



City of
Kelowna

Kelowna Memorial Park Cemetery Bylaw No 11664 Amendment

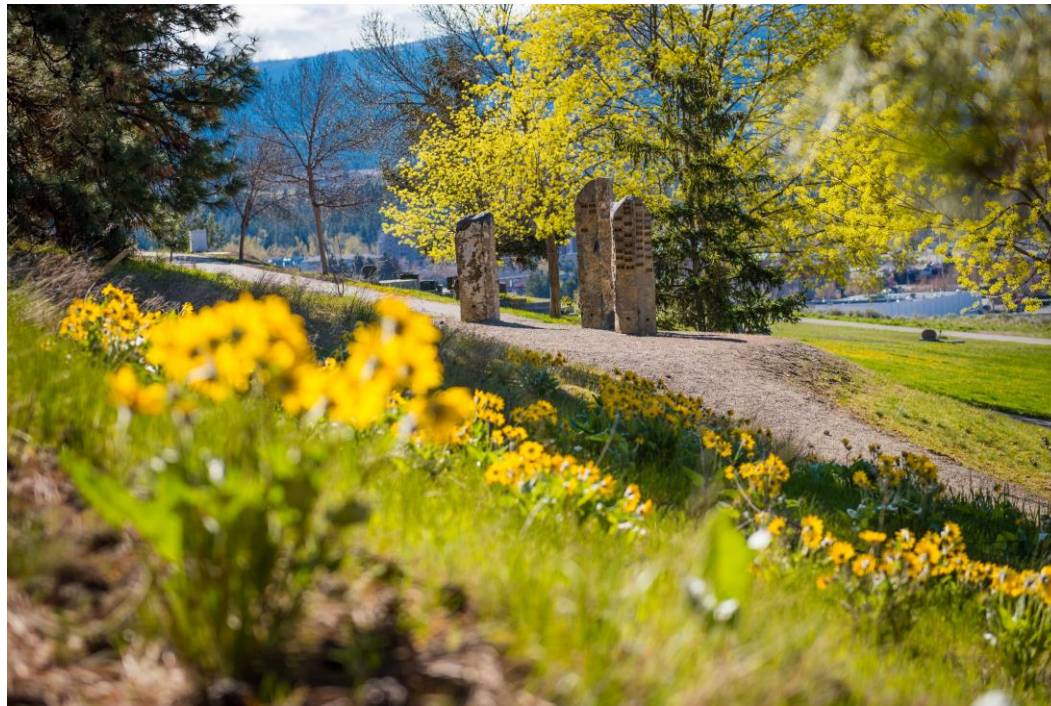
Kelowna Memorial Park Cemetery



Context Map
Kelowna Memorial Park Cemetery 1991 Bernard Ave

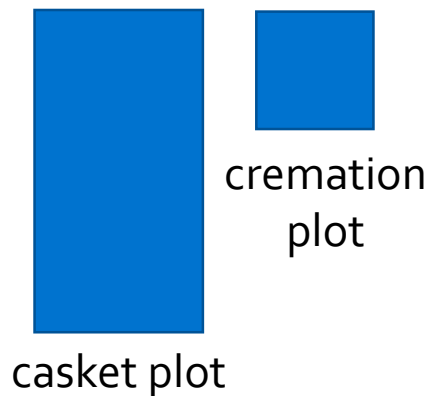
Bylaw Amendments

- ▶ **Sustainability of KMPC**
 - ▶ Permitted use within a casket plot
 - ▶ Reserve funds
 - ▶ Fee schedule



Urns within casket plot

- ▶ Casket plots hold 2 caskets & 2 urns
- ▶ Not sustainable to use casket plot for urns only
- ▶ Not prohibiting, requiring casket fees if no casket present



Cemetery Reserve Funds

- ▶ **Fund purpose and use remain unchanged**
 - ▶ Name change to align with provincial act & clarity between the two.
 - ▶ Economic resiliency. Flexibility to allocate an amount over and above the regulated minimum to the Care Fund.



Cemetery Perpetual Care Fund (previously Maintenance Fund) Regulated by *CIFSA*

Strategic Development Fund (previously Replacement Fund) Savings for future development.

Fee Schedule

- ▶ Clarity for general public
- ▶ Respond to market changes in products
 - ▶ bronze, engraving, fiberglass





Goal 6 Deliver Strong Financial Management *"Improve financial oversight to ensure service levels are affordable, appropriate, and meeting citizen needs."*
Civic Operations Division Strategic Plan 2020



Questions?

For more information, visit kelowna.ca.

Cemetery Reserve Funds

▶ PERPETUAL CARE FUND

- ▶ LEGALLY MANDATED FUND. PERCENTAGE OF REVENUE TO BE ALLOCATED. *Cremation, Interment and Funeral Services Act.*

▶ STRATEGIC DEVELOPMENT FUND

- ▶ KMPC CREATED THIS FUND TO PAY FOR THE DEVELOPMENT OF NEW MEMORIAL PRODUCTS. CREATED BY KMPC AS A STRATEGIC WAY TO SELF FUND FUTURE DEVELOPMENT.

Schedule A – Proposed Text Amendments

No.	Section	Current Wording	Proposed Wording	Reason for Change
1.	PART 6 – INTERMENT IN THE CEMETERY		<u>6.19 Cremated Remains within a Casket Plot. Cremated remains being interred within a Casket Plot where no casket or only one casket interment has taken place will be subject to casket fees. This includes but not limited to: INTERMENT PERMIT Open/Close Casket Plot.</u>	New regulation. KMPC is not prohibiting cremated remains interred in a casket plot. However, the intent of the Casket plot is for the interment of two caskets. If cremated remains are interred in a casket plot where no casket or only one casket is currently interred, Casket fees apply.
2.	PART 9 – 9.6 ADMINISTRATION AND MAINTENANCE	9.6 Maintenance Fund. A fund shall be established to be known as the "Cemetery Maintenance Fund" and administered in accordance with the <i>Cremation, Interment and Funeral Services Act</i> and the <i>Community Charter</i> . The interest in this fund shall be used for the upkeep, care and repair of the Cemetery. The principal of this fund shall not be reduced other than in accordance with an order made pursuant to the <i>Cremation, Interment and Funeral Services Act</i> .	9.6 Maintenance Fund <u>Cemetery Perpetual Care Fund</u> . A fund shall be established to be known as the "Cemetery Maintenance Fund" <u>"Cemetery Perpetual Care Fund"</u> and administered in accordance with the <i>Cremation, Interment and Funeral Services Act</i> and the <i>Community Charter</i> . The interest in this fund shall be used for the upkeep, care and repair of the Cemetery. The principal of this fund shall not be reduced other than in accordance with an order made pursuant to the <i>Cremation, Interment and Funeral Services Act</i> .	Name change only to align with provincial act. Also, to easily distinguish between the two Cemetery Funds.
3.	PART 9 – 9.7 ADMINISTRATION AND MAINTENANCE	Replacement Fund. A fund shall be established to be known as the "Cemetery Replacement Fund". This fund shall be administered as a reserve fund in accordance with the <i>Community Charter</i> . The principal and interest in this fund shall be used for development, replacement or repair of Cemetery infrastructure, or for the purchase and development of land for cemetery purposes in the future.	Replacement Fund <u>Cemetery Strategic Development Fund</u> . A fund shall be established to be known as the "Cemetery Replacement Fund" <u>"Cemetery Strategic Development Fund"</u> . This fund shall be administered as a reserve fund in accordance with the <i>Community Charter</i> . The principal and interest in this fund shall be used for development, replacement or repair of Cemetery infrastructure, or for the purchase and development of land for Cemetery purposes in the future.	Name change only to easily distinguish between the two Cemetery Funds.

4.	PART 9 – 9.9 ADMINISTRATION AND MAINTENANCE	<p>Payments to Reserve Accounts. On all Right of Interment Fees for use of Cemetery Plots, and Reservation Fees for Cemetery Plots, the Treasurer shall pay into the "Cemetery Maintenance Fund Account" and the "Cemetery Replacement Fund Account" respectively, from the amount received for each Right of Interment or reservation sold, as specified in the current fees.</p>	<p>Payments to Reserve Accounts. On all Right of Interment Fees for use of Cemetery Plots, and Reservation Fees for Cemetery Plots, the Treasurer shall pay into the "Cemetery Maintenance Fund Account" and the "Cemetery Replacement Fund Account" respectively, from the amount received for each Right of Interment or reservation sold, as specified in the current fees.</p> <p><u>The Divisional Director of Financial Services shall pay into the "Cemetery Perpetual Care Fund" the percentage of each fee received as identified in Schedule A: Schedule of Fees. The Divisional Director of Financial Services shall allocate at the end of each fiscal year into the two funds "Cemetery Perpetual Care Fund" and "Cemetery Strategic Development Fund" the surplus remaining of Cemetery receipts over the expenditures. The percentage of the surplus will be allocated to each of the Cemetery Perpetual Care Fund and the Cemetery Strategic Development fund at fiscal year end as determined by the Cemetery Manager. If a deficit occurs at the end of a fiscal year, the Cemetery Manager will request a transfer of funds from the Cemetery Strategic Development Fund to balance the operating statement.</u></p>	<p>Updating to reflect new fund names. Also, to reflect new internal financial process of fund allocation. Mandated minimums will still be deposited into the Perpetual Care Fund. KMPC will have the ability to allocate all profit for that year into the two reserves. The percentage into each fund is determined by Cemetery Manager each year.</p>
5.	Schedule A	Schedule A: Schedule of Fees	<p>Replace entire schedule with new Schedule A: Schedule of Fees.</p>	<p>Formatting for clarity. Increase in Liner – Standard Casket fee, supply price increase. Bronze and engraving pricing structure: cost plus handling fee.</p>

Financial Health Report

- ▶ Cemetery industry standards
 - ▶ Proximity to Operating Breakeven
 - ▶ KMPC generates profit each year.
 - ▶ Capital Funding Independence
 - ▶ Tax subsidies are not required for new development and inventory.
 - ▶ Care Fund Sustainability
 - ▶ Over 50 years there is a need to increase contributions to the Care Fund to continue to operate sustainably.
 - ▶ Action: remove prescribed percentages at point of sale, allowing profits at end of year to be divided between two funds, with an increase percentage towards Care Fun. This will strengthen health of fund over long run.