



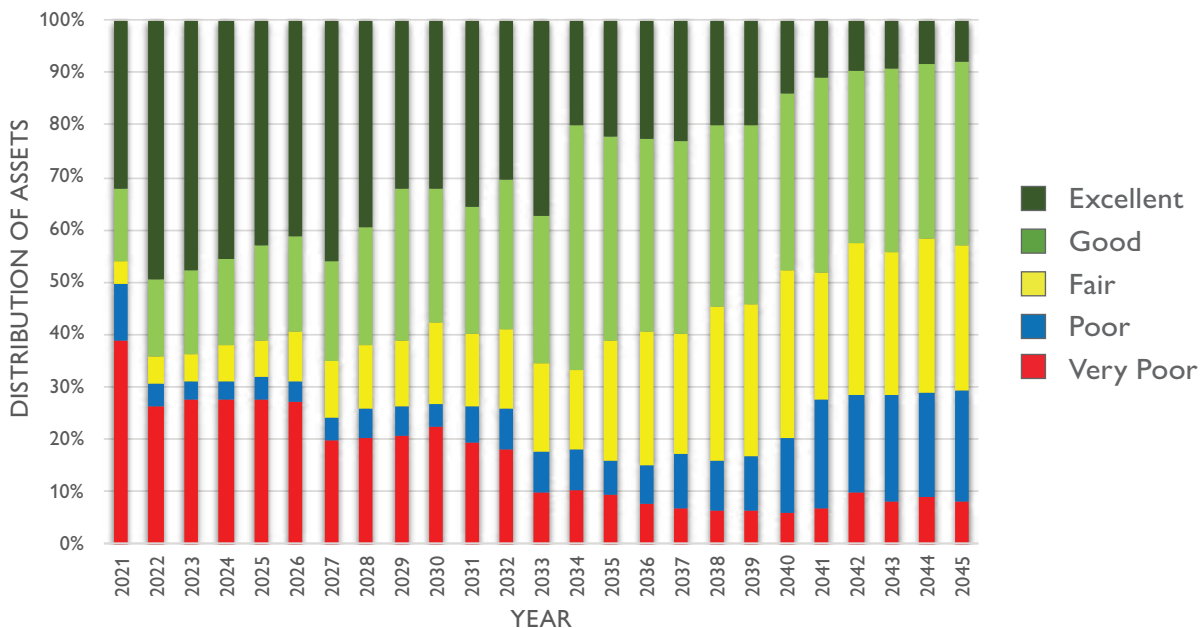
# Cemeteries

Total asset replacement value	<b>\$7 million</b>
Current condition	<b>GOOD</b>
Projected condition in 25 years	<b>GOOD</b>
Annual average funding	<b>\$100,000</b>
Annual funding needed to meet target performance	<b>\$100,000</b>
Annual funding gap	<b>\$0</b>
Funding Source	<b>Cemetery User Fees</b>
Data Maturity Level	<b>Low</b>



**ASSETS INCLUDE**  
 2 cemeteries:  
 Parkview  
 Cemetery and  
 Crematorium  
 and Mount Hope  
 Cemetery

Annual performance of cemetery assets



### CURRENT STRATEGY

The city owns two cemeteries which includes assets such as trees, walking paths, an administrative building, a chapel and a crematorium. The cemeteries are a user fee funded asset.

Cemetery assets are replaced when they fall below the target performance for the respective component. The buildings, which have the greatest impact on our cemetery service delivery, have higher performance standards than other parts, such as the trees or walking paths. The buildings are typically rehabilitated through the replacement or refurbishment of individual components or groups of components. Each component has an industry-accepted estimated service life that is combined with observations about the condition of each component during site investigations. The estimated service life for all our cemetery assets ranges between 5 and 200 years.

### ASSET PERFORMANCE

We evaluate the performance of our assets using asset data, a combination of historical knowledge, age, observed conditions, measurements and analytical techniques. The quality and availability of this information (also known as “asset data maturity”) is continuously improving. Updates to asset data and deterioration trends will change the projected performance of an asset. The higher the data maturity is, the greater confidence we have in our future performance projections for the asset. The maturity of our cemetery asset data is considered low.

Over the 25 year timeline, we anticipate the percent of our cemetery assets with a poor or very poor performance profile to decrease from approximately 50% in 2021 to approximately 30% by 2045. Based on the best available cemetery asset data, deterioration rates and 2020-2029 capital funding, we estimate that cemetery assets are sufficiently funded.

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*The information presented here is based on the best currently available data regarding asset inventory, performance and degradation curves along with funding included in the approved 2020-2022 capital budget and 2023-2029 capital forecast.*



**Cemetery assets  
with a poor  
or very poor  
performance**