

# City Cemeteries

Led by: Director of Parks & Open Spaces

## Service Description

The City has two active operating cemeteries that offer a wide range of interment products and services: Prairie Sky Cemetery and Queen's Park (although the land supply for casket interments at Queen's Park will likely end in 2023). The City also has a new regional park and cemetery being planned (in central north Calgary) and four historic cemeteries (Union, Burnside, Chinese and St. Mary's). The Government of Alberta's Cemetery Act states that only municipalities and faith-based organizations can provide new cemeteries. There is a provincial obligation to maintain cemetery sites in perpetuity.

## Service Updates

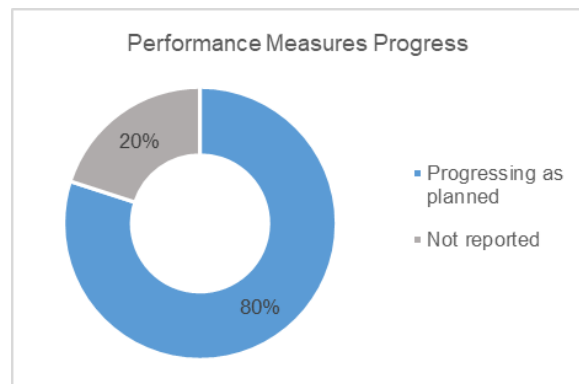
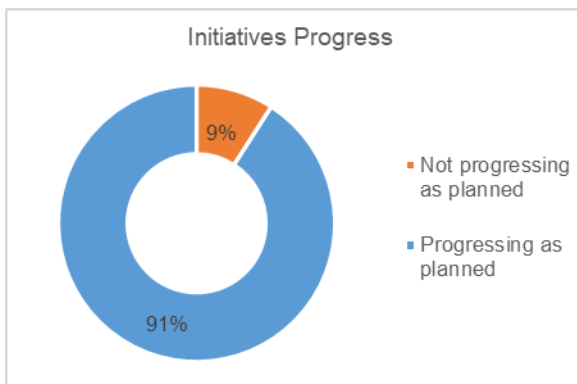
### Key service results

City Cemeteries continues the transition of most of its operations from Queen's Park Cemetery (opened in 1940) in central northwest to the Prairie Sky Cemetery (opened in 2021) in the southeast. This transition was marked by the end of available casket burial space at Queen's Park Cemetery in December 2022. In 2024, columbarium, mausoleum, and cremation interment space and services are still available at Queen's Park (City Cemeteries Initiative 3).

Capital work at Prairie Sky Cemetery in 2024 includes the design and development of a new customer service and administration building and supporting landscape work on site. This project is underway and proceeding well, with the exception of an unfunded cost escalation. The project is expected to be completed in 2026 (City Cemeteries Initiative 2).

City Cemeteries continues to advance on climate initiatives and is exploring new eco-sensitive products and alternatives. The progressive cemetery design at Prairie Sky Cemetery used drought tolerant grass seed and sod and has allowed for better overall irrigation to reduce water use. (City Cemeteries Initiative 7).

### Progress summary



### Risk(s) impacting the progress

- Decreased Cemetery Revenues
- Cemetery Admin Building Cost Escalation (due to inflation and increased construction costs)
- Limited Access to Prairie Sky Cemetery



# Measuring Our Performance

### Legend

— Actuals

■ Expected Future Performance

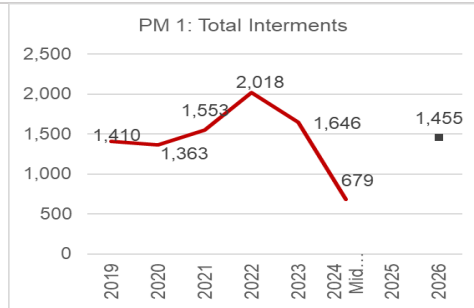
→ Progressing as planned

⊖ Not progressing as planned

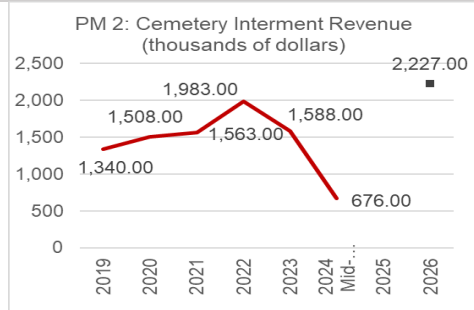
## Performance Measures

## Story behind the numbers

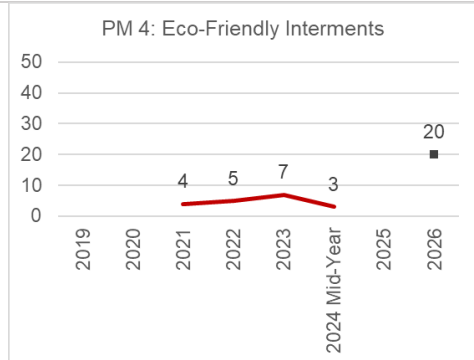
## Status



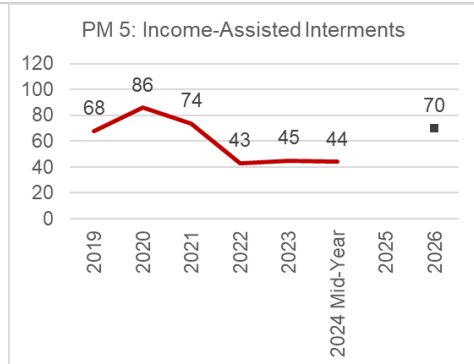
This measure represents annual burial plot, cremation and mausoleum interments. The 2024 mid-year value of 679 interments reflects the total number of interments from January to June. This result is lower than previous years for the same period. The supply of casket burials at Queen's Park Cemetery has diminished. There is more burial space available at Prairie Sky Cemetery, but there has been a slow uptake at this location. To elevate public awareness of options at Prairie Sky Cemetery, the service has increased marketing efforts and provides alternative interment products such as green burials.



This measure captures annual burial plot, cremation and mausoleum interment revenues. In 2022, revenue exceeded projections after negative and inflationary impacts affected revenue in 2020 and 2021. The 2024 mid-year revenue was \$676,000, which was higher than the 2023 mid-year value of \$603,000. A gradual increase in revenue was expected as prices have incrementally increased due to market and inflation. Overall, revenues have been impacted by the loss of inventory at Queen's Park Cemetery. The service is planning for the gradual growth of interments at Prairie Sky Cemetery through marketing efforts and diversified product selection.



Green burials were introduced in 2021 and are an interment option at Prairie Sky Cemetery. Green burials offer a dignified option and minimize environmental impacts by preserving habitat and reducing carbon emissions. Green burials are located in a natural area at the cemetery, and feature the use of non-toxic and biodegradable materials, such as ecofriendly caskets and burial shrouds. At mid-year, there were 3 eco-friendly interments. This has met our goal for mid-year.



City Cemeteries operates under a not-for-profit business model. We offer a wide variety of dignified, value-based services and pricing options for all Calgarians. In addition, City Cemeteries provides services to customers in financial constraints who may not be able to afford interment services provided by private cemetery providers. This measure shows the number of customers participating in Provincially sponsored Social Assistance Programs that The City interment spaces to at reduced rates. At mid-year, there were 44 income-assisted interments, which has exceeded our expectations.



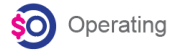


# Progress on Service Delivery














**PROGRESS STATUS**



**FUNDING TYPE**



Initiative 1	Impact Area: City-wide	Funding Type: 
<b>Complete Phase One of development at Prairie Sky Cemetery by 2026 to continue providing this provincially legislated service for the coming decades of Calgarians.</b>		
UPDATE 	This priority capital project is progressing as planned. Completion of this phase is expected in 2026.	
Initiative 2	Impact Area: City-wide	Funding Type: 
<b>Meet Calgarian's needs and expectations for cemetery services by designing and constructing a customer service and administrative building at Prairie Sky Cemetery by 2024 (the service is currently working out of the nearby Ralph Klein Park building).</b>		
UPDATE 	This priority capital project is progressing but not as planned due to cost escalations. Completion of this facility is now expected in 2026. There is a provincial legislative requirement for municipalities to provide cemetery services. This cemetery will function as The City's operating cemetery for the coming decades. The administrative building will provide customer service and support the long-term business initiatives of the cemetery.	
Initiative 3	Impact Area: City-wide	Funding Type: 
<b>Manage Calgarians' expectations by implementing a closing strategy for Queen's Park Cemetery once casket interment space land supply ends in 2023.</b>		
UPDATE 	Proactive communications and a wide array of customer options are available for Calgarians. The City of Calgary sold the last casket burial plot for Queen's Park Cemetery in December 2022. This cemetery opened in 1940. In 2024, we continued to sell available inventory of columbarium, mausoleum, and cremation burial sites.	
Initiative 4	Impact Area: City-wide	Funding Type: 
<b>Provide a diverse range of affordable and value-based cemetery products and service options by conducting an annual cemeteries price benchmark analysis.</b>		
UPDATE 	This work supports the long-term financial sustainability of City Cemeteries. Customer service and product option price lists were updated as part of the 2023-26 budget process. Prices will continue to be reviewed annually to respond to market and industry trends.	
Initiative 5	Impact Area: City-wide	Funding Type: 
<b>Connect with Calgarians by re-establishing interactive community events (i.e., Mother's and Father's Day flowers, historic cemetery tours, etc.) and exploring new opportunities.</b>		
UPDATE	This initiative is progressing as planned. Events to date include providing cemetery visitors with free flowers on Mother's and Father's Day. We also collaborated with the Chinese community to rehabilitate heritage areas within the Chinese	

	cemetery. Customer outreach and public awareness has helped the service build relationships and its customer base with various communities and organizations.	
<b>Initiative 6</b>	<b>Impact Area:</b> City-wide	<b>Funding Type:</b> 
<b>Support climate resilience by implementing climate-friendly initiatives through the strategic design, development and operations of the Prairie Sky Cemetery and new north cemetery-regional park (i.e. tree planting, seeding vs. sodding, natural landscapes, etc.).</b>		
UPDATE 	The service is contributing to resource sustainability and environmental goals through the design and operation of the Prairie Sky Cemetery as well as maintenance practices at The City's historic cemeteries. A proactive, eco-sensitive maintenance program has been implemented at Prairie Sky Cemetery. As a result of this initiative, graves will be cleaned on a more frequent basis to prevent artificial flowers or other materials being blown off graves and into the surrounding wetlands and farmlands.	
<b>Initiative 7</b>	<b>Impact Area:</b> Ward 12	<b>Funding Type:</b>  
<b>Reduce water use by implementing innovative, alternative products and strategic cemetery design (i.e., monument rain shadowing, drip irrigation, open green space).</b>		
	This work is progressing as planned. Drought tolerant grass seed and sod was used for Prairie Sky Cemetery. The progressive cemetery design has allowed for better overall irrigation by reducing rain shadowing.	
<b>Initiative 8</b>	<b>Impact Area:</b> Ward 12	<b>Funding Type:</b>  
<b>Support The City's climate strategies by introducing more natural landscape spaces within current cemetery spaces (i.e., reduced mowing cycles, less irrigation, native grasses, support wildlife and biodiversity, etc.).</b>		
UPDATE 	This work is progressing as planned. For example, the green burial site, a natural area within the cemetery, was planted with prairie grasses to minimize maintenance and support the biodiversity of the site. The service is exploring increasing natural areas within the cemetery sites. Additional signage for the eco-sensitive programs within the Prairie Sky cemetery was implemented.	
<b>Initiative 9</b>	<b>Impact Area:</b> City-wide	<b>Funding Type:</b> 
<b>Continually improve service and mitigate environmental impacts by exploring actionable and effective emerging interment trend opportunities (i.e., green burial, scattering gardens, cremation alternative interment options, etc.).</b>		
UPDATE 	This work is progressing as planned. We continue to offer green burials, an eco-friendly alternative that helps to preserve habitat and reduce carbon emissions while providing dignified interment. The addition of a scattering garden is proving to be a value-based alternative to families choosing cremation as their final disposition.	
<b>Initiative 10</b>	<b>Impact Area:</b> City-wide	<b>Funding Type:</b> 
<b>Ensure service sustainability in the coming decades by continuing to allocate 40 per cent of annual interment and memorialization product sales to The City of Calgary's Perpetual Care Fund.</b>		
UPDATE 	The City transfers 40 per cent of annual interment and memorialization product revenue (based on industry best practice) to a Perpetual Care Fund (PCF). This fund helps to support cemetery maintenance (e.g., turf care, monument rehabilitation). Contributions were made to the PCF for the first half of 2024. The PCF will likely decline in 2020-30 to help support establishing the new Prairie Sky Cemetery and currently unfunded north regional park and cemetery. This initiative aligns with provincial legislation and supports the long-term provision of The City's cemeteries service in perpetuity.	
<b>Initiative 11</b>	<b>Impact Area:</b> City-wide	<b>Funding Type:</b>



**Provide a safe and healthy environment for cemetery visitors, employees, contractors and volunteers by strengthening the commitment to safety and well-being.**

UPDATE

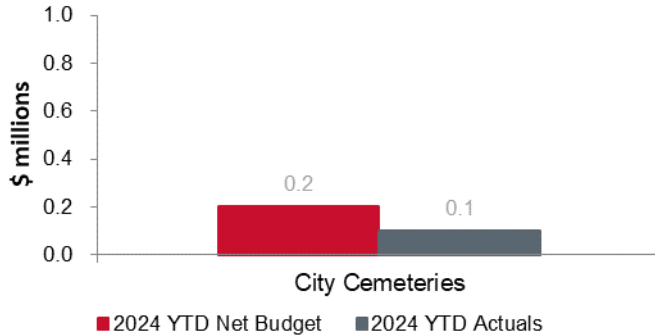


Cultivating and maintaining a safe and positive environment is a top priority for the service. Initiatives in 2024 to date include: additional onsite signage with respect to speed limits and a focus on near miss and hazardous conditions reporting to prevent safety incidents. Other activities included continued tailgate talks, participation in the Joint Health and Safety Committee and increased onsite inspections and support for The City's safety initiatives and programs.



## Service Updates on Financial Performance

### Net Operating Budget and Actuals as of June 30, 2024

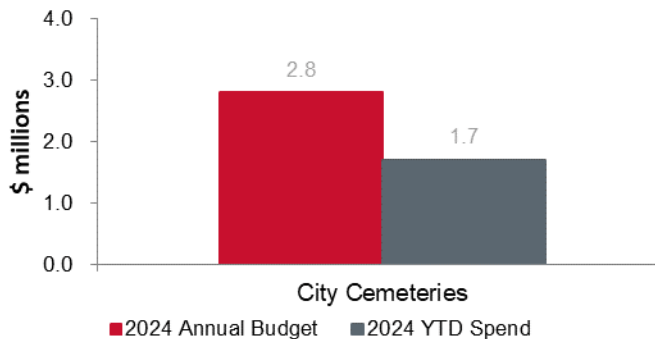


### Operating Budget Updates - 2024 YTD net operating budget vs actuals:

City Cemeteries had a favorable operating variance of \$0.1 million. The primary drivers of the variance were tied to indirect savings in the Parks & Open Spaces Business Unit. City Cemeteries direct impacts were on budget for 2024.

The 2024 mid-year revenue was \$676,000 (Performance Measure 2: Cemetery Interment Revenue). Incremental cost increases due to market and inflation allowed for a gradual increase in revenue. Overall, revenues continue to be impacted by the loss of inventory at Queen's Park Cemetery. The service continues to expand awareness of the Prairie Sky Cemetery through marketing efforts and offers a wide range of products at this location such as green burials.

### Capital Budget and Spend as of June 30, 2024



### Capital Budget Updates - 2024 total capital budget vs 2024 YTD spend:

City Cemeteries has spent 58.7 per cent of the 2024 approved capital budget. In 2024, much of the capital expenditures are being used to build a pumphouse at Prairie Sky Cemetery. The pumphouse is required to supply water to the irrigation system. Along with the Prairie Sky Cemetery administration building, a capital priority project (City Cemeteries Initiative 2), the pumphouse project has also been experiencing cost escalations. At mid-year, 2024 spending is on track.