtail the already low annual sales/disposition rate, and likely increase LAKEVIEW's annual losses, all while benefiting a small number of Thorold residents who choose LAKEVIEW for their death care needs. Accordingly, we advise that this approach is not a sustainable and would further exasperate the annual losses.

**3.2.3 Tariff Structure Analysis**

An analysis of other municipal and private cemeteries was undertaken to consider the Tariff Rates at LAKEVIEW in comparison to the other cemeteries in the general "market" of LAKEVIEW within the context of Niagara Region<sup>2</sup>. Based on this analysis, it is evident the LAKEVIEW's Tariff Rates are dramatically out of date and less comprehensive than other comparable properties. There appears to be missing items in the pricing list which are provided by other cemeteries.

The results of the analysis are included in the Appendices. Excerpts of the analysis are included in the report to support the discussion. The data depicted in Figure 4 is a reduction for illustrative purposes of the Data contained in the Appendix, which should be referenced for a more fulsome review. It examines Burial Charge Tariffs at municipal and privately operated cemeteries to provide information summarizing the average rates for each category type for setting benchmarks. Clearly, except for Mausoleum Single Crypts which is higher at LAKEVIEW than the other municipal cemeteries, LAKEVIEW pricing is much lower than the benchmark (i.e., the average) in each category. It is also important to note that other municipal cemeteries may also be subsidizing their operations through the tax base and as such direct comparisons should be mindful of this possibility.

<sup>2</sup> The Private Cemetery analysis considered other cemeteries outside of Niagara Region in order to obtain a sufficient data base. The Municipal Cemetery analysis is comprised of municipal cemeteries within the Region only.



**COMPARATIVE ANALYSIS OF INTERMENT PRICING: CITY OF THOROLD VS. MUNICIPALITIES IN THE REGION PART 1**

| LAKEVIEW CEMETERY<br>LARKIN + COSMOPOLITAN<br>LAND USE PLANNERS & ENGINEERS | INTERMENT PRICING DATA OBTAINED FROM EIGHT OTHER MUNICIPALITIES |               |                     |            |               |            |            |            | COMPARISON W/ AVG. OF OTHER MUNICIPALITIES |                                      |                        |                                    |                                   |
|---|---|---------------|---------------------|------------|---------------|------------|------------|------------|--|--------------------------------------|------------------------|------------------------------------|-----------------------------------|
|   | ST. CATHARINES  | NIAGARA FALLS | NIAGARA-ON-THE-LAKE | PELHAM     | PORT COLBORNE | WELLAND    | GRIMSBY    | LINCOLN    | AVERAGE MUNICIPAL PRICING <sup>1</sup>     | AVERAGE PRIVATE PRICING <sup>2</sup> | THOROLD (2016) PRICING | \$ PRICING COMPARISON <sup>3</sup> | % PRICING COMPARISON <sup>4</sup> |
| <b>A. GRAVE CHARGES- RESIDENT</b>   |   |               |                     |            |               |            |            |            |  |                                      |                        |                                    |                                   |
| 01. ADULT GRAVE   | \$1,896.00  | \$2,176.05    | \$1,122.00          | \$1,158.25 | \$1,525.50    | \$1,137.91 | \$2,237.00 | \$2,542.50 | \$1,724.40                                 | \$2,450.01                           | \$1,004.13             | (\$720.27)                         | 58.23%                            |
| 02. CREMATION INURMENT / GRAVE  | \$316.00  | \$526.00      | \$765.00            | n/a        | \$536.75      | \$426.01   | \$639.00   | \$892.70   | \$585.92                                   | n/a                                  | \$332.30               | (\$253.62)                         | 56.71%                            |
| <b>B. GRAVE CHARGES - NON-RESIDENT</b>                                      |   |               |                     |            |               |            |            |            |  |                                      |                        |                                    |                                   |
| 03. ADULT GRAVE   | \$2,233.20  | \$2,176.05    | \$1,887.00          | \$1,836.25 | \$1,525.50    | \$1,708.56 | \$3,136.00 | \$3,813.75 | \$2,289.54                                 | \$2,450.01                           | \$1,523.96             | (\$765.58)                         | 66.56%                            |
| 04. CREMATION INURMENT / GRAVE  | \$379.20  | \$526.00      | \$1,224.00          | n/a        | \$536.75      | \$633.93   | \$896.00   | \$1,339.05 | \$790.70                                   | n/a                                  | \$416.95               | (\$373.75)                         | 52.73%                            |
| 05. MAUSOLEUM - SINGLE CRYPT  | \$12,900.00   | n/a           | n/a                 | n/a        | \$1,425.00    | n/a        | n/a        | n/a        | \$7,162.50                                 | \$18,649.08                          | \$10,484.86            | \$3,322.36                         | 146.39%                           |
| 06. MAUSOLEUM - SINGLE NICHE  | \$2,687.50  | \$935.27      | \$1,453.00          | \$3,508.65 | n/a           | n/a        | \$4,032.50 | \$2,735.73 | \$2,558.78                                 | \$6,508.96                           | \$1,109.38             | (\$1,449.40)                       | 43.36%                            |
| <b>C. BURIAL CHARGES - RESIDENT</b>   |   |               |                     |            |               |            |            |            |  |                                      |                        |                                    |                                   |
| 07. ADULT GRAVE   | \$1,507.00  | \$1,668.73    | \$1,015.00          | \$714.16   | \$1,073.50    | \$739.02   | \$1,793.00 | \$1,525.50 | \$1,254.49                                 | \$1,693.28                           | \$812.19               | (\$442.30)                         | 64.74%                            |
| 08. CREMATION INURMENT / GRAVE  | \$592.00  | \$528.00      | \$418.00            | \$273.46   | \$565.00      | \$432.79   | \$523.00   | \$542.40   | \$484.33                                   | n/a                                  | \$234.94               | (\$249.39)                         | 48.51%                            |
| 09. MAUSOLEUM CRYPT OPENING FEE   | \$753.00  | n/a           | n/a                 | \$714.16   | n/a           | n/a        | n/a        | n/a        | \$733.58                                   | \$943.33                             | \$302.40               | (\$431.18)                         | 41.22%                            |
| 10. NICHE OPENING FEE   | \$540.00  | \$415.84      | \$357.00            | \$324.31   | \$141.25      | n/a        | \$69.00    | \$432.23   | \$325.66                                   | \$966.97                             | \$151.37               | (\$174.29)                         | 46.48%                            |
| <b>D. BURIAL CHARGES - NON - RESIDENT</b>                                   |   |               |                     |            |               |            |            |            |  |                                      |                        |                                    |                                   |
| 11. ADULT GRAVE   | \$1,808.40  | n/a           | \$1,458.00          | \$714.16   | n/a           | \$1,102.88 | \$2,689.00 | \$1,525.50 | \$1,549.66                                 | \$1,693.28                           | \$1,167.18             | (\$382.48)                         | 75.32%                            |
| 12. CREMATION INURMENT / GRAVE  | \$710.40  | n/a           | \$598.00            | \$273.46   | n/a           | \$646.36   | \$815.00   | \$542.40   | \$597.60                                   | n/a                                  | \$383.86               | (\$213.74)                         | 64.23%                            |
| 13. MAUSOLEUM CRYPT OPENING FEE   | \$903.59  | n/a           | n/a                 | \$714.16   | n/a           | n/a        | n/a        | n/a        | \$808.88                                   | n/a                                  | \$354.61               | (\$454.27)                         | 43.84%                            |
| 14. NICHE OPENING FEE   | \$636.00  | n/a           | \$491.00            | \$324.31   | n/a           | n/a        | \$103.00   | \$432.23   | \$397.31                                   | n/a                                  | \$190.01               | (\$207.30)                         | 47.82%                            |

**NOTES:**

1. Calculated as an average of prices obtained from all eight municipal cemeteries studies by LARKIN +
2. Calculated based on pricing data from all private cemeteries in the GTA studies by LARKIN +
3. Calculated as 'Average Municipal Pricing' LESS 'Thorold (2016) Pricing'
4. 'Thorold (2016) Pricing' expressed as a percentage of 'Average Municipal Pricing'
5. Calculation varies for each interment product based on 'Target Pricing Decision'.
6. Same as 'Thorold (2016) Pricing' for all interment products.

Figure 4: Comparison of Burial Charges - City of Thorold to Other Municipal Cemeteries and the Average for Private Cemeteries

**ESTABLISHING A PRICING BENCHMARK**

The data is intended to provide an example of Benchmark Pricing and has been undertaken at a high-level pursuant to the requirements of the City's RFP. Accordingly, it is only a statistical exercise, and is provided for illustrative purposes only, to identify possibilities. A more fulsome analysis would examine LOS<sup>3</sup> standards associated with the provision of services (burial options) and operational standards associated with overall maintenance of the property, strategic options regarding opening new burial gardens (Sections) and so on. An analysis such as this would typically be part of a Strategic Financial Plan (SFP) as previously mentioned. The following discussion provides a cursory review of the Tariff Structure at LAKEVIEW in comparison to other municipal cemeteries and an average Tariff Structure for the private cemeteries examined, wherein we examine Tariffs applicable to various services and products.

<sup>3</sup> LOS = Level of Service (S.3.2.2)



| TARIFF COMPARISON SUMMARY         |                      | THOROLD Vs OTHER |      |      |
|-----------------------------------|----------------------|------------------|------|------|
| RESIDENT TARIFF (Adult Grave)     |                      | VARIATION        |      |      |
| CITY OF THOROLD                   | OTHER MUNICIPALITIES | \$               | %    |      |
| 1,004                             | AVERAGE >            | 1,724            | -720 | -42% |
| NON-RESIDENT TARIFF (Adult Grave) |                      | \$               | %    |      |
| 1,523                             | AVERAGE >            | 2,290            | -766 | -33% |

Figure 5: Municipal Tariff Comparison (Resident / Non-Resident)

| TARIFF COMPARISON SUMMARY         |                    | THOROLD Vs OTHER |        |      |
|-----------------------------------|--------------------|------------------|--------|------|
| RESIDENT TARIFF (Adult Grave)     |                    | VARIATION        |        |      |
| CITY OF THOROLD                   | PRIVATE CEMETERIES | \$               | %      |      |
| 1,004                             | AVERAGE >          | 2,450            | -1,446 | -59% |
| NON-RESIDENT TARIFF (Adult Grave) |                    | \$               | %      |      |
| 1,523                             | AVERAGE >          | 2,450            | -927   | -38% |

Figure 6: Private Tariff Comparison (Resident / Non-Resident)

**A NOTE REGARDING NON-RESIDENT GRAVE CHARGES**

It is important to be aware that the City is competing with all other cemeteries, (municipal and private) when catering to non-city residents.

| TARIFF SUMMARY (Mausoleum) |           |         | THOROLD Vs OTHER |      |
|----------------------------|-----------|---------|------------------|------|
| Single Crypts (Adult)      |           |         | VARIATION        |      |
| CITY OF THOROLD            | Type      | Average | \$               | %    |
| 10,485                     | Municipal | 7,163   | 3,322            | 46%  |
|                            | Private   | 18,649  | -8,164           | -44% |

Figure 7: CRYPTS: Municipal & Private Comparison

**A NOTE REGARDING MAUSOLEUM CRYPT CHARGES**

Prices for crypts are derived from the business case of developing a building that will include crypts and niches; price list therefore and should not be solely based on a comparison of tariffs for other cemeteries.

**SUMMARY OF FBB GRAVE TARIFFS**

A summary of the comparison of Tariffs against City of Thorold for traditional in-ground burials (FBB<sup>IG</sup>s) and the average Other Municipal Cemeteries is provided in Figures 5 and 6. (All figures rounded.)

**TARIFFS AT MUNICIPAL CEMETERIES: (Figure 5)**

The Adult Grave Tariff for the City of Thorold when compared with the average for other municipalities in Niagara Region are below their competition.

- ▶ **RESIDENT GRAVE CHARGES:** Grave charges are approximately 42% lower than the average municipal tariff charge. The tariff currently being charged by the City is \$1,004 and the average tariff of other Municipalities is \$1,724, a difference of \$720.
- ▶ **NON-RESIDENT GRAVE CHARGES:** Grave charges are approximately 33% lower than the average municipal tariff charge. The tariff currently being charged by the City is \$1,523 and the average tariff of other Municipalities is \$2,290, a difference of \$766.

**TARIFFS AT PRIVATE CEMETERY: (Figure 6)**

The Adult Grave Tariff for the City of Thorold were compared with the average Tariff for private cemeteries in Niagara Region are below their competition.

- ▶ **RESIDENT GRAVE CHARGES:** Grave charges are approximately 59% lower than the average private tariff charge. The tariff currently being charged by the City is \$1,004 and the average tariff for private cemeteries is \$2,450, a difference of \$1,446.
- ▶ **NON-RESIDENT GRAVE CHARGES:** Grave charges are approximately 38% lower than the average private tariff charge. The tariff currently being charged by the City is \$1,523 and the average tariff private cemeteries remains \$2,450, a difference of \$927. It is perhaps a nuanced discussion, however, as private cemeteries do not differentiate between residents and non-residents.

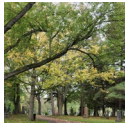
**SUMMARY OF MAUSOLEUM CRYPT TARIFFS**

A summary of the comparison of Tariffs against City of Thorold full body crypt burials (FBB<sup>C</sup>s) and the average Other Municipal Cemeteries is provided in Figure 7. (All figures rounded.)

**TARIFFS AT MUNICIPAL & PRIVATE CEMETERIES: (Figure 7)**

The Mausoleum Crypt Tariff for the City of Thorold were compared with the average Tariff for other municipalities in Niagara Region and Private cemeteries. The City's Tariff are higher (other Municipal) and lower (Private) than their competition.

- ▶ **CRYPT CHARGES (MUNICIPAL):** Adult Crypt charges are approximately 46% higher than the average municipal tariff charge. The tariff currently being charged by the City is \$10,485 and the average tariff of other Municipalities is \$7,163, a difference of \$3,322.
- ▶ **CRYPT CHARGES (PRIVATE):** Adult Crypt charges are approximately 44% lower than the average private cemetery tariff charge. The



tariff currently being charged by the City is \$10,485 and the average tariff of other private cemeteries is \$18,649, a difference of \$8,164.

**SUMMARY OF MAUSOLEUM NICHE TARIFFS**

A summary of the comparison of Tariffs against City of Thorold cremation burials (CRB<sup>c</sup>s) and the average Other Municipal and Private Cemeteries is provided in Figure 8. (All figures rounded.)

| TARIFF SUMMARY (Niches) |           |         | THOROLD Vs OTHER |      |
|-------------------------|-----------|---------|------------------|------|
| Single Niche            |           |         | VARIATION        |      |
| CITY OF THOROLD         | Type      | Average | \$               | %    |
| 1,109                   | Municipal | 2,559   | -1,449           | -57% |
|                         | Private   | 6,509   | -5,400           | -83% |

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Figure 8: NICHES: Municipal & Private Comparison

**A NOTE REGARDING MAUSOLEUM NICHE CHARGES**

Similar to crypt charges, niche tariffs are derived from the business case of developing a building that will include crypts and niches and should not be solely based on a comparison of tariffs for other cemeteries.

**TARIFFS AT MUNICIPAL & PRIVATE CEMETERIES: (Figure 8)**

The Niche Tariff for the City of Thorold were compared with the average Tariff for other municipalities in Niagara Region and Private cemeteries. The City's Tariff are lower than their competition.

- ▶ **NICHE CHARGES (MUNICIPAL):** Niche charges are approximately 57% lower than the average municipal tariff charge. The tariff currently being charged by the City is \$1,109 and the average tariff of other Municipalities is \$2,559, a difference of \$1,449.
- ▶ **NICHE CHARGES (PRIVATE):** Niche charges are approximately 83% lower than the average private cemetery tariff charge. The tariff currently being charged by the City is \$1,109 and the average tariff of other Municipalities is \$6,509, a difference of \$5,400.

The data indicates there is no differentiation between resident and non-resident charges. Furthermore, there does not appear to be a difference between a niche within a mausoleum and one in a columbarium.

| TARIFF SUMMARY (Mausoleum) |           |       | THOROLD Vs OTHER          |      |
|----------------------------|-----------|-------|---------------------------|------|
| GRAVE Charges (Resident)   |           |       |                           |      |
| Adult Grave                | Municipal | 1,254 | -442                      | -35% |
|                            | Private   | 1,693 | -881                      | -52% |
| 812                        |           |       |                           |      |
| Cremation Grave            | Municipal | 484   | -249                      | -51% |
|                            | Private   |       | <i>Data Not Available</i> |      |
| 235                        |           |       |                           |      |
| Mausoleum                  | Municipal | 734   | -431                      | -59% |
|                            | Private   | 943   | -641                      | -68% |
| 302                        |           |       |                           |      |
| Niche                      | Municipal | 326   | -174                      | -54% |
|                            | Private   | 967   | -816                      | -84% |
| 151                        |           |       |                           |      |

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Figure 9: Summary of Burial Charges (Residents)

**BURIAL TARIFFS**

**TARIFFS AT MUNICIPAL & PRIVATE CEMETERIES: (Figures 9 & 10)**

In addition to the actual tariffs for graves there are charges associated with burials. The comparison between Tariffs levied by the City of Thorold, other municipal cemeteries, and private cemeteries is summarized in Figures 9 (Residents) and 10 (Non-Residents). In every case, the Burial Tariffs for the City of Thorold were compared with the average Tariff for other municipalities in Niagara Region and Private cemeteries are lower than their competition, in some cases by a significant amount.

**SUMMARY: TARIFFS**

The foregoing summary represents a snap-shot review of the Tariff Structure at LAKEVIEW in comparison to other municipal and private cemeteries primarily within Niagara Region. It is recognized that there are other components of the cemetery operations that would need to be assessed through a comprehensive review. As previously noted, the preparation of a Strategic Financial Plan (SFP) for the cemetery represents the first step before a Tariff Schedule can be set because it will reflect the business model chosen for the cemetery. Nevertheless, as identified through this CSDR, the comparison and analysis of the Tariffs levied by the City of Thorold at LAKEVIEW demonstrates that in almost all instances LAKEVIEW's Tariffs are less than their municipal counterparts and the private sector.

If the City chooses the Status Quo Model and leaves the current Tariff structure in place, then there will be a continuing burden on the tax base to

| TARIFF SUMMARY (Mausoleum)   |           |       | THOROLD Vs OTHER          |      |
|------------------------------|-----------|-------|---------------------------|------|
| GRAVE Charges (Non-Resident) |           |       |                           |      |
| Adult Grave                  | Municipal | 1,550 | -382                      | -25% |
|                              | Private   | 1,693 | -526                      | -31% |
| 1,167                        |           |       |                           |      |
| Cremation Grave              | Municipal | 598   | -214                      | -36% |
|                              | Private   |       | <i>Data Not Available</i> |      |
| 384                          |           |       |                           |      |
| Mausoleum                    | Municipal | 809   | -454                      | -56% |
|                              | Private   | 943   | -589                      | -62% |
| 355                          |           |       |                           |      |
| Niche                        | Municipal | 397   | -207                      | -52% |
|                              | Private   | 967   | -777                      | -80% |
| 190                          |           |       |                           |      |

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Figure 10: Summary of Burial Charges (Non-Residents)



subsidize cemetery operations. Therefore, the reasonable reaction is to consider the other models presented in this report. This will require, however, a complete review of the Tariff structure to bring it in line with LAKEVIEW's competition per the SFP.

Any Tariff Analysis must include an in-depth review of the actual and complete operational costs for the cemetery. Other similar associated costs to opening and closing, cleaning, staffing and perpetual care also need to be reviewed in detail. In the case of a mausoleum where a more significant capital investment is required to deliver a deathcare option, the associated tariff may need to differ from the average market benchmark. However, before an appropriate Tariff can be implemented further analysis is required to consider the construction costs associated with building or expanding the mausoleum facility and include the associated and ongoing maintenance costs of the facility.

**RECOMMENDATION 4: Update Tariff Rates**

Upon the City's determination of an appropriate Business Model for LAKEVIEW, it is recommended that the City undertake an in-depth review of the actual and complete operational costs for the cemetery and update its Tariff Rate structure to identify and accommodate the products and Level of Service (LOS) to be implemented at the Cemetery.

| COMPARATIVE ANALYSIS OF INTERMENT PRICING: CITY OF THOROLD VS. MUNICIPALITIES IN THE REGION |  |                                      |                        |                                    |                                   |  |                         |                                    |                            |                          |                            |                          |                              |                            |                             |                           |     |            |
|---|--|--------------------------------------|------------------------|------------------------------------|-----------------------------------|--|-------------------------|------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|------------------------------|----------------------------|-----------------------------|---------------------------|-----|------------|
| LAKEVIEW CEMETERY<br>LARKIN + COSMOPOLITAN<br>LAND USE PLANNERS & ENGINEERS                 | COMPARISON W/ AVG. OF OTHER MUNICIPALITIES |                                      |                        |                                    |                                   | PRICING STRATEGY EXAMPLE: BASED ON YEAR-OVER-YEAR PRICE ADJUSTMENT |                         |                                    |                            |                          |                            |                          |                              |                            |                             |                           |     |            |
|   | AVERAGE MUNICIPAL PRICING <sup>1</sup>     | AVERAGE PRIVATE PRICING <sup>2</sup> | THOROLD (2016) PRICING | \$ PRICING COMPARISON <sup>3</sup> | % PRICING COMPARISON <sup>4</sup> | TARGET PRICING <sup>5</sup>  | TARGET PRICING DECISION | YEAR ZERO: BASE PRICE <sup>6</sup> | YEAR ONE: % PRICE INCREASE | YEAR ONE: ADJUSTED PRICE | YEAR TWO: % PRICE INCREASE | YEAR TWO: ADJUSTED PRICE | YEAR THREE: % PRICE INCREASE | YEAR THREE: ADJUSTED PRICE | YEAR FOUR: % PRICE INCREASE | YEAR FOUR: ADJUSTED PRICE |     |            |
|   |  |                                      |                        |                                    |                                   |  |                         | 2021                               | 2022                       | 2023                     | 2024                       | 2025                     | 2026                         |                            |                             |                           |     |            |
| <b>A. GRAVE CHARGES- RESIDENT</b>   |  |                                      |                        |                                    |                                   |  |                         |                                    |                            |                          |                            |                          |                              |                            |                             |                           |     |            |
| 01. ADULT GRAVE   | \$1,724.40                                 | \$2,450.01                           | \$1,004.13             | (\$720.27)                         | 58.23%                            | \$1,724.40   | D1                      | \$1,004.13                         | 15%                        | \$1,154.75               | 15%                        | \$1,327.96               | 15%                          | \$1,527.16                 | 15%                         | \$1,756.23                | 15% | no adj.    |
| 02. CREMATION INURMENT / GRAVE  | \$585.92                                   | n/a                                  | \$332.30               | (\$253.62)                         | 56.71%                            | \$585.92   | D1                      | \$332.30                           | 15%                        | \$382.15                 | 15%                        | \$439.47                 | 15%                          | \$505.39                   | 15%                         | \$581.19                  | 15% | \$668.37   |
| <b>B. GRAVE CHARGES - NON-RESIDENT</b>  |  |                                      |                        |                                    |                                   |  |                         |                                    |                            |                          |                            |                          |                              |                            |                             |                           |     |            |
| 03. ADULT GRAVE   | \$2,289.54                                 | \$2,450.01                           | \$1,523.96             | (\$765.58)                         | 66.56%                            | \$2,450.01   | D2                      | \$1,523.96                         | 20%                        | \$1,828.75               | 20%                        | \$2,194.50               | 12%                          | \$2,457.84                 | 12%                         | no adj.                   | 12% | no adj.    |
| 04. CREMATION INURMENT / GRAVE  | \$790.70                                   | n/a                                  | \$416.95               | (\$373.75)                         | 52.73%                            | \$790.70   | D3                      | \$416.95                           | 20%                        | \$500.34                 | 20%                        | \$600.41                 | 12%                          | \$672.46                   | 12%                         | \$753.15                  | 12% | \$843.53   |
| 05. MAUSOLEUM - SINGLE CRYPT  | \$7,162.50                                 | \$18,649.08                          | \$10,484.86            | (\$3,322.36)                       | 146.39%                           | \$12,905.79  | D2                      | \$10,484.86                        | 11%                        | \$11,638.19              | 11%                        | \$12,918.40              | 11%                          | no adj.                    | 11%                         | no adj.                   | 11% | no adj.    |
| 06. MAUSOLEUM - SINGLE NICHE  | \$2,558.78                                 | \$6,508.96                           | \$1,109.38             | (\$1,449.40)                       | 43.36%                            | \$4,533.87   | D2                      | \$1,109.38                         | 20%                        | \$1,331.25               | 20%                        | \$1,597.50               | 20%                          | \$1,917.00                 | 20%                         | \$2,300.40                | 20% | \$2,760.48 |
| <b>C. BURIAL CHARGES - RESIDENT</b>   |  |                                      |                        |                                    |                                   |  |                         |                                    |                            |                          |                            |                          |                              |                            |                             |                           |     |            |
| 07. ADULT GRAVE   | \$1,254.49                                 | \$1,693.28                           | \$812.19               | (\$442.30)                         | 64.74%                            | \$1,473.89   | D3                      | \$812.19                           | 30%                        | \$1,055.85               | 30%                        | \$1,372.60               | 30%                          | \$1,784.38                 | 30%                         | no adj.                   | 30% | no adj.    |
| 08. CREMATION INURMENT / GRAVE  | \$484.33                                   | n/a                                  | \$234.94               | (\$249.39)                         | 48.51%                            | \$484.33   | D3                      | \$234.94                           | 30%                        | \$305.42                 | 30%                        | \$397.05                 | 30%                          | \$516.16                   | 30%                         | no adj.                   | 30% | no adj.    |
| 09. MAUSOLEUM CRYPT OPENING FEE   | \$733.58                                   | \$943.33                             | \$302.40               | (\$431.18)                         | 41.22%                            | \$733.58   | D3                      | \$302.40                           | 30%                        | \$393.12                 | 30%                        | \$511.06                 | 30%                          | \$664.37                   | 30%                         | \$863.68                  | 30% | no adj.    |
| 10. NICHE OPENING FEE   | \$325.66                                   | \$966.97                             | \$151.37               | (\$174.29)                         | 46.48%                            | \$325.66   | D3                      | \$151.37                           | 30%                        | \$196.78                 | 30%                        | \$255.82                 | 30%                          | \$332.56                   | 30%                         | no adj.                   | 30% | no adj.    |
| <b>D. BURIAL CHARGES - NON - RESIDENT</b>   |  |                                      |                        |                                    |                                   |  |                         |                                    |                            |                          |                            |                          |                              |                            |                             |                           |     |            |
| 11. ADULT GRAVE   | \$1,549.66                                 | \$1,693.28                           | \$1,167.18             | (\$382.48)                         | 75.32%                            | \$1,430.23   | D1                      | \$1,167.18                         | 20%                        | \$1,400.62               | 20%                        | \$1,680.74               | 10%                          | no adj.                    | 10%                         | no adj.                   | 10% | no adj.    |
| 12. CREMATION INURMENT / GRAVE  | \$597.60                                   | n/a                                  | \$383.86               | (\$213.74)                         | 64.23%                            | \$597.60   | D1                      | \$383.86                           | 20%                        | \$460.63                 | 20%                        | \$552.76                 | 10%                          | \$608.03                   | 10%                         | no adj.                   | 10% | no adj.    |
| 13. MAUSOLEUM CRYPT OPENING FEE   | \$808.88                                   | n/a                                  | \$354.61               | (\$454.27)                         | 43.84%                            | \$808.88   | D1                      | \$354.61                           | 30%                        | \$460.99                 | 30%                        | \$599.29                 | 20%                          | \$719.15                   | 20%                         | \$862.98                  | 10% | no adj.    |
| 14. NICHE OPENING FEE   | \$397.31                                   | n/a                                  | \$190.01               | (\$207.30)                         | 47.82%                            | \$397.31   | D1                      | \$190.01                           | 30%                        | \$247.01                 | 30%                        | \$321.12                 | 15%                          | \$369.28                   | 15%                         | \$424.68                  | 10% | no adj.    |

**Target Pricing Decisions**

Decision D1: Average of 'Average Private Pricing' and 'Thorold (2016) Pricing'

Decision D2: Same as 'Average Private Pricing'

Decision D3: Same as 'Average Municipal Pricing'

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Figure 11: Rate Adjustment Plan Schedule (LAKEVIEW in Comparison to other Municipal and Private Cemeteries)



**RATE JUSTIFICATION REPORT (RJR)**

The purpose of the RJR is designed to support and justify Tariff Rate increases for identified products offered to the public related to their burial and memorialization requirements, and all associated services offered by the cemetery operator by establishing an implementation “Plan”. This is an important consideration given the potential magnitude of the changes to the Tariff Rates required at LAKEVIEW. The Plan not only identifies the proposed Tariff adjustments, but also a timeline for implementation since too large an increase too quickly would be interpreted as placing too much of a burden on the public who are the patrons of the cemetery all at once. Therefore, an incremental / phased approach to the implementation of price increases is recommended. It does not matter if the total increase is only intended to bring a specific property in line with market (or “benchmark”) pricing applied to the service categories of other operators in the Region. Finally, the RJR would be used to ensure the resulting Tariff Rates are compliant with applicable legislation.

**3.2.4 Rate Adjustment Plan (RAP)**

There is no doubt that despite which business model the City Council elects to employ for LAKEVIEW, it is recommended that tariff rates be adjusted to a level comparable with their categorical market benchmark. It is for this reason we are recommending this process be done as part of a separate review. Large increases to existing tariff structures would best be accompanied with a Rate Justification Report (RJR), which would include a reasonable adjustment schedule. This could include consultation with the BAO<sup>4</sup>.

In the analysis, an example is provided in Figure 11 to indicate a statistical match approach and a 5-year increase schedule per annum. The example is intended to demonstrate a process; a formal RAP would not simply include a statistical match to other cemeteries but would also include an analysis of the level of service for those products. The analysis presented in Figure 11 represents a complex Plan to achieve an appropriate Tariff Rate across the identified products.<sup>5</sup>

**OPTION 1: MODERATE AGGRESSIVE RAP**

The analysis of the Tariff Rates at LAKEVIEW demonstrates that the City of Thorold has not kept abreast of the evolving Tariff Rates for either their municipal counterparts, or private sector cemeteries. The RAP presented in Figure 12 presents a hybrid approach to regularizing the Tariff Structure for the demonstrated products at LAKEVIEW. It is considered to represent a “Moderately Aggressive” approach in that it adopts Tariffs for Municipal cemeteries in some cases, Private Cemeteries in others, and a blend of the two in yet another case. The premise of this approach is generally based on Business Model 3 which is focused on migrating the Cemetery to a Profit Center as discussed previously<sup>6</sup>. The intent is to have LAKEVIEW assume some of the characteristics of the private sector regarding the management and operation of the cemetery to make a profit. The objective is to reduce or eliminate the operating subsidy provided by the City through its tax revenues. LAKEVIEW would stand on its own from a financial perspective.

The Plan identifies appropriate “Targets” based on an assessment of industry Tariff norms. It is noted that some products achieve parity with the Target in less time than others. This is a factor of the disparity between the current LAKEVIEW Tariff Rate and the Industry Target. Nevertheless, increases are generally kept to a reasonable rate over the five-year timeframe for the base grave charges. The detail of the Rate increases on a year-by-year basis is depicted in the Figure 11, where it can be noted that larger increases are required for the Burial Charge component, again due to a bigger disparity between the base and target rates.

| LAKEVIEW Cemetary  |          | RATE ADJUSTMENT |          |  |
|--|----------|-----------------|----------|--|
| REGULARIZE TARIFFS WITH GENERAL MARKET <sup>ADJUSTED</sup> |          | EXAMPLE         |          |  |
| TARIFF ITEM  | BASE     | TARGET          | % CHANGE |  |
| <b>A. GRAVE CHARGES - RESIDENT</b>                         |          |                 |          |  |
|  | LAKEVIEW | MARKET          |          |  |
| 01. ADULT GRAVE  | 1,004    | 1,724           | 72%      |  |
| 02. CREMATION INURMENT / GRAVE                             | 332      | 586             | 76%      |  |
| <b>B. GRAVE CHARGES - NON-RESIDENT</b>                     |          |                 |          |  |
| 03. ADULT GRAVE  | 1,524    | 2,450           | 61%      |  |
| 04. CREMATION INURMENT / GRAVE                             | 417      | 791             | 90%      |  |
| 05. MAUSOLEUM - SINGLE CRYPT                               | 10,485   | 12,906          | 23%      |  |
| 06. MAUSOLEUM - SINGLE NICHE                               | 1,109    | 4,534           | 309%     |  |
| <b>C. BURIAL CHARGES - RESIDENT</b>                        |          |                 |          |  |
| 07. ADULT GRAVE  | 812      | 1,474           | 81%      |  |
| 08. CREMATION INURMENT / GRAVE                             | 235      | 484             | 106%     |  |
| 09. MAUSOLEUM CRYPT OPENING FEE                            | 302      | 734             | 143%     |  |
| 10. NICHE OPENING FEE                                      | 151      | 326             | 115%     |  |
| <b>D. BURIAL CHARGES - NON-RESIDENT</b>                    |          |                 |          |  |
| 11. ADULT GRAVE  | 1,167    | 1,430           | 23%      |  |
| 12. CREMATION INURMENT / GRAVE                             | 384      | 598             | 56%      |  |
| 13. MAUSOLEUM CRYPT OPENING FEE                            | 355      | 809             | 128%     |  |
| 14. NICHE OPENING FEE                                      | 190      | 397             | 109%     |  |

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Figure 12: RATE ADJUSTMENT PLAN OPTION 1 (Example)

<sup>4</sup> The Bereavement Authority of Ontario (BAO) is the Government delegated administrative authority responsible for the administration of the Funeral Burial and Cremation Services Act, 2002 and the Regulations issued thereunder for the Ontario Ministry of Government and Consumer Services.

<sup>5</sup> Previously, Cemetery Operators had to seek approval for price adjustments, however this is no longer the case. Nevertheless, consultation with the BAO may be advisable given the nature of the increase necessary to bring LAKEVIEW in line with its market. A RJR would support the consultation process and assist the City to ensure compliance with legislative requirements.

<sup>6</sup> The objective is to help the City first achieve Net-Zero, which these tariff increases alone will not do without other measures implemented as well.



| TARIFF ITEM                             | RATE ADJUSTMENT |                  | % CHANGE |
|---|-----------------|------------------|----------|
|   | BASE LAKEVIEW   | TARGET MUNICIPAL |          |
| <b>A. GRAVE CHARGES - RESIDENT</b>      |                 |                  |          |
| 01. ADULT GRAVE                         | 1,004           | 1,724            | 72%      |
| 02. CREMATION INURMENT / GRAVE          | 332             | 586              | 76%      |
| <b>B. GRAVE CHARGES - NON-RESIDENT</b>  |                 |                  |          |
| 03. ADULT GRAVE                         | 1,524           | 2,290            | 50%      |
| 04. CREMATION INURMENT / GRAVE          | 417             | 791              | 90%      |
| 05. MAUSOLEUM - SINGLE CRYPT            | 10,485          | 10,485           | 0%       |
| 06. MAUSOLEUM - SINGLE NICHE            | 1,109           | 2,559            | 131%     |
| <b>C. BURIAL CHARGES - RESIDENT</b>     |                 |                  |          |
| 07. ADULT GRAVE                         | 812             | 1,254            | 54%      |
| 08. CREMATION INURMENT / GRAVE          | 235             | 484              | 106%     |
| 09. MAUSOLEUM CRYPT OPENING FEE         | 302             | 734              | 143%     |
| 10. NICHE OPENING FEE                   | 151             | 326              | 115%     |
| <b>D. BURIAL CHARGES - NON-RESIDENT</b> |                 |                  |          |
| 11. ADULT GRAVE                         | 1,167           | 1,550            | 33%      |
| 12. CREMATION INURMENT / GRAVE          | 384             | 598              | 56%      |
| 13. MAUSOLEUM CRYPT OPENING FEE         | 355             | 809              | 128%     |
| 14. NICHE OPENING FEE                   | 190             | 397              | 109%     |

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Figure 13: RATE ADJUSTMENT PLAN OPTION 2 (Example)

**RECOMMENDATION 5: Rate Adjustment Plan**

It is recommended that the City implement a RAP to reflect the Business Model selected and the associated rate philosophy approach required to ensure LAKEVIEW’s competitive placement in the market. Furthermore, the transformation of LAKEVIEW to a self-sufficient enterprise would best be accomplished by adopting Option 1 RAP (or similar).

A more focused view of the RAP is presented in Figure 12, which identifies the Base (starting point) and the Target (end point). The data also identifies the percent change to the individual rates. Most notable are the changes required to the Cremation Graves (90%), Mausoleum – Single Niche graves (309%), and on the Burial Services side, the Cremation (Grave) (106%), Mausoleum Opening Fee (143%), and the Niche Opening Fee (115%). As noted, the Target Tariffs are a blend of other Municipal Tariffs and Private Cemetery Tariffs (identified in the RAP).

**OPTION 2: MUNICIPAL EQUALIZATION RAP**

Perhaps a more conservative approach would be to aim to equalize LAKEVIEW’s Tariff Rates with their municipal counterparts. Thus, at a minimum the City should aim to achieve parity for LAKEVIEW’s rates such that they become aligned with the average Tariffs for other municipal cemeteries in the Region. The premise of this approach is generally based on Business Model 2 which is also focused on migrating the Cemetery to a Profit Center as discussed previously. The intent is to place LAKEVIEW on par with the other municipal cemeteries so that it is competing on a level playing field. In this case, the objective is to reduce the operating subsidy provided by the City through its tax revenues. While the Cemetery may require some subsidy from the municipal tax base by adjusting the Tariff Rates as indicated and by diversifying in the product offerings it is possible that the Cemetery could achieve a Net-Zero Operational status.

As previously noted, any Tariff Adjustment proposal should be supported by a Rate Justification Report (RJR) to articulate the rationale for the Tariff Rates increase and ensure they are compliant with applicable legislation.

**3.3.5 Product Diversity: A Discussion**

The development of a conceptual Cemetery Master Plan (CMP) for LAKEVIEW and associated analysis of the cemetery property helps to bring into focus the need to diversify the product offerings at the Cemetery. Along with the CMP, the previous Tariff Review is notable in the absence of many which offer additional and diversified burial opportunities for the Cemetery’s patrons. Unfortunately, there are many missing product options for patrons which are needed both for marketability and serviceability, as well as to supplement and bolster the cemetery’s income potential. A number of these products have been identified in Section 2 of this report. In addition to the standard burial options provided at LAKEVIEW, there are Cremation Benches, Monuments and Rocks. There are Columbaria opportunities that are being missed at present, and through a comprehensive planning program there is an opportunity to implement a Nature / Memorial Trail system, all of which would increase the variety of burial opportunities at the Cemetery.

**Crypt Spaces**

The existing mausoleum is short in inventory and many of the remaining products are not marketable (desirable). Further there are a number of issues with the mausoleum that would need to be rectified including HVAC issues. A new phase of the mausoleum is required to replenish depleted crypt inventory; however, it is also an opportunity to modernize the design to offer

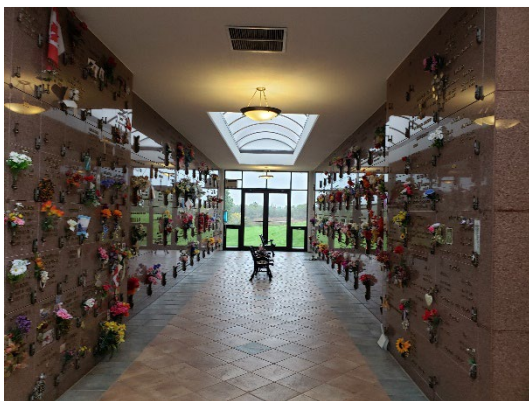


Figure 14: LAKEVIEW Mausoleum Crypts  
PHOTO: LARKIN+



Figure 15: LAKEVIEW Burial Garden  
PHOTO: LARKIN+

a spectrum of options to reflect changing market preferences, with design enhancements to improve marketability.

New products should focus on single, double, false couches, chapel area(s), niches, niches rooms or nooks, well placed features and strategically located window access. Avoid products less preferred such as west minister crypts which are partially below grade or subsurface spaces, spaces in dark corridors and limit tandem crypts which are crypts with one casket in front of another. The breakdown of the various product offered must carefully considered and a variety of price points must be offered. It is important to work with experienced designers with an understanding of the market and the type of products in the Deathcare industry.

**Traditional Garden Spaces**

Currently LAKEVIEW provides mostly upright monument single-depth traditional gardens and allows for in-ground cremation. As noted, however, there are several traditional garden products that are missing from LAKEVIEW traditional garden options. Upright monument gardens can take on many alignments to allow increased burial options but also variation to the garden scape and break up monotony of the garden.

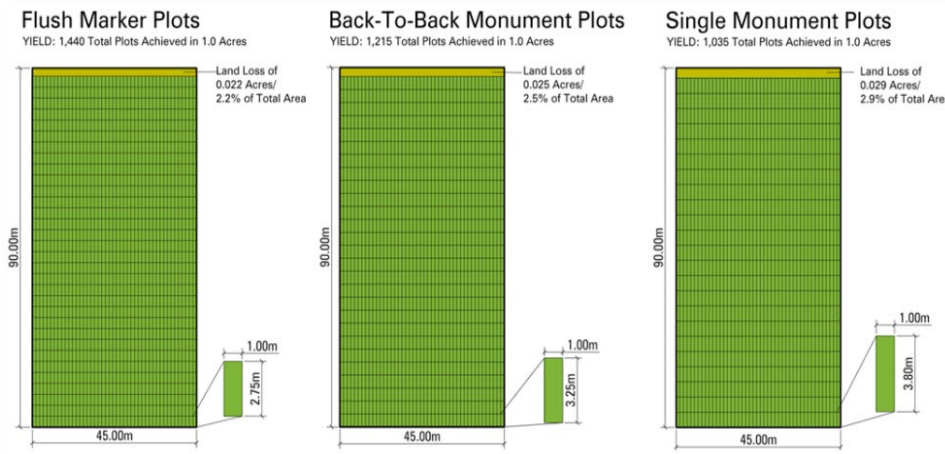


Figure 16: Burial Lot Configuration Options

Options with different alignments, (such as back-to-back graves for example), options that introduce design elements such as shrub barriers provide patron with variation and enhance the beauty of the garden by introducing different visual elements. Strategic design variation on upright gardens could even be used to provide better access for maintenance equipment.

Other products such as flush marker Gardens also provide options for patrons with visually different choices but also provide cemetery design elements for open field and parklike visages. Well placed flush gardens can also provide easier access in tight areas within the property and include other elements such as vases for flowers. Varieties of choices give patrons a higher quality of experience when dealing with an often-difficult process. Double depth option can also be introduced in various upright or flush gardens to increase longevity of the property but also to provide patrons with options<sup>7</sup>.

<sup>7</sup> It is believed that "Double Depth" burials were once permitted at Old Lakeview Cemetery, but the option was removed through an update to the Cemetery Bylaws. This might be a topic for further consideration regarding the possibility of reintroducing Double Depth burials unless there is an operational (physical) impediment to the practice.

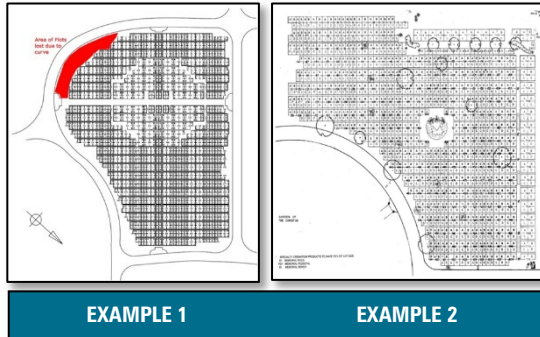


Figure 17: Garden Design Challenges (Example)

Garden (Section) design is also a factor when it comes to achieving efficiency in Lot yield. The existing Sections, designed to mimic Old Lakeview, are essentially an inefficient method to maximize the use of land for the accommodation of burial options. The layouts depicted in Figure 16 are intended for illustrative purposes only, however they demonstrate the efficiencies that can be achieved by designing burial gardens to account for grave configurations. In contrast, to some an informal “garden like” design philosophy may be more pleasing from a visual aesthetic perspective (such as the form used at LAKEVIEW), but by nature of the design features there is an inherent inefficiency from a Lot Yield perspective.

For example, the sample Gardens depicted in Figure 17 identify the loss of several burial plots. In Example 1 the top left corner of the garden (highlighted in red) relates the loss to the large curve designed for the roadway. The garden depicted in Example 2 assumes a more rectangular shape notwithstanding the circular roadway at the bottom. Thus, curvilinear garden typically causes the overall density to be lower than those that employ a more rectangular in shape. Nevertheless, space that may otherwise be unusable for a traditional Lot may be used for cremation products, which therefore provides utility to these difficult spaces.

### Cremation Gardens and Nature Walks: A Discussion

The Cremation rate nationally is approximately 60%+ (this varies depending on the area) and is rising. However, some cremation options are more popular than others. Aside from the remaining Niches available in the Mausoleum at LAKEVIEW of which the inventory is limited, cremation options for LAKEVIEW patrons are limited to mostly in-ground cremation lots. These are converted lots within existing Upright Monument gardens, which were never specifically designed for cremation interments.

In-ground cremation lots satisfy a need in the market, many times for people who have family heritage in existing traditional gardens and wishing to be physically near family lots. For those patrons who do not have such heritage, or do not feel they need to be physically in the same garden with family lots, there is a growing appeal for options such as niches in cremation gardens, or alternative cremation spaces located in nature trails.

The discussion highlights the importance for cemetery operators and representatives to connect with their community to understand the evolving and varied preferences to develop a range of burial options that appeal to their modern market. Ultimately, a modernized product range provides Sales teams the means to develop a stable pre-need sales program. Perhaps more important, it speaks to serving the needs of their family patrons. Other than in ground cremation burials within upright monument gardens, LAKEVIEW does not have sufficient cremation options. The Cemetery Master Plan (CMP) must be supported with a site engineering review exercise to overhaul the undeveloped areas of the property and maximize the utility of these lands for future marketable inventory, as well as enhance the property aesthetic through variation.



Figure 18: Columbarium Examples  
Fairview Cemetery Niagara Falls  
PHOTO: LARKIN+

### RECOMMENDATION 6: Site Engineering Review

It is recommended that a Site Engineering Review be undertaken to support a detailed Cemetery Master Plan (CMP) which will support and guide the strategic development of LAKEVIEW and realize the burial potential presented through the new CMP. The review would examine grading options for the future burial / cremation gardens and trails and overall drainage / storm water management issues. The grading review could also identify / review options for the reimplementation of double depth graves at LAKEVIEW.

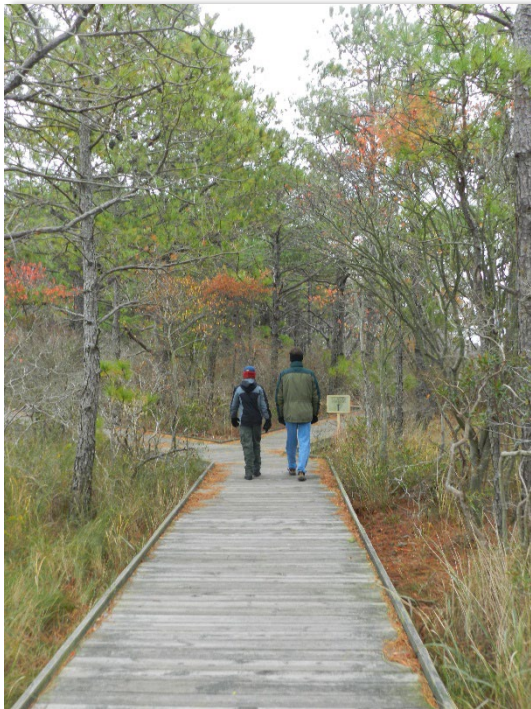


Figure 19: Example of Passive Recreational Opportunities  
LARKIN Photo Archive

With increasing cremation rates, a variety of cremation options are a must for the current and future marketplace. Additionally, it will immensely increase the longevity of the cemetery that intensified burial options can be provided to the cemetery land inventory. Cremation options are aesthetically pleasing to many and can provide utility space for patrons. Cremation gardens and nature walk cremation paths can provide patrons places to walk within the property without walking on roads or over gardens. These pathways include cremation products such as columbaria, benches, pedestals and rocks etc. and are designed aesthetically to provide visual interest interwoven with landscape elements to enhance the experience of visitors. A well-designed cemetery attracts even non patrons looking for a pleasant and tranquil place to walk and contemplate. This is the single biggest marketing strategy for any cemetery.

### 3.3 OPERATIONAL REVIEW

A key component of the Cemetery Service Delivery Review (CSDR) is an Operational Review which examines the Organizational Structure of LAKEVIEW, a summary of BAO Bylaws and Operational Best Practices, the introduction of a "Reform Plan" required to achieve a Net-Zero operational model as the primary objective, and an Administrative review which provides a summary a list items necessary to ensure the effective and efficient management of the Cemetery.

#### 3.3.1 Organizational Structure

The discussion herein is intended to provide guidance regarding the human resources required to ensure the effective and efficient operation of LAKEVIEW. The number and type of staff that would be required to operate the Cemetery is related to the number of dispositions being completed each year. This is a suggestion and can vary depending on the business model that the City wishes to implement for LAKEVIEW. For instance, if the City were to employ a business model with a focus on outsourcing certain functions such as sales, then the organizational structure would follow suit. However, the discussion herein assumes that the City will continue to own and operate LAKEVIEW, and thus pursue providing staff for the identified positions.

#### SUMMARY OF CURRENT RESOURCES

LAKEVIEW has a complement of Administration & Sales, Maintenance Staff and a Gardener that together operate the cemetery directly and are responsible for the organization of 108 interments on average as identified in the analysis undertaken through this review. Together, they make up the following:

| POSITION / FUNCTION      | #  | COMMENT(S)  |
|--------------------------|----|---|
| Administration and Sales | 1  | ▶ Full Time   |
| Maintenance Supervisor   | 1  | ▶ Full Time   |
| Gardener                 | 1  | ▶ Seasonal Full Time (Assists with Specialty Maintenance) |
| Property Maintenance     | 15 | ▶ Students (Shared with Parks Department)                 |



- NOTES:**
1. Currently, the Full Time Administrator has the only training in the Deathcare industry.
  2. Cemetery maintenance is a full time / year-round endeavour. It involves not only lawn maintenance (grass cutting), but attending to monuments, installing foundations, and fixing grave settlements, preparing for interments, garden restoration following interments, etc. Many cemetery operators augment their maintenance staff with seasonal workers during summer months to ensure the grounds are presentable, however there is a constant need for a base staff level dedicated to property maintenance. This should include assistance borrowed from the City's Parks department on an as needed in cases when dispositions occur in simultaneously, or to relieve staff on weekends.

**PROJECTED RESOURCE Scenarios**

The two scenarios depicted in Figures 19 and 20 identify the staff complement that may be necessary to achieve the desired number of dispositions per year:

- ▶ Scenario 1 provides for the realization of between 100 to 250 dispositions annually. This represents the current activity level at LAKEVIEW, which we have determined to average 108 dispositions annually. It provides for an increase to 250 dispositions annually which would be achieved through the introduction of sales targets.
- ▶ Scenario 2 provides for the realization of between 250 and 500 dispositions annually as the City moves towards a Net-Zero or Profit Centre Model for operations.

The Scenarios each provide a Low, Medium, and High estimate for the staffing level by position needed to service the indicated number of Dispositions. This represents an investment by the City in human resources intended to transform cemetery operations as discussed herein.

| LAKEVIEW Cemetery                                      |                   | SCENARIO 1 |           |           |
|--|-------------------|------------|-----------|-----------|
| PROJECTED RESOURCE (STAFFING) SCENARIOS                |                   |            |           |           |
| 100 TO 250 DISPOSITIONS PER YEAR                       |                   |            |           |           |
| BRANCH   | POSITION          | LOW        | MED       | HIGH      |
| OFFICE   | Branch Manager    | 1          | 1         | 1         |
|  | Administrators    | 1          | 2         | 2         |
|  | Sales Reps        | 1          | 2         | 3         |
|  | Family Councillor |            |           |           |
|  | <b>SUB TOTAL:</b> | <b>3</b>   | <b>5</b>  | <b>6</b>  |
| PROPERTY   | Manager           | 1          | 1         |           |
|  | Assistant         | 0.5        | 1         | 2         |
|  | Seasonal          | 2          | 2         | 3         |
|  | <b>SUB TOTAL:</b> | <b>3.5</b> | <b>4</b>  | <b>5</b>  |
| WORKS DEPARTMENT                                       | Grounds Keeping   | 1          | 1         | 1         |
|  | Assistant         | 0.5        | 1         | 1         |
|  | Seasonal          | 1          | 2         | 3         |
|  | <b>SUB TOTAL:</b> | <b>2.5</b> | <b>4</b>  | <b>5</b>  |
| <b>TOTAL STAFF REQUIREMENTS based on Dispositions:</b> |                   | <b>9</b>   | <b>13</b> | <b>16</b> |

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Figure 20: STAFF RESOURCE SCENARIOS – SCENARIO 1

**NOTE:** Fractional reference to position staffing pertain to Part-Time or On-Call personnel.

**HIGHLIGHTS of Scenario 1 (100 to 250 Dispositions Per Year)**

**OFFICE:**

1. The Branch Manager oversees both sales and administration functions of the cemetery and handles and develops / administers all compliance policies.
2. The Branch Manager would also build and train a commission-based sales team of Family Counsellors. If the counsellors are on a commission-based contract, the number of counsellors is not a factor.
3. In addition to the Full Time Main Administrator(s), there should be 1 part time or seasonal administrative help on the lower side and 2 part time administrators on the high side.
4. Ideally there would be one councillor specializing in each market sector.

**PROPERTY:**

1. A Property Manager is responsible to oversee all maintenance and grounds duties.
2. The Assistant position can be on-call initially when dispositions are at 100/yr. This should change to full time when dispositions increase to 200/year.
3. It is anticipated that the Seasonal staff would include one lead hand with horticultural (gardener) skills, and up to 3 others assisting.



| LAKEVIEW Cemetery                                     |                   | SCENARIO 2      |            |           |
|---|-------------------|-----------------|------------|-----------|
| PROJECTED RESOURCE (STAFFING) SCENARIOS               |                   |                 |            |           |
| 250 TO 500 DISPOSITIONS PER YEAR                      |                   |                 |            |           |
| BRANCH  | POSITION          | LOW             | MED        | HIGH      |
| OFFICE  | Branch Manager    | 1               | 1          | 1         |
|   | Administrators    | 2               | 3          | 4         |
|   | Sales Reps        | 3               | 3.5        | 4         |
|   | Family Councillor |                 |            |           |
|   | <b>SUB TOTAL:</b> | <b>6</b>        | <b>7.5</b> | <b>9</b>  |
| PROPERTY  | Manager           | 1               | 1          | 1         |
|   | Assistant         | 3               | 3.5        | 4         |
|   | Seasonal          | 3               | 3          | 3         |
|   | <b>SUB TOTAL:</b> | <b>7</b>        | <b>7.5</b> | <b>8</b>  |
|   | WORKS DEPARTMENT  | Grounds Keeping | 1          | 1         |
| Assistant   |                   | 1               | 2          | 3         |
| Seasonal  |                   | 2               | 3          | 4         |
| <b>SUB TOTAL:</b>                                     |                   | <b>4</b>        | <b>6</b>   | <b>8</b>  |
| <b>TOTAL STAFF REQUIREMENTS based on Dispositions</b> |                   | <b>17</b>       | <b>21</b>  | <b>25</b> |

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Figure 21: STAFF RESOURCE SCENARIOS – SCENARIO 2

**A note on the Sales Program & Family Councillors**

To build an effective sales program at LAKEVIEW, two basic components will be required. The first is a variety of well-designed burial options to offer and the second is a well-trained sales team (Identified as “Family Councillors”). Family Counselors work as advocates for the cemetery promoting not just the available products but the cemetery itself as a community amenity. They are entrenched in many local institutions and act as advocates for the importance of pre-planning. An effective sales team sees their role as educators and trusted advisers to the families they serve. Cemetery representatives are there to guide patrons through what can be a difficult decision for many people or families. On the day the service is needed, the Family Councillors are there to support the family and the Funeral Directors with the service(s).

**RECOMMENDATION 7: Human Resources**

It is recommended that the City invest in the human resources and product line development necessary to support cemetery operations to achieve a Net-Zero or Profit Centre Model for operations.

**RECOMMENDATION 8: Advisory Board**

It is recommended that the City consider the establishment of an Advisory Board to provide strategic and intellectual direction to the City and Staff once a Business Model has been selected.

- WORKS DEPT:**
1. Personnel are required for major mowing, regular lawn mowing, string trimming, and blowing to clear grass clippings.
  2. Services are anticipated to be required at least once per week in dry months, twice per week in spring and fall. In winter months services include snow removal and salting of pedestrian and vehicular accessways.

**HIGHLIGHTS of Scenario 2 (250 to 500 Dispositions Per Year)**

- OFFICE:**
1. The Branch Manager oversees both sales and administration functions of the cemetery and handles and develops / administers all compliance policies.
  2. The Branch Manager would also build and train a commission-based sales team of Family Counsellors. If the counsellors are on a commission-based contract, the number of counsellors is not a factor, and so the number can increase if deemed beneficial.
  3. There would be 2 Full Time Administrators and 2 Part Time Administrative Assistants (help) for a total of 4.
  4. Ideally there would be one councillor specializing in each market sector.

- PROPERTY:**
1. The Property Manager is responsible to oversee all maintenance and grounds duties.
  2. There would be 1 On-Call Assistant associated with each of the numbers noted, low to high.
  3. It is anticipated that the Seasonal staff would include one lead hand with horticultural (gardener) skills.

- WORKS DEPT:**
1. Personnel are required for major gang mowing, lawn mower and string trimming, and blower to clear grass clippings.
  2. Services are anticipated to be required at least once per week in dry months, twice per week in spring and fall. In winter months services include snow removal and salting of pedestrian and vehicular accessways.

**ADVISORY BOARD**

An Advisory Board would oversee the cemetery group and provide strategic and intellectual direction should the City decide on one of the business models that involve building a cemetery team to manage the facility in house. An advisory board is a relatively inexpensive approach to access a range of expertise in order to provide advice and guidance to the cemetery staff, as well as to City management and council. Board Members are typically appointed by the organization (i.e., City Management) and chosen because they possess advanced knowledge and experience. This would be a part time, paid position and therefore would be a cost-effective way to gain access to knowledge that would otherwise be costly to add as a staff contingent. Board Member may be called up to teach and provide guidance to staff and help in building the knowledge base within the organization. They can be asked to provide other duties on a paid contractual basis as needed or for training. This is discussed further as a component of the Reform Plan.



### 3.3.2 BAO Bylaws & Practices

Cemeteries in Ontario are regulated by a Provincial Act and governed by The Bereavement Authority of Ontario (BAO), which is a body funded by license fees and holds delegated authority to administer the Funeral, Burial and Cremation Services Act, 2002 (FBCSA) on behalf of the Ministry of Government and Consumer Services and are responsible for protection of the public interest. The BAO regulates and supports licensed:

1. Funeral Establishment operators, directors and preplanners.
2. Cemetery, crematorium, and alternative disposition operators.
3. Transfer service operators; and bereavement sector sales representatives in Ontario.

BAO practices relate to regulatory and administrative procedures. Baseline regulatory items that cemetery operators need to be aware of are related to compliance to the provincial statutes. Although there are many nuances regarding regulatory matters, it is highly recommended that the Head Administrator be well versed in regulations (or at the very least have access to a consultant or a Board Director who possess regulatory experience). The main considerations to be aware of in terms of BAO compliance are as follows:

▶▶ **Sales Licenses:**

Employees engaged in sales need to be license with the BAO. This involves a written exam and registration.

▶▶ **Register Burial Spaces:**

All Burials spaces must be documented on plans with a numbering system and submitted for approval to the BAO and thereafter registered before they can be sold.

▶▶ **Ready for Burial:**

Burial spaces must be constructed, registered and ready for interment before they can be sold to the public.

▶▶ **Registry of Pricing List:**

Pricing lists for items sold in a cemetery must be submitted for approval to the BAO.

▶▶ **Care and Maintenance Fund or Perpetual Care Fund:**

A Care and Maintenance Fund (CMF) is required as outlined in the FBCSA and O. Reg. 30/11 and 184/12. It prescribes (not including taxes) that a percentage of all interment and scattering rights sold, transferred, assigned or permitted, as well as a prescribed amount for monuments and markers, are to be deposited into the CMF as well as for scattering rights sold and also an amount for scattering permitted. Interest earned from the CMF is permitted to be used for care and maintenance of lots, plots, markers and monuments at the cemetery. It is advisable that a policy document be developed to provide guidance to staff for the management of the fund and consideration should be given to oversight by third party review.<sup>8</sup>

<sup>8</sup> It should be noted that the Act provides some exemptions for municipally operated cemeteries with regard to the CMF. Through a process with the BAO, under certain circumstances it may be possible to acquire such exemptions. It is recommended this exemption be explored as part of an overall sustainability strategy.



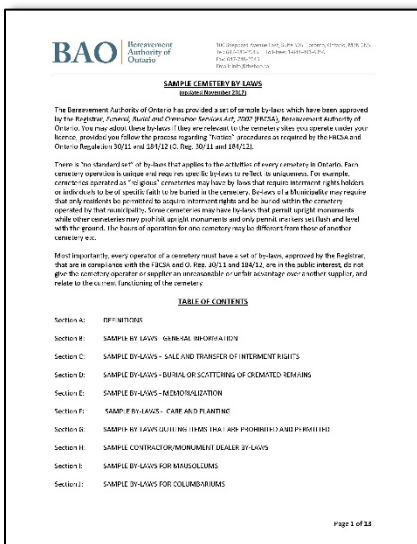
- ▶▶ **Design Regulations:**  
Cemetery and burial plans and numbering systems must be prepared in a manner that conforms to BAO requirements, include planning approvals, engineering and building permits from the authorities of jurisdiction which are a basic requirement for BAO compliance.
- ▶▶ **Cemetery License:**  
A cemetery must have a registered license with the BAO before burial spaces can be offered to the public.
- ▶▶ **Records:**  
Cemeteries must provide and maintain contracts for each interment right holder.
- ▶▶ **Cemetery Bylaws:**  
All cemeteries must have a bylaw document approved by the BAO. This document sets out rules and regulations.
- ▶▶ **General Public Protections:**  
The BAO may conduct reviews and sometimes may send mystery shoppers to determine if fare practices are being followed. Oversight and goods governance practices would go a long way building public trust but also to ensure compliance.
- ▶▶ **COVID Protocols: \*NEW**  
The BAO has been publishing practice protocols as set out by the provincial government, regulating the practices of gathering in cemeteries. Operators must be monitoring these protocols daily and ensure all staff are following these practices.

### FBCSA (2002) and Regulations

The Funeral, Burial and Cremation Services Act, 2002 (FBCSA) is a Provincial Statute administered on behalf of the Province by the BAO. Regulations under that Act provide direction on various matters related to the provision of Deathcare services to the public. Of particular note are the sections of O.Reg 30/11, being the General Regulation pertaining to the provision of Deathcare services<sup>9</sup>. The regulation pertaining to Cemetery Bylaws and the Physical Standards for Cemeteries are discussed herein, however the entire regulation should be referenced. (O.Reg 31/11 is included in the Appendices.)

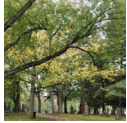
### Cemetery Bylaws (O.Reg Part III, Division B)

The regulations under the FBCSA permit the implementation of Bylaws governing the operation of the cemetery and governing rights, entitlements and restrictions with respect to interment and scattering rights. The Regulation subsequently requires a cemetery operator to operate a cemetery in accordance to said Bylaws.<sup>10</sup> The BAO provides sample by-laws (see



<sup>9</sup> The regulation is comprehensive, covering many aspects pertaining to the provision of Deathcare services. For example, regulations to the administration of the Care and Maintenance Fund are found in Part I, Division G. Cemetery operational regulations are generally found in Part III, which included “physical standards for cemeteries.

<sup>10</sup> This is seemingly contradictory in that the wording suggests the adoption of Cemetery Bylaws is not mandatory, but then requires operators to operate a cemetery in accordance with the Bylaws. The BAO advises that “You are not required to have by-laws permitting or prohibiting the resale of interment rights. However, if you do not have by-laws on the matter, then the resale of rights is permitted.” Accordingly, it is advisable to have appropriate Cemetery Bylaws. In this regard, the Regulation also states that any cemetery Bylaw made before the day the Act comes into force that is inconsistent with the Act or regulations is invalid and of no



appendices), approved by the Registrar of the BAO. Cemetery operators may adopt the sample by-laws if they apply to their facility or use them as a guide in a process to update existing Bylaws. Either approach is acceptable, provided the process regarding "Notice" procedures are followed as required by the FBCSA and the associated Ontario Regulations.

There is no standard bylaw that applies to the operations of every cemetery; every cemetery is unique and would typically require by-laws to reflect that property. Religious cemeteries and private cemeteries are an example where by-laws would need to reflect the specific nature for interment right holders in such a facility where it holds stipulations that individuals must be of a specific faith to be buried in the cemetery. Another example would be By-laws for a Municipal cemetery may set out that only residents are permitted to acquire interment rights and be buried within that cemetery.

Bylaws can set out specific operational approaches. Examples include hours of operations, or permitting only flush markers, or only upright monuments in the cemetery. The Bylaws would set out all aspects on the activities and operational approach each cemetery would employ as part of their operating structure and services offered, however, each cemetery must have a by-law consistent with the principles of protecting the public interest and must be approved by the BAO. For example, Bylaws would not be approved if they give a cemetery operator or supplier, an unreasonable or unfair advantage over other suppliers.

Typical sections that would be found in a bylaw document are as follows, as per the example bylaw provided by the BAO (see appendices):

- ✓ DEFINITIONS
- ✓ GENERAL INFORMATION
- ✓ SALE AND TRANSFER OF INTERMENT RIGHTS
- ✓ BURIAL OR SCATTERING OF CREMATED REMAINS
- ✓ MEMORIALIZATION
- ✓ CARE AND PLANTING
- ✓ OUTLING ITEMS THAT ARE PROHIBITED AND PERMITTED
- ✓ SAMPLE CONTRACTOR/MONUMENT DEALER BY-LAWS
- ✓ BY-LAWS FOR MAUSOLEUMS
- ✓ BY-LAWS FOR COLUMBARIUMS

#### **RECOMMENDATION 9: Bylaws Review**

It is recommended that a review of LAKEVIEW's Bylaws be undertaken to ensure compliance with FBCSA Regulations.

#### **RECOMMENDATION 10: Technical Audit**

It is recommended that a Technical Audit pertaining to be undertaken to O.Reg 30/11, Part III "Physical Standards for Cemeteries" be undertaken ensure compliance with FBCSA Regulations.

Ultimately, cemetery bylaws are a tool for the orderly operation and maintenance of a cemetery and are required to be provided to each internment rights holder in the cemetery. LAKEVIEW currently does have a bylaw.

#### **Physical Standards for Cemeteries** (O.Reg Part III, Division 3)

Part III of O.Reg. 30/11 pertains specifically to Cemeteries, Burial Sites and Crematoriums. This section provides the basic "operational" standards for cemeteries pertaining to matters such as the size of in-ground graves, the location of buildings in relation to their proximity to graves, access to lots and

effect and the approval of the registrar of it shall be deemed to be revoked without any further notice. The FBCSA came into effect in 2012. Therefore, it is critical that the Cemetery Bylaws are up-to-date.



scattering grounds, drainage requirements, grave markers, and their repair. A Technical Audit is advised to ensure compliance with the requirements and standards in the Regulation.

**INDUSTRY ASSOCIATIONS**

It is advisable and recommended that LAKEVIEW and its staff become members of industry associations to enhance the general knowledge and education of cemetery operators and their staff. Such association provide invaluable opportunity for training, resources and knowledge base that otherwise is difficult to acquire in a very specialized industry. One such example of an industry association, is the OACFP, which is an acronym for the Ontario Association of Cemetery and Funeral Professionals.

**RECOMMENDATION 11: OACFP Membership**

It is recommended that LAKEVIEW management and staff become members of the OACFP and utilize the knowledge base that it can provide.

The OACFP is a trade association who represent all sectors of the bereavement profession (government through consumers by virtue of the member representation. They are a source of education, professional development, and innovation for bereavement professionals.



**3.3.3 Reform Plan**

The analysis confirms that LAKEVIEW has been operating as a basic service provider of basic Deathcare services. It is likely, as with many municipal cemeteries, that LAKEVIEW commenced in an era when the cemetery was to serve the needs of a small community.

Based on the review of services offered and their delivery, and from interviews conducted, it appears that LAKEVIEW has not undergone a detailed re-evaluation of its service philosophy for a considerable time. Nor has there been any significant re-evaluation of the service level and Deathcare options to serve the larger community and its evolving needs for modern services and products associated with their burial and memorialization needs. Accordingly, a "Reform Plan" for LAKEVIEW is required which would involve a detailed review and evaluation the following:

- ▶▶ The evolving demographic Structure of Niagara Region and City of Thorold.
- ▶▶ A review of Patron residency and anticipated burial preferences.
- ▶▶ The establishment of a diversified product line for current and projected future death care requirements. And,
- ▶▶ The adoption of a sustainable business model, including the development of a strategy toward a net zero or profit center organization.

**RECOMMENDATION 12: Net-Zero Business Model**

It is recommended that the City of Thorold consider migrating LAKEVIEW to a Net-Zero (NZ) business model as a first stage transformation, with the option to eventually continue the evolution towards a Profit Center (PC) model.

To operate either as a Net-Zero (NZ) or a Profit Center (PC) business model will result in an increased cost to the LAKEVIEW consumer, however the updated Tariffs are intended to align LAKEVIEW with the market rates for similar products and services. Additionally, customers will be provided an enhanced customer experience through the development of product options and a Pre-Need Sales Program (PNSP). Once the basic organization structure is formed to support the migration to a Net-Zero model, continued revenue growth can be generated as a matter of normal business practice.



## STAGES OF REFORM

### 1. Develop the Work force

#### ▶ Create Advisory Board

An Advisory Board is an inexpensive approach to access a range of needed expertise. Sitting on an advisory board is a part time paid position and appointees would include skills as follows:

- ▶▶ Product Development & Engineering Specialist (Contract).
- ▶▶ Sale Manager with regulatory knowledge, oversee administration and sales functions.
- ▶▶ Administration: Re-evaluate administration duties.
- ▶▶ Grounds Management: Re-evaluate maintenance staff contingent.
- ▶▶ Advisory Board Member can be called upon on a contract basis to perform certain functions when a need arise including training or other special projects.

#### ▶ Corporate Identity & Independent Board Oversight

It is recommended that LAKEVIEW, if not already, be incorporated as its own legal entity and appoint a board of directors for business oversight that include experienced death-care professionals.

- ▶▶ If this recommendation is considered by Thorold council, a separate advisory board would not be required; the Advisory Board would act both for oversight and advisory functions (oversight to Thorold management and council and as Advisory to the cemetery staff).
- ▶▶ The board would report to Thorold staff (Geoff and Curtis) and provide managerial oversight to cemetery staff (Sales/admin and maintenance)

### 2. Develop the Organizational structure to support growth

The effective and efficient management of LAKEVIEW requires the development of a clear and concise organization focusing on the delivery of services to the public, the management of product inventory, and the coordination of continuing property maintenance.

To organize the new work force to be effective, it is essential to establish policies and procedures to ensure general compliance to established good practice in a regulated industry. A strategically developed and implemented Organization Structure provides the base of human capacity to migrate towards a culture to promote pre-need sale, leading to revenue neutral and eventual profit conditions, and most importantly the promoting an effective and relevant service to its community. This objective will benefit the City and its residents towards alleviating the financial subsidies to the Cemetery derived from the tax base as well as create a needed public service.

#### **RECOMMENDATION 13: Reform Plan**

It is recommended that the City initiate and adopt a formal "Reform Plan" a detailed review and update process be commissioned as part of the Reform Plan for LAKEVIEW to reflect the strategic direction of the operations.



**RECOMMENDATION 14: Audits & Review**

It is recommended that the City undertake an Administrative Review of their Policies & Procedures, Operational & Capital Planning, and Technical Audits as listed.

**3.3.4 Administrative Review**

The following are a series of detailed reviews that are recommended to be commissioned by qualified professionals. The initial challenge would be experienced compiling the various reviews / audits given the status of operations at LAKEVIEW. Once these have been undertaken and developed as a template it should be a relatively simple process to review and update them pursuant to the indicated schedules.

| AUDIT / REVIEW   | FREQUENCY                        |
|--|----------------------------------|
| <b>Policies &amp; Procedures</b>   | Annual (Update as Required)      |
| <p>» <b>Cemetery Policy:</b> A review of Cemetery Policies is required to ensure conformity with the Financial Strategic Plan (FSP) and compliance with BAO policies and procedures and to reflect a high standard of service to the public.</p>   |                                  |
| <p>» <b>Sales Procedures:</b> A guidance document needs to be prepared to assist Sales Staff, ensure compliance and a dignified approach to serving patrons.</p>   |                                  |
| <p>» <b>Sales Contracts:</b> Deathrite contract should be reviewed and updated to reflect current regulation, new bylaws and include items such as security. This also should be periodically reviewed and updated on a reasonable schedule.</p>   |                                  |
| <p>» <b>Operations Procedures:</b> A Procedures document needs to be prepared to assist Cemetery Operations Staff in the care and maintenance of the cemetery.</p>   |                                  |
|  | Primary: 10 Yr   Secondary: 5 Yr |
| <p>» <b>Cemetery Bylaws:</b> A review and update of the Cemetery Bylaws is required. This would include an overview of practices to ensure compliance with new BAO guidelines and to ensure the public good is served.</p>   |                                  |
| <b>Operational &amp; Capital Planning</b>  | Annual (Update as Required)      |
| <p>» <b>Operational / Capital Plan:</b> The Plan considers a 5-Year Budget Forecast to guide and manage the financial operations of the Cemetery. This is an evolutionary Plan meaning that it is reviewed and updated annually with a 5-Year projection. The Plan is compared to the SFP financial forecast to ensure the Cemetery is on-track to meet the objectives of the adopted Business Model. It includes an assessment of the following:</p> <ul style="list-style-type: none"> <li>✓ Human resources requirements for each segment (Sales &amp; Admin, Maintenance)</li> <li>✓ Equipment</li> <li>✓ Buildings</li> <li>✓ Inventory and Inventory development</li> <li>✓ Sales/Admin Plan (includes marketing)</li> </ul> |                                  |
| <p>» <b>Strategic Financial Plan (SFP):</b> The SFP is required once the Business Model is determined to guide operational funding and capital allocation. The SFP provides a high-level multi year operations budget for the planning period and will require annual review.</p>  |                                  |



**AUDIT / REVIEW**

**FREQUENCY**

Operational & Capital Planning con't...

Primary: 10 Yr | Secondary: 5 Yr

▶▶ **Operational Labor Analysis:** The analysis consists of a review of the Human Resources deployed at the Cemetery (i.e., Sales, Administrative and Maintenance Staff.) to ensure appropriate resource allocation to achieve the desired outcomes of the SFP.

▶▶ **Reserve Fund Audit:** This review should consist of both an accounting exercise focused on BAO compliance, and a review policies and procedures for staffing to ensure ongoing compliance but also to demonstrate a transparent commitment to the public trust description

**Technical Audits**

Annual (Update as Required)

▶▶ **Building Technical Audits:** The Audit reviews building components to create a facilities maintenance plan.

▶▶ **Garden Technical Audits:** The Audit is an assessment of grading, drainage, Geotech, foundations, to create a ground keeping maintenance plan.

▶▶ **Property Technical Audit:** The Audit is essentially an Engineering review of the property to ensure regulatory compliance with BAO requirements together with the care fund and general staff procedures.

**3.3.5 Funeral Home Partner Audit**

Funeral Homes are partners with cemeteries in the Deathcare industry. When sourcing the products and services, clients will often connect with a Funeral Home operator first for their interment needs. Therefore, fostering a strong connection with the local and area Funeral Homes is essential toward promoting the products and services of LAKEVIEW in order to develop a business of referrals to meet client needs or preferences.

LAKEVIEW has approximately twelve (12) Funeral Home partners of which two (2) are local to the City, being the Bocchinfuso Funeral Home and Haine Funeral Chapel in Thorold. Additionally, there are five (5) Funeral Home partners in St Catharines, three (3) in Niagara Falls and one (1) each in Welland and Fonthill. The following summarizes the results of the Funeral Home partners interviews / survey.

**FUNERAL HOME SURVEY**

Funeral Home operators were contacted and advised that the City of Thorold has commissioned a CSDR, a component of which is a survey of local and area Funeral Home operators to ascertain their thoughts on their interactions with LAKEVIEW. It was explained that individual Operators would not be identified and that their feedback would be combined to provide a general assessment of each item they were questioned about. The questions were categorized into three themes:

1. Relationship
2. Service Experience
3. Potential Improvements

**LARKIN+** land use planners inc. **COSMOPOLITAN** ASSOCIATES INC. **SURVEY**

DATE: 2021.08.14  
 TO: File  
 FROM: LARKIN+ and CAO  
 PROJECT: THOROLD LAKEVIEW CEMETERY SERVICE DELIVERY REVIEW  
 SUBJECT: SURVEY Questions: Funeral Operators  
 If a reference is given: City of Thorold, Lakeview Cemetery is referred to as COTLC

The following questions are proposed to be presented to the Funeral Home Operators who refer Clients to Lakeview Cemetery for their burial requirements:

| CATEGORY / QUESTION  | COMMENTS / NOTES / OBSERVATIONS |
|--|---------------------------------|
| <b>1. RELATIONSHIP: BACKGROUND INFORMATION</b>   |                                 |
| a) How long have you been working with the COTLC?  | ▶                               |
| b) How often do you work with the COTLC? (i.e. Interactions per week, month, year)   | ▶                               |
| c) How would you describe your most recent working with the Staff at the COTLC?  | ▶                               |
| d) Is there anything the clients do, regarding how you work with COTLC?  | ▶                               |
| e) Based on your experience are there any improvements that would make the experience better, either regarding the general care or or the deal you will the Staff? | ▶                               |
| f) Generally, how do you receive any complaints from your Clients regarding their experience with the COTLC?   | ▶                               |
| ▶ If you can you recall all or the nature of the complaint (at what time)?   |                                 |
| <b>2. SERVICE EXPERIENCE: How would you rate the COTLC compared to the other services that you work with in terms of the following:</b>                            |                                 |
| a) Appearance  | I S I U NC ▶                    |
| b) Facilities being offered at the Cemetery  | I S I U NC ▶                    |
| c) Cleanliness   | I S I U NC ▶                    |
| d) Staffing  | I S I U NC ▶                    |
| e) Support provided to the FH  | I S I U NC ▶                    |
| f) Support provided to the deceased families   | I S I U NC ▶                    |
| g) As a partner in the Death Care industry with your FH  | I S I U NC ▶                    |
| <b>3. POTENTIAL IMPROVEMENTS: How would the Cemetery be improved?</b>  |                                 |
| a) New Non-Denominational Burial Gardens   | I Yes I No I Don't know ▶       |
| b) Grave-Specific Burial Gardens   | I Yes I No I Don't know ▶       |
| c) Additional Niches, Columbaria, Crypts   | I Yes I No I Don't know ▶       |
| d) Additional / Semi-Memorial Space  | I Yes I No I Don't know ▶       |
| e) Scattering Ground   | I Yes I No I Don't know ▶       |
| f) Reception Centre (Banquet Facility)   | I Yes I No I Don't know ▶       |
| → Self-Drop  | I Yes I No I Don't know ▶       |
| g) Outdoor Facility for Services   | I Yes I No I Don't know ▶       |
| h) Urns / Caskets (Separate)   | I Yes I No I Don't know ▶       |
| i) Any other suggestions (specify):  | I Yes I No I Don't know ▶       |

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 LARKIN+ land use planners inc. Ph: 1 905.895.0554 • www.larkinplus.com

Figure 22: Funeral Home Survey



Over the course of two days, the project team completed telephone interviews with partnering Funeral Homes to determine trends in the industry and generally the performance of the cemetery. Overall, the results of the survey can be summarized as follows:

1. Most Funeral Homes noted the location adjacent to uses that can at times have an impact on the cemetery for such things as noise and smell were occasionally commented on by their clients.
2. Most Funeral Homes identified that their opinion is that the cemetery is doing an adequate job of operating the cemetery.
3. All Funeral Homes identified that the staff running the cemetery are extremely courteous, helpful and are enjoyable to work with.
  - a. Coordination of internal procession within cemetery led by staff vehicles is well done and appreciated by Funeral Home operators.
4. Most Funeral Homes identified that Fairview Cemetery in Niagara Falls is the first cemetery that comes to mind for their aesthetic beauty, charm and tranquil setting.
5. Most Funeral Homes identified that Cremation interments appear to be rising and offering products and services for this interment type would likely be beneficial for the cemetery.
6. Most Funeral Homes identified that the Mausoleum should continue and expand when necessary to offer additional crypt and niche interments options.
7. Some Funeral Homes have identified that "Green Burial" or "Natural Burial" requests have been made but overall there has not been many requests for this type of garden / interment option.
8. Most Funeral Homes have not experienced requests for "Scattering" of cremated remains where the remains are placed on top of a garden or in a designated area by spreading them along the ground.
9. Most Funeral Homes have some form of facility or service for memorialization after the burial and of those that do, all noted that any expansion of facility on the cemetery for this type of service would compete with their facility and it would not be their preference for the cemetery to pursue this.
  - a. Additionally, of those that have facilities for memorialization, some are reporting a downward trend of services being requested over other options such as going to a restaurant for a memorialization brunch or dinner.
10. Most Funeral Homes have reported that any enhanced level of service that can be provided for a graveside gathering would be beneficial.
11. One Funeral Home reported a high number of Mausoleum interments with the Italian community. Of those, the majority tend



to be interred at Fairview Cemetery and they would recommend a review of service levels at LAKEVIEW for additional crypts and niches in the Mausoleum.

- 12. Finally, the Funeral Home operators do not think there is a market / need for a "Scattering Garden" at LAKEVIEW.

The survey results have been reviewed by the project Team and considered in the analysis of service and product offerings and the LOS discussion. Generally, it appears that LAKEVIEW presents itself well, notwithstanding product limitations associated with Mausoleum Crypts and Niches and a lack of Niche structures (Columbaria) through out the cemetery. In terms of the LOS experienced by the Funeral Home operators, all those interviewed were very complimentary of their interactions with staff and their execution of their responsibilities. This is an important consideration for Cemetery Operators as they often deal with the public in difficult and emotional circumstances.

**3.3.6 Cemetery Access & Security Measures**

Public access to cemeteries is an important part of the memorialization process, however the security of all visitors and staff at cemeteries is an issue. Security at various cemeteries range dependent on the experience and need of each facility. Based on interviews with staff at LAKEVIEW, there does not appear to be a significant security issue at the Cemetery. However, it is not uncommon that cemeteries have been targets for vandalism and thefts. As well, there have been instances where cemetery properties have been used in off hours for unacceptable social and/or illegal activity. This includes, among other things, gatherings related to parties, drug, drinking and prostitution.

Security measures at cemeteries range from providing no security at all to the use of private security company contracts, gates, alarms systems and cameras. Many mausoleums and other building on cemetery properties times have monitored electronic security systems along with other methods of deterrent such as fireproof safes for document and other valuable items to protect the building and content and are generally connected with fire suppression systems.

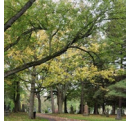
Should vandalism to cemetery property be perpetrated, including graffiti and damage to monuments, grave markers and buildings, or theft to contract documents or to human remains occur, patrons may have a claim to expect basic security if they have not signed waivers. Therefore, a Security Audit undertaken by qualified security professionals would provide an assessment of the basic security arrangements at the Cemetery and identify improvements and options to improve site security should this matter remain a concern for City Officials. As well, Contracts should be reviewed and modernized to include this among other updates.



Figure 23: LAKEVIEW Mausoleum  
LARKIN+ Photo Archive

**RECOMMENDATION 15: Security Audit**

It is recommended that a Security Audit at LAKEVIEW be undertaken by qualified security professionals especially since there may be a liability component whereby patrons would expect a level of reasonable due diligence.



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CEMETERY SERVICE DELIVERY REVIEW  
LAKEVIEW CEMETERY  
CITY OF THOROLD

2021.11.01

3651 Thorold Townline Rd,  
Thorold, ON

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# SECTION 4

## CONCLUSIONS

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Prepared by

**LARKIN + COSMOPOLITAN**

**LAND USE PLANNERS & ENGINEERS**

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**NOTE: FIGURE NUMBERING:** Figure identification is exclusive to each Section, starting with Figure 1 and continuing on.

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LAKEVIEW Cemetery, Thorold ON  
LARKIN+ PHOTO ARCHIVE

## SECTION

## CONCLUSIONS

## 4

4.1 HISTORY Influences Design

4.2 STRUCTURE OF LAKEVIEW: A Plan for the Future

4.3 OPERATIONAL REVIEW

LARKIN+ Land Use Planners Inc. and Cosmopolitan Associates Inc. were retained by the City of Thorold to undertake a Cemetery Service Delivery Review and provide direction on the "Modernization of Cemetery Services" assist the identification of operational efficiencies that could be realized through the operations environment. LAKEVIEW Cemetery represents a municipal resource providing the public with burial options and opportunities.

#### 4.1 HISTORY Influences Design

LAKEVIEW currently provides Deathcare services to the City of Thorold and local greater Region of Niagara. The two areas of the cemetery include the old and the new land holdings. The cemetery has a complex history which has resulted in the establishment of essentially two cemetery properties under the name of LAKEVIEW Cemetery. This history has influenced the development and operation of LAKEVIEW. In 1966 the St. Lawrence Seaway Authority (the "Authority") expropriated approximately 1,900 acres of land for the proposed construction of a new Welland Canal (the "Fifth Welland Canal"): The expropriated lands included the "Old Lakeview Cemetery". As a result of the expropriation new land was purchased by the Authority and provided to the City of Thorold to establish the "New Lakeview Cemetery" (referred to in this CSDR as "LAKEVIEW"). The new lands included the reservation of sufficient land in the new lands to facilitate the exhumation and transfer of all existing burials from the old section. The new canal project was never constructed, leaving LAKEVIEW with an interesting legacy which remains today affecting the Cemetery.

The New Lakeview Cemetery (LAKEVIEW) operated since its inception to provide deathcare service to the community selling new burials lots in new areas outside the reserved zones. The predominant burial options developed are traditional in ground burials with upright monument marker and in ground cremation lots within the same traditional gardens. A mausoleum has also been constructed providing traditional crypt entombments and niches for cremated remains within the mausoleum.

#### 4.2 STRUCTURE OF LAKEVIEW: A Plan for the Future

The analysis undertaken through Section 2 focuses on the physicality of LAKEVIEW to assess the current burial capacity and provide a vision of what the Cemetery may become. This requires an understanding of the demographic character and trends related to burial preferences present within the City and the surrounding Region which together represent the Cemetery's market. In the discussion, it is important to understand the concepts of "At-Need" and "Pre-Need". As discussed, burial gardens are established based on the projected need and cultural requirements for burial lots and associated options over a certain timeframe. When capacity is committed, either through at-need or pre-need purchases, cemetery operators look to the construction of new burial gardens within the cemetery.



Thus, it is critical for future cemetery operations that there is a sufficient supply of lots and burial options available to the public at any time.

#### 4.2.1 Capacity Analysis Conclusions

An important component of the CSDR is the examination of existing burial capacity and the development potential for new burial gardens, representing the potential untapped burial capacity at LAKEVIEW. An estimation was undertaken of residual burial capacity within the existing available burial gardens (i.e. Sections). The analysis concluded that within the existing burial gardens there was only 13% of the garden capacity remaining (0.82 ha or 2.03 acres). In Business Model terms the available burial capacity is becoming critical, which has the potential to severely limit the ability of LAKEVIEW to continue to serve its patrons.

Thus a conceptual Cemetery Master Plan (CMP) has been prepared to provide the basis for the assessment of cemetery operations, identify potential opportunities to increase burial capacity, and provide a vision for the City for the transformation of LAKEVIEW into a self-sustaining enterprise. The analysis of the property identified that there is approximately 12.01 ha (29.7 ac) of land currently vacant. These lands are primarily comprised of the “boundary” lands that encompass the property, and account for ~55% of the total land area. The CMP has been designed to utilize the available lands in an efficient manner based on good cemetery design principles, while providing opportunities for product diversification to reflect modern trends in cemetery development. This includes the implementation of a nature / memorial trail system along the periphery of the cemetery which would be utilized for meditation and reflection purposes, and the burial of cremated remains through the sensitive placement of appropriate burial products.

The result of the CMP process is the identification of potential burial capacity and design options to address modern market burial preferences. While there is limited residual capacity within the existing burial garden structure, the property itself provides ample burial capacity opportunities to respond to typical market preferences for burial options. The realization of this capacity will be influenced by the types of burial options actually implemented. Specifically, there are options related to cremation product placement, the development of a Nature / Memorialization Trail system, traditional monument and flush marker gardens, room for the expansion of the Mausoleum or the construction of a new separate Mausoleum or Interior Niche building, and so on. The Capacity projection summarized in Figure 1 provides an assessment of traditional in-ground (single depth) burial lots and cremations using traditional lots, which can accommodate 8 cremation burials per lot. The projection does not account for Niche Structures (such as Columbariums, etc.), or landscape features intended to enhance the patron and visitor experience.

| LAKEVIEW CEMETERY  |       | BURIAL POTENTIAL (Projected) |           |                |
|--|-------|------------------------------|-----------|----------------|
| BPD Method   |       | BLD <sup>100</sup> -AVERAGE  |           |                |
| FEATURE  | Acres | Lots                         | FBB (40%) | CRB(60%)       |
| Vacant land (Available)  | 24.46 | 25,441                       | 10,177    | 15,265         |
| DETERMINATION OF NUMBER OF POTENTIAL BURIALS (Combined)                        |       |                              |           |                |
| PARAMETERS: In-Ground Full Body per lot  |       | 1                            | FBBs      | 10,177         |
| Cremations Permitted per Lot:  |       | 8                            | CRBs      | 122,119        |
| <b>TOTAL Projected (New Opportunity):</b>                                      |       |                              |           | <b>132,296</b> |
| Section A Availability (Est)   | 1.22  | 1,212                        | 485       | 727            |
| DETERMINATION OF NUMBER OF POTENTIAL BURIALS (Combined)                        |       |                              |           |                |
| PARAMETERS: In-Ground Full Body per lot  |       | 1                            | FBBs      | 485            |
| Cremations Permitted per Lot:  |       | 8                            | CRBs      | 5,818          |
| <b>TOTAL Section A Burials Projected :</b>                                     |       |                              |           | <b>6,302</b>   |
| <b>TOTAL PROJECTED BURIAL CAPACITY (Current + New Sections)</b>                |       |                              |           | <b>138,598</b> |
| NOTE: IGB = In-Ground Full Body Burials<br>CRB = Cremation Burials (In-Ground) |       |                              |           |                |
| © LARKIN+ Land Use Planners Inc. and COSMOPOLITAN Inc.                         |       |                              |           |                |

Figure 1: BURIAL Capacity Projection

**SUMMARY:**  
 While there is limited residual burial capacity within the existing gardens, there should not be a burial capacity issue in the longer term at LAKEVIEW provided the cemetery is properly planned and implemented, as confirmed by the CMP.



#### 4.2.2 Burial Product Diversity

Currently the products and services offered at LAKEVIEW are limited in comparison to other cemeteries. The design of new burial gardens needs to accommodate future products, along with the supply of existing products that need to be stored. In the case of LAKEVIEW, a review of products that likely should be offered for sale which are currently not offered is required. Examples of some of the product offerings have been provided in this report. The market preferences continues to evolve and it is important that LAKEVIEW keep current to ensure it is relevance in the market compared with the other cemeteries in its catchment area.

#### **SUMMARY:**

The product and service offerings at LAKEVIEW are limited in consideration of current market preferences. These need to be expanded at LAKEVIEW so that the cemetery can cater to the diverse and evolving burial preferences for its patrons, and to remain relevance in the Cemetery's market catchment area.

#### 4.3 BUSINESS PRACTICES REVIEW

The Business Practices Review focuses on three general "Theme" areas:

##### 1. Financial Sustainability & Business Models

First, an analysis of the Cemetery's financial sustainability is undertaken, which included a review of Business Option Models for consideration by the City.

##### 2. Market Placement & Tariff Rate Review

Next, an analysis of the Cemetery's placement within its market is reviewed followed by a review of the current Tariff Rate structure with recommendations provided for adjustments thereto, and finally a discussion pertaining to the importance of product diversity is provided.

##### 3. Operational Review

Finally, an Operational Review is undertaken to address a number of topics deemed critical to the operation of LAKEVIEW moving forward. These included an examination of the Cemetery's Organizational Structure in terms of the deployment of human resources, including recommendations for staffing requirements ties to the increase in business activity. BAO Bylaws and Practices are discussed. A conceptual Reform Plan is presented to assist the City with the evolution of LAKEVIEW to a sustainable enterprise. The Operational Review also presents a summary of the reviews required to modernize the operation and practices at LAKEVIEW. Finally, a summary of the Funeral Home Partners audit is provided to give critical feedback from the professionals in the Deathcare industry who use LAKEVIEW and have the ability to direct patrons to the Cemetery.

The Business Models identified in this CSDR are intended for consideration by the City to guide the future operation of the Cemetery. The discussion includes the identification of "tools" to be employed by the City to allow for the continuation of the Cemetery to serve the burial needs for not only the residents of Thorold, but also for patrons of the Cemetery from the surrounding Region.



#### 4.3.1 Current Operating Practices

LAKEVIEW provides Deathcare options for its patrons at subsidized rates, which have not been adjusted since they were established. The Cemetery has operated at annual loss which is paid for by the City. Although LAKEVIEW's tariffs have a nonresident premium, generally sales income only offsets some of the operational expenses but cannot cover the full annual costs due to the unusually low tariff rates. The subsidy model that LAKEVIEW operates under today results in the unintended consequence that all lot sales are subsidized by the Thorold taxpayer including the nonresident patrons despite the rates charged.

Although LAKEVIEW's operating expense is covered by the City to provide Thorold residents with Deathcare services, the fact is that many Thorold residents choose to go elsewhere for such services. The analysis of Burial Activity for LAKEVIEW undertaken in Section 2 determined that LAKEVIEW typically captures approximately 33% of Thorold deaths on average, while 67% go elsewhere for their burial needs. As well, of the 108 average annual dispositions at LAKEVIEW, residents account for 62%, while non-residents make up the 38%.

As a result, Thorold taxpayers at large are subsidizing a relatively small contingent of residents who do patronize the cemetery including nonresident patrons. The model is clearly not functioning as intended and represents a significant expense to the City. The expenses are further exasperated due to the additional costs associated to maintain the Old Cemetery for which the St. Lawrence Seaway Authority stopped subsidizing the maintenance, and furthermore the Old Cemetery which no longer produces any income.

To the credit of City staff, a maintenance management strategy has been implemented that mitigates expenses as much as possible rendering some economic relief, but it does not completely resolve the losses and has likely reached the limitations of the cost savings that strategy can offer. This approach, however, does come with a tradeoff with respect to the level of service offered by the facility to its patrons as compared to similar cemeteries in the Region.

#### **SUMMARY:**

The subsidy model that LAKEVIEW operates by is not conducive to the atypical economic complexities of deathcare service business. Therefore, from the perspective of cost versus benefit, the current model is unsustainable.

#### 4.3.2 Viability

LAKEVIEW has the components necessary to build a viable cemetery business. There is sufficient land reserve to produce deathcare burial options to serve the needs of the current and future local and regional market. The local and regional area has a sufficient existing market to sustain the cemetery. Further demographics data indicates sufficient market growth to sustain the cemetery for its foreseeable service life.



#### 4.3.3 Business Model Options

LAKEVIEW is therefore a viable asset worthy of investment to develop a cemetery business model to achieve a Net-Zero deficit, or to evolve the business into a Profit-Center. This, however, would require an investment in human resources (i.e., staffing), the development of a more traditional approach to the management practices for cemetery operations reflected within the Deathcare industry, and the development a market relevant product line. Other options could involve outsourcing operation via a contract or a lease arrangement with experienced operators or an outright sale of the asset both with certain conditions to provide Thorold residents some sort of discounted arrangement for deathcare needs.

Several Business Model have been identified for consideration by the City. These are:

✧ **MODEL 1. Maintain the Status Quo**

This Model represents a Do-Nothing approach which would result in continuing heavy subsidies to maintain LAKEVIEW. The City continues to operate the Cemetery as is with little to no investment in dedicated human resources or changes to current operational practices.

The continuation of the current business model, identified herein as Model 1, represents the continuation of the current subsidy model or status quo. For the reasons identified in this CSDR this is not recommended.

✧ **MODEL 2: Migrate the Cemetery to a Net Zero Operational Expense**

This Model is intended to bring LAKEVIEW to financial equilibrium where sales revenues offset operational expenses. This should be the base Model the City adopts as an intermediary step if it is willing to evolve the Cemetery to a Profit Centre approach.

Model 2 necessitates a commitment to invest in human resources and development of a modern product line necessary to create an organizational structure and offerings that will guide the cemetery towards a Net-Zero status. This is the base commitment recommended for the City of Thorold as it has the potential to reduce or significantly eliminate the annual subsidy the City is required to fund LAKEVIEW's continued operation.

✧ **MODEL 3: Migrate the Cemetery to a Profit Center**

This Model focuses on achieving not only a Net-Zero operating position but expanding the program to generate profits which can be reinvested in capital improvements and the further enhancement of Cemetery product and service offerings surpassing the Level of Service (LOS) found in the marketplace.

Model 3 is similar to Model 2 in terms of the investment required in human resources, overall organizational structure and property enhancements. It is, however, more focused on growth beyond covering expenses and includes the measures necessary to not only achieve the elimination of the annual subsidy paid by the City to fund LAKEVIEW's operations, but also to create a capital fund to finance expansion projects. Ultimately, when the profit center becomes established it can also be an additional source of funds for the City.

**✘ MODEL 4: Outsource Management and Operations**

This Model shifts the responsibility for operations and maintenance of the Cemetery to a third party. This model can be established with parameters to ensure a reasonable positive income stream to the City.

Model 4 proposes to lease or contract the management of the property to an independent professional cemetery operator. The City would retain ownership of the Asset (LAKEVIEW), but relinquish operations and potential profits in exchange for a reasonable annuity/lease income. Other possible arrangement can be explored such as a profit-sharing arrangement; ultimately the possible derivatives of this model can be explored if the City has interest in this approach.

**✘ MODEL 5: Sell LAKEVIEW**

This Model reflects the situation whereby the City wishes to get out of the Cemetery business altogether.

Model 5 contemplates the sale of the asset (LAKEVIEW) to independent operators, thereby relieving the City from its financial obligation for the operation of the Cemetery. This is perhaps the most drastic approach to resolving LAKEVIEW's dependence on the City providing a subsidy from its tax base to fund Cemetery operations. Care would need to be taken to consider historic obligations, commitments to patrons and their families and limit potential liabilities.

As has been stated, LAKEVIEW is an asset for the City which has intrinsic value in general to the residents of Thorold and in particular the patrons of the Cemetery. Although the process necessary to develop either Models 2 or 3 will require time and expertise in the deathcare business, there is a definite opportunity for the City to transform LAKEVIEW into a self-sustaining enterprise with a reasonable amount of effort.

Finally, it is important to be cognizant of the axiom "time is of the essence" since the sales and demographic data indicates an immediate need for inventory with regard to mausoleum products as well as other burials options, in order to satisfy patron needs.

**SUMMARY:**

Models 2, 3, 4 or 5 are recommended as the best path forward, however, while Models 4 or 5 would likely be the easiest and fastest options for the City they may not be the preferred option for the City in the long term. Given the potential represented at LAKEVIEW, Models 2 and 3 may represent the preferred approach for the City.

**4.3.4 Current Burial Options**

The study has indicated that LAKEVIEW is deficient in its current burials inventory and its variety of burial options. Current inventory in mausoleum space for both full casket entombments as well as niches for cremated remains are limited. This includes inventory which is considered less attractive to patrons due to its placement attributes. Further, sales data indicates that inventory replenishment is required imminently.



Similarly, the burial options at LAKEVIEW were found to be lacking the variety and styles preferences typical to the current marker. Both the expansion of the mausoleum and the expansion of burial options throughout the cemetery to satisfy demand are best developed as part of a program under one of the chosen business models previously mentioned.

**SUMMARY:**

The product and servicing offerings at LAKEVIEW need to be expanded to make the Cemetery more relevant to a modern market and to better serve the families of its catchment area.

**4.3.5 Tariff Rate Structure**

An important issue that needs to be reviewed is the current Tariff Rates. Whichever decision the City makes in terms of the strategic direction of the business of LAKEVIEW, it is imperative that the Tariff Rates are reviewed and updated to reflect rates that a comparable to current industry standards.

**SUMMARY:**

The Tariff Rates at LAKEVIEW need to be updated to reflect the current market for similar products and services.

**4.3.6 Reform Plan**

LAKEVIEW has been operating as a basic service provider of Deathcare services and has not undergone a detailed re-evaluation of its service philosophy for a considerable time. There does not seem to have been any significant re-evaluation of the service level and Deathcare options intended to serve the community and its evolving needs or respond to preferences for modern services and products associated with burial and memorialization. The development of a Reform Plan would examine and evaluate the demographic structure of the City and Region and assist to align the product and service offerings at LAKEVIEW with the evolving burial preferences in the market. The intent of the Plan is to enhance patron experience at LAKEVIEW and respond to modern demands through the development of product options and a pre-need sales program.

**SUMMARY:**

A Reform Plan would assist to align the product and service offerings at LAKEVIEW with the evolving burial preferences in the market, enhance the patron experience, and respond to modern demands through the development of product options and a pre-need sales program.

**4.3.7 Administrative Review**

A number of detailed reviews and/or audits are recommended to be undertaken to ensure appropriate policies and operational procedures are implemented at LAKEVIEW in order to address statutory requirements of the FBCSA<sup>2002</sup> and the BAO. As noted, although the initial challenge would be experienced compiling the various items given the status of operations at LAKEVIEW; once completed it should be a relatively simple process to review and periodically update them pursuant to a reasonable schedule.



**SUMMARY:**

Technical and Procedural Audits and reviews are required to ensure Cemetery operations and practices comply with Provincial Legislation and BAO requirements. These become a tool to assist and guide Cemetery operations.

**4.3.8 Funeral Home Partner Audit**

The audit conducted with the Funeral Home Operators provided generally positive feedback regarding their experience with LAKEVIEW, commenting that the cemetery is doing an adequate job of operating the cemetery. There is a desire for more product offerings. There was no support for an on-site Funeral Home or Reception Centre.

**SUMMARY:**

FH Operators are generally satisfied with their experience at LAKEVIEW, however increased product offerings would be welcome.

**4.3.9 Expense and Land Reclaim Opportunity**

The Old Cemetery and the history with the Seaway Authority may be an opportunity for the City to reclaim land to add to the land inventory for the cemetery. The expropriation history of the Seaway Authority appears to indicate a possible opportunity to capture many years of unclaimed maintenance charges that should have been charged; this needs further evaluation and investigated to confirm the potential cost recovery.

In addition to the recovery of maintenance costs from the Seaway Authority which appear to be extraneous to the Agreements, there may also be a possible opportunity to pursue the acquisition of the Old Cemetery, since the Seaway Authority has not moved forward with canal improvements associated with the Fifth Welland Canal Project. We note that the cost and time commitment necessary for the exhumation and transfer of the interments at Old Lakeview would be a very lengthy, complex and expensive endeavor for the Seaway Authority and may influence any plans they may be considering: At the very least, this should be investigated.

**SUMMARY:**

There may be an opportunity to reclaim certain costs assumed by the City in the past flowing from the Expropriation Agreement pertaining to the Old Cemetery from the St. Lawrence Seaway Authority. This may be a matter the City may wish to pursue.

In conclusion, although there are some significant challenges caused primarily by the potential relocation of graves from Old Lakeview to New Lakeview, it has been determined that there are sufficient land resources to ensure that through careful planning, efficient design, and the implementation of appropriate Business Structures to ensure the Cemetery is well managed, LAKEVIEW has the potential to provide for the burial and memorialization needs for its patrons well into the future. Care must be taken to ensure that the operation of the Cemetery meets all regulatory requirements, operational



standards, and an appropriate level-of-service for its patrons. This will require a formal Administrative Review considering the various reviews and audits identified herein. Nevertheless, with a commitment to the modernization of operations at LAKEVIEW it is possible for the Cemetery to become a self-sustaining enterprise.





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CEMETERY SERVICE DELIVERY REVIEW  
LAKEVIEW CEMETERY  
CITY OF THOROLD

2021.11.01

3651 Thorold Townline Rd,  
Thorold, ON

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# APPENDIX 1

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Prepared by

**LARKIN + COSMOPOLITAN**

**LAND USE PLANNERS & ENGINEERS**

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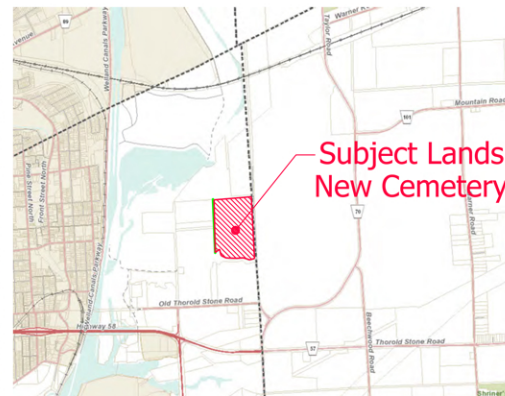


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# LAKEVIEW CEMETERY

3651 Thorold Townline Road  
CITY OF THOROLD, ON

2021-10-26



Subject Lands  
New Cemetery

Key Plan

NTS

Statistics

**OLD CEMETERY (approx. Area) 9.0 Ha [22.1 Ac]**  
**Connecting Road (approx. Area) 0.8 Ha [1.9 Ac]**

| NEW CEMETERY LANDS            | 22.0 Ha [54.4 Ac] | 100.0% |
|-------------------------------|-------------------|--------|
| Existing Burial Gardens       | 6.5 Ha [16.0 Ac]  | 29.4%  |
| Future Burial Gardens         | 2.7 Ha [ 6.8 Ac]  | 12.5%  |
| Buffer & Nature Trails        | 1.7 Ha [ 4.3 Ac]  | 7.9%   |
| North Periphery               | 3.9 Ha [ 9.6 Ac]  | 17.7%  |
| South Periphery               | 3.3 Ha [ 8.1 Ac]  | 14.9%  |
| Existing Buildings & services | 0.5 Ha [ 1.1 Ac]  | 2.1%   |
| Existing Roads & Parking      | 2.2 Ha [ 5.5 Ac]  | 10.0%  |
| New Roads                     | 0.4 Ha [ 0.9 Ac]  | 1.7%   |
| NPCA Approx. regulate Area    | 0.8 Ha [ 2.1 Ac]  | 3.8%   |

### NEW CEMETERY Existing Gardens

|                   |                    |
|-------------------|--------------------|
| GARDEN SECTION A  | 0.49 Ha [ 1.22 Ac] |
| GARDEN SECTION B  | 0.60 Ha [ 1.48 Ac] |
| GARDEN SECTION C  | 0.47 Ha [ 1.15 Ac] |
| GARDEN SECTION D  | 0.55 Ha [ 1.36 Ac] |
| GARDEN SECTION E  | 0.48 Ha [ 1.18 Ac] |
| GARDEN SECTION F  | 0.44 Ha [ 1.09 Ac] |
| GARDEN SECTION G  | 0.39 Ha [ 0.97 Ac] |
| GARDEN SECTION H  | 0.72 Ha [ 1.77 Ac] |
| GARDEN SECTION K  | 0.36 Ha [ 0.89 Ac] |
| GARDEN SECTION L  | 0.75 Ha [ 1.86 Ac] |
| GARDEN SECTION M  | 0.45 Ha [ 1.12 Ac] |
| GARDEN SECTION N  | 0.59 Ha [ 1.45 Ac] |
| VETERAN'S SECTION | 0.17 Ha [ 0.43 Ac] |

### NEW CEMETERY Future Gardens

|          |                    |
|----------|--------------------|
| GARDEN X | 1.24 Ha [30.64 Ac] |
| GARDEN Y | 1.50 Ha [37.07 Ac] |

\*Areas are estimated based of graphic and data available.

|     |      |                   |     |            |
|-----|------|-------------------|-----|------------|
| 01  | CP1  | Issued for review | dac | 2021.10.26 |
| No. | PLAN | REVISION          | BY  | DATE       |



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3651 Thorold Townline Road, Thorold, ON

Prepared for The City of Thorold



notes:

### Graphic Sources:

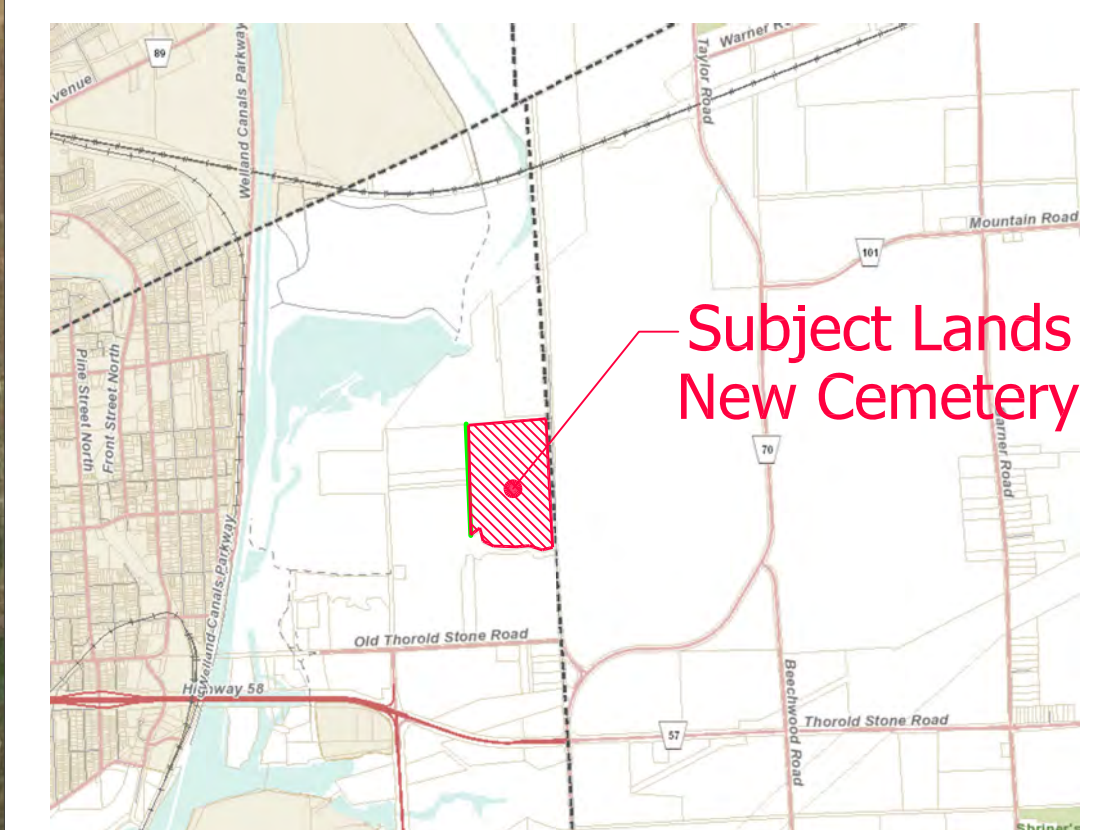
Contains parts of graphic mapping made available under the Niagara Region interactive mapping 2021, NPCA Mapping, and Teranet 2021.



# LAKEVIEW CEMETERY

3651 Thorold Townline Road  
CITY OF THOROLD, ON

2021-10-26



Key Plan NTS

### Statistics

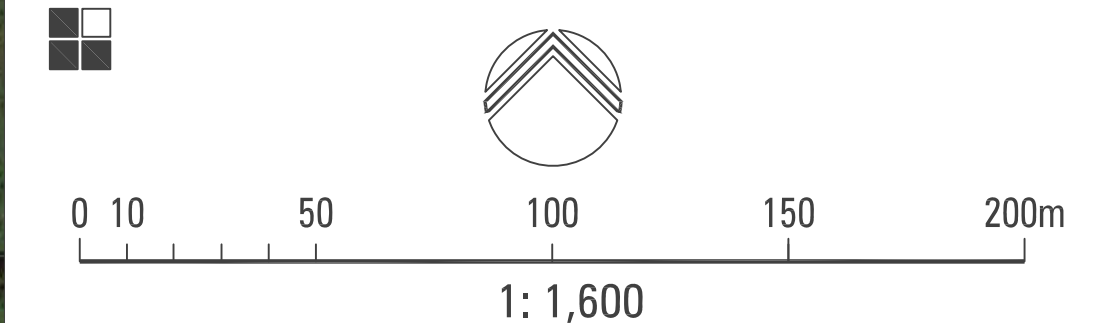
|                                       |                          |               |
|---------------------------------------|--------------------------|---------------|
| <b>OLD CEMETERY (approx. Area)</b>    | <b>9.0 Ha [22.1 Ac]</b>  |               |
| <b>Connecting Road (approx. Area)</b> | <b>0.8 Ha [1.9 Ac]</b>   |               |
| <b>NEW CEMETERY LANDS</b>             | <b>22.0 Ha [54.4 Ac]</b> | <b>100.0%</b> |
| Existing Burial Gardens               | 6.5 Ha [16.0 Ac]         | 29.4%         |
| Future Burial Gardens                 | 2.7 Ha [ 6.8 Ac]         | 12.5%         |
| Buffer & Nature Trails                | 1.7 Ha [ 4.3 Ac]         | 7.9%          |
| North Periphery                       | 3.9 Ha [ 9.6 Ac]         | 17.7%         |
| South Periphery                       | 3.3 Ha [ 8.1 Ac]         | 14.9%         |
| Existing Buildings & services         | 0.5 Ha [ 1.1 Ac]         | 2.1%          |
| Existing Roads & Parking              | 2.2 Ha [ 5.5 Ac]         | 10.0%         |
| New Roads                             | 0.4 Ha [ 0.9 Ac]         | 1.7%          |
| NPCA Approx. regulate Area            | 0.8 Ha [ 2.1 Ac]         | 3.8%          |

| NEW CEMETERY Existing Burial Gardens |         |            |
|--------------------------------------|---------|------------|
| SECTION A                            | 0.49 Ha | [ 1.22 Ac] |
| SECTION B                            | 0.60 Ha | [ 1.48 Ac] |
| SECTION C                            | 0.47 Ha | [ 1.15 Ac] |
| SECTION D                            | 0.55 Ha | [ 1.36 Ac] |
| SECTION E                            | 0.48 Ha | [ 1.18 Ac] |
| SECTION F                            | 0.44 Ha | [ 1.09 Ac] |
| SECTION G                            | 0.39 Ha | [ 0.97 Ac] |
| SECTION H                            | 0.72 Ha | [ 1.77 Ac] |
| SECTION K                            | 0.36 Ha | [ 0.89 Ac] |
| SECTION L                            | 0.75 Ha | [ 1.86 Ac] |
| SECTION M                            | 0.45 Ha | [ 1.12 Ac] |
| SECTION N                            | 0.59 Ha | [ 1.45 Ac] |
| VETERAN'S SECTION                    | 0.17 Ha | [ 0.43 Ac] |

| NEW CEMETERY Future Burial Gardens |         |           |
|------------------------------------|---------|-----------|
| GARDEN X                           | 1.24 Ha | [ 3.1 Ac] |
| GARDEN Y                           | 1.50 Ha | [ 3.7 Ac] |

\*Areas are estimated based of graphic and data available.

| No. | PLAN | REVISION          | BY  | DATE       |
|-----|------|-------------------|-----|------------|
| 01  | CP1  | Issued for review | dac | 2021.10.26 |



3651 Thorold Townline Road, Thorold, ON  
Prepared for The City of Thorold

notes:

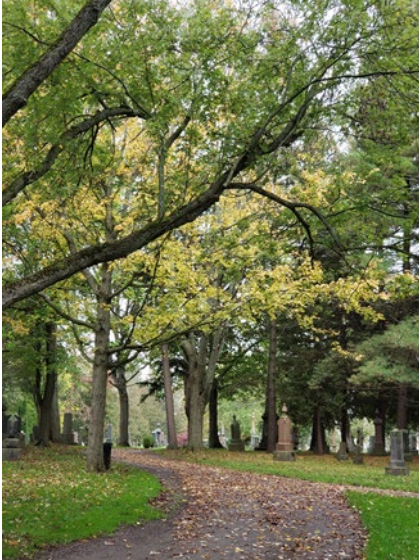
Graphic Sources:  
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project managers | design studios  
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2021.10.26  
DATE  
LAKEVIEW  
PROJECT

SCALE  
1:150  
CONCEPT  
CMP



CEMETERY SERVICE DELIVERY REVIEW  
LAKEVIEW CEMETERY  
CITY OF THOROLD

2021.11.01

3651 Thorold Townline Rd,  
Thorold, ON

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# APPENDIX 2

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Prepared by

**LARKIN + COSMOPOLITAN**

**LAND USE PLANNERS & ENGINEERS**

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**COMPARATIVE ANALYSIS OF INTERMENT PRICING: CITY OF THOROLD VS. MUNICIPALITIES IN THE REGION**

**MARKET COMPARISON**

**LAKEVIEW CEMETERY**  
**LARKIN+ COSMOPOLITAN LAND USE**  
**PLANNERS & ENGINEERS**

INTERMENT PRICING DATA OBTAINED FROM EIGHT OTHER MUNICIPALITIES

COMPARISON W/ AVG. OF OTHER MUNICIPALITIES

|  | ST. CATHARINES | NIAGARA FALLS | NIAGARA-ON-THE-LAKE | PELHAM | PORT COLBORNE | WELLAND | GRIMSBY | LINCOLN | AVERAGE MUNICIPAL PRICING <sup>1</sup> | AVERAGE PRIVATE PRICING <sup>2</sup> | THOROLD (2016) PRICING | \$ PRICING COMPARISON <sup>3</sup> | % PRICING COMPARISON <sup>4</sup> |
|--|----------------|---------------|---------------------|--------|---------------|---------|---------|---------|--|--------------------------------------|------------------------|------------------------------------|-----------------------------------|
|--|----------------|---------------|---------------------|--------|---------------|---------|---------|---------|--|--------------------------------------|------------------------|------------------------------------|-----------------------------------|

**A. GRAVE CHARGES- RESIDENT**

|                                |            |            |            |            |            |            |            |            |            |            |            |            |        |
|--------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------|
| 01. ADULT GRAVE                | \$1,896.00 | \$2,176.05 | \$1,122.00 | \$1,158.25 | \$1,525.50 | \$1,137.91 | \$2,237.00 | \$2,542.50 | \$1,724.40 | \$2,450.01 | \$1,004.13 | (\$720.27) | 58.23% |
| 02. CREMATION INURMENT / GRAVE | \$316.00   | \$526.00   | \$765.00   | n/a        | \$536.75   | \$426.01   | \$639.00   | \$892.70   | \$585.92   | n/a        | \$332.30   | (\$253.62) | 56.71% |

**B. GRAVE CHARGES - NON-RESIDENT**

|                                |             |            |            |            |            |            |            |            |            |             |             |              |         |
|--------------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|--------------|---------|
| 03. ADULT GRAVE                | \$2,233.20  | \$2,176.05 | \$1,887.00 | \$1,836.25 | \$1,525.50 | \$1,708.56 | \$3,136.00 | \$3,813.75 | \$2,289.54 | \$2,450.01  | \$1,523.96  | (\$765.58)   | 66.56%  |
| 04. CREMATION INURMENT / GRAVE | \$379.20    | \$526.00   | \$1,224.00 | n/a        | \$536.75   | \$633.93   | \$896.00   | \$1,339.05 | \$790.70   | n/a         | \$416.95    | (\$373.75)   | 52.73%  |
| 05. MAUSOLEUM - SINGLE CRYPT   | \$12,900.00 | n/a        | n/a        | n/a        | \$1,425.00 | n/a        | n/a        | n/a        | \$7,162.50 | \$18,649.08 | \$10,484.86 | \$3,322.36   | 146.39% |
| 06. MAUSOLEUM - SINGLE NICHE   | \$2,687.50  | \$935.27   | \$1,453.00 | \$3,508.65 | n/a        | n/a        | \$4,032.50 | \$2,735.73 | \$2,558.78 | \$6,508.96  | \$1,109.38  | (\$1,449.40) | 43.36%  |

**C. BURIAL CHARGES - RESIDENT**

|                                 |            |            |            |          |            |          |            |            |            |            |          |            |        |
|---------------------------------|------------|------------|------------|----------|------------|----------|------------|------------|------------|------------|----------|------------|--------|
| 07. ADULT GRAVE                 | \$1,507.00 | \$1,668.73 | \$1,015.00 | \$714.16 | \$1,073.50 | \$739.02 | \$1,793.00 | \$1,525.50 | \$1,254.49 | \$1,693.28 | \$812.19 | (\$442.30) | 64.74% |
| 08. CREMATION INURMENT / GRAVE  | \$592.00   | \$528.00   | \$418.00   | \$273.46 | \$565.00   | \$432.79 | \$523.00   | \$542.40   | \$484.33   | n/a        | \$234.94 | (\$249.39) | 48.51% |
| 09. MAUSOLEUM CRYPT OPENING FEE | \$753.00   | n/a        | n/a        | \$714.16 | n/a        | n/a      | n/a        | n/a        | \$733.58   | \$943.33   | \$302.40 | (\$431.18) | 41.22% |
| 10. NICHE OPENING FEE           | \$540.00   | \$415.84   | \$357.00   | \$324.31 | \$141.25   | n/a      | \$69.00    | \$432.23   | \$325.66   | \$966.97   | \$151.37 | (\$174.29) | 46.48% |

**D. BURIAL CHARGES - NON - RESIDENT**

|                                 |            |     |            |          |     |            |            |            |            |            |            |            |        |
|---------------------------------|------------|-----|------------|----------|-----|------------|------------|------------|------------|------------|------------|------------|--------|
| 11. ADULT GRAVE                 | \$1,808.40 | n/a | \$1,458.00 | \$714.16 | n/a | \$1,102.88 | \$2,689.00 | \$1,525.50 | \$1,549.66 | \$1,693.28 | \$1,167.18 | (\$382.48) | 75.32% |
| 12. CREMATION INURMENT / GRAVE  | \$710.40   | n/a | \$598.00   | \$273.46 | n/a | \$646.36   | \$815.00   | \$542.40   | \$597.60   | n/a        | \$383.86   | (\$213.74) | 64.23% |
| 13. MAUSOLEUM CRYPT OPENING FEE | \$903.59   | n/a | n/a        | \$714.16 | n/a | n/a        | n/a        | n/a        | \$808.88   | n/a        | \$354.61   | (\$454.27) | 43.84% |
| 14. NICHE OPENING FEE           | \$636.00   | n/a | \$491.00   | \$324.31 | n/a | n/a        | \$103.00   | \$432.23   | \$397.31   | n/a        | \$190.01   | (\$207.30) | 47.82% |

**NOTES:**

1. Calculated as an average of prices obtained from all eight municipal cemeteries studies by LARKIN+
2. Calculated based on pricing data from all private cemeteries in the GTA studies by LARKIN+
3. Calculated as 'Average Municipal Pricing' LESS 'Thorold (2016) Pricing'
4. 'Thorold (2016) Pricing' expressed as a percentage of 'Average Municipal Pricing'
5. Calculation varies for each interment product based on 'Target Pricing Decision'.
6. Same as 'Thorold (2016) Pricing' for all interment products.

**COMPARATIVE ANALYSIS OF INTERMENT PRICING: CITY OF THOROLD VS. MUNICIPALITIES IN THE REGION**

**RATE ADJUSTMENT PLAN**

**LAKEVIEW CEMETERY**  
**LARKIN+ COSMOPOLITAN LAND USE**  
**PLANNERS & ENGINEERS**

**COMPARISON W/ AVG. OF OTHER MUNICIPALITIES**

**PRICING STRATEGY EXAMPLE: BASED ON YEAR-OVER-YEAR PRICE ADJUSTMENT**

| 1<br>AVERAGE MUNICIPAL PRICING | 2<br>AVERAGE PRIVATE PRICING | THOROLD (2016) PRICING | 3<br>\$ PRICING COMPARISON | 4<br>% PRICING COMPARISON | 5<br>TARGET PRICING | TARGET PRICING DECISION | 6<br>YEAR ZERO: BASE PRICE | YEAR ONE: % PRICE INCREASE | YEAR ONE: ADJUSTED PRICE | YEAR TWO: % PRICE INCREASE | YEAR TWO: ADJUSTED PRICE | YEAR THREE: % PRICE INCREASE | YEAR THREE: ADJUSTED PRICE | YEAR FOUR: % PRICE INCREASE | YEAR FOUR: ADJUSTED PRICE | YEAR FIVE: % PRICE INCREASE | YEAR FIVE: ADJUSTED PRICE |
|--------------------------------|------------------------------|------------------------|----------------------------|---------------------------|---------------------|-------------------------|----------------------------|----------------------------|--------------------------|----------------------------|--------------------------|------------------------------|----------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|
|                                |                              |                        |                            |                           |                     |                         | 2021                       |                            | 2022                     |                            | 2023                     |                              | 2024                       |                             | 2025                      |                             | 2026                      |

**A. GRAVE CHARGES- RESIDENT**

|                                |            |            |            |            |        |            |    |            |     |            |     |            |     |            |     |            |     |          |
|--------------------------------|------------|------------|------------|------------|--------|------------|----|------------|-----|------------|-----|------------|-----|------------|-----|------------|-----|----------|
| 01. ADULT GRAVE                | \$1,724.40 | \$2,450.01 | \$1,004.13 | (\$720.27) | 58.23% | \$1,724.40 | D1 | \$1,004.13 | 15% | \$1,154.75 | 15% | \$1,327.96 | 15% | \$1,527.16 | 15% | \$1,756.23 | 15% | no adj.  |
| 02. CREMATION INURMENT / GRAVE | \$585.92   | n/a        | \$332.30   | (\$253.62) | 56.71% | \$585.92   | D1 | \$332.30   | 15% | \$382.15   | 15% | \$439.47   | 15% | \$505.39   | 15% | \$581.19   | 15% | \$668.37 |

**B. GRAVE CHARGES - NON-RESIDENT**

|                                |            |             |             |              |         |             |    |             |     |             |     |             |     |            |     |            |     |            |
|--------------------------------|------------|-------------|-------------|--------------|---------|-------------|----|-------------|-----|-------------|-----|-------------|-----|------------|-----|------------|-----|------------|
| 03. ADULT GRAVE                | \$2,289.54 | \$2,450.01  | \$1,523.96  | (\$765.58)   | 66.56%  | \$2,450.01  | D2 | \$1,523.96  | 20% | \$1,828.75  | 20% | \$2,194.50  | 12% | \$2,457.84 | 12% | no adj.    | 12% | no adj.    |
| 04. CREMATION INURMENT / GRAVE | \$790.70   | n/a         | \$416.95    | (\$373.75)   | 52.73%  | \$790.70    | D3 | \$416.95    | 20% | \$500.34    | 20% | \$600.41    | 12% | \$672.46   | 12% | \$753.15   | 12% | \$843.53   |
| 05. MAUSOLEUM - SINGLE CRYPT   | \$7,162.50 | \$18,649.08 | \$10,484.86 | \$3,322.36   | 146.39% | \$12,905.79 | D2 | \$10,484.86 | 11% | \$11,638.19 | 11% | \$12,918.40 | 11% | no adj.    | 11% | no adj.    | 11% | no adj.    |
| 06. MAUSOLEUM - SINGLE NICHE   | \$2,558.78 | \$6,508.96  | \$1,109.38  | (\$1,449.40) | 43.36%  | \$4,533.87  | D2 | \$1,109.38  | 20% | \$1,331.25  | 20% | \$1,597.50  | 20% | \$1,917.00 | 20% | \$2,300.40 | 20% | \$2,760.48 |

**C. BURIAL CHARGES - RESIDENT**

|                                 |            |            |          |            |        |            |    |          |     |            |     |            |     |            |     |          |     |         |
|---------------------------------|------------|------------|----------|------------|--------|------------|----|----------|-----|------------|-----|------------|-----|------------|-----|----------|-----|---------|
| 07. ADULT GRAVE                 | \$1,254.49 | \$1,693.28 | \$812.19 | (\$442.30) | 64.74% | \$1,473.89 | D3 | \$812.19 | 30% | \$1,055.85 | 30% | \$1,372.60 | 30% | \$1,784.38 | 30% | no adj.  | 30% | no adj. |
| 08. CREMATION INURMENT / GRAVE  | \$484.33   | n/a        | \$234.94 | (\$249.39) | 48.51% | \$484.33   | D3 | \$234.94 | 30% | \$305.42   | 30% | \$397.05   | 30% | \$516.16   | 30% | no adj.  | 30% | no adj. |
| 09. MAUSOLEUM CRYPT OPENING FEE | \$733.58   | \$943.33   | \$302.40 | (\$431.18) | 41.22% | \$733.58   | D3 | \$302.40 | 30% | \$393.12   | 30% | \$511.06   | 30% | \$664.37   | 30% | \$863.68 | 30% | no adj. |
| 10. NICHE OPENING FEE           | \$325.66   | \$966.97   | \$151.37 | (\$174.29) | 46.48% | \$325.66   | D3 | \$151.37 | 30% | \$196.78   | 30% | \$255.82   | 30% | \$332.56   | 30% | no adj.  | 30% | no adj. |

**D. BURIAL CHARGES - NON - RESIDENT**

|                                 |            |            |            |            |        |            |    |            |     |            |     |            |     |          |     |          |     |         |
|---------------------------------|------------|------------|------------|------------|--------|------------|----|------------|-----|------------|-----|------------|-----|----------|-----|----------|-----|---------|
| 11. ADULT GRAVE                 | \$1,549.66 | \$1,693.28 | \$1,167.18 | (\$382.48) | 75.32% | \$1,430.23 | D1 | \$1,167.18 | 20% | \$1,400.62 | 20% | \$1,680.74 | 10% | no adj.  | 10% | no adj.  | 10% | no adj. |
| 12. CREMATION INURMENT / GRAVE  | \$597.60   | n/a        | \$383.86   | (\$213.74) | 64.23% | \$597.60   | D1 | \$383.86   | 20% | \$460.63   | 20% | \$552.76   | 10% | \$608.03 | 10% | no adj.  | 10% | no adj. |
| 13. MAUSOLEUM CRYPT OPENING FEE | \$808.88   | n/a        | \$354.61   | (\$454.27) | 43.84% | \$808.88   | D1 | \$354.61   | 30% | \$460.99   | 30% | \$599.29   | 20% | \$719.15 | 20% | \$862.98 | 10% | no adj. |
| 14. NICHE OPENING FEE           | \$397.31   | n/a        | \$190.01   | (\$207.30) | 47.82% | \$397.31   | D1 | \$190.01   | 30% | \$247.01   | 30% | \$321.12   | 15% | \$369.28 | 15% | \$424.68 | 10% | no adj. |

**Target Pricing Decisions**

**Decision D1:** Average of 'Average Private Pricing' and 'Thorold (2016) Pricing'

**Decision D2:** Same as 'Average Private Pricing'

**Decision D3:** Same as 'Average Municipal Pricing'



CEMETERY SERVICE DELIVERY REVIEW  
LAKEVIEW CEMETERY  
CITY OF THOROLD

2021.11.01

3651 Thorold Townline Rd,  
Thorold, ON

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# APPENDIX 3

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Prepared by

**LARKIN + COSMOPOLITAN**

**LAND USE PLANNERS & ENGINEERS**

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**SAMPLE CEMETERY BY-LAWS**  
**(updated November 2017)**

The Bereavement Authority of Ontario has provided a set of sample by-laws which have been approved by the Registrar, *Funeral, Burial and Cremation Services Act, 2002* (FBCSA), Bereavement Authority of Ontario. You may adopt these by-laws if they are relevant to the cemetery sites you operate under your licence, provided you follow the process regarding “Notice” procedures as required by the FBCSA and Ontario Regulation 30/11 and 184/12 (O. Reg. 30/11 and 184/12).

There is “no standard set” of by-laws that applies to the activities of every cemetery in Ontario. Each cemetery operation is unique and requires specific by-laws to reflect its uniqueness. For example, cemeteries operated as “religious” cemeteries may have by-laws that require interment rights holders or individuals to be of specific faith to be buried in the cemetery. By-laws of a Municipality may require that only residents be permitted to acquire interment rights and be buried within the cemetery operated by that municipality. Some cemeteries may have by-laws that permit upright monuments while other cemeteries may prohibit upright monuments and only permit markers set flush and level with the ground. The hours of operation for one cemetery may be different from those of another cemetery etc.

Most importantly, every operator of a cemetery must have a set of by-laws, approved by the Registrar, that are in compliance with the FBCSA and O. Reg. 30/11 and 184/12, are in the public interest, do not give the cemetery operator or supplier an unreasonable or unfair advantage over another supplier, and relate to the current functioning of the cemetery.

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The following is suggested wording for cemetery by-laws that you may adopt for your location.

These by-laws are the rules and regulations that govern the **(insert cemetery name)** and have been approved by the Registrar, *Funeral, Burial and Cremation Services Act, 2002* (FBCSA), Bereavement Authority of Ontario (BAO).

### **A. DEFINITIONS**

This is a suggested list of definitions which may be modified to suit the needs of individual cemeteries. You may wish to include more definitions from the FBCSA and O. Reg. 30/11 and 184/12.

**Burial/Interment:** The opening of a lot and then the placing of dead human remains or cremated human in that lot, followed by closing the lot. The lot may be a grave in the ground, a crypt in a mausoleum or a niche in a columbarium.

**By-laws:** The rules and regulations under which the Cemetery and/or Crematorium operates.

**Care and Maintenance Fund:** It is a requirement under the FBCSA and O. Reg. 30/11 and 184/12 that a prescribed amount or a percentage of the purchase price (excluding tax) of all interment and scattering rights sold, transferred, assigned or permitted; and prescribed amounts for monuments and markers, is contributed into the care and maintenance fund. If no scattering rights are sold but scattering is permitted a prescribed amount must be contributed to the fund when the scattering is conducted. Interest earned from this fund is used to provide care and maintenance of lots, plots, markers and monuments at the cemetery.

**Contract:** For purposes of these by-laws, all purchasers of interment or scattering rights, or other cemetery supplies and services must receive a copy of the contract they and the cemetery operator have signed detailing the obligations of both parties, and acknowledging receipt and acceptance of the cemetery by-laws, a copy of the Consumer Information Guide and the Price List.

**Corner Posts:** Shall mean any stone or other land markers set flush with the surface of the ground and used to indicate the location of a lot or plot.

**Crypt:** An individual compartment in a mausoleum for the entombment of human remains.

**Grave:** (Also known as a Lot) means any inground burial space intended for the interment of a child, adult or cremated human remains.

**Interment Right:** The right to require or direct the interment of human remains or cremated human remains in a grave, lot, niche or crypt and to authorize the installation of a monument or marker.

**Interment Rights Certificate:** The document issued by the cemetery operator to the purchaser once the interment rights to a specific lot have been paid in full, identifying ownership and authority over those specific interment rights.

**Interment Rights Holder:** The person(s) authorized or entitled to inter human remains in a specified lot. They may be the person named in the Interment Rights Certificate or such other person to whom the rights have been assigned.

**Lot:** For the purposes of these By-Laws a lot is a single grave space.

**Marker:** Shall mean any permanent memorial structure – monument, plaque, headstone, cornerstone or other structure or ornament affixed or intended to be affixed to a burial lot, mausoleum crypt, columbarium niche or other structure or place intended for the deposit of human remains and may be used to indicate the location of a burial.

**Niche:** An individual compartment in a columbarium for the entombment of cremated human remains.

**Plot:** For the purposes of these by-laws, a plot means two or more lots in respect of which the rights to inter have been sold as a unit.

**Scattering Right:** Shall mean the Right to direct the spreading cremated remains over a designated area within a cemetery with the knowledge and permission of the cemetery operator and in keeping with the cemetery operator's by-laws.

**Scattering Rights Holder:** Any person who holds the right to scatter cremated human remains in a specified lot or other designated area within the cemetery.

## **B. SAMPLE BY-LAWS PERTAINING TO GENERAL INFORMATION**

**Hours of Operation: (CEMETERY OPERATOR TO INSERT THEIR SPECIFIC HOURS OF OPERATION; OFFICE HOURS AND VISITING HOURS)**

Visitation Hours:

Office Hours:

Burial Hours:

### **General Conduct:**

The cemetery reserves full control over the cemetery operations and management of land within the cemetery grounds.

No person may damage, destroy, remove or deface any property within the Cemetery.

All visitors should conduct themselves in a quiet manner that shall not disturb any service being held.

### **By Law Amendments:**

The cemetery shall be governed by these by-laws, and all procedures will comply with the FBCSA and O. Reg. 30/11 and 184/12, which may be amended periodically.

**All by-law amendments must be:**

- A. Published once in a newspaper with general circulation in the locality in which the cemetery is located;
- B. Conspicuously posted on a sign at the entrance of the cemetery; and
- C. Delivered to each supplier of markers who has delivered a marker to the cemetery during the previous year, if the by-law or by-law amendment pertains to markers or their installation.

All by-laws and by-law amendments are subject to the approval of the Registrar, FBCSA, BAO.

**Liability:**

The cemetery operator will not be held liable for any loss or damage, without limitation (including damage by the elements, Acts of God, or vandals) to, any lot, plot, columbarium niche, mausoleum crypt, monument, marker, or other article that has been placed in relation to an interment or scattering right, save and except for direct loss or damage caused by gross negligence of the cemetery.

**Public Register:**

Provincial legislation – Section 110 of O. Reg. 30/11 requires all cemeteries and crematoriums to maintain a public register that is available to the public during regular office hours.

**Pets or Other Animals:**

Pets or other lower animals, including cremated animal remains, are not allowed to be buried on cemetery grounds.

**Right to Re-Survey:**

The Cemetery has the right at any time to re-survey, enlarge, diminish, re-plot, change or remove plantings, grade, close pathways or roads, alter in shape or size, or otherwise change all or any part of the cemetery, subject to approval of the appropriate authorities.

**Notice of Resale and Transfer of Interment or Scattering Rights:**

**Note:** The FBCSA and O. Reg. 30/11 and 184/12 now provides the cemetery operator with two choices regarding the resale of interment rights; 1) permit the resale of interment or scattering rights to a third party, or 2) prohibit the resale of interment or scattering rights and require the cemetery operator to repurchase interment and scattering rights at current price list amounts. Each cemetery operator may choose either option that pertains to their cemetery.

If a cemetery operator chooses the option to **permit** resale, the operator is not required to have a by-law specifying this option. As of July 1, 2012, an operator's by-law that does not address this option is consider to permit the resales of interment rights. The suggested preference is to have a by-law such as;

The cemetery operator permits the interment or scattering rights holder to sell or transfer their interment rights or scattering rights to a third party, at no more than the current price listed on the cemetery price list, so long as the sale or transfer is conducted through the cemetery operator and the interment rights holder and purchaser meet the qualifications and requirements as outlined in the cemetery operator's by-laws.

**OR**

Interment rights holders may first offer the interment rights to the cemetery operator. If the cemetery operator does not wish to re-purchase the interment rights, the interment right may be sold to a third party for no more than the current price listed on the cemetery price list, as long as the sale or transfer is conducted through the cemetery operator and the interment rights holder and purchaser meets the qualifications and requirements as outlined in the cemetery operator's by-laws.

If the cemetery operator wishes to **prohibit** resale of interment rights or scattering rights to a third party, they must have a by-law approved by the Registrar as of July 1, 2012 which prohibits such activity, such as;

The cemetery operator prohibits the resale of interment or scattering rights to a third party and will repurchase these rights from the interment rights holder or such other person to whom the interment rights have been assigned, at the price listed on the current price list less any care and maintenance contribution amount previously made. Transfers of interment or scattering rights cannot be prohibited so long as the purchaser meets the qualifications and requirements as outlined in the cemetery operator's by-laws.

The cemetery operator prohibits the resale of interment rights to a third party and is not required to repurchase unused interment rights in a plot (more than one lot) if one of the interment rights in the plot has been exercised.

The cemetery operator prohibits the resale of scattering rights to a third party and is not required to repurchase unused scattering rights in a scattering ground if other scattering interment rights in the same scattering ground have been exercised.

**C. SAMPLE BY-LAWS FOR THE CANCELLATION OR RE SALE OF INTERMENT RIGHTS**

Purchasers of interment or scattering rights holders acquire only the right to direct the burial of human remains and the scattering of cremated human remains, and the installation of monuments, markers and inscriptions, subject to the conditions set out in the cemetery by-laws. In accordance with cemetery by-laws, no burial, entombment, scattering, or installation of any monument, marker, inscription, or memorialization is permitted until the interment rights have been paid in full. An interment rights certificate will be issued to the Interment Rights Holder(s) when payment has been made in full. The purchase of interment rights is not a purchase of Real Estate or real property. An interment rights holder wishing to resell their interment rights may advise the cemetery operator of their intention prior to seeking a third-party buyer for their interment rights.

**Cancellation of Interment Rights within 30 Day Cooling-Off Period:**

- A purchaser has the right to cancel an interment or scattering rights contract within thirty (30) days of signing the interment or scattering rights contract, by providing written notice of the cancellation to the cemetery operator. The cemetery operator will refund all monies paid by the purchaser within thirty (30) days from the date of the request for cancellation.

**Cancellation of Interment or Scattering Rights after the 30-Day Cooling-Off Period:**

- Upon receiving written notice from the purchaser of the interment or scattering rights, the cemetery operator will cancel the contract and issue a refund to the purchaser for the amount paid for the interment or scattering rights less the appropriate amount that is required to be deposited into the Care and Maintenance Fund. This refund will be made within thirty (30) days of receiving said notice. If the interment rights certificate has been issued to the interment rights holder(s), the certificate must be returned to the cemetery operator along with the written notice of cancellation.
- If any portion of the interment or scattering rights has been exercised, the purchaser, or the interment rights holder(s) are not entitled to cancel the contract or re-sell the interment or scattering rights.

**Resale of Interment or Scattering Rights after 30 Day Cooling-Off Period:**

- Unless the interment or scattering rights have been exercised the purchaser retains the right to cancel the contract or re-sell the interment or scattering rights. Once payment for the interment or scattering rights has been made in full, and an interment rights certificate has been issued, the interment or scattering rights holder(s), as recorded on the cemetery records, has right to re-sell the interment rights. Any resale of the interment right shall be in accordance with the requirements of the cemetery by-laws and in keeping with the FBCSA and O. Reg. 30/11 and 184/12
- If any portion of the interment or scattering rights has been exercised, the purchaser, or the interment rights holder(s) are not entitled to re-sell the interment or scattering rights.

**Care and Maintenance Fund Contributions:**

- It is a requirement under the FBCSA and O. Reg. 30/11 and 184/12 that a prescribed amount or a percentage of the purchase price (excluding tax) of all interment and scattering rights sold; and prescribed amounts for monuments and markers is contributed into the care and maintenance fund. If no scattering rights are sold but scattering is permitted a prescribed amount must be contributed to the fund when the scattering is conducted. Interest earned from this fund is used to provide care and maintenance of lots, plots, markers and monuments at the cemetery. Contributions to the care and maintenance fund are not refundable except when interment or scattering rights are cancelled within the 30-day cooling off period.

**Permit or prohibit resale of interment or scattering rights to a third party:**

NOTE: ALL REALES OF INTERMENT OR SCATTERING RIGHTS MUST BE CARRIED OUT THROUGH THE CEMETERY OPERATOR.

A cemetery operator may choose to either permit the interment rights or scattering rights holder(s) to:

- a) Re-sell the interment or scattering rights to a third party; or

- b) Prohibit the resale to a third party and repurchase the rights themselves.

An operator is required to adopt the procedural by-law below that pertains to the chosen option as described above. **Note:** If the cemetery operator wishes to prohibit an interment rights holder or scattering rights holder from selling an interment or scattering rights to a third party, the cemetery operator's by-laws must clearly prohibit such activity from taking place.

**Requirements if resale of interment rights or scattering rights is permitted by the cemetery operator**

- The Interment or Scattering Rights Holder(s) who intends to sell their rights shall provide the following documents to the cemetery operator so that the operator can be satisfied with the authority and identify of the seller, confirm the ownership of the rights and provide the third-party purchaser with the required certificate etc.:
  1. An interment or scattering rights certificate endorsed by the current rights holder.
  2. If the resale involves interment rights, a written statement of the number of lots that have been used in the plot and the number of lots that remain available.
  3. If the resale involves scattering rights, a written statement of the number of scatterings rights.
  4. Any other documentation in the interment or scattering rights holder(s) possession relating to the rights.
  
- The third-party purchaser will be provided with the following documents by the cemetery operator:
  1. An interment or scattering rights certificate endorsed by the current rights holder.
  2. A copy of the cemetery's current by-laws.
  3. A copy of the cemetery's current price list.
  4. If the resale involves interment rights, a written statement of the number of lots that have been used in the plot and the number of lots that remain available.
  5. If the resale involves scattering rights, a written statement of the number of scattering rights available.
  6. Any other documentation in the interment rights holder(s) possession relating to the rights.
  
- The cemetery operator will require:
  1. Require a statement signed by the rights Holder(s) selling the interment or scattering rights acknowledging the sale of the interment rights to the third-party purchaser.
  2. Require confirmation that the person selling the interment or scattering rights is the person registered on the cemetery records and that they have the right to re-sell the Interment or scattering rights.
  3. Record the date of transfer of the interment or scattering rights to the third party.
  4. The name and address of the third-party purchaser(s).
  5. A statement of any money owing to the cemetery operator in respect to the interment or scattering Rights.

- Once the endorsed certificate and all required authorization and information has been received by the cemetery operator from the rights holder(s), the cemetery operator will issue a new interment or scattering rights certificate to the third-party purchaser.
- Upon completion of the above listed procedures, and upon the issuance of the new interment or scattering rights certificate, the third-party purchaser or transferee(s) shall be considered the current interment or scattering rights holder(s) of the interment or scattering rights, and the resale or transfer of the interment or scattering rights shall be considered final in accordance with the cemetery by-laws and the FBCSA.
- The cemetery operator may charge an administration fee for the issuance of a duplicate certificate in accordance with the price listed on the cemetery operator's current price list.
- The cemetery operator does not prohibit the resale of an interment or scattering rights and may repurchase the interment or scattering rights from the rights holder(s) if the cemetery operator so desires and may negotiate a purchase price so long as the seller acknowledges being aware of the cemetery operator's current price list amounts for interment and scattering rights.

**Requirements if resale is prohibited within cemetery by-laws:**

- If an interment rights holder wishes to re-sell the interment or scattering rights and the cemetery operator's by-laws prohibit the third-party resale of interment or scattering rights, the rights holder must make the request to the cemetery operator in writing. The cemetery operator will repurchase the interment or scattering right at the price listed on the cemetery operator's current price list less the Care and Maintenance Fund contribution made at the time of purchase. The re-purchase and payment to the rights holder requesting the sale must be completed within 30 days of the request.
- The interment or scattering rights holder requesting the resale of the rights must return the interment or scattering rights certificate to the cemetery operator and the rights holder(s) must endorse the interment or scattering rights certificate, transferring all rights, title and interest back to the cemetery operator. The appropriate paperwork must be completed before the cemetery operator reimburses the rights holder(s).

**D. SAMPLE BY-LAWS PERTAINING TO BURIAL OR SCATTERING OF CREMATED REMAINS**

- Interment or scattering rights holder(s) must provide written authorization prior to a burial, scattering, or an entombment taking place. Should the interment or scattering rights holder be deceased, authorization must be provided in writing by the person authorized to act on behalf of the interment rights holder in keeping with the *Succession Law Reform Act* i.e. Personal Representative, Estate Trustee, Executor or next of kin.
- A burial permit issued by the Registrar General or equivalent document showing that the death has been registered with the province must be provided to the cemetery office prior to a burial,

scattering or entombment taking place. A Certificate of Cremation must be submitted to the cemetery office prior to the burial of cremated remains or scattering of cremated remains taking place.

- In accordance with the FBCSA and O. Reg 30/11 and 184/12 the purchaser of interment or scattering rights must enter into a cemetery contract, providing such information as may be required by the cemetery operator for the completion of the contract and the public register prior to each burial or entombment of human remains, or each scattering of cremated human remains.
- Payment must be made to the cemetery operator before a burial can place.
- The cemetery shall be given \_\_ (insert number of advanced hours you require) \_\_ business hours of notice for each burial of human remains or scattering of cremated human remains.
- The opening and closing of graves, crypts and niches or the scattering of cremated remains may only be conducted by cemetery staff or those designated to do work on behalf of the cemetery.
- Cremated remains may be scattered within a designated area of the cemetery.
- Cremated remains are not permitted to be scattered on a grave containing human remains without the consent of the interment rights holder and in keeping with these by-laws.
- A scattering rights contract must be completed and the payment of the scattering fee must be received before the scattering of cremated human remains within the cemetery can take place.
- Once scattered; cremated remains cannot be retrieved.
- Human remains may be disinterred from a lot provided that the written consent (authorization) of the interment rights holder has been received by the cemetery operator and the prior notification of the medical officer of health. A certificate from the local medical officer of health must be received at the cemetery office before the removal of casketed human remains from the cemetery may take place. A certificate from the local medical officer of health is not required for the disinterment of cremated remains from a lot or the removal of cremated remains from the cemetery.
- In special circumstances the removal of human remains may also be ordered by certain public officials without the consent of the interment rights holder and/or next of kin(s).

If your existing cemetery by-laws currently stipulate the number of casket interments and/or cremated remains interments allowed per grave, this must also be included in your revised by-laws.

### **E. SAMPLE BY-LAWS PERTAINING TO MEMORIALIZATION**

- No memorial or other structure shall be erected or permitted on a lot until all charges have been paid in full and/or a permit is obtained from the cemetery operator.
- No monument, footstone, marker or memorial of any description shall be placed, moved, altered, or removed without permission from the cemetery operator.
- Minor scraping of the monument base of an upright monument due to grass/lawn maintenance is considered normal wear and tear.
- The cemetery operator will take reasonable precautions to protect the property of interment rights holders, but it assumes no liability for the loss of, or damage to, any monument, marker, or other structure, or part thereof.
- Memorials – monuments, markers, plaques etc. are owned by the interment rights holder and the cemetery operator is not responsible for their loss or deterioration. These memorials should be protected by the interment rights holder's own insurance coverage.
- The cemetery operator reserves the right to determine the maximum size of monuments, their number and their location on each lot or plot. They must not be of a size that would interfere with any future interments.
- All foundations for monuments and markers shall be built by, or contracted to be built for, the cemetery operator at the expense of the interment rights holder.
- Should any monument or marker present a risk to public safety because it has become unstable, the cemetery operator shall do whatever it deems necessary by way of repairing, resetting, or laying down the monument or marker or any other remedy to remove the risk.
- The cemetery operator reserves the right to remove at its sole discretion any marker, monument, or inscription which is not in keeping with the dignity and decorum of the cemetery as determined by the trustees.
- A monument, private mausoleum, or other structure shall be erected only after the specific design plans have been approved by the cemetery operator including: dimensions, material of structure, construction details, and proposed location.
- In keeping with the cemetery by-laws only one monument shall be erected within the designated space on any lot.
- The minimum thickness for flat markers including footstones is 4 inches or 10 cm.
- All monuments and markers shall be constructed of bronze or natural stone (i.e. granite).

- No monument shall be delivered to the cemetery for installation until the monument foundation has been completed, and the interment rights holder(s) and/or marker retailer have been notified by the cemetery operator.
- Markers and footstones of bronze or granite are permitted with size and quantity restrictions according to cemetery by-laws and the placement of such memorials shall not interfere with future interments.

Single lot maximum: **(insert sizing based on standards in place at your cemetery)**

Double lot maximum: **(insert sizing based on standards in place at your cemetery)**

Cremation lot maximum: **(insert sizing based on standards in place at your cemetery)**

#### **F. SAMPLE BY-LAWS PERTAINING TO CARE AND PLANTING**

A portion of the price of interment or scattering rights is trusted into the Care and Maintenance Fund. The income generated from this fund is used to maintain, secure and preserve the cemetery grounds and markers. Services that can be provided through this fund include:

- Re-levelling and sodding or seeding of Lots or scattering grounds
- Maintenance of cemetery roads, sewers and water systems
- Maintenance of perimeter walls and fences
- Maintenance of cemetery landscaping
- Maintenance of mausoleum and columbarium
- Repairs and general upkeep of cemetery maintenance buildings and equipment
- No person other than cemetery staff shall remove any sod or in any other way change the surface of the burial lot in the cemetery.
- No person shall plant trees, flower beds or shrubs in the cemetery except with the approval of the cemetery.
- Flowers placed on a grave for a funeral shall be removed by the cemetery staff after a reasonable time to protect the sod and maintain the tidy appearance of the cemetery.

#### **G. SAMPLE BY-LAWS OUTLING ITEMS THAT ARE PROHIBITED AND PERMITTED**

The cemetery reserves the right to regulate the articles placed on lots or plots that pose a threat to the safety of all interment rights holders, visitors to the cemetery and cemetery employees, prevents the cemetery from performing general cemetery operations, or are not in keeping with the respect and dignity of the cemetery.

Prohibited articles will be removed and disposed of without notification.

**To assist interment rights holders, the following is an example of articles that you may wish to prohibit from being placed on lots within the cemetery: articles made of hazardous materials such as non-heat resistant glass (excludes glass attached to monuments), ceramics, or corrosive metals; loose stones or sharp objects; trellises or arches; chairs or benches.**

- The cemetery reserves the right to disallow or remove quantities of memorial wreaths or flowers considered to be excessive and that diminishes the otherwise tidy appearance of the cemetery.
- Memorial wreaths may be placed in the cemetery only between the \_\_\_\_\_ of \_\_\_\_\_ and the \_\_\_\_\_ of \_\_\_\_\_ (cemetery to insert dates specific to their individual operation). In order to prepare the grounds for spring, wreaths must be removed prior to (cemetery to insert date specific to their individual operation). Wreaths not removed by (suggested date) will be removed and disposed of by the Cemetery without notification.

#### **H. SAMPLE CONTRACTOR/MONUMENT DEALER BY-LAWS**

Any contract work to be performed within the cemetery requires the written pre-approval of the interment rights holder and the cemetery operator before the work may begin. Pre-approval includes but is not limited to: landscaping, delivery of monuments and markers, inscriptions, designs, drawings, plans and detailed specifications relating to the work, proof of all applicable government approvals and permits, the location of the work to be performed. It is the responsibility of all contractors to report to the cemetery office and provide the necessary approvals before commencing work at any location on the cemetery property.

Prior to the start of any said work, contractors must provide proof of (any or all may apply depending on your specific operation):

WSIB coverage

Occupational Health and Safety compliance standards

Environmental Protection

WHMIS

Evidence of liability insurance of not less than \$\_\_\_\_\_ (an amount deemed appropriate by your individual operation; such as \$2 million; \$3 million, etc.)

- All cemetery by-laws apply to all contractors and all work carried out by contractors within the cemetery grounds.
- Contractors, monument dealers and suppliers shall not enter the cemetery in the evening, weekends or statutory holidays, unless approval has been granted by the cemetery operator.
- No work will be performed at the cemetery except during the regular business hours of the cemetery.
- Contractors shall temporarily cease all operations if they are working within 100 metres of a funeral until the conclusion of the service. The cemetery reserves the right to temporarily cease contractor operations at their sole discretion if the noise of the work being performed by the contractor is deemed to be a disturbance to any funeral or public gathering within the cemetery.
- Contractors, monument dealers and suppliers shall lay wooden planks on the burial lots and paths over which heavy materials are to be moved to protect the surface from damage.

### **I. SAMPLE MAUSOLEUM BY-LAWS**

**Note:** A cemetery operator's by-laws specific to mausoleums will vary from location to location and depend on site conditions, building features, building materials, etc. The following are general examples of by-laws that you may use as they pertain to your operation:

- Full payment must be made to the cemetery operator before an entombment may take place
- Only the cemetery operator may open and seal crypts for entombments. This applies to the inside sealer and the crypt front.
- To ensure quality control, desired uniformity and standard of workmanship, the cemetery operator reserves the right to inscribe all crypt fronts or install all lettering, vases, adornments, or any other approved attachment.
- Photographs are permitted and must conform to the design, material and standards of the building.

If the current by-laws stipulate the size of lettering for inscriptions, adornments, etc., this information should be carried forward in the revised by-laws.

### **J. SAMPLE COLUMBARIUM BY-LAWS**

**Note:** A cemetery operator's by-laws specific to columbarium niche structures will vary from location to location and depend on site conditions, building features, building materials, etc. The following are general examples of by-laws that you may use as they pertain to your operation:

- Payment must be made to the cemetery operator before an interment may take place
- Only the cemetery operator may open and seal niches for interments. This applies to the inside sealer and the niche front.
- To ensure quality control, desired uniformity and standard of workmanship, the cemetery reserves the right to inscribe all niche fronts or install all lettering, vases, adornments, or any other approved attachment.
- No person other than cemetery staff shall remove or alter niche fronts.



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{INSERT LOGO, ADDRESS AND CONTACT INFORMATION}

\*Note: Price list must be written in plain language and legibly printed in **10 point or larger type**.

\*Descriptions contained herein are for illustrative purposes only. Cemetery & Crematorium Operator's must ensure the descriptions accurately reflect the services and supplies being offered and ensure compliance with [Sections 54-75 of Ontario Regulation 30/11 made under the \*Funeral, Burial and Cremation Services Act, 2002 \(FBCSA\)\*](#).

**{Insert Operator Name}**

**{insert Business name, if different from operator name}**

## **Price List**

**Prices effective {insert date}**

**{insert address of business location}**

**{insert telephone #}**

Person in charge of  
day to day operations:

{insert name}

{insert title/position}

{insert business address}

{insert telephone #}

**Interment Rights & Marker Limitations**

| Interment Right:  | Section | Multiple Depths? | Number of Burials Allowed? |                  | Marker Allowed? | Marker Limitations (ex. Size of flat or upright marker) |
|---|---------|------------------|----------------------------|------------------|-----------------|---|
|   |         |                  | Caskets                    | Cremated Remains |                 |   |
| Adult Grave (2.23m <sup>2</sup> /24ft <sup>2</sup> or larger)     |         |                  |                            |                  |                 |   |
| Child Grave (smaller than 2.23m <sup>2</sup> /24ft <sup>2</sup> ) |         |                  |                            |                  |                 |   |
| Grave (Veterans Section)  |         |                  |                            |                  |                 |   |
| Cremation Grave   |         |                  |                            |                  |                 |   |
| Niche   |         |                  |                            |                  |                 |   |
| Crypt   |         |                  |                            |                  |                 |   |

### Interment & Scattering Rights

| Interment Right   | Section | Selling Price (\$) |
|---|---------|--------------------|
| One Adult Grave (2.23m <sup>2</sup> /24ft <sup>2</sup> or larger)     |         |                    |
| One Child Grave (smaller than 2.23m <sup>2</sup> /24ft <sup>2</sup> ) |         |                    |
| One Grave (Veterans Section)  |         |                    |
| One Cremation Grave   |         |                    |
| One Niche (columbarium)   |         |                    |
| One Crypt (mausoleum)   |         |                    |
| Scattering Right (single right holder)                                |         |                    |
| Scattering Right (multiple right holders)                             |         |                    |
| Scattering Ground (no right holders)                                  |         |                    |

#### Care and Maintenance Fund Contribution:

Required under the *Funeral, Burial and Cremation Services Act, 2002* (including Ontario Regulation 30/11) the following below contributions will be remitted to an irrevocable cemetery care and maintenance trust fund. Income from this fund will be used for care and maintenance expenses of the cemetery in perpetuity.

- 40% (or minimum \$250) of the purchase price of one in-ground grave (2.23m<sup>2</sup>/24ft<sup>2</sup> or larger)
- 40% (or minimum \$150) of the purchase price of one child or cremation grave (smaller than 2.23m<sup>2</sup>/24ft<sup>2</sup>) and
- 15% (or minimum \$100) of the purchase price of one Niche (columbarium)
- 20% (or minimum \$500) of the purchase price of one Crypt (mausoleum)
- 40% (or minimum \$100) of the purchase price of a Scattering Right (single right holder)
- 15% (or minimum \$25) of the purchase price of Scattering Right (multiple right holders)
- \$25 for the purchase of a Scattering Ground (no right holders)

### Burial Charges

| Type of Interment         | Opening & Closing Cost (\$) |
|---------------------------|-----------------------------|
| Adult Grave, single depth |                             |
| Adult Grave, double depth |                             |
| Child Grave               |                             |
| Grave (Veterans Section)  |                             |
| Cremation Grave           |                             |
| Columbarium Niche         |                             |
| Mausoleum Crypt           |                             |

### Additional Cost for Interment or Scattering Services

|   | Description of Services | Beginning Date/Time | Ending Date/Time | Cost (\$) or Cost (\$)/hour |
|---|-------------------------|---------------------|------------------|-----------------------------|
| Winter Season                               |                         |                     |                  |                             |
| Late Hours                                  |                         |                     |                  |                             |
| Weekends                                    |                         |                     |                  |                             |
| Holidays                                    |                         |                     |                  |                             |
| Winter Storage                              |                         |                     |                  |                             |
| Vault Installation                          |                         |                     |                  |                             |
| Lowering Device Use                         |                         |                     |                  |                             |
| Transfer of interment/<br>scattering rights |                         |                     |                  |                             |
| Other Staff services                        |                         |                     |                  |                             |

### Disinterment of Human Remains

| Disinterment of:                  | Cost (\$) |
|-----------------------------------|-----------|
| In-ground grave, casket           |           |
| In-ground grave, cremated remains |           |
| Columbarium Niche                 |           |
| Mausoleum Crypt                   |           |

### Markers

{Cemetery operators selling markers are to include a representative sample of the upright and flat markers available, including a range of sizes, materials and prices.}

#### Care and Maintenance Fund Contribution:

Required under the *Funeral, Burial and Cremation Services Act, 2002* (including Ontario Regulation 30/11) the following amounts must be paid to the cemetery operator before a marker is installed. After each marker installation, the contributions will be remitted to an irrevocable cemetery care and maintenance trust fund. Income from this fund will be used for care and maintenance expenses of the cemetery in perpetuity:

- \$0 for the installation of a Flat Marker (smaller than 1,116.13cm<sup>2</sup>/173in<sup>2</sup>)
- \$50 for the installation of a Flat Marker (1,116.13cm<sup>2</sup>/173in<sup>2</sup> or larger)
- \$100 for the installation of an Upright Marker (1.22m/4ft or less in height and 1.22m/4ft or less in length, including the base)
- \$200 for the installation of an Upright Marker (more than 1.22m/4ft or less in height and 1.22m/4ft, including the base)

### Additional Cost for the Installation of a Marker

| Description  | Cost (\$) |
|--|-----------|
| Constructing a foundation                              |           |
| Installing an upright marker                           |           |
| Setting a flat marker                                  |           |
| Inspecting the installation of a marker or foundation  |           |
| Marking the location where a marker is to be installed |           |

### Vaults/Outer Burial Containers/Grave Liners

| Type                   | Description | Cost (\$) |
|------------------------|-------------|-----------|
| Vault                  |             |           |
| Outer Burial Container |             |           |
| Grave liners           |             |           |

### Cremation Services (Crematorium)

| Type                                      | Cost (\$) |
|---|-----------|
| Cremation, Adult                          |           |
| Cremation, Child (specify ages)           |           |
| Witnessing Cremation                      |           |
| Other Staff Services (describe)           |           |
| Removal of pacemaker/radioactive implants |           |

### (A) Affiliated Locations

\*Definition: The names and addresses of all other businesses licensed under the Act that are located within 100 kilometres or 62 miles of this business location that are owned or operated by the operator of the business location to which the price list relates.

\*Note: this does not apply to a price list that is a municipality or religious organization

| Name | Address | Telephone # |
|------|---------|-------------|
|      |         |             |
|      |         |             |
|      |         |             |
|      |         |             |

### (B) Affiliated Locations

\*Definition: If any person exercises direct or indirect control over the operator, names and addresses of all other businesses licensed under the Act within 100 kilometres or 62 miles of this business location and over which the same person exercises direct or indirect control.

| Name | Address | Telephone # |
|------|---------|-------------|
|      |         |             |
|      |         |             |
|      |         |             |
|      |         |             |

### Funding, Payment and Financing Options

Additional information available on request

| Type      | Options |
|-----------|---------|
| Payment   |         |
| Funding   |         |
| Financing |         |

### Additional Information on Price List

Pursuant to subsection 55 (2) of Ontario Regulation 30/11 made under the FBCSA:

1. For each licensed supply or service on this price list shall include:
  - a. A description of the supply or service sufficient to identify it with certainty, including, in the case of a supply, its size, colour, material, brand name and any model name and number
  - b. The price of the supply or service; and
  - c. A statement that the price includes the applicable taxes or that the applicable taxes are in addition to the price.
2. Price list shall indicate whether a particular supply is available for rent.
3. The prices on the price list shall be expressed as a fixed charge or, if the price is based on a per unit charge, as a per unit charge
4. The price list shall indicate whether there are any minimum prices for a particular supply or service.

Pursuant to subsection 63 (2) of Ontario Regulation 30/11 made under the FBCSA:

5. If a cemetery operator charges more than three different prices for a type of interment or scattering right, the price list need not include all of them, but shall include:
  - a. The lowest and highest prices for that type of interment or scattering right; and
  - b. A statement that a complete list of all prices for that type of interment or scattering right is available on request

Pursuant to section 56 of Ontario Regulation 30/11 made under the FBCSA:

6. **Tied Selling:** The price list shall indicate whenever an operator requires that a licensed supply or service be purchased from the operator or a person specified by the operator, in circumstances when an operator is permitted to impose such a requirement under [section 70](#).

Pursuant to section 57 of Ontario Regulation 30/11 made under the FBCSA:

7. **At cost prices:** if a cemetery operator provides a licensed supply or service that [section 71](#) requires the operator to provide at a price that does not exceed the operator's direct cost of providing it, the price list shall include the price for the supply or service.

Pursuant to section 58 of Ontario Regulation 30/11 made under the FBCSA:

8. **Unclaimed Cremated Human Remains:** The price list shall indicate the amount charged by the operator as a refundable deposit for the purposes of [subsection 53\(3\) of Ontario Regulation 30/11](#), in the event that cremated human remains in the possession of the operator are unclaimed.

Pursuant to section 60 of Ontario Regulation 30/11 made under the FBCSA:

9. **Packages:**
  - a. The details of any packages of licensed supplies or services that the operator offers for sale, whether or not the package is offered for sale at a discount.
  - b. The price of the package
  - c. The price at which each supply and service would be sold if it were sold separately and not as part of a package.



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