



P O L I C Y

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| Department Administration | Policy No. AD(21) | Page 1 of 3 |
| Policy Title CEMETERY SUPPORT | Date: March 25, 2021 | Resolution No. |

Policy Statement:

Lacombe County will support the operation and maintenance of cemeteries within the County through a cost-sharing agreement or payment of an annual grant to urban municipalities, church groups, cemetery boards or other organizations.

Policy Guidelines/Procedures:

1. Cemeteries Operated and Maintained By Urban Municipalities

- (a) Lacombe County support to urban municipalities that operate and maintain cemeteries shall be in accordance with a cost-sharing agreement with the respective urban municipality. **The standard cost sharing agreements shall be developed taking in the following criteria:**
 - i. Operating and maintenance activities eligible for County support include grass mowing, grounds maintenance, normal repairs, landscaping and digging of graves, etc.
 - ii. Lacombe County support shall be based on the net operating costs of the cemetery which considers the total eligible operating and maintenance costs less the total revenues generated from the provision of cemetery services and sale of cemetery plots, etc.
 - iii. Fifty (50) percent of the net operating costs shall be shared on an equal basis between the County and the ~~Village~~ **urban municipality** and the remaining 50% of the net operating cost shall be based on the ratio of burials of County residents to urban municipality residents.
 - iv. Capital costs associated with 1) the expansion, upgrading or intensification of the cemetery having a value of \$5,000 or more such as new or replacement fencing, major upgrades and land acquisition are not eligible for County support under this policy.
 - v. Reserve contributions, borrowing and/or debenture payments and costs associated with the conducting of funerals are not eligible for County support.
 - vi. Urban municipality inter-departmental charges and in-kind provision of insurance, and municipal water, sewer, and garbage collection services, if applicable, may be considered in the calculation of the net operating costs of the cemetery.

- vii. General administrative overhead charges in the amount of 5% of the total operating costs of the cemetery may be considered in the calculation of the net operating costs of the cemetery.
- viii. As a condition of receiving support pursuant to this policy, Lacombe County residents will be granted the same access to cemeteries operated and maintained by urban municipalities and pay the same cemetery fees as urban residents.
- ix. The urban municipality receiving support pursuant to this policy shall provide Lacombe County with an annual report by May 31st of each year which identifies the following information for the previous year:
 - (1) operating and maintenance costs;
 - (2) revenue;
 - (3) surplus or deficit;
 - (4) number of burials;
 - (5) number of burials of Lacombe County residents;
 - (6) number of burials of residents of the urban municipality (if applicable); and
 - (7) number of burials of residents of other municipalities.

2. Cemeteries Operated and Maintained By Church Groups, Cemetery Boards or Other Organizations

- (a) Lacombe County will provide funding to church groups, cemetery boards or other organizations that operate and maintain cemeteries within the County as follows:
 - (1) An annual base grant of ~~\$500~~ **\$532**, and
 - (2) Additional funding up to a maximum of ~~\$1,000~~ **\$1,064** annually where the operating deficit exceeds the base grant amount.
 - (3) Lacombe County support shall be indexed annually for inflation in an amount as determined by Council.
- (b) Operating and maintenance activities eligible for County support include grass mowing, grounds maintenance, normal repairs, new or replacement fencing, major upgrades, digging of graves, and land acquisition. Costs related to the conducting of funerals are not eligible for County support.
- (c) The church group, cemetery board or other organization receiving support beyond the annual base grant of ~~\$500~~ **\$532** shall provide Lacombe County with an annual report by May 31st of each year which identifies the following information for the previous year:
 - (1) operating and maintenance costs;

- (2) revenue;
- (3) surplus or deficit;
- (4) number of burials;
- (5) number of burials of Lacombe County residents;
- (6) number of burials of residents of other municipalities.

3. Payment and Payment Authorization

- (a) Lacombe County cemetery support shall be paid on or before June 30th of each year provided the reporting requirements of 2 (c) have been met.
- (b) The County ~~Commissioner~~ **Manager** is authorized to issue payment of cemetery support pursuant to this policy provided such support has been included in the Lacombe County annual budget.

Revised: June 23, 2016 - C/322/16
Revised: October 13, 2011
Revised: April 23, 2009
Revised: August 28, 2008
Revised: May 24, 2008