



P O L I C Y

Department <b>Administration</b>	Policy No. <b>AD(21)</b>	Page <b>1 of 3</b>
Policy Title <b>CEMETERY SUPPORT</b>		

Council Resolution No. <b>C/324/08</b>	Date: <b>May 22, 2008</b>	Cross Reference <b>C/792/05</b>	Effective <b>May 22, 2008</b>
---	------------------------------	------------------------------------	----------------------------------

**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 will be in accordance with an operational funding agreement with the respective urban municipality.
- (b) Operating and maintenance activities eligible for County support include grass mowing, grounds maintenance, normal repairs and landscaping, digging of graves, etc. Capital costs such as new or replacement fencing, major upgrades, land acquisition, and costs associated with the conducting of funerals are not eligible for County support under this policy.
- (c) Lacombe County support will be based on the net operating deficit which considers the total eligible costs less the total revenues generated from the provision of cemetery services and sale of cemetery plots, etc.
- (d) The determination of Lacombe County's share of the net operating deficit will be based on the ratio of burials of Lacombe County residents relative to the number of burials of residents of the respective urban municipality.
- (e) For the purpose of calculating the net operating and maintenance costs, municipal inter-departmental charges shall be considered but general administrative overhead charges will not.
- (f) 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.

Policy Title <b>CEMETERY SUPPORT</b>	Policy No. <b>AD(21)</b>	Page <b>2 of 3</b>
---	-----------------------------	-----------------------

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 \$300, and
  - (2) Additional funding up to a maximum of \$700 annually for expenditures exceeding the base grant amount.
- (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.

3. Reporting Requirements

- (a) The urban municipality, church group, cemetery board or other organization receiving support pursuant to this policy shall provide Lacombe County with an annual report by May 31<sup>st</sup> 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.

Policy Title <b>CEMETERY SUPPORT</b>	Policy No. <b>AD(21)</b>	Page <b>3 of 3</b>
---	-----------------------------	-----------------------

4. Payment and Payment Authorization

- (a) Lacombe County cemetery support shall be paid on or before June 30<sup>th</sup> of each year provided the reporting requirements of 3 (a) have been met.
- (b) The County Commissioner is authorized to issue payment of cemetery support pursuant this policy provided such support has been included in the Lacombe County annual budget.