



City of Wildomar

Cemetery Master Development and Business Plan

LEES
+
ASSOCIATES



City of Wildomar Cemetery
Master Development and
Business Plan

Date: July 8th, 2020

Contact Information:

509-318 Homer St, **Vancouver** BC Canada, V6B 2V2 | p: 604.899.3806

51 Wolseley St, **Toronto** ON Canada, M5T 1A4 | p: 416 645 7033 | f: 415 645 7046

8 Boswell Crescent, **Whitehorse** YT Canada, Y1A 4T3 | p: 867.332.3806

info@elac.ca | www.elac.ca

ACKNOWLEDGMENTS

CITY OF WILDOMAR STAFF

Gary Nordquist	City Manager
Dan York	Assistant City Manager
Daniel Torres	Parks, Community Services and Cemetery District Manager
Bob Howell	Finance Manager
Kimberly Davidson	Economic Development Director
Christy Bowen	Cemetery Grounds Worker

CITY OF WILDOMAR PLANNING COMMISSION

John Lloyd	Chairman
Kim Strong	Vice-Chair
Eric Filar	Commissioner
Brianna Bernard	Commissioner
Arrin Banks	Commissioner

CITY OF WILDOMAR CITY COUNCIL

Mayor Dustin Nigg
Mayor Pro Tem Bridgette Moore
Council Member Ben J. Benoit
Council Member Joseph Morabito
Council Member Marsha Swanson

EXECUTIVE SUMMARY

The Wildomar Cemetery Master Development and Business Plan will serve as a comprehensive plan for the phased development of the cemetery expansion lands meeting the long-term needs of the residents of the City of Wildomar.

Primary objectives for the project include three major components:

1. Plans for the phased development of the cemetery expansion lands and identifying the costs associated with each phase;
2. Identifying the impacts of the Palomar Street road widening project and resulting cemetery perimeter changes, as well as an assessment of the site compliance to the Americans with Disabilities Act to be addressed in the first phase of development, and
3. A business plan with recommendations addressing current and future revenues and expenditures.

The Master Plan provides the framework for city officials to make informed decisions on the future development of the cemetery.

Selected as the lead consultant, LEES+Associates has been supported by David Evans and Associates, Inc. in the development of the plan. The project began in November 2019 followed by a site visit and presentation to staff in December. A two-person committee was established by the City's project manager. The consultant team also met with the cemetery operations staff to gain additional information and insight on the history, operations, challenges, and successes of operations.

The consultants worked closely with the City Finance Department collecting and analyzing financial records, and projecting future revenue, expenditures, and fund balances. In this analysis, the City's key performance indicators, policies, and practices were compared to best practices across North America and important measures that reflect the cemetery's financial sustainability.

Community engagement included a cemetery workshop with staff, an online public survey, and staff presentation to the planning commission. Feedback on the proposed frontages along Palomar and Gruwell Street's led to the refinement of the frontage design.

Two phased development options were also prepared to show the full build-out of the cemetery while illustrating temporary land use in areas not needed for expansion in the short term.

KEY FINDINGS:

Key findings of the report are grouped according to the following report chapters and serve as an overview of outcomes determined from research and analyzed data referenced further in the associated chapters.

CHAPTER 2, CEMETERY NEEDS ANALYSIS

The cemetery serves the residents of the City of Wildomar and is the only cemetery within the city limits.

Market trends over the next 25 years:

1. The City's population is projected to grow by 45%, an average 1.5% per year, reaching 52,000 by 2044.
2. The City and County's death rate will increase to 7.44 deaths per 1,000 residents by 2045, due to the rising death rate of the Baby Boomers;
3. California's cremation rate is projected to increase to 90% by 2033, due to the ongoing trend of cremation being increasingly more preferred by State residents;

Considering the abovementioned trends, it is expected that there will be:

- 7,800 deaths in the City, averaging 310 deaths per year;
- 1,200 casket burials in the City, averaging 50 casket burials per year;
- 6,600 cremations in the City, averaging 260 cremations per year;

According to current market capture rates, over the next 25 years Wildomar Cemetery can expect:

- 240 casket burials and 375 cremation interments, averaging 10 casket and 15 cremation interments per year;
 - Of the 375 cremations interred, 300 will be interred within in-ground plots and 75 will be within niches – averaging 12 in-ground plot and 3 niche interments per year, and
- 260 casket plot sales, 385 cremation plot sales, and 140 niche sales at Wildomar Cemetery, averaging 10 casket plot sales, 15 cremation plot sales and 6 niche sales per year.

Inground Interment Needs

With roughly 10-20 years left of cremation and casket plot sales capacity, the City should consider planning the first phase of in-ground burial expansion within the next 5-10 years. The next phase of burial expansion is identified in Phase II of the proposed development plans.

Aboveground Cremation Interment Needs

With 5 years of columbaria niche sales remaining, the City should prioritize the installation of a new columbarium, within the next 3-4 years, as proposed in Phase II. As a result of the online public survey, residents expressed a desire for a scattering garden and memorialization options. This could be located within the Phase II columbarium expansion.

CHAPTER 3 ENGAGEMENT SUMMARY

After the initial project kick-off teleconference, the consultants met with city staff and elected officials, holding a “Cemeteries 101 Presentation” of considerations for cemetery planning and design as well as trends within the death care industry. A site visit with the cemetery operations staff and detailed site assessment for the Americans with Disabilities Act compliance provided insight on physical aspects of the site.

A public online survey was hosted on the City website to gain input from Wildomar residents on the needs and wishes of the community.

- Respondents to the online survey supported the addition of:
 1. A Celebration Hall (54.8%);
 2. The addition of memorialization options (55.4%);
 3. Increased options for cremation interment such as a scattering garden (36.9%);
 4. A green burial section, (30.8%);
 5. Shade trees and planting (73.3%);
 6. New seating areas/viewpoints for quiet contemplation (67.3%);
 7. Ecological Improvements (maintenance practices, erosion control, naturalized plantings, habitat enhancement etc.) (58.2%);
 8. Online Information Services (improved website or a grave finding app)(71.7%);
 9. Improved wayfinding and site info (improved kiosk, maps, signs, and brochures) (51.7%);
 10. A veteran’s plaza (55%);
 11. Entry improvements (fencing, gates, signage and planting) (48.3%), and
 12. Temporary park space in the undeveloped lands for passive and/or active recreation (43.64%).
- Only 17.9% of respondents identified the cemetery as being physically inaccessible.

The survey was followed by two presentations to the Planning Commission on initial planning items, including a Palomar Street alignment impact study, cemetery frontage improvements, and schematic plan options including a proposed Cemetery Administration and Celebration Hall building. The Planning Commission supported the proposed designs and recommended the Palomar Street alignment curving around the cemetery causing the least impact to gravesites.

CHAPTER 4 SITE EVALUATION

The site evaluation chapter overviews the site's physical characteristics, opportunities, challenges and considerations regarding site access and circulation, vegetation, and interment. Potential circulation, access, notable slope constraints, erosion due to exposed soils, view opportunities and community context is shown in a graphic plan in this chapter.

The site was assessed for compliance to the Americans with Disabilities Act (ADA). The ADA assessment revealed 13 non-compliant items which were addressed in our report. A list of improvement recommendations is in the report with associated costs. These costs have been included in the phased development plan.

CHAPTER 5 OPERATIONS ANALYSIS

Current operations staff can maintain both the developed and undeveloped site to a high level with limited additional resources. Operations staff are also able to meet the current demand for interment services and administrative duties.

Future Staffing Recommendations

Recommendations for operations staffing include the addition of 1 Full-Time Equivalent (FTE) staff member at the completion and opening of Phase II development, and up to an additional 4.5 FTE staff members at the cemetery's full build-out.

CHAPTER 6 PRODUCT & SERVICES REVIEW

Analysis of products and services revealed gaps in responding to trends in current burial practices such as rising demands for cremation or preferences for a natural/green burial. This gap can be addressed through expanding the current offerings to include:

- Adding columbarium to meet current sales demands;
- Introduction of an attractive scattering garden for interment of cremated remains;
- New memorialization opportunities (with or without interment), and
- Natural/Green Burial.

Consider adding value-added services such as double depth interment, event space rentals, and expanded service hours.

Service Pricing

- Introduce a graded pricing strategy for products such as columbaria;
- Align the City's rates with the regional fair market value;
- Increase its cemetery rates annually by the average annual rate of inflation (2%), and
- Offer discounted cemetery service rates to children, veterans, emergency responders and

indigent residents.

Marketing and Product Awareness

- Add Wildomar Cemetery's list of cemetery services and offerings, and their respective prices to the City's Cemetery District website, and
- Develop a marketing strategy.

Strategic Positioning

- Current rates at Wildomar Cemetery are below market rates. Increasing rates to be within range of market value will not lead to an adverse response by residents or a decrease in revenue, and
- Adding a diverse range of products and services will lead to the perception of being of higher quality. This strategy will also support the increase in rates.

CHAPTER 7 FINANCIAL PLAN

Wildomar Cemetery will continue to rely on tax subsidies to support both future operations and long-term site care. The cemetery should grow its operating revenue to enhance its financial sustainability, by increasing prices and adding new revenue streams over the next 25 years.

Although the City exceeds best practices for ECF contributions, enhanced cost tracking is recommended to identify the cemetery's current site care cost and future maintenance needs.

CHAPTER 8 ILLUSTRATIVE & PHASED IMPLEMENTATION PLAN

Two illustrated phased development plan options are proposed and are based on information gathered during project consultation, site analysis and goals and objectives of the City. Key components of the development concept plan options address:

- The Palomar Street road widening project;
- A desire for a Celebration Hall;
- Site accessibility concerns,
- Expansion of the cemetery burial grounds;
- New interment options, and
- Temporary programming of the east undeveloped cemetery lands.

Recommendations and Capital Cost Summary

Cost estimates were prepared for the two phased development plan options for short- and long-range budgeting. An order of magnitude estimate of all costs was based on conceptual level design using current construction rates. Recommendations from the previous chapters are also compiled in a table.

CONCLUSION

With over 9 acres of undeveloped land, the City of Wildomar Cemetery has the potential to provide additional interment options, a community Celebration Hall, while also integrating passive and active recreational opportunities. This Master Plan will serve Council and the community well in to the future with recommended updates to the plan every 10 – 15 years. The plan includes ample detail and recommendations to provide a clear basis for informed cemetery expansion, operations, and management decisions in the short term.

TABLE OF CONTENTS

Executive Summary	4
Table of Contents.....	10
1 Introduction.....	12
2 Needs Analysis	13
2.1 Needs Analysis - Key Findings	13
2.2 Regional Market Analysis	16
2.3 Demographic + Disposition Analysis	21
2.4 Inventory + Capacity	30
2.5 Facility Needs to Service Forecast Demand.....	34
3 Engagement Summary	38
4 Site Evaluation.....	41
5 Operations Analysis	49
5.1 Leadership Structure - Governance	49
5.2 Organizational Resources - Operations	50
5.3 Policies & Procedures.....	51
5.4 Recommendations - Operations	52
6 Products + Services Review	53
6.1 Products + Services Review – Key Findings.....	53
6.2 Current Cemetery Offerings - Diversity.....	54
6.3 New Cemetery Offerings	54
6.4 Current Cemetery Offerings - Pricing Review	60
6.5 Products + Services Review – Recommendations.....	66
7 Financial Plan.....	68
7.1 Financial Plan – Key Findings	68
7.2 Historic Financial Performance, 2014 to 2019	69
7.3 Endowment Care Fund, Sustainability, Legislation, Current + Best Practices.....	74
7.4 Financial Scenarios	78
7.5 Scenario 1: Status Quo	80
7.6 Scenario 2: Alternate Model.....	84
7.7 Financial Plan - Recommendations.....	88

8 Illustrative & Phased Implementation Plan89

8.1 Proposed Development Plan Option 1 89

8.2 Proposed Development Plan Option 2 93

8.3 Cemetery Frontage Design 96

8.4 Proposed Building Programing..... 100

8.5 Recommendations and Capital Cost Summary..... 106

Glossary 116

Appendices 123

Appendix A – Americans With Disabilities Act (ADA) Compliance Assessment..... 124

Appendix B – Online Survey Summary 131

Appendix C – Detailed Price Benchmarking Study..... 153

Appendix D – Palomar Street Alignment Impact Study 155

1 INTRODUCTION

Wildomar Cemetery is a 13.4-acre, active cemetery located at 21400 Palomar Street, in Wildomar, California. Owned and operated by the City of Wildomar, the site encompasses 3.76 acres of developed, meticulously cared-for interment area and 9.64 acres of undeveloped land. City staff manage the cemetery site, with policy direction provided by a 5-member Board of Trustees.

Wildomar Cemetery was first established in 1898. Wildomar Cemetery became a public cemetery district on March 28, 1955. On November 9, 2011, the District joined with the newly incorporated City of Wildomar as a Subsidiary District of the City of Wildomar. On July 1, 2019 The District boundaries were aligned with the Wildomar City limits.

The following chapters summarize the research, consultation and analysis completed by LEES+Associates (L+A) and David Evans and Associates, Inc. The consultant team worked closely with City of Wildomar staff, elected officials, area residents and stakeholders to develop a comprehensive business plan. The final sections of this report include a detailed site development master plan, a list of site, operations and financial recommendations, capital cost estimates, funding sources and strategies.



Figure 1 Wildomar Cemetery Frontage and Entrance from Palomar Street

2 NEEDS ANALYSIS

This chapter includes a market study of the cemetery's catchment area and a demographic study of local demand relative to the cemetery's capacity to meet the needs of residents and the greater Riverside County. The result of this market study is a Needs Analysis, which identifies current and future facility and staffing needs through the cemetery's phased build-out.

2.1 NEEDS ANALYSIS - KEY FINDINGS

The following section is a summary of the key findings from this plan's cemetery needs analysis.

HISTORIC DEMOGRAPHIC TRENDS, INTERMENT RATES + COMMUNITY SERVED

Current Market Profile

- Age Profile: The average age of City residents is 37.7, which is lower than the average age of California residents at 39.1;
- Ethnicity: 48% of residents report being of primarily European descent; 40% of residents identify as Hispanic or Latino; 4% of residents report being African American; 4% report being of Asian descent, and 4% of residents report being of "Other" ethnic background;
- Religion: 64% of residents in the City of Wildomar (the City) self-identify as Christian; 27% of residents state they have no religious affiliation, and 9% follow other faiths;
 - Of those that identify as Christian, most self-identified as Protestant (32% of the population) and the second largest group self-identified as Catholic (28% of the population), and
 - Of those that identify with other faiths, City residents identify as Jewish, Buddhist, Muslim, and Hindu. Each of these groups account for less than 2% of the population.
- Population: The City currently has 36,000 residents and Riverside County has 2.5 million residents. The City has historically grown at an average annual rate of 1.5% over the past five years. The County has grown at a slower rate of 1.3% per year over the same period;
- Death Rate: The City and County's death rate is currently averaging 6.8 deaths per 1,000 resident per year, and
- Cremation Rate: Currently, 68% of California residents chose cremation, and 32% choose casket burial. It is assumed City of Wildomar residents are making similar disposition choices.

Over the past 5 Years:

- There were 1,200 deaths of City residents from 2015 to 2019, averaging 240 per year;
- There were 400 casket burials of City residents from 2015 to 2019, averaging 80 per year;
- There were 800 cremations of City residents from 2015 to 2019, averaging 160 per year;
- Wildomar Cemetery served 14% of City residents choosing casket burial (significantly below the average for municipal cemeteries in North America);
- Wildomar Cemetery served 4% of City residents choosing cremation (below average for municipal cemeteries in North America);
- 83 caskets and 40 cremations were interred at Wildomar Cemetery, averaging 17 casket and 8 cremation interments per year, and
 - Of the 40 cremations interred, 80% were placed within in-ground plots and 20% were placed in niches.
- There were 90 casket plots, 41 cremation plots and 15 niche sales at Wildomar Cemetery - averaging 18 casket plots, 8 cremation plots and 3 niche sales per year.

PROJECTED DEMOGRAPHIC TRENDS, INTERMENT RATES + COMMUNITY SERVED

- Starting in 2021, members of the Baby Boom generation (those born between 1946 and 1964) will begin to reach their projected life expectancy. This will drive a slow, steady increase in the need for cemetery services, which will extend over the next 25 years.

Over the next 25 Years:

- Population: The City's population will grow by 45%, reaching 52,000 by 2044. The County's population will grow by 36%, reaching 3.4 million by 2044;
- Death Rate: The City and County's death rate will increase to 7.44 deaths per 1,000 residents by 2045, due to the rising death rate of the Baby Boomers;
- Cremation Rate: California's cremation rate is projected to increase to 90% by 2033, due to the ongoing trend of cremation being increasingly preferred by State residents;
- There will be 7,800 deaths in the City, averaging 310 deaths per year;
- There will be 1,200 casket burials in the City, averaging 50 casket burials per year;
- There will be 6,600 cremations in the City, averaging 260 cremations per year;
- There will be 240 casket burials and 375 cremation interments at Wildomar Cemetery, averaging 10 casket and 16 cremation interments per year, and
 - Of the 375 cremations interred, 300 will be interred within in-ground plots and 75 will be within niches – averaging 12 in-ground plots and 3 niche interments per year.
- There will be 260 casket plot sales, 385 cremations plot sales, and 140 niche sales at Wildomar Cemetery, averaging 10 casket plot sales, 15 cremation plot sales and 6 niche sales per year.

SUPPLY: INVENTORY AND CAPACITY

Analysis of Wildomar Cemetery's inventory finds:

- There is **20 years** of developed casket plot sales capacity remaining;
- There is **11 years** of developed cremation plot sales capacity remaining;
- There is **5 years** of developed columbaria niche sales capacity remaining;
- The Cemetery's sales have historically and consistently exceeded its interments. There has been:
 - 1.1 times as many casket plot sales as there were casket plot interments;
 - 1.3 times as many cremation plot sales as there were cremation plot interments, and
 - 1.8 times as many niche sales as there were niche interments.
- Wildomar Cemetery has a significant reserve available for interments by families that have purchased a lot or niche in advance of need, often referred to as pre-need sales. The City has experienced a high rate of pre-need sales, including:
 - 1.3 pre-need casket plot sales for every at-need sale;
 - 1.3 pre-need cremation plot sales for every at-need sale, and
 - 1.1 pre-need casket plot sales for every at-need sale.
- After the City sells its last casket plot within its currently developed area, it can expect to continue to inter residents who choose:
 - Casket burial in a pre-purchased casket plot, for an additional 36 years;
 - Cremation burial in a pre-purchased cremation plot, for an additional 9 years, and
 - Cremation niche interment in a pre-purchased niche, for an additional 10 years.

This reflects the surplus of interments compared to the number of plot and niche sales over the currently developed capacity.

- There is **250+ years** of additional capacity on Wildomar Cemetery's existing undeveloped land to the north, and at the current rate of patronage and accounting for an increased death rate, the lands owned by the City and earmarked for cemetery purposes will serve Wildomar residents for at least several more generations, and
- There is **70 years** of additional capacity in the proposed 1.9-acre expansion area, identified by the City as a potential land acquisition for Wildomar Cemetery.

The methodology, detailed analyses, and other key components of this Needs Analysis are outlined in the sections that follow.

2.2 REGIONAL MARKET ANALYSIS

This section describes Wildomar Cemetery’s market area, outlines its demographics, and examines local service providers as these factors affect the demand for cemetery land and services. These include:

- Catchment area;
- Age distribution;
- Religious + ethnic distribution;
- Immigration trends, and
- Cemetery service providers.

CATCHMENT AREA

The City of Wildomar located in Riverside County, California was incorporated on July 1, 2008. The County is the state’s fourth-most populous county and its name derives from the City of Riverside, which is also the county seat.

The demographic data available for this Needs Analysis is primarily taken from the US Census and the California Health Authority. This data is tracked and reported by the State and Federal governments for the City and Riverside County.

Urban public cemeteries in North America typically serve residents living outside of city limits. However, in compliance with the laws of California regarding cemetery districts, Wildomar Cemetery currently restricts the sale of a right of interment to current residents, former residents who purchased plots while still residing in the Wildomar Cemetery District, and those who have family members currently interred at the cemetery.

Non-residents may apply to their nearest cemetery district for burial if they do not live in a cemetery district and there is no private cemetery within a 15-mile radius.

Given that Wildomar Cemetery rules and regulations define the City’s service region, this Needs Analysis assumes that the primary market served by Wildomar Cemetery are residents living in the City of Wildomar.

The secondary market served by Wildomar Cemetery include former residents, family members of residents and former residents, and non-residents living within a 15-mile radius of the Wildomar Cemetery district. Most of this secondary market is assumed to live in Riverside County.



Figure 2: Wildomar Cemetery's Primary Market Area – The City of Wildomar,
Source: Google Earth 2019.

AGE DISTRIBUTION

Communities with a younger age profile usually have a lower average death rate, which decreases the anticipated need for cemetery land over the short term.

Analysis of the City's demographics finds that those aged 25 to 34 years make up a large age group, with their average age being 34.7.

The City has a younger age profile than the rest of the State of California, whose average age is 36.1.

RELIGIOUS + ETHNIC DISTRIBUTION

Ethnic and religious affiliations can be a significant influence on an individual's end-of-life choices and understanding the affiliations of residents is important to help the City meet local demand for different types of interment and memorialization.

Some religions require specific forms of disposition and interment, such as full body burial while others prohibit this option. As some groups discourage or even forbid cremation, we expect there will always be a segment of the population that will seek in-ground casket burial.

An example of a religiously based influence is the prohibition of cremation for Orthodox Jews. Reform and Conservative Jewish authorities also frown on the practice, although the cremation rate is increasing within the Jewish community, worldwide.¹

Since Vatican II in 1962,² cremation has been allowed by the Catholic Church provided the cremated remains are kept together and are not scattered. Catholics are also more likely to choose interment in a cemetery due to church-mandated funeral and burial customs.³ Some other branches of Christianity; however, oppose cremation, including minority Protestant and Orthodox groups, such as Greek and Serbian Christians. Most notably, the Eastern and Oriental Orthodox Churches still forbid cremation.

The following figure illustrates the current religious distribution of residents in the State of California.

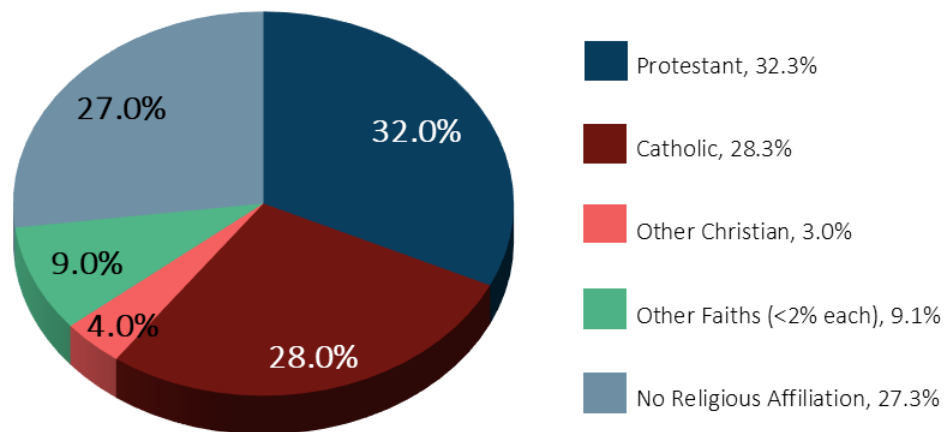


Figure 3: Religious Profile of California Residents, Source: Pew Research Center.

This analysis assumes the City's religious distribution is like that found across the State of California, and that:

- The primary religion in the City is Christianity, followed by 64% of the population;
- The largest Christian group is Protestant, at 32% of the population;
- Residents reporting no religious affiliation account for 27% of the population, and
- Other faiths are represented by those residents that identify as Jewish, Buddhist, Muslim, and Hindu, which together represent 9% of the population.

¹ Cremation Becoming Increasingly Popular Among Jews, Funeral Professionals Say, <http://www.haaretz.com/jewish/news/cremation-becoming-increasingly-popular-among-jews-funeral-professionals-say-1.447873>

² Changing Catholic Attitudes about Cremation, <http://www.catholicworldreport.com/2012/11/03/changing-catholic-attitudes-about-cremation/>

³ Vatican issues new rules on Catholic cremation- Remains cannot be scattered, divided, or kept at home <http://www.cbc.ca/news/world/vatican-catholic-cremation-1.3820336>

An example of an ethnically based influence is the preference of many Italian and Portuguese families to be interred in mausoleum crypts of columbaria rather than being buried in graves.⁴

The following figure illustrates the current ethnic distribution of residents in the City.

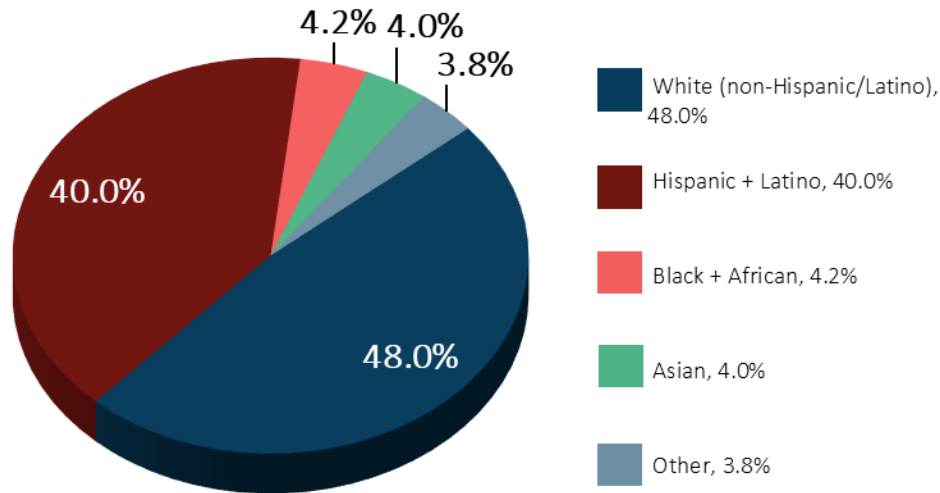


Figure 4: Ethnic Profile of City Residents, Source: US Census.

Analysis of the City's ethnic distribution finds that:

- The largest group of the City residents (48%) are primarily of European origin or descent;
- The second largest group of the City residents (40%) are of Hispanic and Latino origin or descent, and
- 12% of the population include those of predominantly African, Asian, and other origin or descent.

⁴ Space and ethnic practices put heavy demands on cemeteries,
<http://www.sbs.com.au/news/space-and-ethnic-practices-put-heavy-demands-on-cemeteries>.

CEMETERY SERVICE PROVIDERS

The following map shows the locations of all seven active cemeteries in the 15-mile radius within Riverside County that has been historically been the catchment area for Wildomar Cemetery.

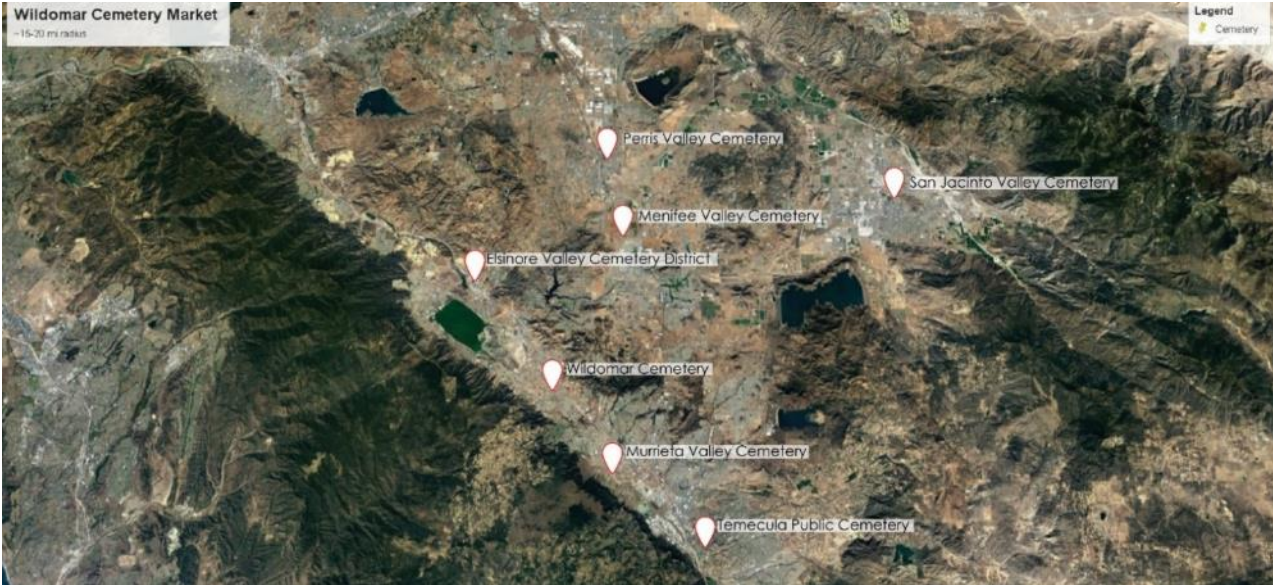


Figure 5: Wildomar Cemetery Catchment Area Map, Source: LEES+Associates.

Wildomar Cemetery Catchment Area Map		
Cemetery Name		Owner/ Operator
1	Wildomar Cemetery	Wildomar Cemetery District Board of Trustees
2	Elsinore Valley Cemetery	Elsinore Valley Cemetery District Board of Trustees
3	Murrieta Valley Cemetery	Murrieta Valley Cemetery District Board of Trustees
4	San Jacinto Valley Cemetery	San Jacinto Valley Cemetery District Board of Trustees
5	Temecula Public Cemetery	Temecula Public Cemetery District Board of Trustees
6	Perris Valley Cemetery	Riverside County Community & Cultural Services Division
7	Menifee Valley Cemetery	Miller-Jones Mortuaries

Table 1: Wildomar Cemetery Catchment Area Map Legend, Source: LEES+Associates.

In addition to these sites, there are several small, rural, family, Native American and pioneer cemeteries throughout the region. These are typically inactive and do not offer burial services to area residents.

2.3 DEMOGRAPHIC + DISPOSITION ANALYSIS

This section outlines the key demographics and disposition choices that will affect future demand for plots and services offered at the Wildomar Cemetery. These variables include:

- Historic and projected population growth;
- Historic and projected deaths, and
- Historic and projected cremation rates (disposition trends).

The term “community” in this section, refers to the residents living in the City of Wildomar. This includes all people who live and die within the City over a given period and who would likely be interred at the Wildomar Cemetery.

WILDOMAR CEMETERY MARKET PROFILE

The following graph summarizes the demographic and disposition trends within the community served primarily by the Wildomar Cemetery, over the years 2015 to 2019. In this graph, population data aligns with the left vertical axis, while the data for death, casket burials and cremations align with the right vertical axis.

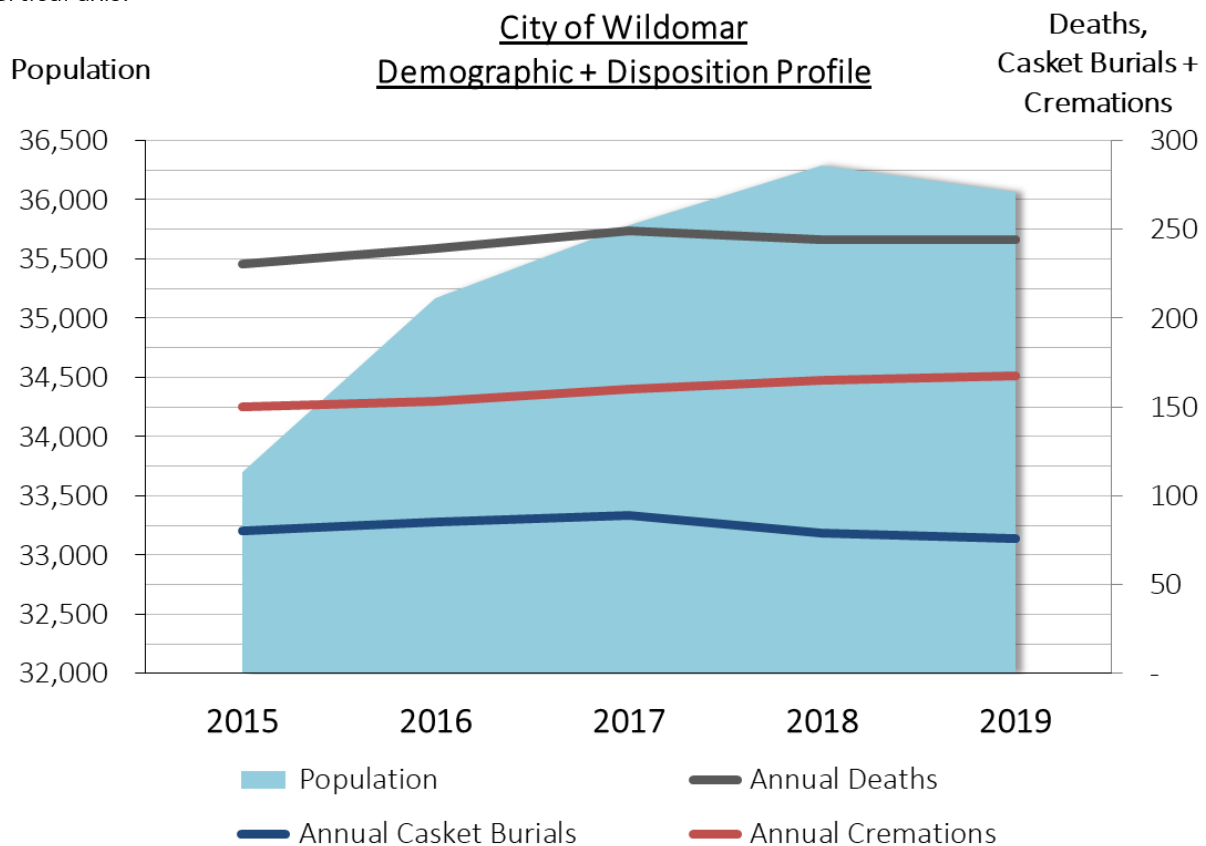


Figure 6: City of Wildomar Demographic + Disposition Trends Profile,
Source: California Department of Finance, California Health Authority + LEES+Associates.

The following sections will analyze each demographic and disposition variable in this market.

HISTORIC + PROJECTED POPULATION GROWTH

The following table summarizes the City’s historic and projected population numbers.

Community	Population 2015	Population 2019	Average Growth 2015-2019	Population 2044	Average Growth 2020-2044
City of Wildomar	33,696	36,066	1.4%	52,330	1.5%

Table 2: City of Wildomar Historic and Projected Population, Source: California Department of Finance.

Analysis of Wildomar Cemetery’s market population indicates that it will grow 45% by 2044.

HISTORIC + PROJECTED DEATHS

The Baby Boom generation includes those born between 1946 and 1964. As this large demographic reaches its life expectancy, the average death rate is expected to increase and the need for cemetery services is expected to rise. The average life expectancy of this group is about 80 years.

The aging of the population will increase the need for cemetery and funeral goods and services starting around 2026, when the oldest of the Baby Boom generation reaches the age of 80. The number of deaths is expected to steadily increase towards 2044, when the youngest members of this group turn 80.

The following table summarizes the City’s historic and projected death numbers.

Community	Annual Deaths 2019	Deaths per 1,000 2019	Annual Deaths 2044	Deaths per 1,000 2044
City of Wildomar	244	6.8	389	7.4

Table 3: City of Wildomar Historic and Projected Deaths and Community Death Rates, Source: California Health Authority.

Analysis of the historic and projected death numbers finds that:

- The City averaged 6.8 deaths per 1,000 residents, per year, over the past five years;
- The City’s death rate will increase over the next 25 years, due to the passing of Baby Boomers;
- There were 1,200 deaths of City residents, averaging 240 per year over the past 5 years, and
- There will be 7,800 deaths of City residents, averaging 310 per year over the next 25 years.

HISTORIC + PROJECTED DISPOSITION TRENDS

National Cremation Rate

Disposition describes the way the body is handled after death. According to State records, the most common disposition options in North America are casket burial and cremation.

The national average cremation rate rose over the past five years, from 45.2% in 2013 to 53.1% in 2018. Cremation is now the preferred disposition option across the US, and the cremation rate is expected to continue rising across the country.

The following map illustrates the preference for cremation in American States as of 2018.

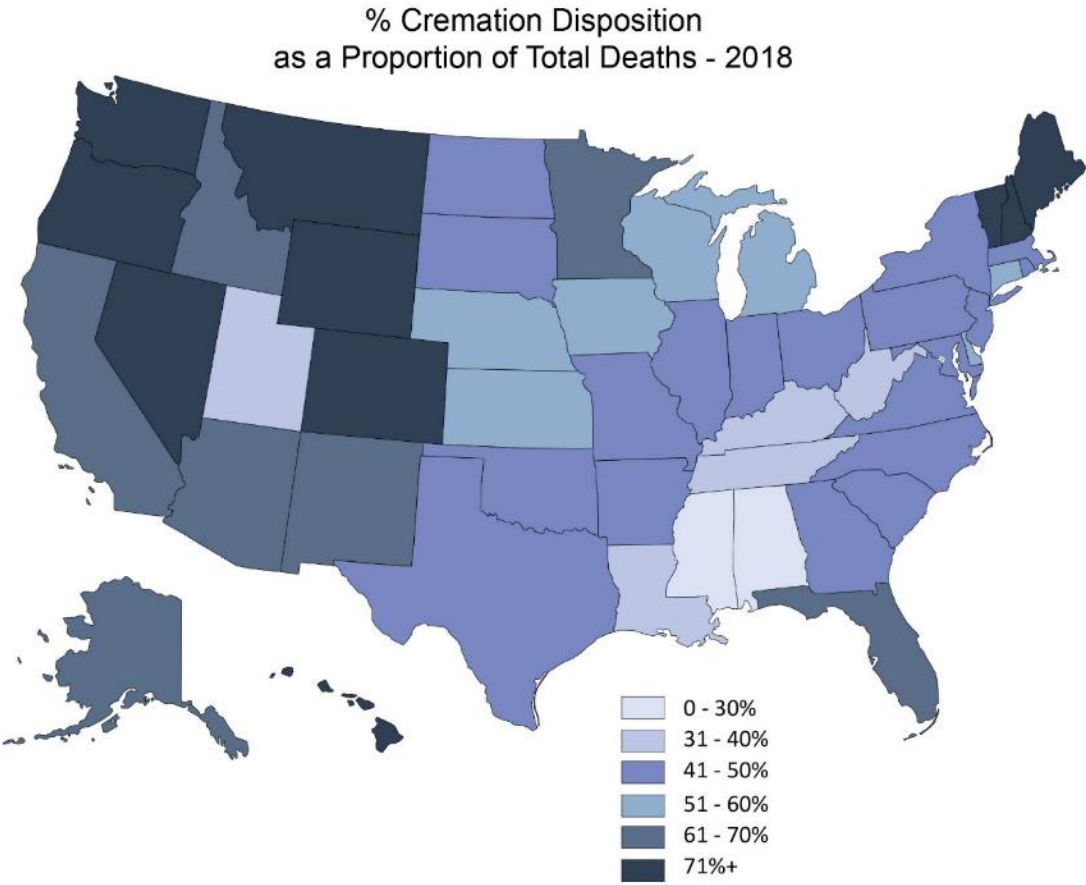


Figure 7: 2018 United States Cremation Rates as a Proportion of Total Deaths,
Source: Cremation Association of North America (CANA) Annual Statistics Report, Vol 54, No. 2.

State Cremation Rate

California had 266,000 deaths in 2018, out of which 171,000 resulted in cremation. The state's cremation rate has increased from **58.0%** in 2013 to **68.8%** in 2018. The Cremation Association of North America (CANA) predicts that California's cremation rate will reach to **74.2%** by 2023.

Local Cremation Rate

This plan's demographics and dispositions analysis assumes that the annual cremation rate in the City of Wildomar is the same as the rest of the state.

The plan also assumes the City's cremation rate will continue to grow at approximately the same rate as predicted for the State of California by the Cremation Association of North America (CANA).

Based on the region's ethnic and religious demographic profile and our understanding of cremation trends, we anticipate that cremation will not rise beyond 90% of all dispositions within the next 25 years.

Cremations + Casket Burials Summary

Analysis of the historic and projected disposition trends numbers finds that:

- There were 400 casket burials of City residents from 2015 to 2019, averaging 80 per year;
- There were 800 cremations of City residents from 2015 to 2019, averaging 160 per year;
- There will be 1,200 deaths in the City resulting in casket burials, averaging 50 casket burials per year, over the next 25 years;
- There will be 6,600 deaths in the City resulting in cremation, averaging 260 cremations per year, over the next 25 years;
- There will be a decrease in the City residents choosing casket burial from 76 per year in 2019 to 40 per year in 2044, due to the increase trend toward cremation, and
- There will be an increase in the City residents choosing cremation from 168 per year in 2019 to 349 per year in 2044, due to the projected population growth and the increasing trend toward cremation.

HISTORIC DEMAND – WILDOMAR CEMETERY SALES + INTERMENTS

This section reviews the historic demand for the City’s services and cemetery space. Demand is measured in terms of the number of annual sales and interments at Wildomar Cemetery as a proportion of the number of deaths in the cemetery’s market (the City) in the same year.

The following graph summarizes Wildomar Cemetery’s historic sales and interments from 2015 to 2019. In this graph, City-wide casket burial and cremation data aligns with the left vertical axis, while Wildomar Cemetery casket and cremation interment and sales data aligns with the right vertical axis.

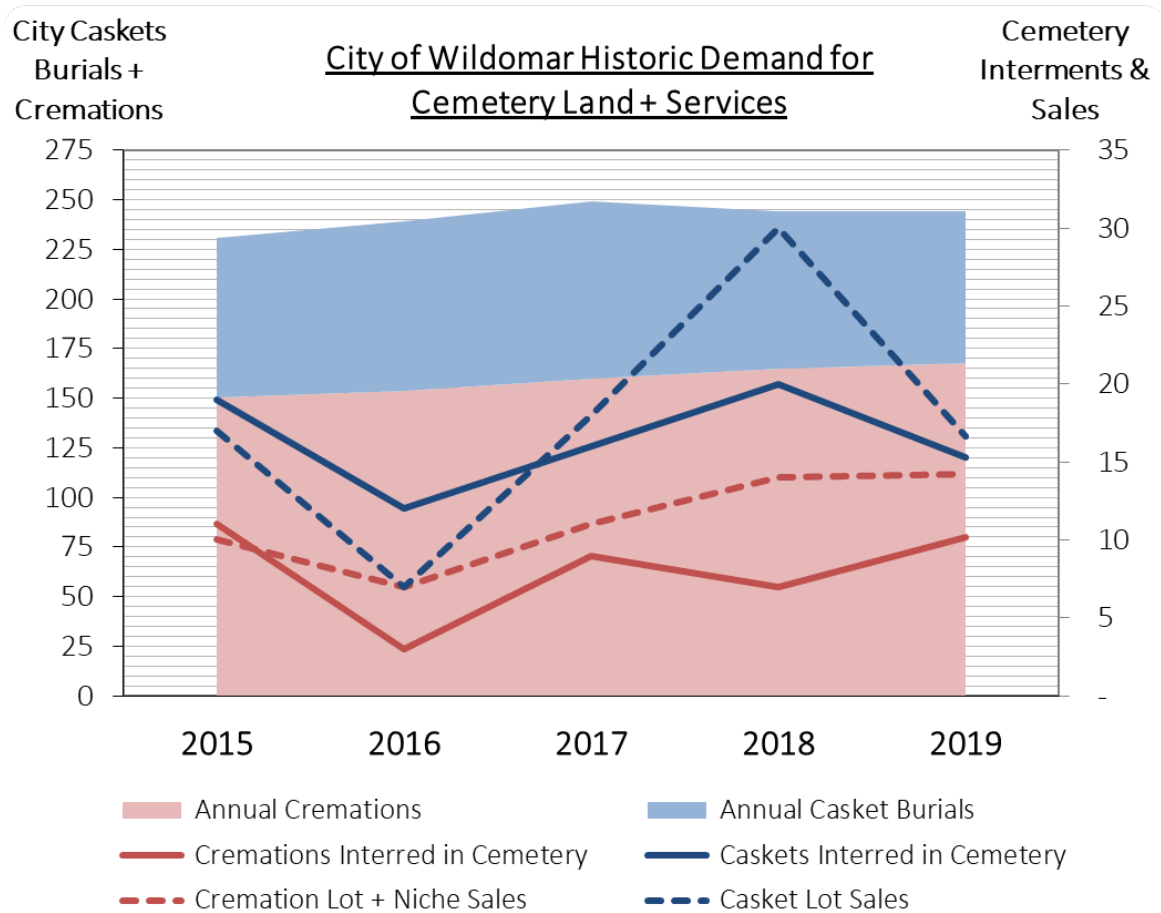


Figure 8: Historic Demand for City of Wildomar Cemetery Land and Services,
Source: LEES+Associates + Wildomar Cemetery Records.

Analysis of historic sales and interment numbers finds that from 2015 to 2019, Wildomar Cemetery:

- Served 14% of City residents choosing casket burial (below average for cemeteries in the USA);
- Served 4% of City residents choosing cremation (below average for cemeteries in the USA);
- Experienced an extraordinary increase in sales in 2018, possibly because the boundaries of the Cemetery District were approved to change and align with City's borders.
- Interred 83 caskets and 40 cremations - averaging 17 casket and 8 cremation interment per year,
 - 80% of cremations interred were in in-ground plots and 20% in niches;
 - 34% of caskets and 19% of cremations buried in plots were from non-residents;
 - 49% of caskets and 56% of cremation were buried in pre-purchased plots, and
 - 53% of cremation niche interments were in pre-purchased niches.
- Sold 90 casket plots, 41 cremation plots and 15 niches - averaging 18 casket plots, 8 cremation plots and 3 niche sales per year;
 - 24% of caskets and 20% of cremation plots sold were from non-residents;
 - 57% of caskets and 56% of cremation plots were purchased pre-need, and
 - 53% of cremation niches were purchased pre-need.

PROJECTED CEMETERY MARKET PROFILE

The following graph summarizes the demographic and disposition trends that define the future market profile of the communities served by the Wildomar Cemetery and residents’ need for cemetery space and services over the next 25 years. In this graph, population data aligns with the left vertical axis, while data for death, cremation, and casket burials aligns with the right vertical axis.

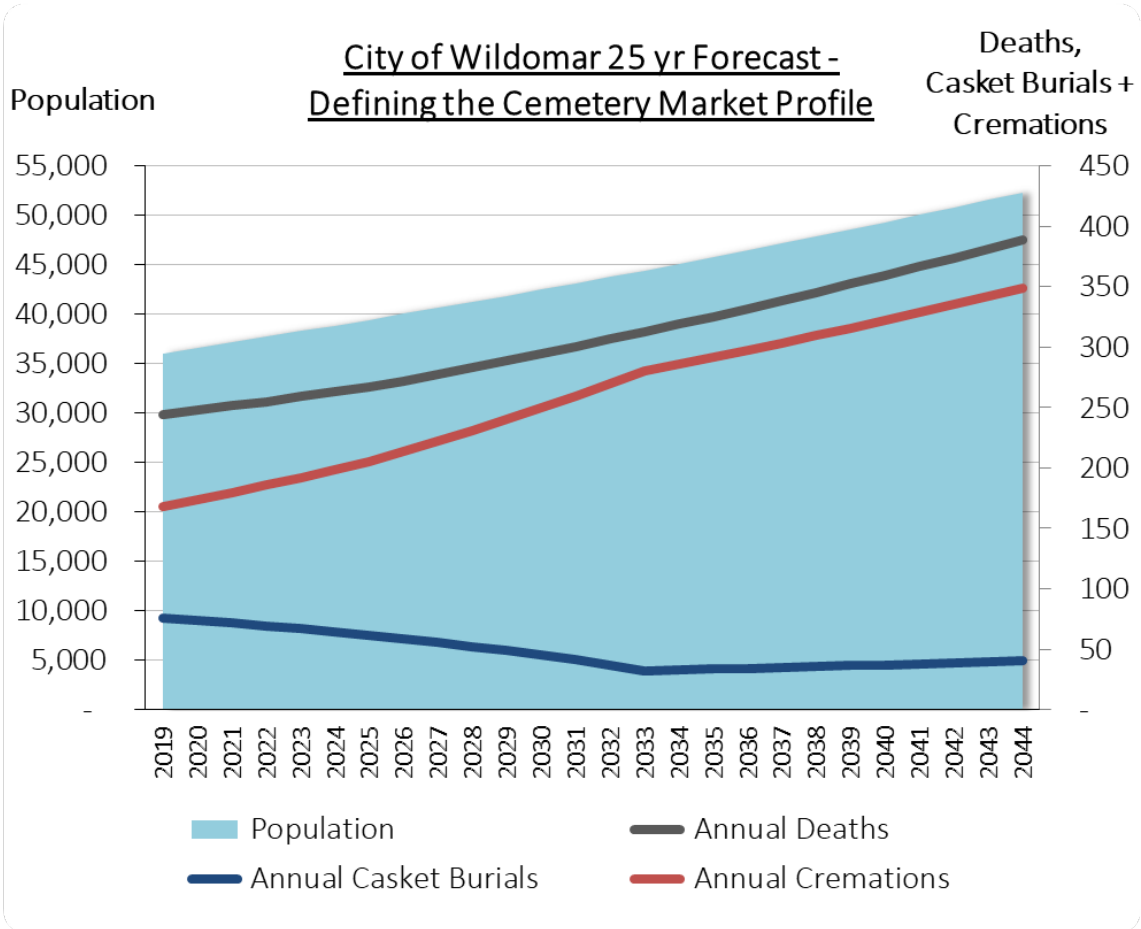


Figure 9: City Demographic and Disposition Trends 25-year forecast, Source: LEES+Associates.

TRENDS IN CEMETERY SERVICES

The proportion of residents choosing to be buried in a cemetery varies significantly and is influenced by several factors. These includes: the attractiveness of existing cemetery sites; the diversity of their product and service options; their ability to meet religious/ethnic traditions; the level of community engagement, their proximity to residential areas and residents, and their level of universal accessibility, pricing and other considerations.

A high cremation rate affects the number of customers that come to the cemetery because many cremated remains are not interred in a cemetery. Typically, 80% to 90% of residents choosing cremation will not inter in cemeteries. This reflects the fact that most cremated remains in North America are not taken to a cemetery but are instead kept at home or scattered in a place of personal significance.

In contrast, most families choosing casket burial will inter in their local cemetery, as disposition of non-cremated human remains is legally required to be interred in a cemetery. Recent research has found that in a low competition market, local cemeteries typically serve **10% to 20%** of families with loved ones that choose cremation and **80% to 90%** of families with loved ones that choose casket burial. Most are buried in a cemetery close to where they lived.

Based on these benchmarks, Wildomar Cemetery is below average in the number of caskets it inters (**14%** of the community served) as well as the number of cremation remains it inters (**4%** of the community served).

The following graph shows the expected distribution of City resident deaths and summarizes how the regional interment demand is likely to be accommodated over the next 25 years.

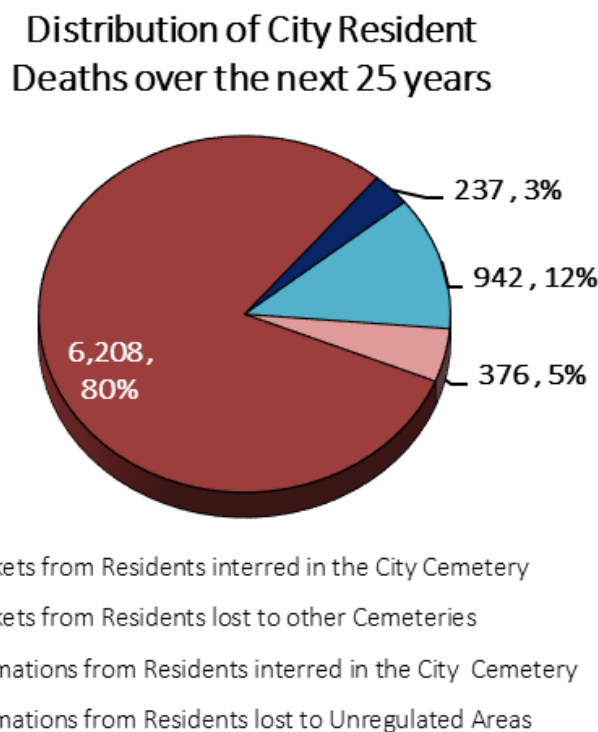


Figure 10: Distribution of Deaths from City Residents over the next 25 years, Source: LEES+Associates.

PROJECTED DEMAND – WILDOMAR CEMETERY SALES + INTERMENTS

This section estimates the projected demand for the City’s services and cemetery land. This analysis assumes historic service rates, interment patterns, sales trends and average annual growth in the City will remain consistent and be continuous over the next 25 years. It also assumes the City will continue to meet market demand by developing cemetery inventory like its existing offerings.

The following graph summarizes Wildomar Cemetery’s projected sales and interments over the next 25 years, from 2020 to 2044.

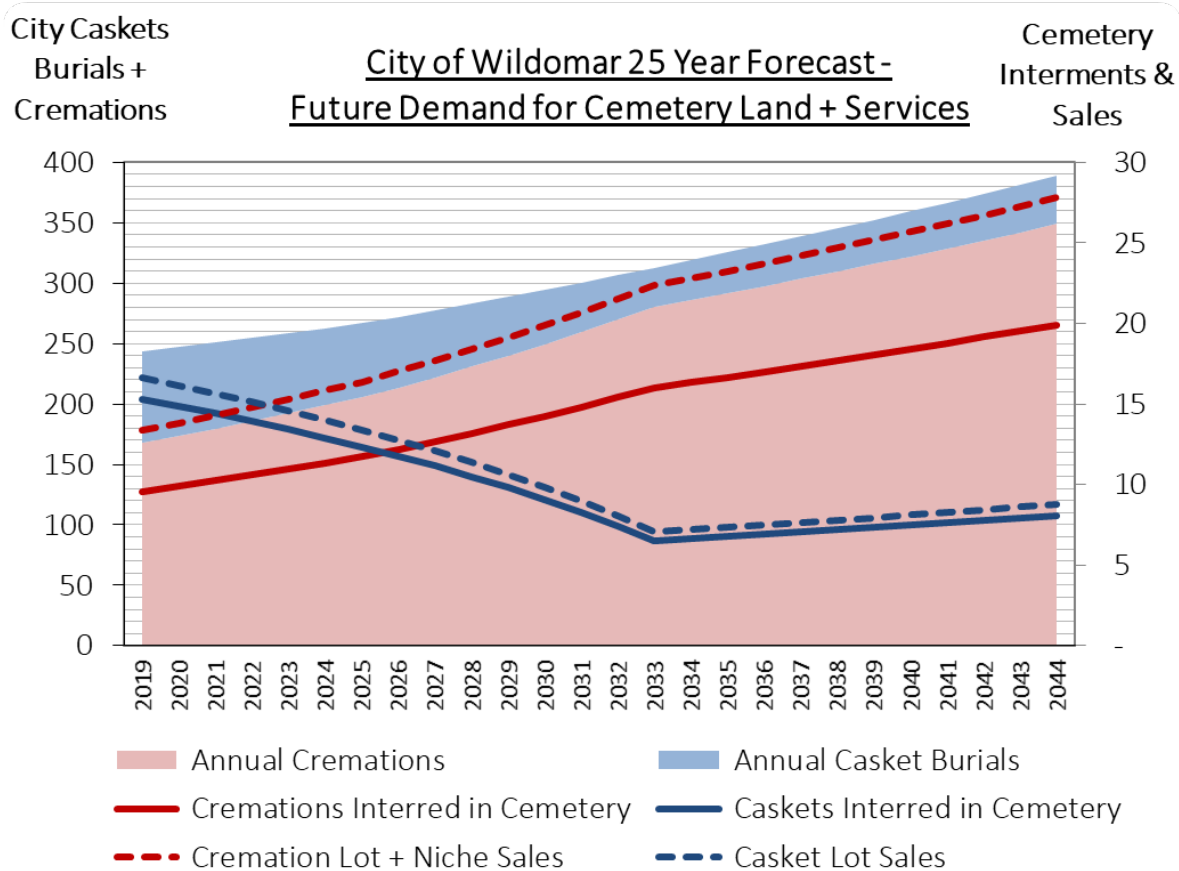


Figure 11: City of Wildomar 25 Year Forecast Community Served, Source: LEES+Associates.

Projections of sales and interment numbers over the next 25 years finds that Wildomar Cemetery:

- Will inter 240 caskets and 375 cremations, averaging 10 casket and 15 cremation interments per year, and
 - Of the 375 cremations interred, 300 will be interred within in-ground plots and 75 within niches – averaging 12 in-ground plot and 3 niche interments per year.
- Will sell 260 casket plot sales, 385 cremations plot sales, and 140 niche sales at Wildomar Cemetery, averaging 10 casket plot sales, 15 cremation plot sales and 6 niche sales per year.

2.4 INVENTORY + CAPACITY

This section of the report analyzes the current inventory and potential capacity of undeveloped land at Wildomar Cemetery and compares it to the land needed to meet demand over the next 25 years.

Sales Capacity

This Needs Analysis compares anticipated demand at the Wildomar Cemetery (not across the city and the county as a whole) to the number of plots and niches available for sale and estimates the number of years of sales that remain. (It should be noted that the “sale” of any space at a cemetery (such as a grave or niche) is not for ownership of that land or space, but rather for the ownership of a “right-of-interment”—or the right to use that space to inter human remains.)

In this section, “sales” refers to all purchases of a right-of-interment for in-ground burial plot (“grave”) or columbarium niche at the Wildomar Cemetery. Sales often takes place significantly before the space is needed, well in advance of a death, as many people prefer to take care of this for themselves.

The amount of inventory available for sale is usually a cemetery’s most limited resource. A cemetery typically sells a grave or niche once, even though a single grave or niche may be able (and be permitted) to accommodate multiple interments.

Interment Capacity

The City is expected to continue interring residents at Wildomar Cemetery long after its final plot is sold. This is due to some sales having been made well in advance of when they are needed. Total spaces available for interment (total interment capacity) includes plots and niches that are currently available for sale, plus those that were sold in advance of need and are not yet occupied.

This Needs Analysis also considers and reviews the total potential number of spaces (plots and niches) available to accommodate an interment. In this plan, “interments” includes the opening and closing service provided to the purchaser of a right-of interment after they have died. A deceased individual is also known as a decedent. At Wildomar Cemetery, interment is the burial of the decedent’s casket or urn in a grave or the placement of an urn in a columbarium niche.

CEMETERY INVENTORY – PLANNED LOTS + NICHES

In this plan, “casket plots” refers to all in-ground burial plots or graves at Wildomar Cemetery that can accommodate caskets.

“Interment spaces” refers to plot and niches that can accommodate several caskets and/or urns that could be placed within it.

According to the Wildomar Cemetery District Rules and Regulations, the interment capacity of a single in-ground plot is the burial of one casket + one urn (provided the casket is be buried first), or two urns.

Standard plot sizes are:

- Regular plot: 8 ft. x 4 ft.;
- Infant plot: 4 ft. x 2 ft., and
- Cremation plot: 2 ft. x 2 ft.

The cemetery also offers columbaria niches for cremated remains and allows two interments in every niche.

Cemetery records identify 2,187 interment spaces within the developed property, of which 20% are available for sale and 40% are available for interment.

The following figure summarizes the current distribution and availability of developed inventory at Wildomar Cemetery.

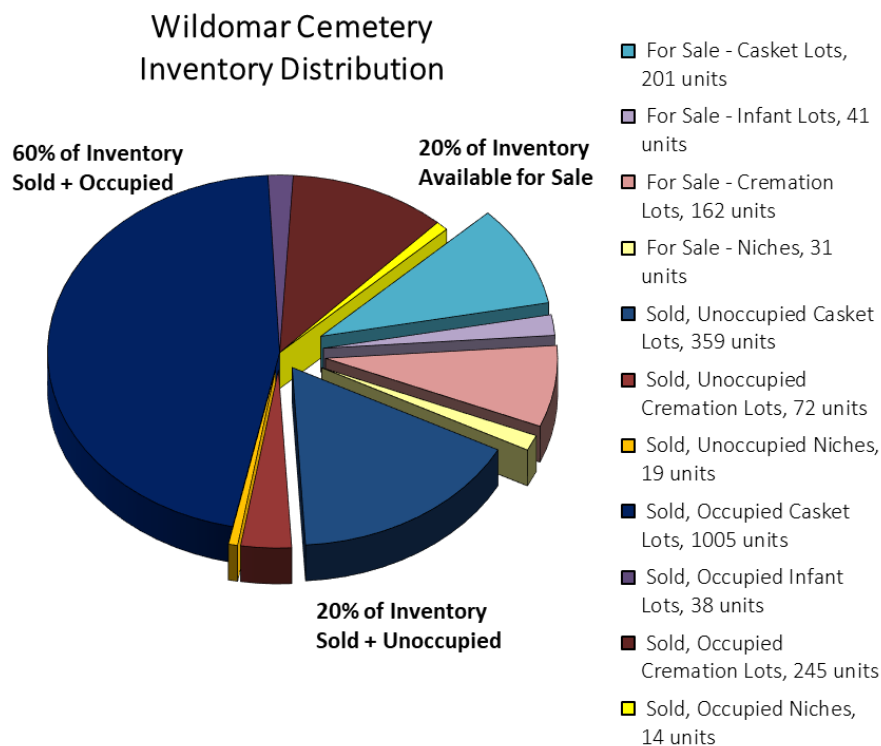


Figure 12: Wildomar Cemetery Inventory Distribution, Source: City of Wildomar Cemetery Records.

The following table summarizes Wildomar Cemetery’s inventory that is available for sale, the projected average number of sales per year (over the next 25 years) and the estimated number of years of sales remaining.

Inventory Type	Available for Sale	Sales Per Year	Years of Sales
Casket Plots	201 plots	10	20 years
Cremation Plots	162 plots	15	11 years
Columbaria Niches	31 niches	6	5 years
Infant Plots	41 plots	n/a	n/a
Total	435 interment spaces	33 sales	

Table 4: Wildomar Cemetery Inventory Sales Capacity Forecast,
Source: LEES+Associates + Wildomar Cemetery Records.

The following table summarizes Wildomar Cemetery’s inventory available for interment⁵, the projected average number of sales per year (over the next 25 years), and the estimated years of capacity remaining.

Inventory Type	Available for Interment	Inters Per Year	Years of Interments
Casket Pots	560 plots	10	56 years
Cremation Plots	239 plots	12	20 years
Columbaria Niches	45 niches	3	15 years
Infant Plots	41 plots	n/a	n/a
Total	885 interment spaces	26 inters	

Table 5: Wildomar Cemetery Inventory Interment Capacity Forecast,
Source: LEES+Associates + Wildomar Cemetery Records.

⁵ Inventory available for interment includes all cemetery plots and niches available for sale and pre-purchased inventory available to families that purchased their plot or niche in advance of need.

Analysis of Wildomar Cemetery's inventory and capacity indicates that:

- Historic sales at the cemetery have consistently exceeded its interments. There has been:
 - 1.1 times as many casket plot sales as there were casket plot interments;
 - 1.3 times as many cremation plot sales as there were cremation plot interments, and
 - 1.8 times as many niche sales as there were niche interments.
- Wildomar Cemetery has a significant reserve of pre-purchased inventory available for interment to families that purchased their plot or niche in advance. Historically, the City has experienced a high rate of pre-need sales. This includes:
 - 1.3 pre-need casket plot sale for every at need sale;
 - 1.3 pre-need cremation plot sale for every at need sale, and
 - 1.1 pre-need casket plot sale for every at need sale.
- After the City sells its last currently developed casket plot, it can expect to continue to inter residents who chose:
 - Casket burial - for an additional 36 years in pre-purchased casket plots;
 - Cremation burial - for an additional 9 years in pre-purchased cremation plots, and
 - Cremation niche interment - for an additional 10 years in pre-purchased niches.

2.5 FACILITY NEEDS TO SERVICE FORECAST DEMAND

LAND NEED – EXPANDING CAPACITY

Undeveloped Land Development Strategy

There is approximately **7.88 acres** of potential interment space in the 9.64 acres of undeveloped cemetery area at Wildomar Cemetery.

Using the cemetery landscape design standard of 500 plots per acre, this space could potentially accommodate up to an additional **3,940 casket plots with consideration for sloped lands, setbacks, buildings or a variety of other space consuming programmatic elements**. However, given the growing demand for cremation, we propose that this area could optimally be designed with a diverse mix of cremation and casket interment options. Based on this approach, the undeveloped area has the potential to provide **at least several generations** of cemetery services for Wildomar residents.

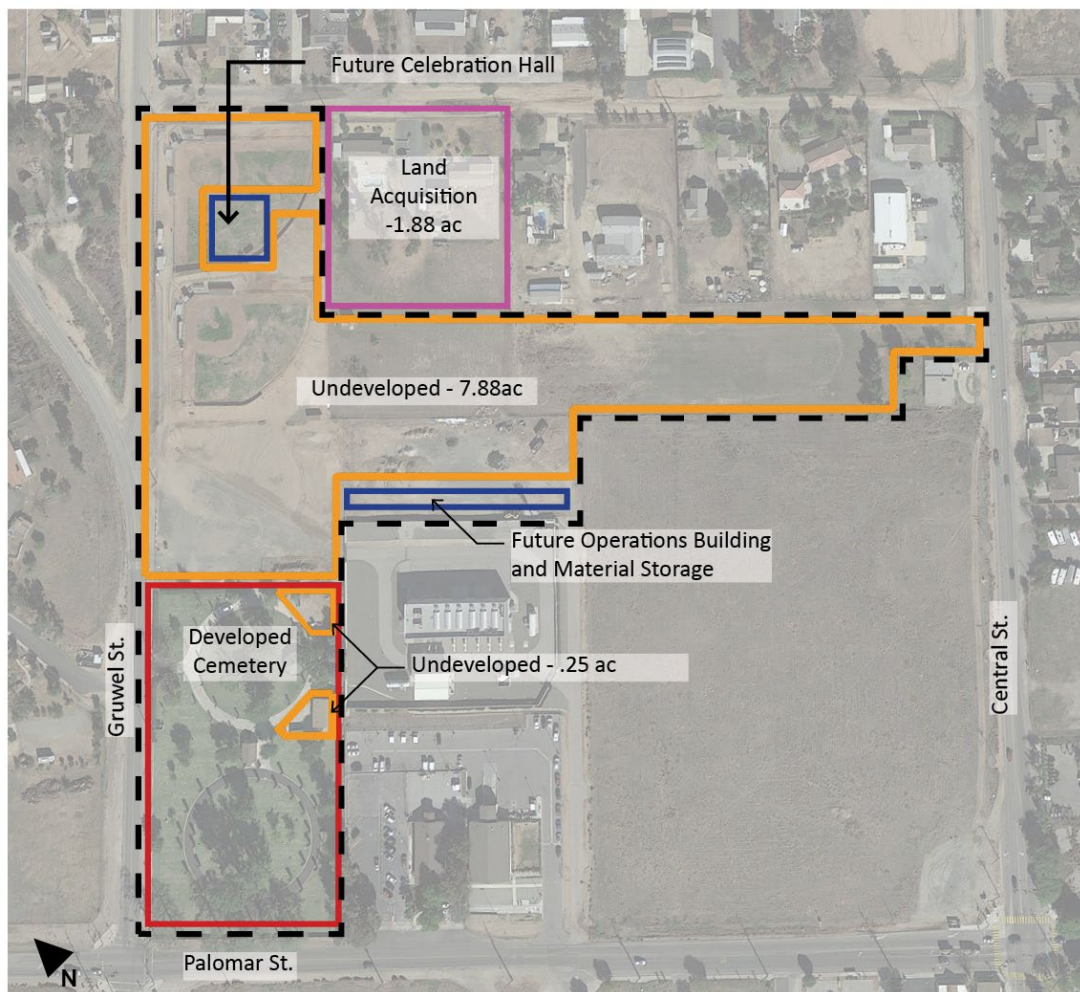


Figure 13: Schematic Plan Identifying Areas for Potential Future Inventory Development, Source: LEES+Associates and David Evans and Associates, Inc.

New Cemetery Land Acquisition Strategy

The City has identified a property for potential, future acquisition within the next 10 to 20 years.

This future expansion land is **1.88 acres** in size and is located directly adjacent to the baseball fields to the east of the site. The land is currently occupied by one single-family residence. The City has already been in contact with the current owners regarding this potential use.

Using the cemetery landscape design standard of 500 plots per acre, this additional space could potentially accommodate up to **940 casket plots**, providing the potential to add **70 years** of cemetery sales and interments.

Densification Infill Strategy

In addition to developing the undeveloped area at the City's cemetery, it is possible to further develop within the 3.76 acre developed area, by converting space that was not originally allocated for interments.

The capacity of the already developed cemetery lands can be densified through a range of strategies, such as:

- Infilling north-south grass roads between sections and other underutilized roads and pathways;
- Strategically placing new in-ground plots, such as smaller cremation plots and scattering gardens, which have a smaller, more flexible footprint along roads, pathway shoulders and vacant areas, and
- Adding above-ground interment options, such as family vessels, columbaria, and memorial walls in areas that are unsuitable for in-ground interments.

There is approximately **0.25 acres** (10,000 square feet) of potential infill interment space in the developed cemetery area. This area is already plotted, but currently is used for operations.

Using the cemetery landscape design standard of 500 plots per acre, this space could potentially accommodate up to an additional **125 casket plots**.

However, given both the small area and the growing demand for cremation options, we propose this area would be used mainly for additional columbaria and in-ground cremation plots, and possibly a few in-ground casket plots.

Unclaimed Plots Reclamation Strategy

Another long-term option to increase site capacity is to reclaim pre-purchased plots that were sold many years ago but remain unused. These are plots whose owners have not been in contact with the Cemetery since the time of purchase.

The first step in a reclamation strategy would be for the City to identify and confirm the location of all existing sold, used, and unclaimed plots. Best practices include:

- Identifying individuals/families that purchased burial plots more than 50 years ago;
- Attempting to find the last known lease/plot owner;
- Advertising in the local media (e.g. newspapers), and
- Where no contact can be established with the buyer or family members, confirm the status of these plots as “abandoned.”

The circumstances for reclamation and expiry date of a right-of-interment in an unclaimed plot should be fully delineated in the City Cemetery rules, regulations and ordinances.

Unclaimed plots determined to be abandoned can then be resold, typically at the current, fair market value. Significant staff time will be required to fully investigate and determine if unclaimed plots are in fact abandoned and therefore available.

Land Need Conclusion

Cemeteries are unique in that their land use designation is legislated to remain unchanged in perpetuity. For this reason, it is prudent for cities to plan for enough cemetery land to meet community needs for at least 100 years.

This Needs Analysis finds that Wildomar Cemetery does not meet the current best practice for current developed inventory; however, it does meet the best practice regarding the total land capacity available to Wildomar Cemetery.

The City will need to develop more of its existing cemetery land into serviceable inventory soon, with a focus on developing cremation interment options. Overall, the City’s existing cemetery land has adequate capacity to continue serving the community for at least the next several generations assuming death, disposition rates do not change dramatically and the historic patronage of the Wildomar cemetery remains relatively constant.

STAFFING NEED – TO SERVICE FUTURE DEMAND

This section addresses Wildomar Cemetery’s Full Time Equivalent (FTE) staffing needs, through the phased development to build-out, to meet the demand forecast by our team.

City staff often use the measure of FTE or “full time equivalent” to quantify their human resource needs, manage budgets, and evaluate the efficiency of their operations. One FTE represents the number of hours worked by one full time employee over one year. FTE is an especially helpful metric to use in systems where employees work different number of hours or on tasks with different operating budgets.

In LEES+Associates (L+A) research and primary experience working with municipal cemeteries, we have witnessed wide variability in how public cemeteries across North America operate. Large public cemeteries are typically operated by municipal employees shared with Public Works, Parks and Recreation or other Departments. Small to mid-sized cemeteries are frequently maintained by contractors but supervised by municipal supervisors. Rural cemeteries that are small enough may be run entirely by community volunteers. The number of employees and contract workers running cemeteries therefore varies widely and this variance complicates establishing FTE standards for cemetery facilities.

Factors influencing the efficiency of cemetery operations (and the FTEs needed to run them) include:

- Area of the cemetery site;
- Physical characteristics (topography, layout, type of vegetation, subsurface conditions etc.);
- Local climate;
- Range and nature of services offered;
- Number of residents served/local demographics (age/mortality rate/disposition preferences);
- Travel distance between other facilities (especially with shared off-site equipment);
- Quality of equipment, clarity of operating procedures, the skills and expertise of personnel, and
- The degree of digital automation on the admin and field work sides of the operation.

FTE levels for field work reported by public cemeteries in western North America can be measured by the area of the cemetery or the number of interments. These guidelines, relating to the parameters of site area (amount of area to be maintained) and number of interments (the annual number of openings and closings) suggest that a reasonable standard for public cemeteries is:

One FTE for field work per:

- 5 to 8 acres of developed cemetery area, or
- 35 to 40 interments.

The cemetery grounds are currently well maintained and serviced by the 1.75 FTE staff assigned to the cemetery.

Based on the above criteria, the existing site topography and proposed site development, staffing needs are expected to be 4.5 FTE at the full proposed build out of the cemetery.

3 ENGAGEMENT SUMMARY

This chapter includes a summary of engagement activities and feedback from consultation with Cemetery District staff, Council leadership, the Planning Commission, and other cemetery stakeholders including community residents by way of a public survey. The consulting project team also met with the City's Project Manager on a regular, bi-weekly basis to ensure the project's momentum and progress would meet the City's expectations.

The Site Visit & Consultation was carried out in early December 2019. The project team met with the Parks and Community Services Manager, Daniel Torres, who also heads the cemetery operations and Christy Bowen who provides support in cemetery maintenance and administration.

An **Americans with Disabilities Act (ADA) Compliance Assessment** was carried out by LEES+Associates and David Evans and Associates, Inc. The assessment involved a visual inspection of the cemetery and documentation of instances of non-compliance with ADA regulations.

Consultation with City Staff and the Project Steering Committee

On December 10th, 2019, LEES+ Associates hosted an informational presentation on current trends, best practices and considerations in cemetery planning and design. The presentation is an opportunity to present the project's goals and objectives to City staff and allow for discussion and sharing of information.

Project Steering Committee:

Marsha Swanson and Ben Benoit, Wildomar City Council members

City Staff:

Dan York, Assistant City Manager, and Cemetery Master Plan Project Manager

Daniel Torres, Parks and Community Services Manager

Gary Nordquist, City Manager

Kim Davidson, Economic Development Director

Bob Howell – Finance Manager

Planning Commission Project Updates and Consultation

A project update was presented to the Planning Commission on March 18th, 2020 by the City's project manager (travel restrictions associated with Covid-19 prevented the project team from attending). A second project update was presented to the Planning Commission on May 6th, 2020 and highlighted the updates to the frontage design since the initial presentation. During this meeting, the Planning Commission recommended the curved road alignment around the cemetery instead of the straight option, which would have impacted over 100 graves. For further details, reference Palomar Street Alignment Impact Study in Appendix D.

Wildomar Cemetery Public Survey

The project team created a public survey designed to gauge public opinion about Wildomar Cemetery, to gain input on possible operational and capital improvements, and to get opinions regarding proposed cemetery expansion schematic options.

The survey was hosted online using Survey Monkey and was open for 6 weeks, from March 18th through April 31, 2020, and included 21 multiple choice and open-ended questions. Participation in the survey was actively promoted by the City of Wildomar with a survey link posted on the City's website (Cemetery web page) and posted on the City's Facebook page. The survey link was subsequently shared on social media.

The survey attracted 72 respondents. As a percentage of the local population, this is an average turnout, given that cemetery surveys typically do not attract many respondents. Another factor that may have impacted a large response to the survey was the outbreak of Covid-19, which significantly affected City operations and day-to-day life in Wildomar and happened shortly after the survey was launched.

Survey highlights:

- When asked how respondents were connected with the cemetery, 29.4% reported they have loved ones buried in the cemetery or that they own plots themselves and 22.6% said they come to the site for recreation (Walking, nature viewing, etc.). Of respondents who selected "other" from the options available (48.5%), many cited being a Wildomar Resident or living nearby;
- 29.6% of respondents and their family have purchased a grave or used cemetery services;
- Those that purchased a grave or services at the cemetery rated their experience when purchasing on average 4.7/5;
- The top three cemetery service or events respondents and their families were interested in were:
 1. Events such as Memorials/Funerals/Burials; Celebrations of Life (65.7%);
 2. Personal visits; Paying respects; Visiting graves of family or loved ones (64.2%), and
 3. Attending an annual event to learn about local history/heritage, historic figures etc (35.8%).
- About 82% of respondents agreed that the cemetery is physically accessible. Of those that disagreed (17.9%) respondents stated lack of parking, entrance appearing locked the majority of the time/not welcoming, and lack of wheelchair access after hours (currently a small side wall "entrance" allows those that access it get in to the cemetery when the gates are closed).

- Of burial options not currently offered at Wildomar Cemetery, the following were most popular among survey respondents:
 1. Memorial Features- A memorial wall, benches or plaques, not necessarily associated with interred remains (55.4%);
 2. Scattering Garden- A dedicated space for the scattering of cremated remains (36.9%), and
 3. Natural or Green Burial Interment without embalming, liners or vaults, using biodegradable caskets, with minimal grave marking/memorialization, and habitat restoration (30.8%).
- When asked if respondents would support a future Cemetery Administration and Celebration Hall Building on cemetery expansion grounds currently used as Little League Baseball fields, the majority of respondents answered “yes” (54.8%);
- The following visitor services and amenities improvements were most popular among respondents:
 1. Shade trees and other plantings (73.3%);
 2. Online Information Services (improved website or a grave finding app) (71.7%);
 3. A veteran’s plaza (55%);
 4. Improved wayfinding and site info (improved kiosk, maps, signs, and brochures) (51.7%), and
 5. Entry improvements (fencing, gates, signage and planting) (48.3%).
- The following community-oriented improvements were most popular among respondents:
 1. New seating areas/viewpoints for quiet contemplation (67.3%);
 2. Ecological Improvements (maintenance practices, erosion control, naturalized plantings, habitat enhancement etc.) (58.2%);
 3. Temporary park space in the undeveloped lands for passive and/or active recreation (43.64%), and
 4. Interpretive signage (heritage, site ecology, natural history, etc.) (34.6%).
- The following temporary land uses for undeveloped cemetery land were most popular among respondents:
 1. Community gardens (58.6%);
 2. Plant nursery (to support City development projects) (55.2%);
 3. Traditional park (playgrounds, tennis/basketball courts, circuit training, nature-themed play) (37.9%), and
 4. Ecological restorations (34.5%).

Views of the public expressed in the survey were considered when developing the future cemetery development recommendations and concept options.

4 SITE EVALUATION

The following chapter includes an assessment of the site's physical opportunities and challenges and considerations regarding site access and circulation, vegetation, and interment. The following graphic plan shows existing and potential circulation and access, notable slope constraints, view opportunities and community context.

Circulation and Access

- The primary vehicular access to the cemetery is from Gruwell Street on the east with a secondary vehicular access from the gravel parking lot to the north. The original vehicular entry was located off Palomar Street and is now designated as pedestrian only access. There is another informal pedestrian access point through a gap in the wall along Gruwell St. which is used when the vehicular gates are closed afterhours.
- Como Street serves as potential vehicular access to the undeveloped cemetery expansion lands at the north end of the site. The undeveloped cemetery expansion lands extending east to Central Street provide opportunity to connect the wider community to the Cemetery by providing pedestrian access from the Cemetery to the intersection of Central Street and Indiana Street.



Figure 14: North end of Cemetery Expansion Lands along Como St -currently occupied by little league baseball fields. Source: LEES+Associates

Vegetation

- A stand of mature deodar cedar trees borders the south side of the cemetery along Palomar Street;
- There are pollarded mulberry street trees along Gruwell Street and vines on the cemetery's cinderblock wall. The wall alternates with hedging along the northeast corner;
- The site contains mature shade trees, hedging for visual screening and space definition, as well as cypress trees planted along the cemetery's circular drives;
- The cemetery lawn is fully irrigated with a system that uses reclaimed water, and
- Cemetery vegetation is highly maintained, which creates a formal, well-cared- for aesthetic quality.



Images right to left: Cypress boulevard planting along internal roads and edging around flat markers (Right, Figure 15:), views to site trees and hedging around gazebo (Centre, Figure 16), deodar cedar trees and cinderblock wall covered in vines along Palomar Street frontage (Left, Figure 17). . Source: LEES+Associates

Interment

- Existing interment capacity of unsold and unoccupied graves in the developed cemetery is concentrated near the north end of the developed site, including unsold niches in a small columbarium area and continuous capacity within the center of the circular driveway;
- An extensive soils and material storage area inside the developed area offers an opportunity to develop additional interment capacity in that area, if this can be reduced or relocated;
- There is extensive future capacity to the north and east of Cemetery Expansion Lands, where the cemetery has not yet been developed (lots laid out with landscaping etc.), and
- Undeveloped land just north of the hedge that borders the developed section is level and offers an opportunity to develop new interment capacity or accommodate soil and material storage. Currently, it is used occasionally by the community to host drive-in movie screenings and parking for the baseball fields.

Other Constraints to Development

- Constraints to cemetery development include two Little League baseball fields that are actively used by the community. A significant earthen slope, unprotected from erosion, lies south of the fields, and poses a development challenge, and
- Current overland drainage patterns bring sediment from soils from the upland area through the site and towards a concrete drainage structure at a City pump station adjacent to the cemetery. Extensive erosion is also present along Gruwell adjacent to the south baseball diamond.



Figure 18: Exposed soils on Wildomar Cemetery Expansion Lands, looking north to the baseball diamonds. ,
Source: LEES+Associates

Site Visit & Staff Consultation

During the initial site visit with cemetery staff, on-site discussions identified the following:

- High mineral deposits in the reclaimed water used for irrigation maintains the lawn but may be stressing trees (potential over watering);
- Irrigation Lines are on top of existing or plotted graves. They are often cut and need to be repaired when digging a grave;
- There are issues with offsite drainage water flowing through the site; also, with erosion and the resulting sediment deposits, and
- Upright markers have not been permitted in cemetery since the 1950's. Flat markers only are permitted to dissuade vandalism while also allowing for ease of maintenance.

Structures, and other Site Amenities

- The site contains several buildings, including a small office and administration building that houses the manager's office, records, a small staff lounge and an extra desk for staff. The Parks and Community Services Manager works out of this office and administers most cemetery services and operations;
- A workshop building serves the needs of the operations and grounds maintenance work, including equipment storage, and
- A gazebo located east of the Columbaria area north of the workshop building provides shade for visitors and gatherings.



Figure 19: Gazebo at Wildomar Cemetery. Source: LEES+Associates

Road Alignment Study of Palomar Street Road Renewal

A study of the impact of the anticipated Palomar Street Road Renewal on the Cemetery evaluated the impact of two alignment options for a widened road profile. Option 1 showed a curved, widened road around the cemetery. This option would likely only impact the trees and wall along the cemetery frontage and would not encroach on any burial plots.

Option 2 looked at the widened road alignment as a continuation of the current road centerline. By continuing the road along the current road alignment, this option would encroach on graves likely impacting approximately 4 rows of graves (estimated at 180 plots), as well as frontage trees and wall. The Planning Commission recommended Option 1, with a curved, widened road around the cemetery. For further details, see the “Palomar Street Alignment Impact Study” in Appendix D.



Images left to right: Graves near cemetery fencing along Palomar Street Frontage, looking southeast (Left, Figure 20), Graves, trees and cemetery wall with potential to be impacted by the road alignment, looking northwest (Right, Figure 21). Source: LEES+Associates

Americans with Disabilities Act (ADA) Compliance Assessment

Due to concerns about the universal accessibility of the site, an ADA Compliance assessment was carried out during the site visit on December 12, 2019. This included a visual and physical site inspection, assessment, and documentation of the developed cemetery site, excluding interior spaces within the existing structures. The detailed ADA Assessment and Compliance Report can be found in Appendix D. Site improvements ensuring compliance with ADA are identified in this report along with an order of magnitude cost estimate. Costing for these improvements have been included in the implementation plan cost summary noted in Chapter 8.5.

ADA ASSESSMENT

CITY OF WILDOMAR CEMETERY DISTRICT MASTER DEVELOPMENT AND BUSINESS PLAN

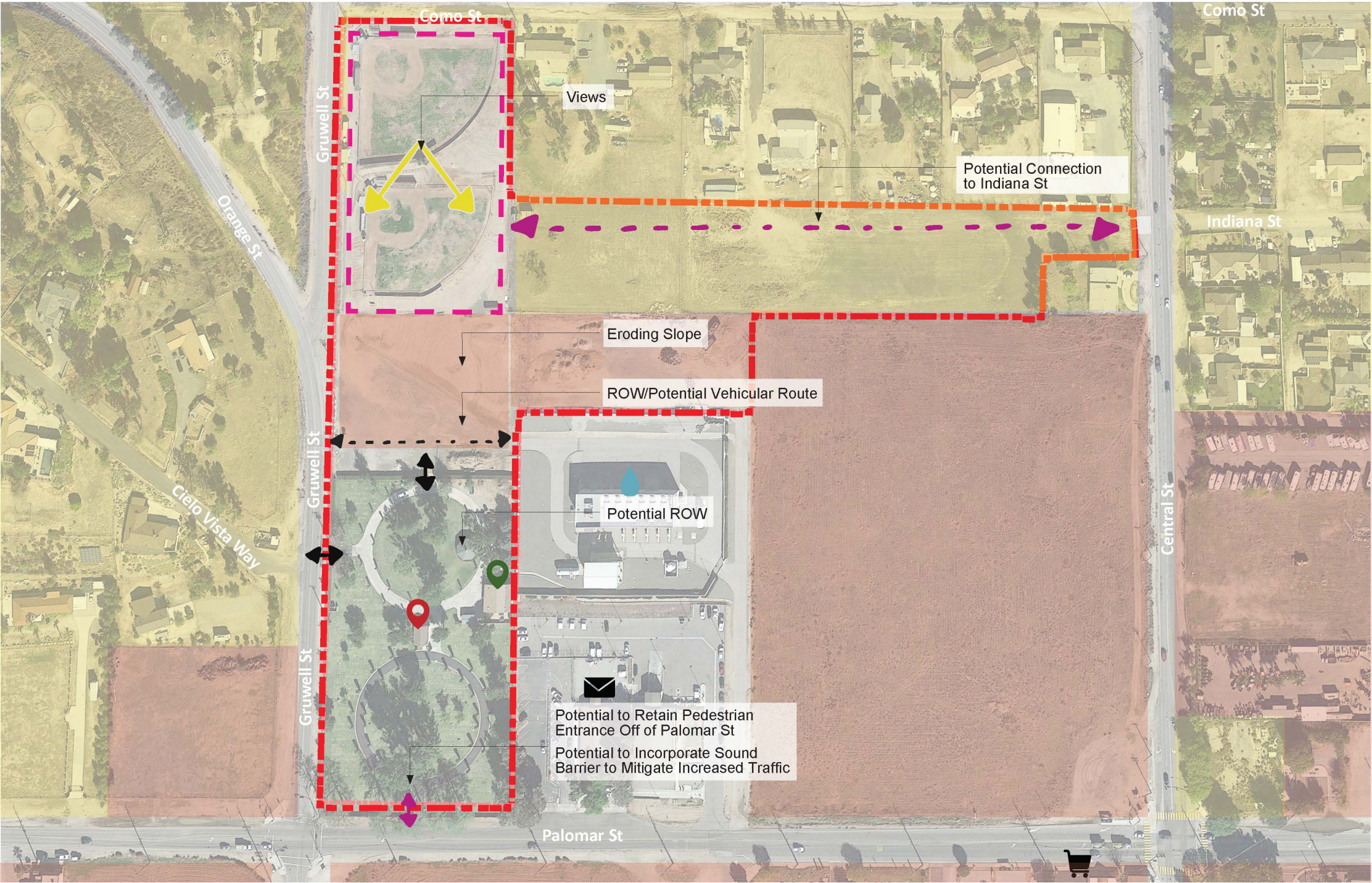


ADA REFERENCE PLAN — WILDOMAR CEMETERY EXISTING DEVELOPED SITE

Figure 22: Overview of recommended improvements to reach ADA compliance. , Source: LEES+Associates

OPPORTUNITIES & CONSTRAINTS SK1

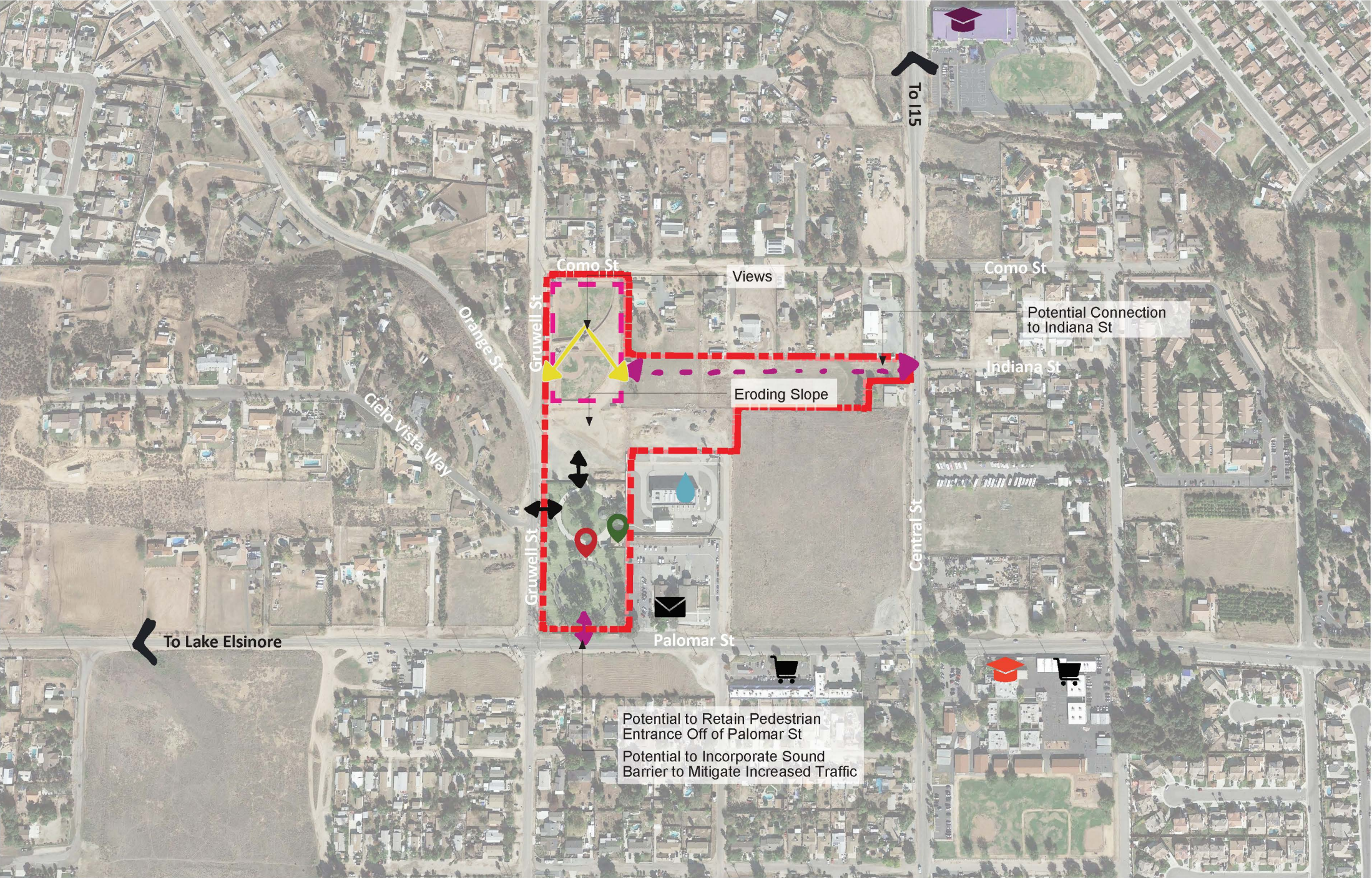
CITY OF WILDOMAR CEMETERY DISTRICT MASTER DEVELOPMENT AND BUSINESS PLAN



LEGEND

- WCD Office
- WCD Maintenance Bldg
- Wildomar Post Office
- Pump Station
- Welch Field
- High School
- Elementary School
- Commercial & Retail
- Cemetery Property
- Vehicular Traffic
- Potential Pedestrian Traffic
- Views
- Cemetery Property
- General Commercial
- R-R Rule Residential

OPPORTUNITIES & CONSTRAINTS SK1 — COMMUNITY CONTEXT
CITY OF WILDOMAR CEMETERY DISTRICT MASTER DEVELOPMENT AND BUSINESS PLAN



LEGEND

- WCD Office
- WCD Maintenance Bldg
- Wildomar Post Office
- Pump Station
- Welch Field
- High School
- Elementary School
- Commercial & Retail
- Cemetery Property
- Vehicular Traffic
- Potential Pedestrian Traffic
- Views
- Cemetery Property

5 OPERATIONS ANALYSIS

This section reviews the leadership structure, organizational resources, policies, and procedures relevant to the current operation of Wildomar Cemetery.

5.1 LEADERSHIP STRUCTURE - GOVERNANCE

The City of Wildomar owns and operates Wildomar Cemetery District and its cemetery lands are administered through the Parks and Community Services Department. This model of a municipal cemetery operating through a Parks and Recreation Department is common across North America. The benefits and challenges of a typical, municipal cemetery are summarized below.

Benefits	Challenges
Community confidence in the operation based on the perception that the cemetery will always be there.	Cemeteries are often under-supported; marketing of municipal services is often not optimal.
Operational efficiencies through use of parks services.	Inefficiencies that can arise without a “business-like” approach to running the operation.
Potential to optimize community’s heritage, culture, public art, architecture & environmental objectives, including preservation of historic structures & landscapes.	Organizational structures can limit cemetery services’ ability to be nimble/innovative.
Community focus for commemoration and memorialization across multiple layers of society.	Municipal cemeteries are rarely endowed with a clear mandate, which can limit their ability to extend into other areas, such as offering new products, services, or events.
Can be a net revenue generator if operated with both adequate autonomy and support.	Revenue, sales planning, and delivery can be hampered by a lack of business skills.
Quality of impartiality and service to the community can build community support.	Capital development and innovation is limited by taxpayer’s willingness to pay and/or borrow.
Credibility of operation due to length of operation and legislation regarding rights of perpetual interment.	Responsibilities for perpetual care adds to the cost burden.

Table 6: Benefits and Challenges of the Current Leadership Structure. Source: LEES+Associates.

Wildomar Cemetery became a public cemetery district March 28, 1955, and more recently, became a subsidiary district of the recently incorporated City of Wildomar. The Wildomar Cemetery District is guided by a five-member board of trustees with oversight by the City’s General Manager. The cemetery currently serves residents and former residents of Wildomar and their family members, with some exceptions made for non-residents.

5.2 ORGANIZATIONAL RESOURCES - OPERATIONS

In this context, operations refer to the processes and resources associated with cemetery administration and customer service, such as the marketing and sale of cemetery lots, products and services, providing coordination between families and mortuaries/funeral homes, record-keeping and financial management.

Cemetery administration is provided by the Parks and Community Services manager. Administration is conducted in the cemetery office where families meet with administration staff to select a grave or niche, or to schedule a service. Upon making their selection, residents are directed to City Hall to remit payment.

Cemetery transactions are recorded by cemetery administration in the City's specialized, Pontem Cemetery Management Software, which has capacity to provide an exceptional level of information to the staff. There are; however, some irregularities in cemetery records due to the transfer of information from the previous administration and inconsistencies in the reporting of pre-need sales. This will be explored further in Chapter 7 – Financial Plan.

On site cemetery staff include the Cemetery Manager, one full-time employee, and one part-time employee. One staff member is trained to deal with families when the Cemetery Manager is not present. Staff also conduct burial services and provide maintenance throughout the cemetery.

Currently, cemetery grounds are well manicured, and staffing levels are sufficient for maintaining the cemetery lands and keeping up with interments. Operations staff use the cemetery office for administration. Equipment to support operations is neatly organized in the maintenance building with limited space for additional equipment.

KEY FINDINGS – ORGANIZATIONAL RESOURCES, OPERATIONS

Key operational challenges include:

- High mineral content of the water used for irrigation (reclaimed water);
- Irrigation layout through plots requires cutting irrigation lines to dig graves;
- Exposed soils in undeveloped areas are susceptible to erosion and migration into adjacent properties;
- Chemical pest management is required to maintain exposed soils, and
- Maintaining consistent records when transferring information between finance and operations.

5.3 POLICIES & PROCEDURES

The City has several Policy and Procedures documents associated with the Cemetery, but it does not have a central detailed, Standard Operating Procedures (SOP) manual for cemetery staff.

The City policy and procedures documents currently address:

- General Provisions and Government Regulations;
- Cemetery Rules and Regulations regarding the time of operations, burials, markers, niche wall interments, vault, flowers and other ornamentation, and
- Employment policies, code of conduct and job descriptions.

It also includes a template “Certificate of Burial Rights” and “Waiver of Liability.”

The City also has “Water Efficient / Conservation Landscape Standards Manual” and a regional design standard document.

Cemeteries following best practices have a central SOP manual tailored to its cemetery workers’ needs, which address the following items that are not currently covered by the City current manuals, policy and procedures documents, such as:

- Workplace Safety Practices and Procedures;
- Grave and other lot dimensions;
- Grave locating procedures;
- Grave and niche opening and closing procedures;
- Cemetery equipment care and operation procedures;
- Cemetery maintenance – seasonal schedule and routine tasks;
- Periodic tasks, such as addressing sunken graves, leaning monuments, serious tree damage, and
- Financial and Records Management policies.

5.4 RECOMMENDATIONS - OPERATIONS

EVALUATION

The following recommendations consider the expansion and future development of the cemetery.

Staffing Recommendations

- At full build-out of the 13.4 acres of the cemetery (the completion of Phase 5) the cemetery will require a total of 4.5 FTE based on recommended FTE rates described in Section 2.5 'Staffing Need – To Service Future Demand.'

Site Care Recommendations

- Water quality testing combined with efficient distribution of water, along with using plants more suitable to the growing conditions, will lead to better plant health, thus requiring less maintenance overall. Planning for irrigation infrastructure in future burial sections will lead to more efficient operations when digging graves;
- Consideration of ecologically friendly maintenance practices such as spreading tree chippings over exposed soils to reduce soil erosion and reduce propagation of invasive weeds. This will also establish an organic layer that is necessary for healthy soils and will aid in moisture retention for future plantings;
- Plan irrigation infrastructure layout in conjunction with interment layout when developing future burial sections to avoid digging conflicts and increase operations efficiency, and
- Consider purchasing the necessary equipment for providing double depth interment services for increased capacity.

6 PRODUCTS + SERVICES REVIEW

This chapter includes a review and analysis of the range, diversity and pricing of the City's cemetery services and offerings. It identifies new products and services the City could introduce at the cemetery.

6.1 PRODUCTS + SERVICES REVIEW – KEY FINDINGS

The following section is a summary of the key findings from this plan's products and services review. Currently, Wildomar Cemetery:

- Offers lower diversity of offerings than is typically available at other US cemeteries, with only a limited number of standard interment, memorial and service options;
- Does not show a list of cemetery services, offerings, and pricing on the City's website;
- Has rates below the fair market value of those charged by most regional and national cemeteries;
- Has standard rates that have not changed significantly over the last decade;
- Meets cemetery best practices for non-resident premiums;
- Does not offer double depth burial, limiting the total potential interment capacity of its cemetery land, and
- Presents an opportunity for the City to materially strengthen the cemetery's financial sustainability by expanding produces and service offerings and introducing new revenue streams common at municipal cemeteries across the US.

The methodology, details analyses, key components of this cemetery plan's product, services and pricing analysis are outlined in sections to follow.

6.2 CURRENT CEMETERY OFFERINGS - DIVERSITY

Wildomar Cemetery currently offers in-ground interment services for caskets and cremated remains. Casket burial lots are offered as 8' x 4' lots for adults and as 4' x 2' lots for infants. Wildomar offers 2' x 2' cremation lots for the interment of cremated remains only. All burials are single depth, accommodating one casket per lot. An urn may be placed on top of a casket already interred. Alternately a single adult lot may contain two urns.

Families may arrange for the placement of a granite marker in accordance with Wildomar Cemetery District's dimension specifications.

Wildomar also offer above-ground interment within its columbaria niche wall. A 7" x 3" bronze marker may be placed on the face of the niche well.

The only memorialization option presently only sold and supplied by Wildomar Cemetery are lot-side flower vases.



Figure 23: Columbarium Niches, Engravings + Flower Vases, Source: LEES+Associates.

6.3 NEW CEMETERY OFFERINGS

There is a diverse range of products and services not currently present or directly offered by Wildomar Cemetery but are available at other American cemeteries. These include:

- Ossuaries;
- Lawn crypts;
- Veteran lots;
- Green burial;
- Muslim burial;
- Family vessels;
- Scattering services;
- Columbaria niches (a range of style options);
- Family estates + family columbaria, and
- Memorial options: e.g. statuary, benches, wreaths, boulders, flowers, and other plantings.

Most of these offerings are common in American cemeteries, except for Green Burial and family vessels.



Figure 24: Family Vessels Royal Oak Burial Park, Victoria, BC, Source: LEES+Associates.

OSSUARIES + SCATTERING SERVICES

An ossuary is a container used to hold cremated remains of more than one individual. Frequently used where land is scarce, ossuaries can be above or below-ground.

Scattering gardens are attractive natural or ornamental areas that offer a place for the scattering of cremated remains and often include memorial walls.

With increasingly mobile families and people choosing not to inter the cremated remains of their loved ones in a cemetery environment, there is potentially large market for selling plaques or engravings on a memorial wall. Memorial walls enable people to memorialize family members or friends without interment, or individuals whose remains are interred or scattered elsewhere.

In the region, Murrieta Valley and Temecula Cemetery Districts currently offer ossuary interments.

FAMILY VESSELS

Family vessels are a new premium cremation interment option recently introduced to the North American market. Designed features for placement at key locations, such as along pathways and in cremation gardens, these vessels are granite urns about 30" tall with an interior capacity of about 14 cubic feet. Each vessel securely accommodates up to eight nested urns or ten sets of commingled remains. Like a columbarium, each vessel is owned by the cemetery, which sells families a right-of-interment for its use.

Typically, the fee for a family vessel includes one opening and closing and one bronze plaque with an engraving when purchased. For subsequent interments, the family is charged an additional opening and closing fee, and a fee for additional plaques or engravings. Cemetery operators approve the size, design, and content of the bronze plaques or sandblasted inscriptions.

Since these vessels are a relatively new option in North America, the introduction of family vessels would require marketing to increase awareness. As such, family vessels should be installed in phases, beginning with one or two display units placed on offer in the cemetery.



Figure 25: Scattering Garden and Ossuary, Lakeview Cemetery, Penticton, BC, Source: LEES+Associates



Figure 26: Ossuary, Galt Cemetery, California Source: LEES+Associates



Figure 27: Family Vessel at Shuswap Memorial Cemetery, Salmon Arm, BC, Source: LEES+Associates.

COLUMBARIA NICHES

As an alternative to in-ground burial or scattering, columbaria niches are growing in popularity with the rising cremation rate with North American customers. Columbaria are available in a wide range of styles (pillar, columns, hexagons, walls, etc.) The City of Wildomar presently offer niches in a columbaria wall.

Installing columbaria preserves in-ground land interment capacity and is a prevalent trend at cemeteries across the United States. Columbaria construction costs vary widely, depending on size, design details and associated amenities placed in the adjacent landscape.

Columbaria installations are typically very profitable due to the rising demand for niches, and the relatively low cost of the opening and closing of a niche interment. It takes significantly less time and cost to inter an urn in a niche (known as “inurnment”) than to inter cremated remains in the ground. Weather is also not typically an issue in conducting an inurnment.

Due to the high return on investment (typically ~200% or more), adding new columbaria niche options can be a key source of new revenue. They also take little space and can often be placed in areas unusable for other types of interment, both of which are assets in terms of conserving cemetery space.

It is a best practice for cemeteries to offer a range of price points for their columbaria, based upon the attractiveness of the niche’s location. The highest valued are niches positioned at eye level and oriented towards an attractive landscape or memorialization feature. The lowest valued niches are positioned at ground level, with a less attractive view.



Figure 28: Columbaria Niches, Kelowna Memorial Park, BC, Source: LEES+Associates.

FAMILY COLUMBARIA

Family columbaria vary significantly in size, price and design. A family columbarium is essentially the same as a standard columbarium, except they are scaled for a single family, which holds the right-of-interment to all the niches or other features, and all of its memorialization is dedicated to members of that family.

Custom features can be added to meet personal family tastes, customs, and religious practices as well as accommodate cemetery standards. Personalized engraving can be added to the roof line, side walls and doors for added detail.



Figure 29: Heritage Pagoda-Style Family Columbaria at Mountain View Cemetery, BC,
Source: LEES+Associates

FAMILY ESTATE PLOTS

Family estates vary in the number and type of interments permitted, and in size and features, between cemeteries across North America. The premium price of a family estate typically reflects the associated development costs and ongoing maintenance of features such as planting beds, benches, fences, and archways.

Traditional in-ground burial family estates typically permit the interment of cremated remains in addition to full body remains. Family estates are not commonly available in cemeteries across North America. These estates typically include:

- Two double depth lawn crypts, (up to four traditional in-ground burials);
- Cremation plots (up to 16 cremation interments);
- Marker foundation;
- Granite memorial bench;
- Planting beds, and
- Fencing, with an arched gate feature that includes a bronze name plate.

Some cemeteries offer large, elaborate cremation-only family estate plots. These will often accommodate between four sets and eight sets of cremated remains with a flat or upright marker. Currently, Murrieta and Temecula cemeteries sell full-size locations that will accommodate up to 6-8 cremations with headstones.

GREEN BURIAL

Green burial emerged out of Eurthe, United Kingdom, in the 1990's as a simpler form of full body interment and is now attracting increasing interest across North America. Also known as "natural burial," "country burial" or "woodland burial," green burial is defined as earth burial with:

- No embalming;
- No use of burial plot liners or concrete vaults;
- A fully biodegradable casket or shroud;
- Some form of habitat restoration of the grave site such as planting with native species, and
- A communal marker, no marker, or at most a very simple marker made of natural materials.

Jewish, Muslim and the Bahá'í communities are the religious groups that have traditionally interred the deceased according to green burial principles. More recently, the Catholic Church has begun to actively embrace green burial, based on the tenets of green burial aligning well with their core beliefs and practices.

Consumers across North America are increasingly seeking environmentally sustainable products and services, including from within the bereavement sector. Green burial often appeals to those that would otherwise not choose to be interred in a conventional cemetery. An increasing number of cemeteries are now offering green burial interment options, either in a dedicated section with full habitat restoration, or anywhere within the cemetery, which typically means without the on-site habitat restoration component.

Most people have heard of Green Burial and are curious to learn more about it — which makes a cemetery simply committing to providing green burial a potential marketing opportunity. Media and social network sites are especially attuned to stories about green burial.

The US-based Green Burial Council (GBC) (<https://www.greenburialcouncil.org/>) is a non-profit organization whose website is a good source of information about green burial and associated, more environmentally sustainable products. The GBC also offers a certification program to qualifying service providers.



Figure 30: Green burial at Fernwood Cemetery, Mill Valley, California. Source: LEES+Associates.

MEMORIALIZATION OPTIONS

Memorialization and related product offerings available at other North American municipal cemeteries but not at Wildomar Cemetery, include memorial walls, engraved rock markers, statuary, benches, niche vases, plaques, trees and wreaths. In the region, Temecula Cemetery district offers its residents memorial benches.



Figure 31: Examples of a Range of Memorialization Options, Source: LEES+Associates.

6.4 CURRENT CEMETERY OFFERINGS - PRICING REVIEW

This section analyzes the pricing of offerings at Wildomar Cemetery, as compared with other cemeteries in the region and across the United States.

MARKET TRENDS

Cemetery pricing generally follows consistent market trends. For example, large urban centers often have higher rates than small towns or rural communities, due to increased demand relative to local supply.

Cemeteries in large urban centers also tend to offer a greater diversity of offerings than small towns and rural communities. Families value a variety of interment options and are willing to pay a premium to accommodate their cultural, religious, and personal preferences.

The following figure shows the standard pricing continuum for North American cemetery offerings:

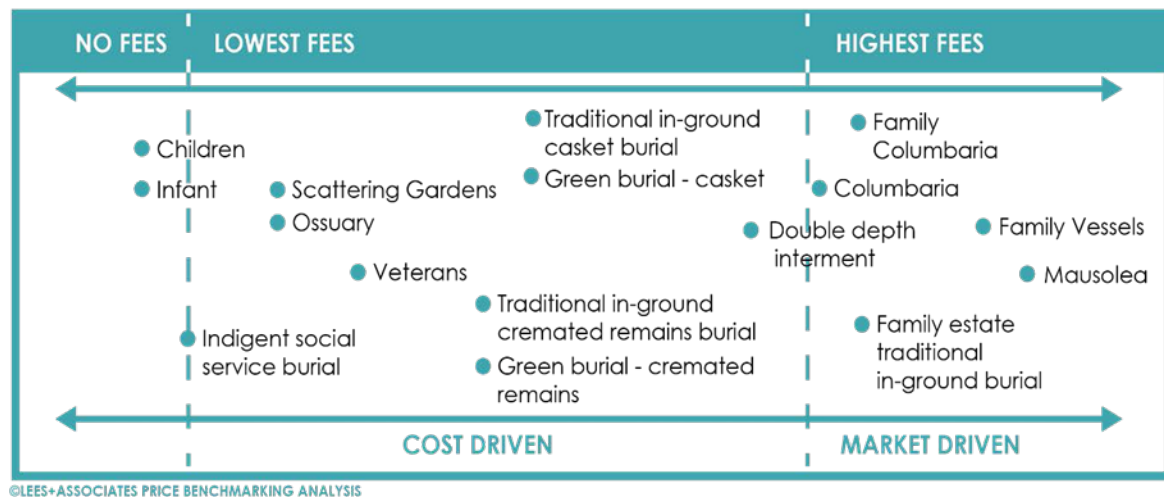


Figure 32: Pricing Continuum for North American Cemetery Offerings, Source: LEES+Associates.

High quality cemetery options at the higher end of this spectrum are typically located in a more readily accessible, more attractive location, have greater interment capacity, provide more memorialization opportunities, and include additional landscape features.

PRICE BENCHMARKING STUDY

Best practices for cemetery pricing include comparing the rates of communities in the region with similar supply and demand, ideally annually. This involves reviewing the rates of other cemeteries with similar business models, populations, and ethnic/religious composition.

This price benchmarking study compares Wildomar Cemetery’s current rates relative to the average rates at municipal cemeteries across the US, as well as a select cemetery in the regional catchment area (Riverside County) with a similar market profile.

The following table summarizes the comparative resident rates (including the cemetery’s Endowment Care Fund portion) and for the primary offerings available for sale by the cemeteries in this study.

Cemetery Offering	City Rates	Regional Average ⁶	USA Average ⁷	Price Comparison Findings
Adult Casket Lot	\$1,000	\$1,950 to \$2,790	\$1,250 to \$2,000	Below the Regional and USA Average.
Infant Casket Lot	\$400	\$750	\$250 to \$1,000	Below the Regional Average. On par with the USA Average.
Cremation-Only Lot	\$400	\$1,250	\$500 to \$1000	Below the Regional and USA Average.
Columbaria Niche	\$900	\$827 to \$1,247	\$1,250 to \$4,000	On par with the Regional Average. Below the USA Average.
Adult Casket Interment Service	\$500	\$650	\$750 to \$1,500	Below the Regional and USA Average.
Infant Casket Interment Service	\$200	\$300	\$250 to \$1,000	Below the Regional and USA Average.
Cremated Remains Lot Interment Service	\$200	\$350	\$200 to \$750	Below the Regional and USA Average.
Columbaria Niche Inurnment Service	\$75	\$229	\$200 to \$500	Below the Regional and USA Average.
Scattering Service	n/a	\$600	\$100 to \$400	Not available at Wildomar Cemetery.

Table 7: City, Regional + National Cemetery Resident Rates Comparison, Source: LEES+Associates.

Most of Wildomar Cemetery’s fees are significantly below average compared to the regional and national average market rates. Additional details regarding Wildomar Cemetery’s rates compared with cemeteries in the region can be found in **Appendix C – Detailed Price Benchmarking Study**.

⁶ The average rate range for the spectrum of offerings at the regional cemeteries reviewed in this price benchmarking study, summarized in Appendix C – Detailed Price Benchmarking Study.

⁷ 19 The average rate range for the spectrum of low to high quality cemetery offerings, found in LEES+Associates market research and price analyses of public, private and religious cemeteries in the United States.

NON-RESIDENT PREMIUMS

A significant number of North American municipal cemeteries charge a non-resident premium on inventory sales. Non-residents typically pay a premium on top of the resident rate, ranging from 25% to 150% on cemetery plots, crypts and niches.

Some North American communities intentionally opt to list their cemetery offerings at the upper end of the regional market price spectrum and then offer their residents a “discount.”

In this plan’s price benchmarking study, all cemeteries reviewed – including Wildomar Cemetery - charged a non-resident premium. The City of Wildomar currently charges a \$500 premium fee to non-residents (50% of a resident casket lot and 125% of a resident cremation lot).

The City recognizes non-residents as individuals that reside outside the boundaries of Wildomar Cemetery District, but within a 15-mile radius of its boundaries, at the time of death.

Community surveys undertaken by LEES+Associates have historically found that most resident respondents typically support a pricing policy whereby non-residents pay more than residents.

SERVICE-ORIENTED PRICING STRATEGIES

Some North American communities have a social services policy, that direct its cemetery staff to offer free service or a discounted rate to select residents. This may include:

- Indigent rates for impoverished residents (for those on disability and low-income households);
- Veteran rates for members of the military,
- Emergency responder rates for members of the police, fire, and ambulance service, and
- Infant and/or child rates for residents that lose a young member of the family.

This discount is most commonly 50% of the normal standard cost for its cemetery products and services. Offering discounts to these select residents often encourages good will from the community and can mitigate the resident reaction to other price increases at the cemetery.

The City currently offers discounted rates to families for infant lot sales and interment services but does not presently offer a lower interment rate for children, veterans, emergency responders or impoverished residents.

ADDED-VALUE SERVICE FEES

North American cemeteries often bill for additional complementary and support services. These include the following auxiliary fees in Wildomar Cemetery's price list:

- Disinterment;
- Setting Fee – Marker, and
- Saturday service premium.

Auxiliary rates for items charged by other North American cemeteries are not currently listed in the City's price schedule and could be added. Additional charges should; however, be kept to a reasonable level so that people do not feel that they are being overcharged for small, standard items. Potential items for new fees include:

- | | |
|--------------------------------|--|
| ▪ Double depth burial; | ▪ Pallbearer- assistant service; |
| ▪ Use of a lowering device; | ▪ A concrete pillow for brass markers; |
| ▪ Liner storage; | ▪ Administrative and handling services; |
| ▪ Transfer of a license; | ▪ Tent and chairs for graveside services; |
| ▪ Reserving adjacent lots; | ▪ Preparing foundations or corner stones; |
| ▪ Late arrival for funerals; | ▪ Replacement right-of-interment certificates; |
| ▪ Winter service premium | ▪ Marker and planting care and maintenance; |
| ▪ Sunday service premium; | ▪ Fees for services after closing hours on weekdays, and |
| ▪ Holiday service premium; | ▪ Fees for less-than-24 hours' notice for an interment. |
| ▪ Concrete slabs for lanterns; | |
| ▪ Engravings; | |

DOUBLE DEPTH SERVICE

Many cemeteries in North American permit double depth burials. Double depth burials increase the interment capacity of the cemetery land and enable multiple family members to be interred in a single lot. The City of Wildomar does not presently offer double depth burial. The reason for this includes interment and grave site care challenges due to:

- Sandy soil conditions create soil stability problems.
 - This makes interments significantly more labor intensive due to difficulties to shoring up the sides of a grave.
 - Concrete grave liners or vaults can be used to offset the stability issues in double depth burial.
- Equipment limitations.
 - Double depth burial requires a backhoe with an extended arm.
 - Double depth burial would require modification to the casket lowering device.

PRICE TRANSPARENCY

The Wildomar Cemetery District does not currently publish its rates online. Residents currently must go to the cemetery during business hours to get a copy of Wildomar cemetery's services and rates list.

This is unusual for a municipal cemetery, and most municipal cemeteries make their price lists available on their community website. This includes all the regional cemetery sites reviewed in this plan's price benchmarking study.

Typically, private operations are the only cemetery service providers that do not regularly make their price lists easily accessible and available online.

PRICE INCREASES

Historically, there has been no price increases at Wildomar Cemetery for the past 10 years.

The best practice for North American cemetery pricing is to increase fees annually by the rate of inflation, at a minimum. Consumer Price Index reports from the International Monetary Fund find that inflation has historically ranged from 2% to 3% in North American over the past decade.

A business case for significant price increases is typically expected to be justified to the community by a cemetery owner-operator by identifying a significant gap between the:

- Current cemetery rates and the regional market average (identified in a benchmarking study);
- Cemetery's operating revenue and expenses, and/or
- Cemetery's care fund projected future balance and the balance needed to be fully funded. A care fund is fully funded when its future trust income is expected to support future care costs.

In addition, larger price increases can also be supported with a commitment by the owner operator to develop and improve a cemetery site's infrastructure, aesthetic, and interment capacity.

STRATEGIC POSITIONING

Cemetery demand is relatively inelastic, meaning that there is usually little adverse resident response to price changes, provided they are within the normal market range. This means Wildomar Cemetery can expect to increase their rates with little risk of losing revenue to residents choosing to be interred elsewhere. In addition, California Cemetery Districts have the added security that regulations limit which cemeteries individuals can be interred within, based on their residence at the time of death.

Cemeteries with a wider range of burial options are often perceived as being more attractive and as having a higher-quality, premium value. This enables them to often charge higher rates than other sites.

Almost all municipal cemeteries are run as a service to their communities, and municipalities support the cemetery system, subsidizing them with tax dollars to some degree. The City of Wildomar must decide exactly where its business model sits on this spectrum of cost recovery. There is an understanding that few municipal cemeteries operate a full break-even cost recovery model. It is even more unusual for a municipal cemetery to operate a “for profit” model.

6.5 PRODUCTS + SERVICES REVIEW – RECOMMENDATIONS

The following section is a summary of the recommendations from this plan's products and services review. It is recommended that Wildomar Cemetery:

- Introduce new and attractive range of interment (e.g. green burial) and memorialization options;
- Prioritize the development of new cremated remains options (columbaria, scattering gardens, ossuaries, family vessels, etc.) to take advantage of the rising demand for cremation;
- Introduce auxiliary value-added services (such as administrative support, event space rentals, and expanded service hours);
- Consider adding double depth interment service, after the City decides to invest and upgrade its interment equipment and the number of employees servicing the site;
- Add Wildomar Cemetery's list of cemetery services and offerings, and their respective prices to the City's Cemetery District website;
- Develop a marketing strategy to increase awareness of cemetery products and services to City residents;
- Introduce multiple price points for columbaria depending on the attractiveness of the columbaria style, as well as the niche's location in cemetery and position relative to eye level;
- Implement a one-time rate increase in 2021 or incremental increases over five years to align the City's rates with the regional fair market value of cemetery services (as outlined in Table 7 and 8, in the following section);
- Increase its cemetery rates annually, at minimum, by the average annual rate of inflation over the past decade (2%), and
- Offer discounted cemetery service rates to children, veterans, emergency responders and indigent residents.

The following table summarizes the one- time resident price increases necessary for Wildomar Cemetery to align the City with the regional cemetery market.

Cemetery Offering	City Rates 2020	City Rates 2021	One Time % Increase
Adult Casket Lot	\$1,000	\$1,950	95%
Infant Casket Lot	\$400	\$740	85%
Cremation-Only Lot	\$400	\$1,000	150%
Columbaria Niche	\$900	\$900 to \$1,800	100%
Adult Casket Interment	\$500	\$650	30%
Infant Casket Interment	\$200	\$300	50%
Cremated Remains Lot Interment	\$200	\$360	80%
Columbaria Niche Inurnment	\$75	\$225	200%
Scattering Service	n/a	\$225	new

Table 8: One Time Price Increase in 2021, Source: LEES+ Associates.

The following table summarizes the necessary incremental resident price increases over the next five years that are recommended for Wildomar Cemetery to align with the regional cemetery market. This projection assumes that other regional cemetery sites would also increase their rates annually, at the rate of inflation (2%) over the same period.

Cemetery Offering	City Rates 2021	City Rates 2025	Annual % Increase	Regional Rates 2025 – 2% per yr.
Adult Casket Lot	\$1,150	\$2,011	15%	\$2,153 to \$3,080
Infant Casket Lot	\$460	\$805	15%	\$828
Cremation-Only Lot	\$500	\$1,221	25%	\$1,336
Columbaria Niche	\$900 to \$990	\$900 to \$1,450	10%	\$913 to \$1,377
Adult Casket Interment	\$550	\$805	10%	\$718
Infant Casket Interment	\$220	\$322	10%	\$331
Cremated Remains Lot Interment	\$230	\$402	15%	\$395
Columbaria Niche Inurnment	\$94	\$229	25%	\$253
Scattering Service	\$225	\$549	25%	\$662

Table 9: Incremental Price Increases from 2020 to 2025, Source: LEES+ Associates.

7 FINANCIAL PLAN

This chapter includes a study of the financial performance and sustainability of the District’s operation and maintenance at Wildomar Cemetery. It also includes an assessment of the Cemetery’s revenue streams, Endowment Care Fund (ECF), and Capital Development Fund.

The following key performance indicators reflect the short-term and long-term sustainability of a cemetery.

- **Operating Stability point:** This is the point in time when a cemetery can fund itself while meeting the service expectations of the community. This indicates whether a cemetery is offering services at the regional fair market value and can cover its operating costs with reliable sources of annual revenue, and
- **Endowment Care Fund Stability point:** This is the point in time at which an Endowment Care Fund (ECF) is expected to generate enough income to meet its long-term site care and maintenance costs.

This financial plan reviews the City’s current financial practices and compares them to legislative requirements, and current best practices for cemeteries in the region, State and across the country.

7.1 FINANCIAL PLAN – KEY FINDINGS

The following is a summary of key findings from this financial analysis:

- Wildomar Cemetery financial management records can provide an above average level of detail for measuring performance. The City is capable of extracting sales, interment and inventory data by interment form, residency, and time of sale;
- Wildomar Cemetery reported an average annual net loss of \$21,000 per calendar year from 2014 to 2019, including capital costs (referred to by the City as “Transfers”).
 - This includes subsidy revenues allocated from City taxes, as well as allocation of City overhead expenses (designated as indirect cemetery support costs). This excludes the Endowment Care Fund revenue, which is reported to go into a separate City account.
- Wildomar Cemetery reported an average annual net profit of \$92,000 per calendar year from 2014 to 2019, excluding capital costs (referred to by the City as “Transfers”);
- The City’s annual, average gross operating revenue (including the ECF portion) was \$49,000 per calendar year from 2014 to 2019. This is 10% of the total revenue reported for cemetery operations during this period;

- Over the past five years, the cemetery has reported an average cost of \$376,000 per year for site care. Cost accounts identified as being related to site care account for 73% of reported cemetery expenses;
- Wildomar exceeds the minimum contribution recommended by California's regulations and meets North American best practices for the percentage of annual sales to be placed in a care fund;
- Wildomar Cemetery's Endowment Care Fund has a low rate of return;
- Wildomar Cemetery is underfunded – meaning it has not reached its Endowment Care Fund stability point. This means that the cemetery will require an ongoing tax subsidy to cover the cost of site care when the cemetery becomes inactive, and
- Wildomar Cemetery is not; however, expected to become inactive for many years; and the operation will not be dependent on ECF revenue to cover maintenance costs for a long time.

The methodology, detailed analyses, key components, and recommendations for this financial plan, are outlined in sections to follow.

7.2 HISTORIC FINANCIAL PERFORMANCE, 2014 TO 2019

FINANCIAL MANAGEMENT

Detailed financial statements, ledgers and internal operation reports summarizing cemetery activity, revenue and expense accounts were provided by the City accounting and cemetery operations staff. The City extracted valuable, detailed information from its records for analysis - including inventory, sales and interment data, categorized by the form of interment, residency and time of sale (at-need vs. pre-need).

Analysis determined that there are historical gaps, regarding the accuracy of Wildomar Cemetery's financial data.

One key area for improvement would be tracking the cemetery's site care costs. This is a key metric for determining the sustainability of an Endowment Care Fund.

One source of the historical differences in reported data arose in how the pre-need sales had been recorded. There may have been a loss of historical information during the transfer of management to the City from the Cemetery District.

City Cost Allocations

The City currently makes an annual percentage allocation of operating overhead to Wildomar Cemetery's cost accounts. This departmental cost allocation is based on management's estimate of the cemetery's share of City staff time and resources.

An in-depth review of the resources currently used by Wildomar Cemetery, by introducing a time tracking form to be used by cemetery operations staff, would give management a clearer picture of the actual cost of providing cemetery services.

The City has an opportunity to improve its cemetery financial data by synchronizing the City's finance and cemetery operations information. This would enhance the effectiveness of monitoring key performance indicators and improve the accuracy of budget estimates and financial projections.

Options include:

- reconcile cemetery's interment records and sales transactions twice a year;
- Introduce time tracking for staff working on cemetery operations, and
- Add a new "Care and Maintenance" cost account and financial management code. Staff could use the new time tracking data to calculate the share of cost accounts that should be allocated to site care at the end of the fiscal year.

HISTORIC OPERATING FINANCIAL PERFORMANCE

The following graph summarizes the historic operating performance of Wildomar Cemetery, by calendar year, as reported by City staff from 2014 to 2019. Total expenses and net income reported in this graph excludes the capital costs, identified as “Transfers” for each calendar year.

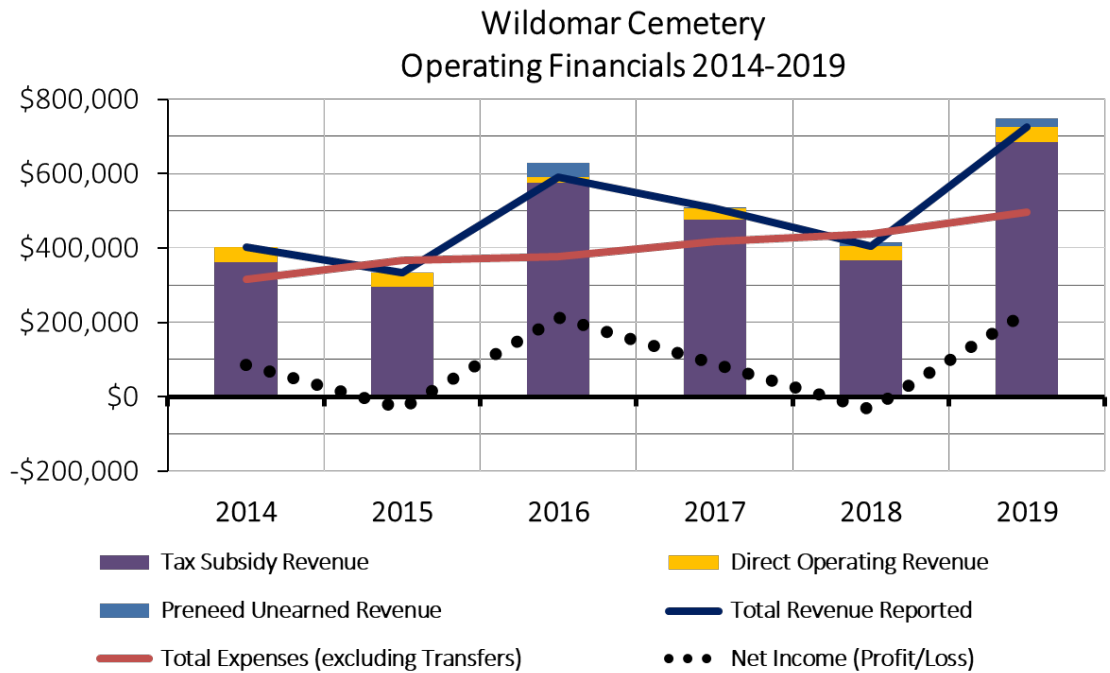


Figure 33: Wildomar Cemetery Operating Financial Performance, 2014 to 2019,
Source: City Cemetery Accounting Ledgers and Operations Reports.

The “Tax Subsidy” revenue in this graph includes monies from the County of Riverside and is recorded to the “Pass Through Payment” account and the City’s “Property Tax” accounts (300-3105 to 300-3113).

The “Transfers” cemetery expense account excluded from this graph is primarily for the General & Administrative Cost Allocations by the City. The exception is in 2017-18, which included \$400,000, which was transferred to the Cemetery’s Capital Development Fund to buy land.

The following graphs summarize the distribution of revenue and expenses from Wildomar Cemetery’s operations, as reported by the City from 2014 to 2019. The City currently classifies its labor cost as a direct site care cost. However, for the purposes of analysis, this expense has been separated from other site care costs identified for the cemetery.

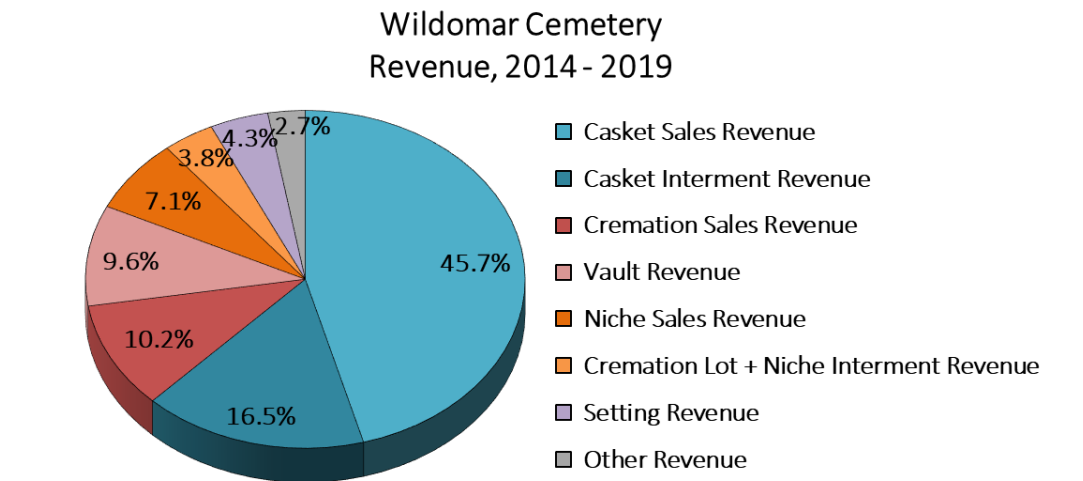


Figure 34: Distribution of Wildomar Cemetery Revenue from 2014 to 2019, Source: LEES+Associates

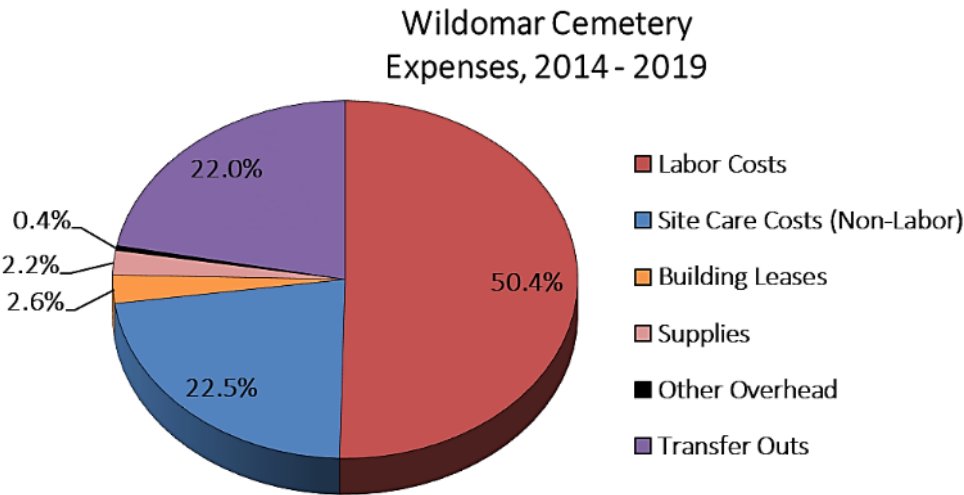


Figure 35: Distribution of Wildomar Cemetery Revenue from 2014 to 2019, Source: LEES+Associates

Key Findings – Historical Operating Financials

From 2014 to 2019, Wildomar Cemetery reported an average:

- **\$494,000** in revenue per calendar year. As recorded in the primary Cemetery operating fund, this includes;
 - 7.0% of revenue (\$34,000 net of ECF Portion) comes from direct cemetery operations;
 - 93.0% of revenue (\$460,000) that comes from tax allocations;
 - 61.5% of revenue comes from casket sales and services;
 - 21.1% of revenue comes from cremation sales and services;
 - 17.4% of revenue comes from other sources, such as vault, vases, setting and other service fees, and
 - 20% annual increases in operating revenue.
- **\$18,000** in additional, unearned pre-need revenue per calendar year, recorded in a separate City fund;
- **\$515,000** expenses per calendar year, which includes;
 - 22.0% of expenses (\$113,000) comes from costs related to capital development (recorded under the City's Transfer account);
 - 50.4% of expenses (\$260,000) comes from allocated labor costs (salaries, benefits, training, uniforms, and employee expense allowances, etc.);
 - 22.5% of expenses (\$115,000) come from non-City staff labor, site care cost accounts;
 - 6% of expense come from other operating overhead, and
 - 34% annual increases in operating costs.
- **\$21,800** net loss per calendar year, including extraordinary costs for capital development, and
- **\$92,000** net profit per calendar year, excluding extraordinary costs for capital development.

There is a general understanding that most municipalities in North America run their cemeteries at an operating loss and support their operations with tax-based allocations. The extent of tax-based allocations varies widely from community to community depending on many different factors including size, climate, clientele, and socio-economic conditions.

7.3 ENDOWMENT CARE FUND, SUSTAINABILITY, LEGISLATION, CURRENT + BEST PRACTICES

SUSTAINABILITY

An important factor in the future sustainability of Wildomar Cemetery's operations will be the adequacy of its Endowment Care Fund (ECF). A cemetery operator's obligation for site care and maintenance begins at the time a cemetery is established, extends through the period during which they are active and generating revenue, and continues in perpetuity, after the site is full and no longer generating revenue.

North American cemeteries usually contribute a portion of sales revenue to the principal of a Trust Fund, which is then expected to fund the perpetual care of the cemetery into the future.

The ECF principal is expected to generate investment income (e.g. interest, dividends, etc.), which is either retained in the fund to compound growth on the investment income or is withdrawn annually to pay for present day site care and maintenance costs.

Planning for a fully-funded ECF involves comparing the investment income and maintenance costs projected at the point when the cemetery is expected to become inactive. The future investment income generated by the ECF will need to be equal to or greater than the projected cost of maintenance. When the required investment income is established, it is possible to identify the ECF's end balance and the revenue contributions required over the cemetery's active lifespan to reach that end balance.

LEGISLATION + REGULATIONS

North American legislation related to a cemetery Endowment Care Fund (ECF), also known as a Care and Maintenance Fund, Endowment Fund and Irreducible Fund, is intended to help offset the effect of inflation and provide the funds needed to care for a site that is expected to be more expensive to maintain in the future, based on higher costs. Fortunately, once cemeteries are full and dependent on ECF interest, the level of care required by law is far less: generally, a minimum of 50% of an active site.

Cemeteries are unique facilities and service providers, constrained in their governance by local ordinances and Codes as well as by State Regulations and Ordinances. These regulations state that cemetery owners must provide "care and maintenance" of their properties and do so in perpetuity.

North American cemetery legislation and municipal policies typically mandates that ECFs be managed very conservatively. Access to the principal of an ECF is usually restricted and its investment income can be spent only on cemetery care and maintenance.

CALIFORNIA LAW

In California, Endowment Care Funds (ECF) are defined as a trust fund, created by an irrevocable trust agreement and governed by state law, which holds deposits made by purchasers of interment property (lots, niches, crypts, etc.). Contributions to an Endowment Care Fund are not considered to be part of the purchase price of the property, and they are to be placed in the trust fund to generate income from interest to be used for future care of the property.

Each cemetery authority should determine the proper level of funding of the endowment care trust fund to produce the income needed to pay for an adequate level of maintenance of its cemetery.

Only the income of the ECF (not the principal) should be paid toward the care of the cemetery. Income such as dividends, interest, rents, and a portion of capital gains, may be distributed after expenses have been deducted. All costs incurred by management of the endowment care trust fund should be paid from the endowment care trust fund, including trustee fees, investment advisory fees, income taxes, administration, accounting, audit, regulatory fees, surety bonds etc.

California endowment care trust funds are subject to an annual filing requirement. Cemetery operators must report to their regulatory authority amounts collected during the year, investments and income and expenses, and amounts paid to the cemetery authority for endowment care.

California State rules and regulations regarding cemeteries and their endowment care funds are outlined in:

- State of California Department of Consumer Affairs, Cemetery and Funeral Bureau, Audit Guide for Cemetery Trust and Funeral Trust, and
- 2018 California Health and Safety Code - Cemeteries, Endowment and Special Care,⁸ Chapter 3, Articles 1-8.

Endowment contributions or deposits from grave, plot, crypt, or niche sales have minimum rates required by law. These are:

- \$2.25 a square foot per each grave (\$72 for a 4 ft. x 8 ft. grave – 32 square feet);
- \$35 for each niche, and
- \$110 for each crypt or first crypt, and \$55 for each additional crypt from the same sale

⁸ 2018 California Health and Safety Code – Cemeteries, Endowment and Special Care, Chapter 3, Article 1-8.

CURRENT + BEST PRACTICES

Documentation

The Wildomar Cemetery District Board of Trustees created an endowment care fund (ECF) for Wildomar Cemetery. The City's practices regarding its ECF are not presently summarized in its current rules and regulations.

Contributions

The City significantly exceeds the minimum contribution recommended by California's regulations and meets North American best practices for the percentage of annual sales that is placed in an Endowment Care Fund. Wildomar Cemetery currently charges an endowment fee of:

- \$400 for a casket lot that is 4 ft. x 8 ft. – 32 square feet. 40% of the total cost of sale;
- \$200 for a cremation lot that is 2 ft. x 2 ft. – 4 square feet, 50% of the total cost of sale, and
- \$400 for each niche. 44% of the total cost of sale.

Investment Income

North American cemetery best practices typically supports a municipality setting up and managing a distinct, independent trust fund, separate from other department funds, that is conservatively invested.

Over the past decade, annual returns on the invested ECF principal of municipal cemeteries in North America ranged between 1% and 5%. In comparison, the rate of return on Wildomar Cemetery's ECF has earned an average of 1.3% per year from 2014 to 2019.

Finally, North American cemetery best practices include retaining ECF investment income in the site's trust fund, with operators not withdrawing any of its annual returns. This allows the interest to compound with the principal over the active life of the cemetery—a strategy typically required for municipalities to accelerate ECF growth towards a balance that can be self-sustainable in perpetuity.

The City of Wildomar currently meets this best practice, as it has not historically withdrawn any investment income from its cemetery ECF.

HISTORIC ENDOWMENT CARE FUND (ECF) PERFORMANCE

The following graph summarizes the historic performance of Wildomar Cemetery’s ECF over the past five years, from 2014 to 2019. In this graph, the ECF end balance aligns to the left vertical axis, while the year’s investment income and maintenance costs align to the right vertical axis.

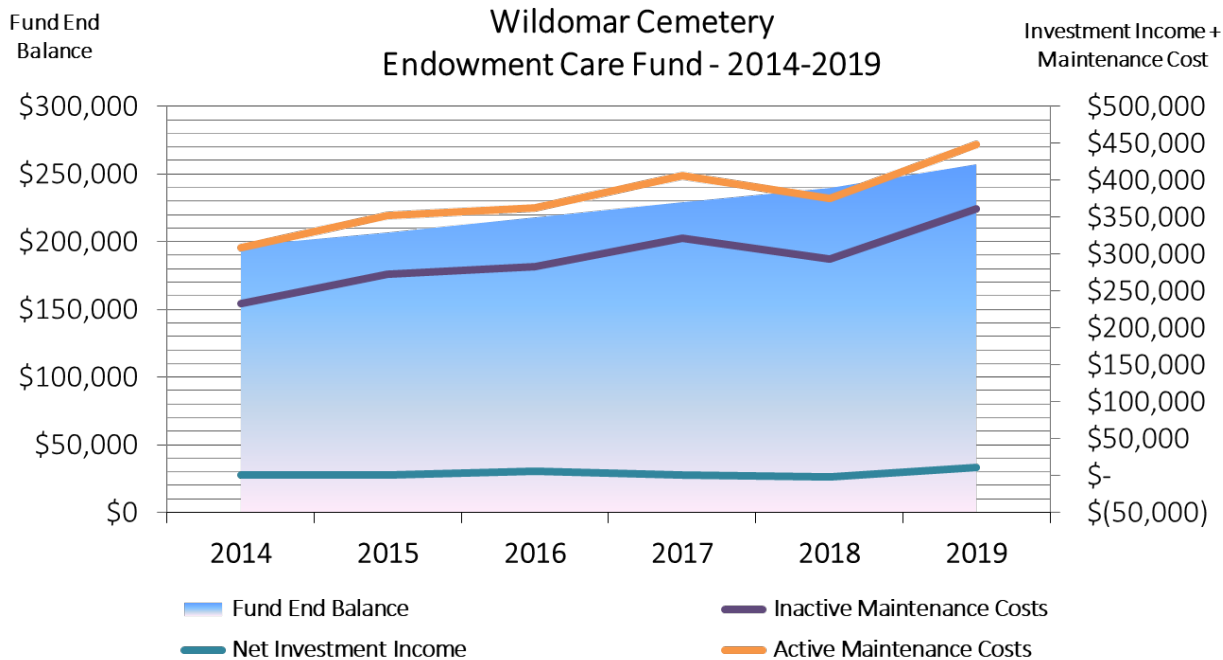


Figure 36: Wildomar Cemetery ECF Performance Measurements, 2014 to 2019, Source: City of Wildomar

Key Findings – Historic ECF Performance

As of December 31, 2019, Wildomar Cemetery’s ECF balance was \$257,000.

This ECF has historically averaged 1.3% per year in investment income from 2014 to 2019, generating approximately \$3,000 per year. This income is significantly below the average active site care costs (which averaged \$375,000 per year) as historically allocated to Wildomar Cemetery expense accounts over the past five years.

Of the reported cemetery care cost, \$260,000 is allocated labor cost from City Staff, and \$115,000 is for contractual services, building and equipment maintenance and repair, rentals, utilities, waste management, room reservations, software and professional services related to site operations

Maintenance work usually decreases when cemeteries become inactive due to reduced use and lowered expectations. Consequently, care costs of inactive sites typically decrease by at least 50% of the active site’s costs. If Wildomar Cemetery were to become inactive, maintenance costs could therefore be as low as \$187,500 per year.

Currently, the City’s ECF is not sufficient to generate the needed investment income to cover minimal levels of site care cost

7.4 FINANCIAL SCENARIOS

To identify the best strategy for the Wildomar Cemetery's future operations, two scenarios are presented in this section: "Scenario 1: Status Quo" and "Scenario 2: Alternate Model."

The "Status Quo" assumes a scenario where there are no changes to Wildomar Cemetery's operations. In this scenario, operating practices from the past five years are assumed to continue and financial performance is only driven by the anticipated changes in the size, death rate, disposition, and interment trends in the community.

The "Alternate Model" represents the optimal outcome scenario resulting from the adoption of this plan's recommendations. In this scenario, changes to operations are proposed and assumed to be implemented, as well as being driven by external changes to demographics and community preferences.

Graphs in this section illustrate the key aspects of each financial scenario. These graphs show the projected revenues, expenses, profits, or losses and ECF changes over the next 50 years.

On the revenue side of the equation, projections relate to the number of families who choose to be interred in Wildomar Cemetery and anticipated adjustments in pricing. Operating income forecasts in this plan do not include revenue from new offerings adopted by the City in the future.

On the expense side of the equation, costs are primarily related to inflation and the anticipated value of any prearranged contract agreements that exist. Forecasts do not include extraordinary costs that may be required for acquiring land, equipment, engineering, development, and new infrastructure.

ECF graphs in this section refer to:

- **"Active Maintenance Cost"** - The cost of maintaining Wildomar Cemetery as an active site, and
- **"Inactive Maintenance Cost"** - The cost of maintaining Wildomar Cemetery as an inactive site.

FINANCIAL SCENARIO ASSUMPTIONS

The following assumptions apply to both financial scenarios in this chapter:

- Demographic and disposition trends will be a primary driver of future operating revenue;
- Operating revenue is defined as the income earned by Wildomar Cemetery through the course of delivering interment services and selling cemetery inventory;
- The proportion of the community served will not change significantly in the next 50 years, unless the City invests in new engagement, sales, and marketing initiatives;
- Annual cost increases will be equivalent to the historic rate of inflation of 2% per year;
- Annual investment income will continue to return the historic average rate of 1.3% per year, and
- The City will develop additional cemetery land as needed and continue serving its residents for the next 50 years.

Forecasts in this chapter do not include any extraordinary capital costs for future planning, design and development of cemetery infrastructure or new interment capacity.

These are conservative forecasts, as it assumes no changes to the services offered and the same proportion of City residents will continue to be served by the City over the next 50 years.

It also does not account for any new revenue streams that are introduced to the cemetery. If the City expands its offerings, revenue will likely increase even further as it would elevate the attractiveness of the site to the City residents and non-residents from outside the immediate service areas.

7.5 SCENARIO 1: STATUS QUO

This scenario assumes the City’s offerings and funding sources for its cemetery operations will remain the same as the past five years. In this scenario, prices will not change (as they have remained for the past decade) and expenses will increase by the anticipated, annual rate of inflation.

SCENARIO 1 - OPERATING INCOME PROJECTIONS

The following graph summarizes the projected position of the Wildomar Cemetery’s operating financials by calendar year, over the next 50 years, under the Status Quo scenario.

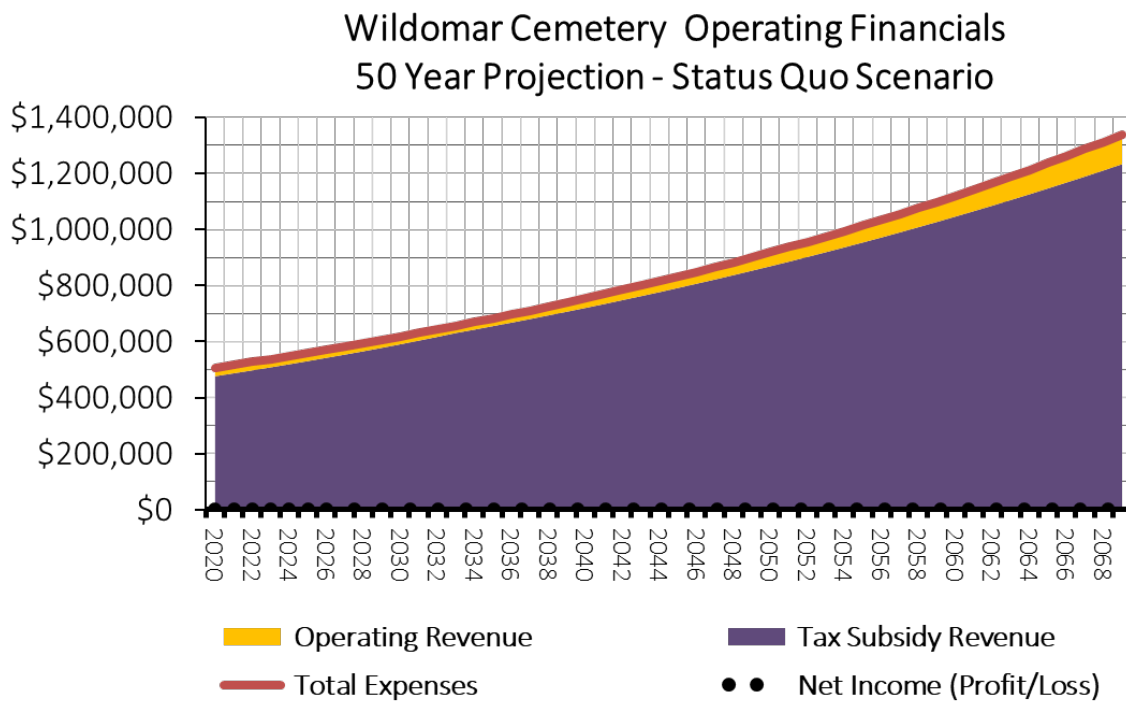


Figure 37: Wildomar Cemetery Operating Financials – 50 Year Projections, Status Quo Scenario
Source: LEES+Associates.

Key Findings: Status Quo Scenario – Operating Income Outcomes

Strong community growth and the upcoming passing of the Baby Boom Generation is projected to boost the cemetery’s operating revenue over the next 50 years to \$106,000 per year.

The projected cemetery’s revenue growth is not anticipated to be enough to offset the impact of inflation on the allocated operating costs over this same period, which will grow to \$1.3 million by 2069.

Under status quo conditions, the gap between cemetery operating revenue and allocated expenses will continue to grow and the tax subsidy to continue to fund the cemetery will need to increase to \$1.2 million per year.

SCENARIO 1 – ENDOWMENT CARE FUND PROJECTIONS

The following graph summarizes the projected position of Wildomar Cemetery’s ECF over the next 50 years, under the Status Quo scenario.

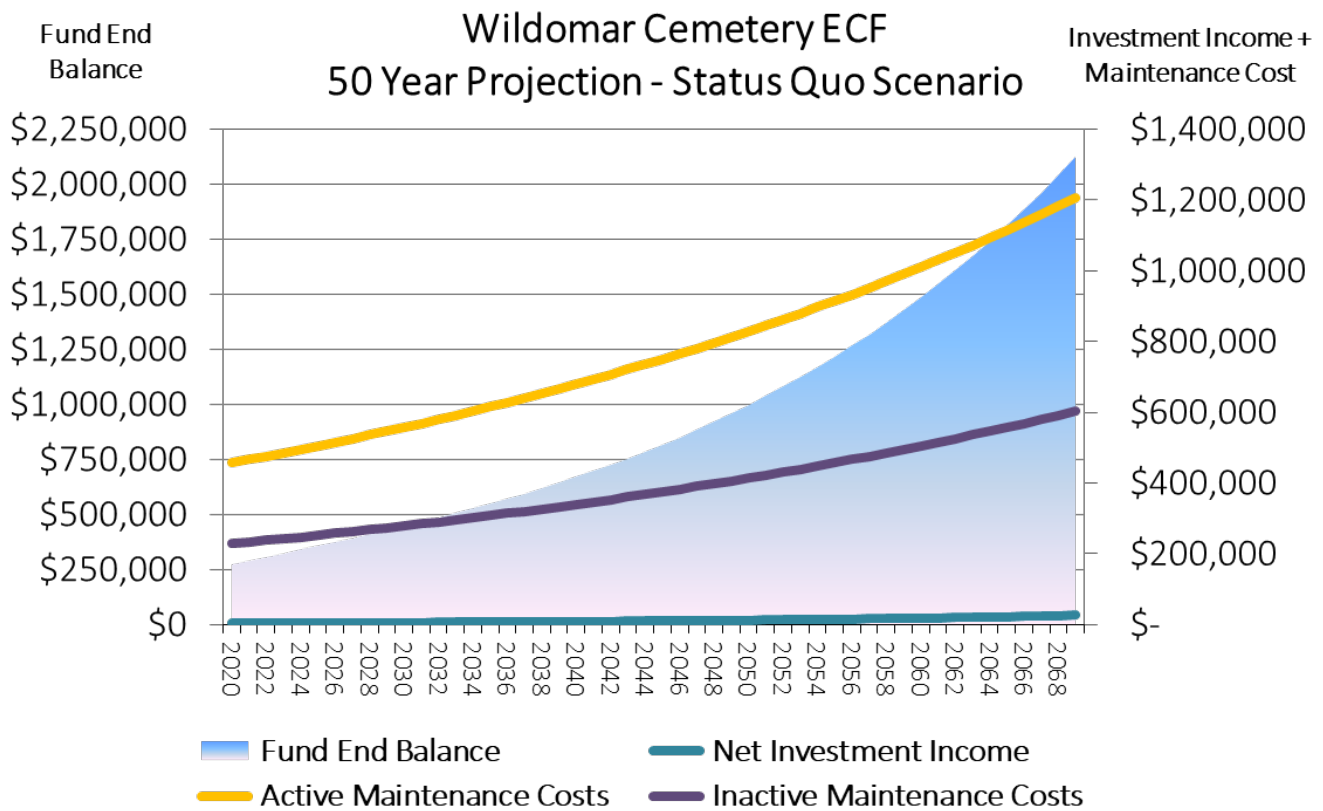


Figure 38: Wildomar Cemetery ECF - 50 Year Projection, Status Quo Scenario, Source: LEES+Associates.

Key Findings: Status Quo Scenario – ECF Outcomes

In this scenario, the ECF will reach \$2,100,000 by 2069 and generate an investment income of \$27,000 per year. Due to inflation, maintenance costs will grow to \$1.2 million over the same period. When a cemetery becomes inactive, it is expected that care costs may decrease as low as 50% of its active costs; therefore, maintenance costs could be as low as \$600,000 if the site became inactive in 2069.

This forecast does not anticipate the ECF will become fully funded in the next 50 years. There will be a minimum \$573,000 gap between investment income and inactive site care costs by 2069. In this scenario, the City will need to continue to subsidize the long-term care of Wildomar Cemetery.

This is a long-term “snapshot” of the Endowment Care Fund’s status over the next 50 years. Wildomar Cemetery is not expected to become inactive within this time. However, 50 years is the maximum period of projection for an ECF analysis with a reasonable degree of precision. Projecting further into the future is significantly less certain.

ENDOWMENT CARE FUND GROWTH STRATEGIES

Wildomar Cemetery's interment capacity is substantial, and the site is not expected to become inactive for centuries. Consequently, unlike other municipalities with more limited land constraints, the time when the City would become fully dependent on the ECF is quite far in the future.

The primary benefit of moving Wildomar Cemetery's ECF to fully funded status more quickly is that this would give the City access to an enhanced annual investment income that could:

- Fund in perpetuity, 100% of cemetery maintenance costs at the minimum level of care required, and
- Enable the City to fund enhanced cemetery maintenance, over the basic level of care.

There are four common strategies available to the City to accelerate ECF growth. These include:

1. **Increasing prices** for casket plot, cremation plot and columbaria niche sales;
 - Increasing prices would increase the cemetery total revenue, inherently increasing the ECF portion for each sale, provided the City also increased the ECF fee proportionally to maintain the same % of sale for each contribution;
 - Strategy risks rates rising above the regional average, and resident resistance to the higher fees, and
 - This is the optimal strategy for a cemetery that is not breaking even or generating an annual profit from its operations.
2. **Increasing the contribution** percentage of each sale;
 - Increasing the portion of each sale contributes to the ECF annually;
 - This is the optimal strategy for a cemetery that is breaking even and generating an annual income from its operations, as it can decrease short term, operating profits if the contribution percentage is increased without increasing the total price, and
 - The City is already contributing 40% of casket lots, 50% of cremation lot and 44% of niche sales to the cemetery ECF.
3. **Compounding investment income**;
 - This entails making no withdrawals from the ECF to offset current care and maintenance costs. This will accelerate growth by increasing the fund balance generating income;
 - This is the optimal strategy for a cemetery that is breaking even and generating an annual income from its operations, as it will decrease short term, operating profits, and
 - The City is already practicing compounding, as it has not historically withdrawn any funds from its ECF.

4. **Increase the principal** with a one-time extraordinary contribution from City resources:

- This extraordinary donation could come from the City's general fund, or excess City land could be sold and the funds used to make this donation to the ECF, increasing its principal earning base and future potential income to cover future site care cost, and
- This is the optimal strategy for a cemetery with excess land and have more than adequate interment capacity to meet its projected community needs.

5. **Increase the investment income.**

- This is the optimal strategy for a cemetery with a historically low rate of return on their EFT.
- This is a challenging option, as cemeteries are mandated by law to be invested conservatively. However, municipal cemeteries in North American have been able to obtain average returns ranging from 1% to 5% over the past decade.
- There are professional firms that specialize in the needs of administration and prudent investment requirements of an American cemetery ECF that specializes in maximizing the possible return of a conservative portfolio - which the City may be able to obtain assistance from. Examples of these firms include:
 - The Essential Planning Group- American Funeral & Cemetery Trust Services, <https://www.afcts.com/>;
 - HB Actuarial Services, Inc. – Perpetual Care Adequacy, <http://www.perpetualcareadequacy.com/>;
 - Funeral Services, Inc. (FSI)- <https://www.fsitrust.com/>, and
 - Live Oak Bank- <https://www.liveoakbank.com/>.

Strategies 1, 4 and 5 are likely to be the most effective for the City currently. It is already engaged in strategies 2 and 3.

The City's prices are currently below the regional market value, it has more than two centuries of interment capacity at its cemetery, the City already makes an above average percentage contribution from its sales to its ECF, and it does not withdraw its investment income to cover current site care costs.

7.6 SCENARIO 2: ALTERNATE MODEL

Scenario 2 is an alternate model that would guide the Wildomar Cemetery towards North American best practices, align its cemetery rates with the regional market and enhance its financial sustainability.

The best practice strategies most suitable to enhance Wildomar Cemetery’s future operations include:

1. Increasing the value of cemetery sales (and related ECF contributions) by **increasing the number of revenue streams** - by adding new options such as, columbaria niches, green burial, scattering services, memorial choices, and value services.;
2. Increase the City’s cemetery prices so that they align with the region’s average fair market value range. This scenario assumes the City will implement the **incremental price increases** option proposed in Chapter 6 (see the table below) – as it is the most likely option to be well-received by the community, and
3. Increasing all cemetery rates by a minimum of **3% per year** from 2026 forward to offset the effect of inflation on operating costs (2%) and generate funding for development costs (1%).

Cemetery Offering	City Rates 2021	City Rates 2025	Annual % Increase	Regional Rates 2025 – 2% per yr.
Adult Casket Lot	\$1,150	\$2,011	15%	\$2,153 to \$3,080
Infant Casket Lot	\$460	\$805	15%	\$828
Cremation-Only Lot	\$500	\$1,221	25%	\$1,336
Columbaria Niche	\$900 to \$990	\$900 to \$1,450	10%	\$913 to \$1,377
Adult Casket Interment	\$550	\$805	10%	\$718
Infant Casket Interment	\$220	\$322	10%	\$331
Cremated Remains Lot Interment	\$230	\$402	15%	\$395
Columbaria Niche Inurnment	\$94	\$229	25%	\$253
Scattering Service	\$225	\$549	25%	\$662

Chapter 6 - Table 10: Incremental Price Increases from 2020 to 2025, Source: LEES+ Associates.

The first strategy is challenging to precisely quantify until it is implemented, and the community response is assessed. Therefore, it is not included in this alternate model. The effect of this strategy can be added in future updates to this financial plan, after the City has three to five years of precedent sales history for the new revenue streams to add to this alternate model’s projections.

The second and third strategies can be quantified with a reliable degree of accuracy. These have been integrated into Scenario 2, the Alternate Model for Wildomar Cemetery.

OPERATING INCOME PROJECTIONS

The following graph summarizes the financial position of Wildomar Cemetery over the next 50 years under the Alternate Model scenario.

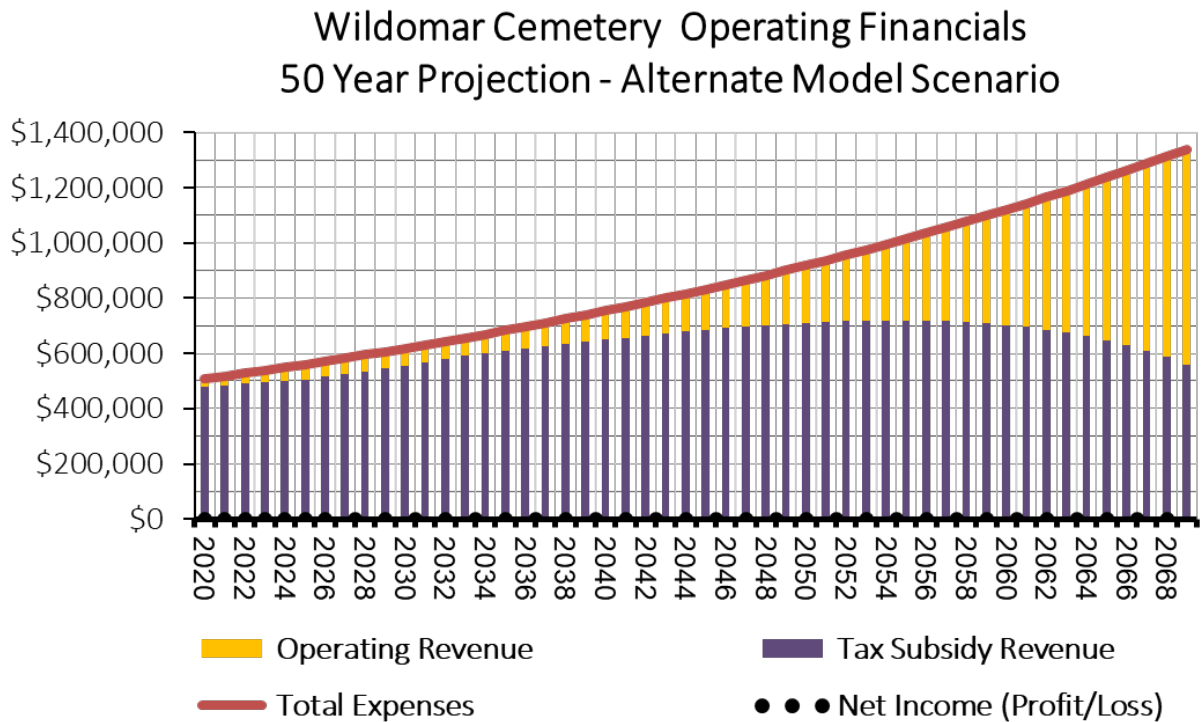


Figure 39: Wildomar Cemetery Operating Financials – 50 Year Projections, Alternate Model Scenario, Source: LEES+Associates.

Key Findings: Alternate Model – Operating Income Outcomes

Under the Alternate Model, Wildomar Cemetery is expected to continue to grow its cemetery operating revenue for the foreseeable future. The changes proposed in this scenario would maintain and even decrease the tax subsidy level needed to support Wildomar cemetery’s operating cost. This has the potential of redirecting those funds towards the site’s development.

The City can justify its cemetery’s growing income to its City’s residents by using it to enhance the future level of service, site maintenance, and the quality of site infrastructure and facilities at Wildomar Cemetery.

The City has a Capital Development Fund in place into which extra monies could be transferred. This fund will continue to support future land and infrastructure projects. This includes the development of new inventory, enhancing facilities, funding monument restoration and heritage conservation initiatives, and developing new burial areas.

ENDOWMENT CARE FUND (ECF) PROJECTIONS

The following graph summarizes the projected position of Wildomar Cemetery’s ECF over the next 50 years, under the Alternate Model scenario.

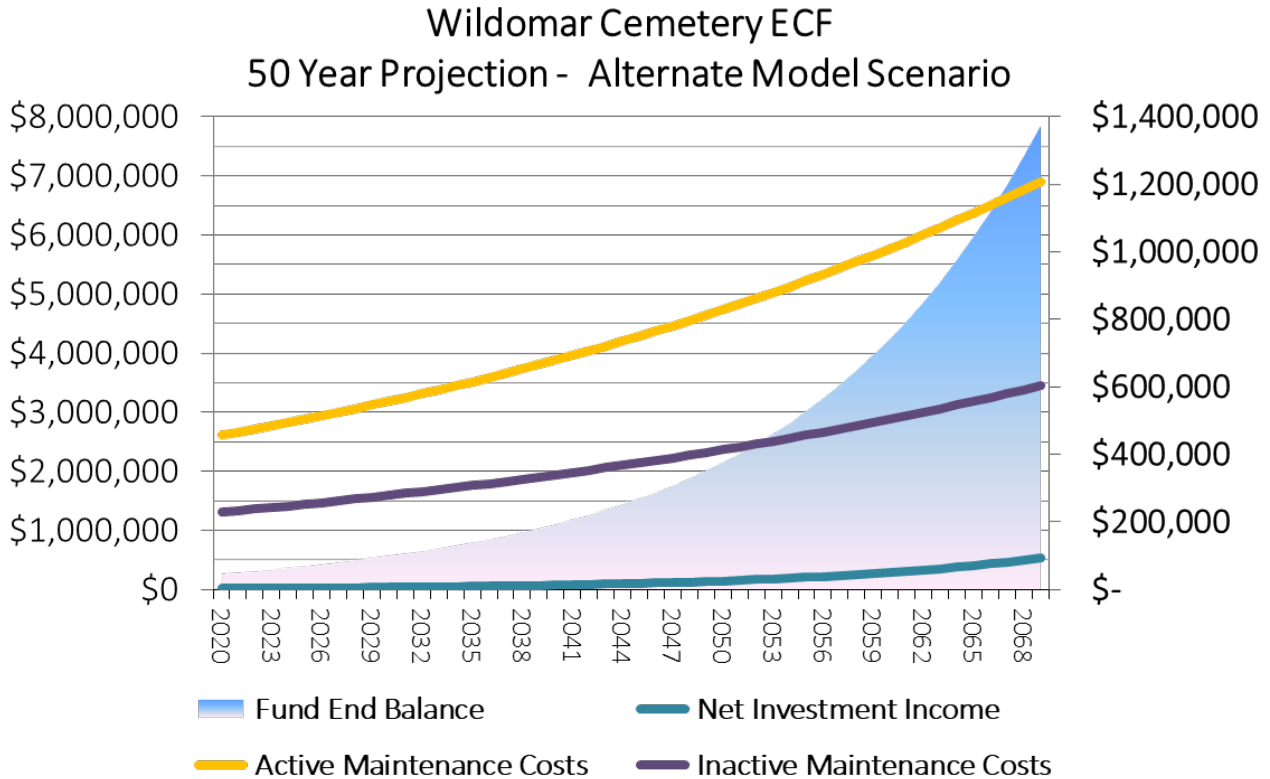


Figure 40: Wildomar Cemetery ECF - 50 Year Projection, Status Quo Scenario, Source: LEES+Associates.

Key Findings: Alternate Scenario – ECF Outcomes

Under this Alternate Model, the ECF will reach \$7.8 million in 50 years and generate investment income of approximately \$102,000 per year by 2069, at the historic investment rate of return. This remains below the projected inactive maintenance cost of \$600,000 in 50 years.

Even with this more optimistic growth scenario, Wildomar Cemetery’s ECF is underfunded and would be expected to continue using ongoing tax subsidies to support the future care costs if the site were to become inactive within the next 50 years.

The City’s interment capacity is, however, substantial, and unlike municipalities with more limited cemetery land, the time when the City would become dependent on the ECF is far in the future. It is expected that the ongoing expansion of Wildomar Cemetery and its capacity will continue to provide for community for well over another 250+ years.

If the City wishes to bring the ECF to fully funded status more quickly, it could increase the ECF portion of sales; however, the current contribution is very generous compared with other North American cemeteries.

Alternately, the City could make a one-time contribution to the ECF principal. To help fund this contribution, the City could potentially sell some of its undeveloped cemetery land; however, the ECF balance would have to reach \$46 million to generate \$600,000 in investment income to cover the projected care costs in 2069, at the current rate of return of 1.3%. This scenario is not practical and therefore is only a hypothetical option.

Due to the substantial amount of time the cemetery has before becoming fully reliant on the ECF, a more optimal strategy would be to accurately determine the annual costs of maintenance that the ECF would need to cover.

This could be accomplished by creating a “Site Care Cost” account, group of accounts, or financial “flag” – a code or other unique identifier that finance staff could use to mark all direct site care time and material costs.

Once the City has a more precise measure of its current site care and maintenance cost, it will be possible to make a better estimate of the future ECF balance necessary to cover the cemetery’s future care.

Identifying this important measure will pave the path to creating an informed strategy, which will guide Wildomar Cemetery towards long-term financial sustainability.

7.7 FINANCIAL PLAN - RECOMMENDATIONS

The following section summarizes the recommendations from this financial plan, which will guide Wildomar Cemetery towards reaching North American best practices and aligning its cemetery rates with the regional market to enhance its financial sustainability. Wildomar Cemetery should:

- Implement the Alternate Model scenario in this plan, which includes introducing strategic price increases and new revenue streams:
 - Introduce new interment and memorialization options to attract more sales from residents,
 - Increase cemetery prices incrementally as proposed in Chapter 6 from 2021 to 2025, to align Wildomar Cemetery with the fair market value of the regional cemetery market, and
 - Increasing cemetery prices by 3% per year, from 2026, onwards.
- Enhance quality control and quality assurance systems to reconcile gaps between cemetery operations records and the City's financial data, notably for key performance indicators such as sales and interment data by type of interment, residency, and time of sale;
- Consider undertaking an analysis of costs allocated to Wildomar Cemetery to:
 - Identify and track the annual site care costs the ECF would be expected to cover, and
 - Increase the accuracy of staff time and operating cost allocations to the City cemetery account to enhance the City's understanding of the basic cost of operations.
- Once the City has identified its annual site care and maintenance cost that the ECF is intended to support, consider:
 - Increasing the ECF portion of cemetery inventory sales;
 - Making a one-time contribution from the City to increase the ECF principal, and
 - Consulting with an ECF specialist to see if the City can achieve higher rates of return.
- As cemetery operating revenue increases, consider transferring the tax subsidy "savings" into the City's Capital Development Fund. This fund should be restricted for future cemetery development and extraordinary cemetery costs, and
- Revisit this plan in five years. Review and evaluate the findings from the City's cemetery cost analysis and the City's resident response to the new offerings, price increases and changes to operations proposed in this plan.

8 ILLUSTRATIVE & PHASED IMPLEMENTATION PLAN

This plan will graphically illustrate the vision for The Districts' Cemetery and will include a prioritized list of recommendations, phasing plans, and guidelines for future strategic development. The phased build out will be supported by the annual financial model, including a phased timeline of critical points when capital improvements should be budgeted. Two concepts have been developed from the two schematic plan options presented to the Planning Commission. The final concept and phasing will be completed upon review from council and staff.

The overall vision for the cemetery lands are to provide a meaningful place for interment and memorialization. This is enhanced with the park-like setting and will serve as a place for the community to gather, reflect and recreate. A celebration hall will offer a place for ceremonies and community events, while also providing views of the surrounding mountains.

8.1 PROPOSED DEVELOPMENT PLAN OPTION 1

The phased plan for Option 1 is based on the priorities identified by the City and the recommendations in the business plan. Proposed are changes to the frontages along Palomar and Gruwell Streets due to impact from the road widening project. Additional interment options are also proposed with areas for scattering, a green burial section, and opportunities for memorialization. A proposed celebration hall is located at the crest of the slope to offer views of the surrounding mountains. With over 250+ years of interment capacity, proposed development of the cemetery lands to the east include space for a tree nursery, traditional park space, a community garden and space for a bicycle pump track.

Option 1 Phasing:

Phase I

The first phase of development responds to the road widening project and proposed improvements to the road frontages along Palomar Street and Gruwell Street. This phase of development is a high priority item and the initial concepts have been presented to and approved by the Planning Commission.

Another key highlight of this phase are the ADA improvements within the developed area. These improvements address accessibility issues and will provide necessary changes to comply with ADA guidelines.

Phase II:

Burial expansion will need to be expanded within the next 10-15 years to meet sales demand. This phase of development is the first phase which incorporates planning for the next phase of burial and also incorporates infrastructure expansion with the Celebration Hall and new operations building. Key highlights include:

- New Green Burial Section;
- In-ground Cremation;
- Columbarium;
- 8,000 square foot Celebration Hall with plaza space;
- New Cemetery Entrance at Como Street;
- New Cemetery Driveway;
- New Veterans Memorial Plaza;
- New operations building relocated to allow for interment at current location, and
- Pedestrian Pathways.

Phase III:

This phase of development provides 22,000 square feet of additional burial space and a columbarium located where the current operations building is located. Additional in-ground cremation space is also planned for the area surrounding the proposed columbarium. Implementation of Phase III should begin when as Phase II sales capacity reaches 75% capacity.

Phase IV

This phase of development includes 42,000 square feet of burial expansion between Como Street and the proposed Celebration Hall as well as a small section below the green burial section. With approximately 50 years of sales capacity at the projected rate of sales, the Phase IV area can be implemented in sub-phases with priority areas identified during the planning and design stage.

Temporary Land Use

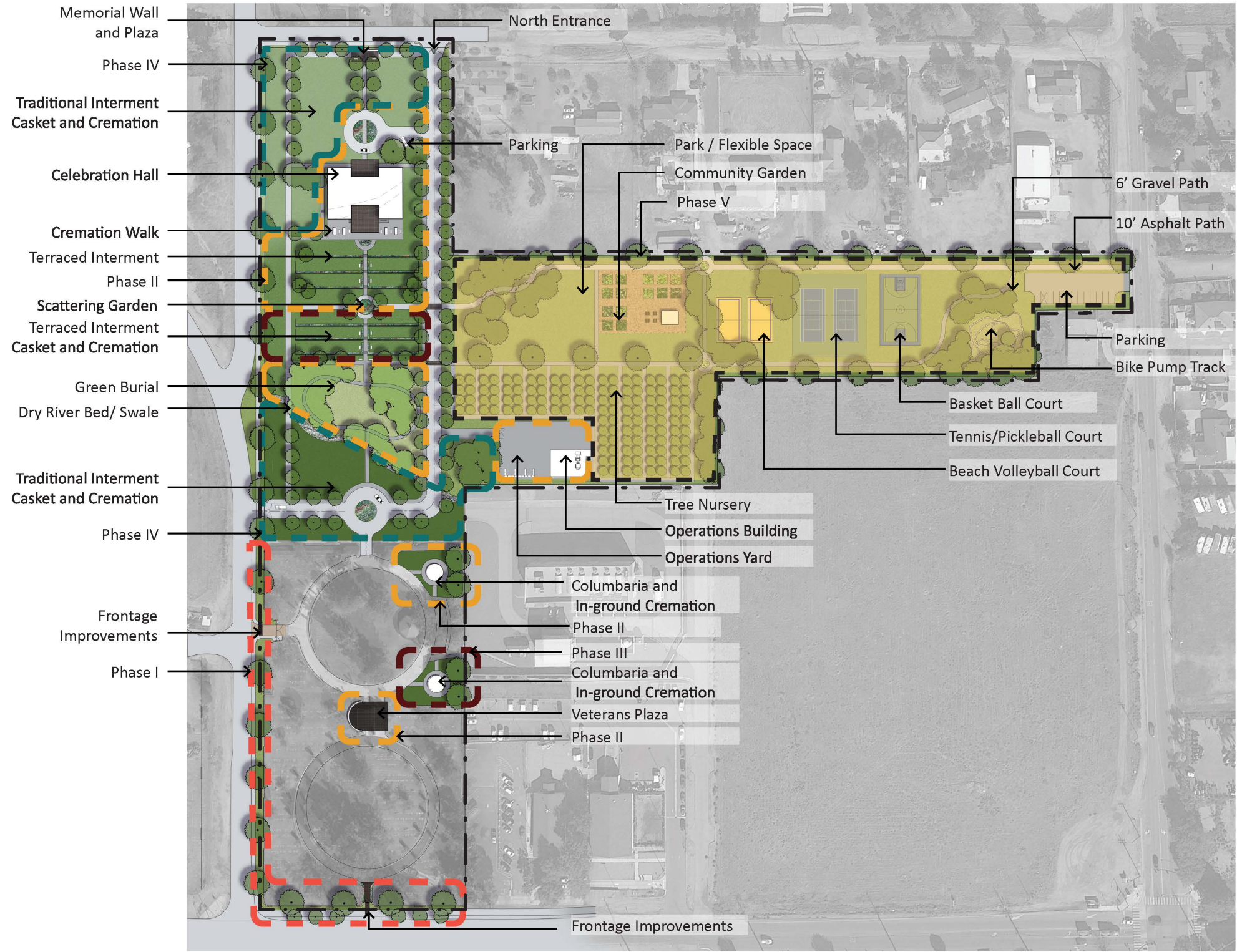
The temporary land use area is the longitudinal lot that extends from Central Avenue and is currently undeveloped. This area will not be needed for interment sales for at least 100-150 years. The vision for this area is to develop the lot into a temporary community park with minimal infrastructure investment.

Possible options for development of this area include:

- Tree nursery for staging trees for City projects;
- Open park space with pathways, shade trees and grass;
- Community garden for residents or potential use by local FFA or 4-H groups;

- Active recreation (basketball, beach volleyball, and tennis);
- Bicycle pump track, and
- Gravel Parking area.

CONCEPT PLAN - OPTION 1



Legend

- Cemetery Boundary
- Phase I
- Phase II
- Phase III
- Phase IV
- Phase V
- Land to be Acquired
- Asphalt Road + Pathway
- Gravel Pathway

8.2 PROPOSED DEVELOPMENT PLAN OPTION 2

The phased plan for Option 2 is also based on the priorities identified by the City and the recommendations in the business plan. The proposed changes to the frontages along Palomar and Gruwell Streets are the same for both options. In Option 2 the proposed Celebration Hall is also located at the crest of the slope although with a different orientation than the option 1 layout. The green burial encompasses a larger area and is located directly adjacent to the current developed area. The proposed development of the cemetery lands to the east include open park space with opportunities to host community events such as movie night. The little league fields could also be placed in this area assuming 1.5-2 acres of the undeveloped parcel could be purchased from the adjacent landowner.

Option 2 Phasing:

Phase I

The first phase of development responds to the road widening project and proposed improvements to the road frontages along Palomar Street and Gruwell Street. This phase of development is a high priority item and the initial concepts have been presented to and approved by the Planning Commission.

As mention in Option 1, another key highlight of this phase are the ADA improvements. These improvements address accessibility issues and will provide necessary changes to comply with ADA guidelines.

Phase II

The development of this phase includes the same improvements as the option 1 concept with the key differences being the Celebration Hall orientation, parking and drop-off areas, internal driveway alignment and location of the green burial area.

The building orientation with the main entry facing east allows for a larger entry plaza space. This transitional zone serves as a place for people to gather before or after an event or service. The openness of the entry plaza will also provide uninterrupted views to the surrounding mountains.

As identified in the Needs Analysis, the addition of niche sales capacity is a high priority with limited capacity left. During this phase, the two columbaria expansion areas would be implemented in the developed cemetery. Implementing both areas during this phase would complete the interment and plot layout for the developed area.

Phase III

Located south of the Celebration Hall, this phase of development provides 14,000 square feet of additional burial space along the existing slope. The addition of a veteran's memorial plaza is part o of this phase and will also be located at the current cemetery office.

A continuation of the pedestrian trail network would also be expanded as part of this phase in addition to landscape improvements along the Gruwell Street frontage.

The design and planning for this phase would also happen as the Phase II expansion area nears 75% sales capacity.

Phase IV

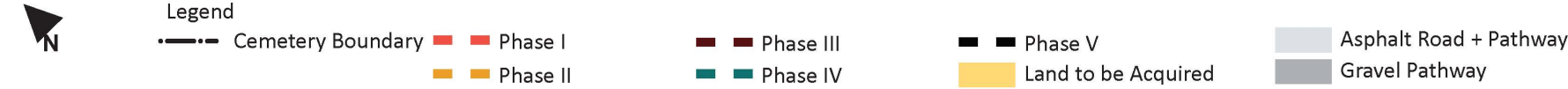
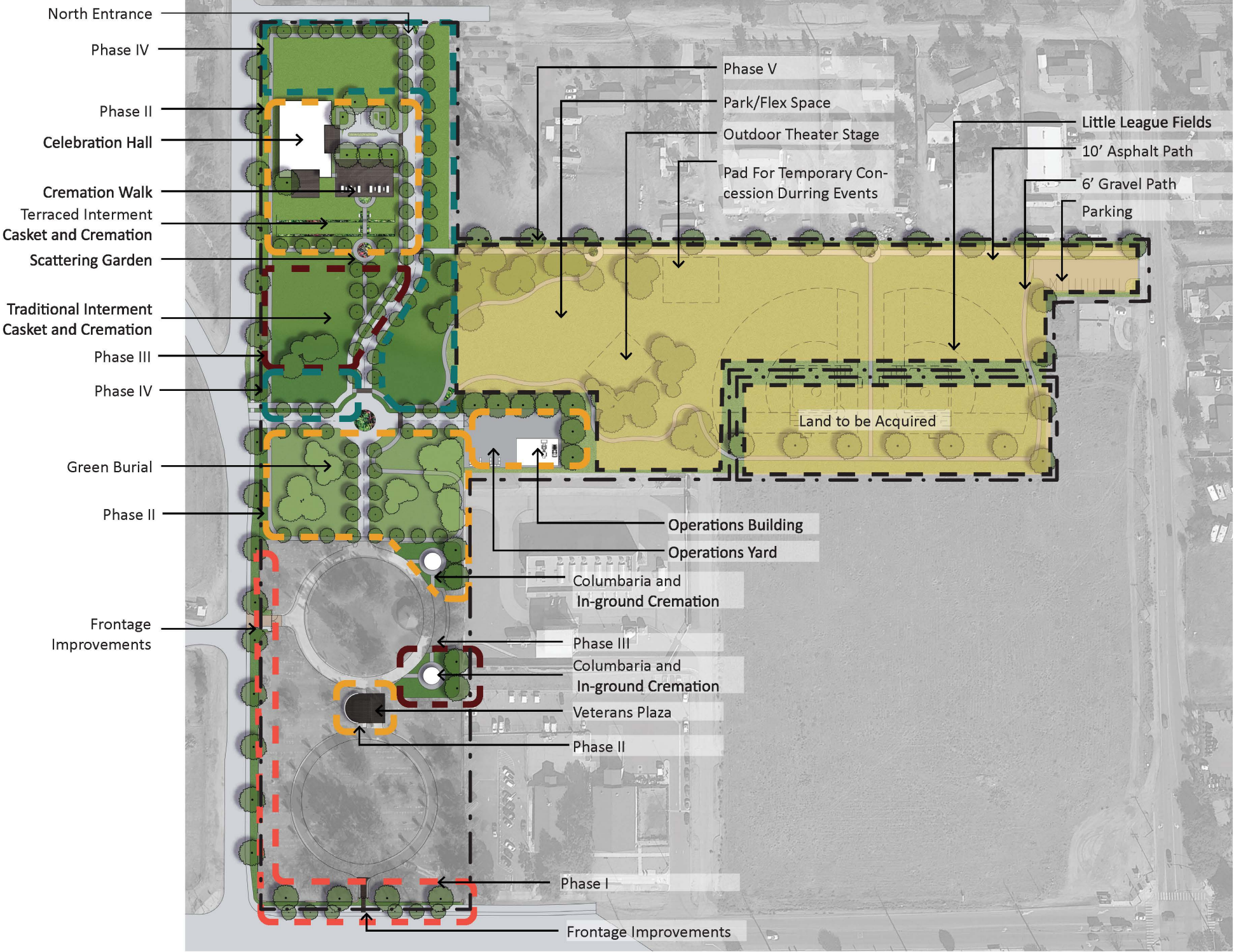
The temporary land use area for Option 2 also relates to the east lot extending from Central Avenue to the current gravel parking area. As in Option 1, this area is also envisioned as a community park. The proposed gravel parking area and pedestrian trail located off Central Avenue will serve as a connection to the residential neighborhoods along Central Avenue.

Proposed for this area is a large open space park with minimal site infrastructure and development. Using the existing topography could lend the western section of the lot as a sloping grassed area to support events such as movies in the park. A flat area for a stage and separate area for food vendors could also support other community events.

Relocation of the little league fields could be achievable with the purchase of 2 acres of the undeveloped lot to the south. The plan illustrates the location and orientation of the ball fields.

Implementation of this phase will not impede cemetery operations or the phased interment expansion and development could happen concurrently.

CONCEPT PLAN - OPTION 2



8.3 CEMETERY FRONTAGE DESIGN

The proposed Palomar Street road widening project will have significant impacts to the existing cemetery frontage along Palomar Street and Gruwell Street. However, these impacts will offer an opportunity to improve the frontage design of the cemetery.

It is anticipated that the Palomar Street road improvement work will require removal of the deodar Cedars along the Cemetery's southern border. The proposed frontage design recommends the addition of 16 street trees on both sides of the new cemetery wall fence.

The frontage design features:

- A decorative ground-face or shot-blasted Concrete Modular Unit (CMU) wall on the south side along Palomar Street to mediate traffic noise from the upgraded road;
- The designation of the Palomar Street entrance as "pedestrian-only"
- Decorative metal fencing and stone clad feature walls.
- A new vehicular gate and separate pedestrian entrance off Gruwell Street.
- Landscaping including perimeter hedges, trees, and planting beds of shrubs and groundcover.

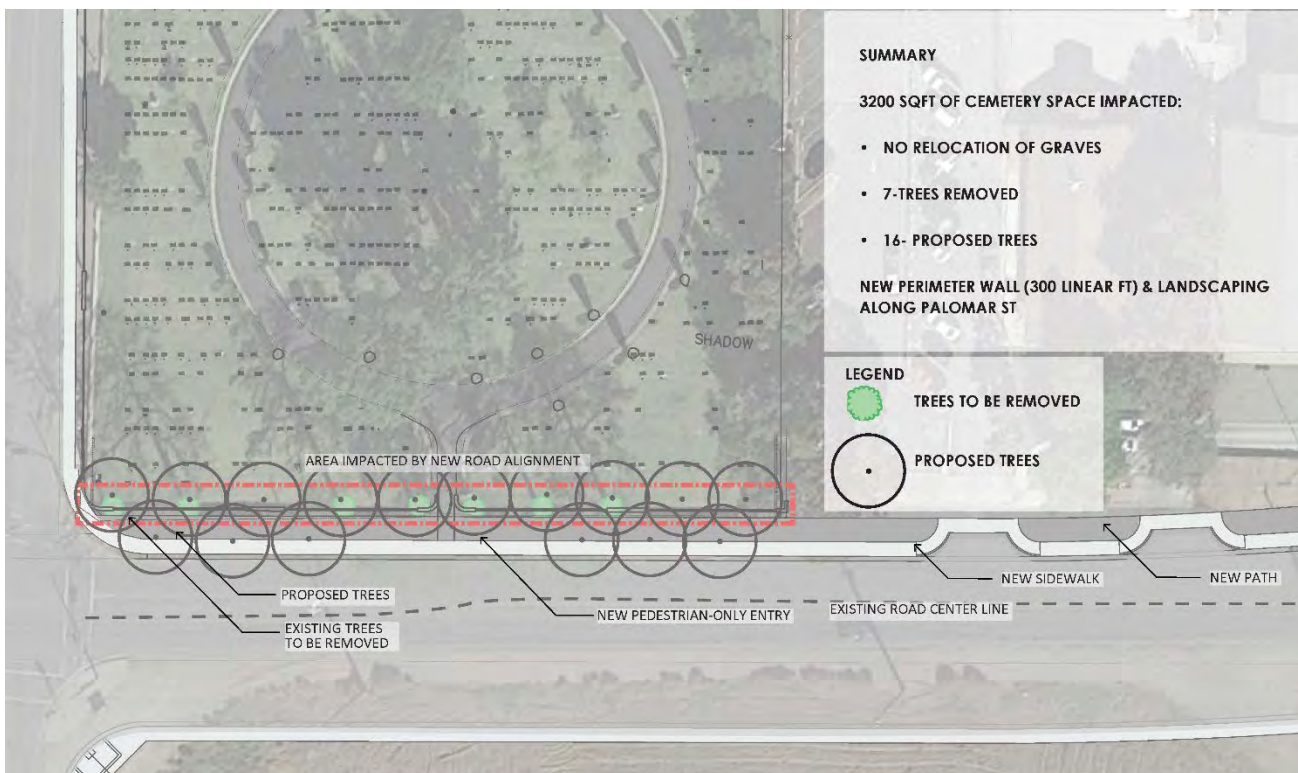
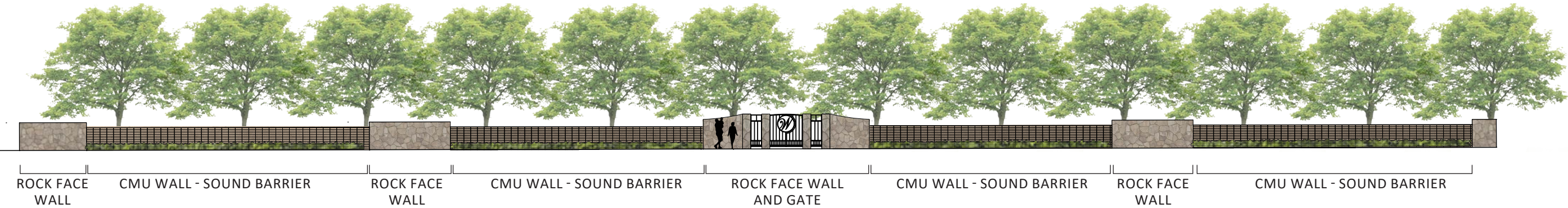
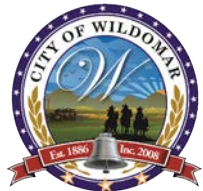


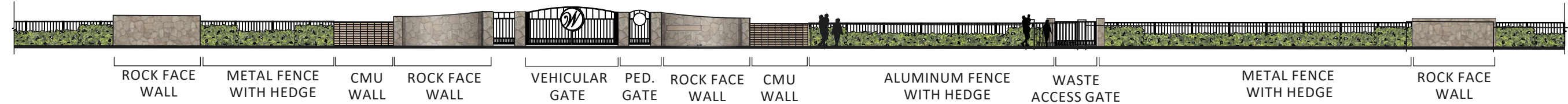
Figure 41: Plan View of Proposed Palomar Street Road Alignment- Option 1 Curved. Image source: LEES+Associates.

CEMETERY FRONTAGE

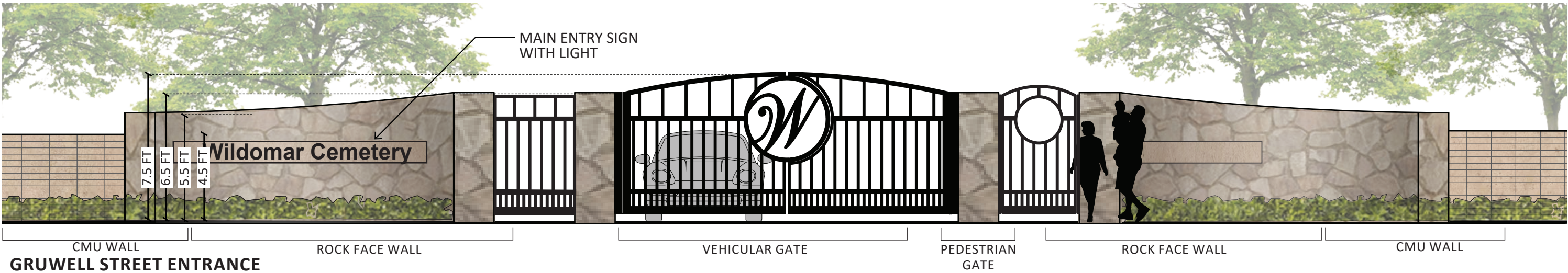
CITY OF WILDOMAR CEMETERY DISTRICT MASTER DEVELOPMENT AND BUSINESS PLAN



PALOMAR STREET FRONTAGE



GRUWELL STREET FRONTAGE



GRUWELL STREET ENTRANCE



Hedge



Metal fencing



Stacked Bond CMU Wall
(Sound barrier)



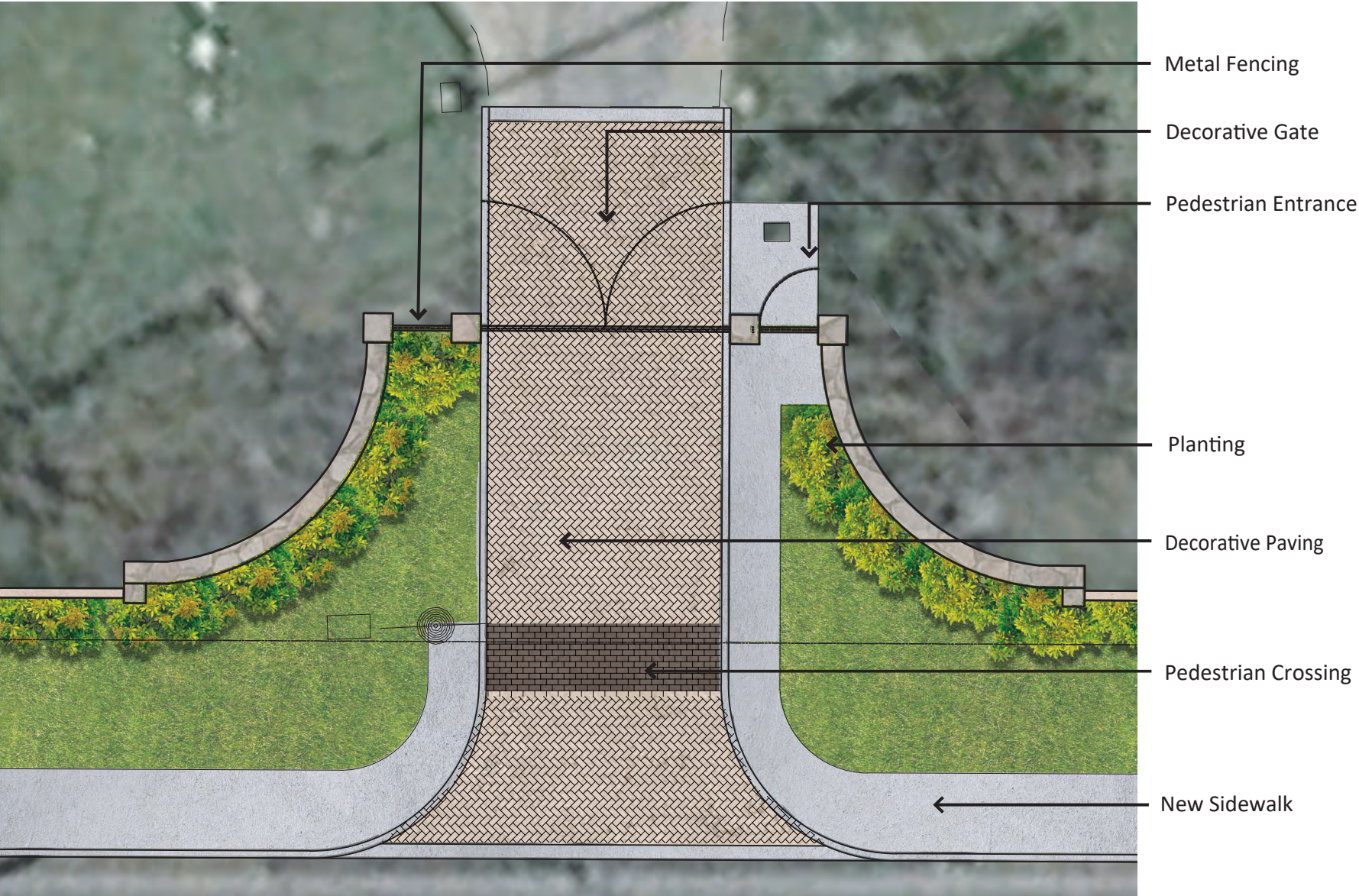
Fence Column & Hedging



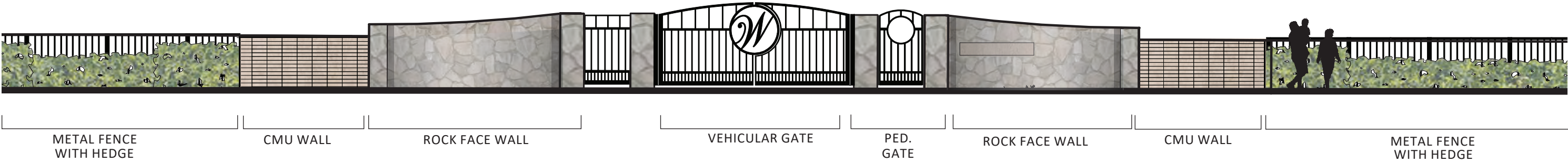
Stone Clad Fence Wall

CEMETERY FRONTAGE

CITY OF WILDOMAR CEMETERY DISTRICT MASTER DEVELOPMENT AND BUSINESS PLAN

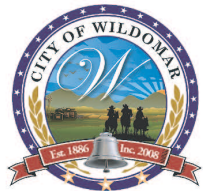


GRUWELL STREET ENTRANCE



CEMETERY FRONTAGE

CITY OF WILDOMAR CEMETERY DISTRICT MASTER PLAN



Decorative Gate

Planting

Paving

Pedestrian Trail

Sidewalk

PALOMAR STREET PEDESTRIAN ENTRANCE



ROCK FACE WALL

CMU WALL - SOUND BARRIER

ROCK FACE WALL AND GATE

CMU WALL - SOUND BARRIER

ROCK FACE WALL

8.4 PROPOSED BUILDING PROGRAMING

The idea of a building to support cemetery services was discussed during the project kick-off meeting with the City's project manager. This idea has been supported by staff, the Planning Commission and gained positive support by respondents of the online survey.

The building would consist of an area for cemetery administrative staff and as well as spaces to support interment and memorial services or community events. A precedent study of similarly programmed buildings was presented to the Planning Commission.

Cemetery Administration and Celebration Hall Building Key Programming Considerations:

Administrative Service Center programming should include:

- Reception area with visitor information/gallery space;
- A gallery space offering opportunities to host books, poetry, historical information about the cemetery and other reading material as well as example urns, sculpture, art and other cultural resources that allow community members to interact and learn about death, grieving and loss, as well as the history of the Cemetery;
- Administration offices, and
- Small group meeting spaces for staff meetings and discussions with families about end of life needs and plans.

The Celebration Hall should be a non-denominational space appropriate to serve large gatherings, functions, events, commemorations, and ceremonies of community members with diverse backgrounds and faiths. The building should comply with ADA for accessibility and recommendations for Celebration Hall programming include:

- Smaller break-out or refuge spaces for moments of relief or intimate conversations, such as family rooms, alcoves, and nooks;
- A foyer, lobby, or courtyard garden for gathering pre-entry to the ceremonial space, and
- Amenities or features to support catering of events such as a café/kitchen, informal lounge room and rest room facilities.



Figure 42: Fernwood Cemetery Building Ceremony Space, Marin County, California. Source: LEES+Associates.



Figure 43: Fernwood Cemetery Building Ceremony and Lobby Space, Marin County, California. Source: LEES+Associates.

Proposed Building Features:

Recommended features for the proposed Celebration Hall and Administration Building include:

- Flexible/expandable and indoor-outdoor celebration & gathering spaces;
- Utilizing passive design features in maximizing the use of natural sources of heating, cooling, and ventilation to create comfortable interior conditions and reduce need for air-conditioning, such as:
 1. Strategic placement of windows and use of overhangs to capitalize on views and natural light while limiting direct sun exposure into the building;
 2. Shade strategies and design features such as:
 - Folding/permeable window walls that provide access to interior courtyards and gardens;
 - Overhead coverings and shade trees strategically positioned near or over outdoor programed spaces to provide shelter from the sun and heat;
- Utilizing LEED building design principles, such as meeting the buildings own power and water requirements by using renewable energy together with grey and black water recycling;
- Utilizing universal design principles that ensure ADA compliance and encourage access and inclusivity of all ages, abilities as well as cultural and socio-economic backgrounds;
- Siting the building at the top of the slope and end of a critical axial center in a way that:
 1. Physically and visually aligns and connects to the central axis of the existing cemetery grounds – emphasizing the formal design character of the cemetery;
 2. Mediates a significant grade change in an ADA-compliant, accessible manor;

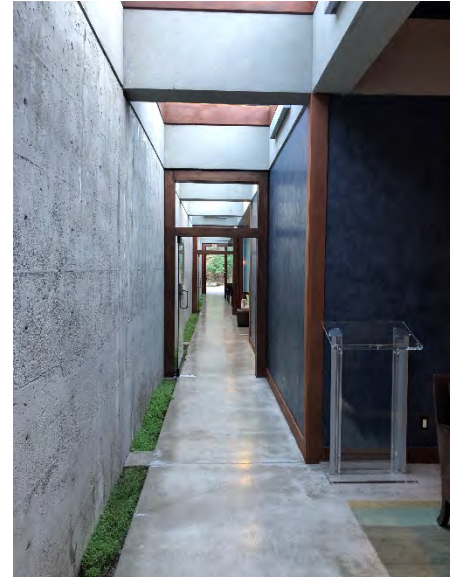


Figure 44: Passageway at Fernwood Cemetery Building, Marin County, California. Source: LEES+Associates.



Figure 45: Building at Top of Slope with Terraced Burial Grounds and Water Feature at Central Axis, Royal Oak Burial Park, Victoria, BC. Source: LEES+Associates.

3. Offers expansive views of the cemetery grounds and mountains to the south;
4. Acts as a threshold between the outer world and the sacred space of the cemetery, including features such as;
 - o Making use of courtyards/walled gardens to connect site users to green spaces of refuge
 - o A walled or otherwise separated outdoor space for private functions within the public cemetery



Figure 46: Fernwood Cemetery Building embedded in slope, Marin County, California. Source: Frank Schulenburg / CC BY-SA 4.0.

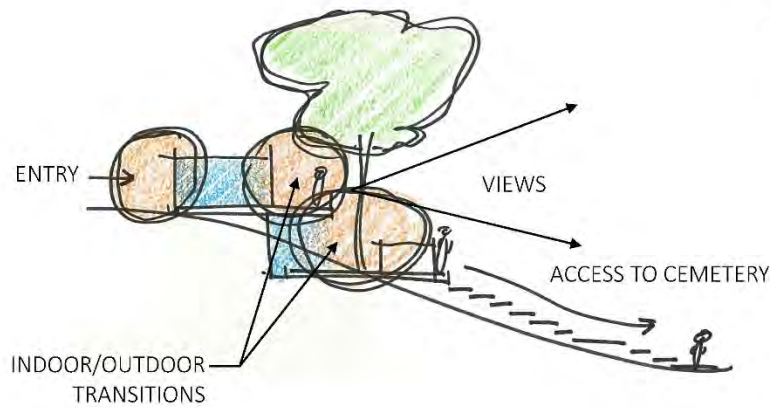


Figure 47: Courtyard Garden in Cemetery Chapel and Visitor Centre, Inagawa, Japan. Source: BM.

Building Programming - Concept

Future Wildomar Cemetery

Administration & Celebration Hall Building



Design Concept:

- ❖ Building to meet City Design Guideline
- ❖ Building steps with existing slope
- ❖ Upper terrace/courtyard with view to mountains
- ❖ Lower covered terrace with protection from sun and potential plaza location for exterior niches
- ❖ Access to/from the existing cemetery
- ❖ Tree planting to provide shade

LEES
ASSOCIATES

Wildomar Cemetery District Master Development and Business Plan

Figure 48 Section View of Proposed Building Concept Diagram. Image source: LEES+Associates

Proposed Building Landscape Key Considerations:

Landscape adjacent to the proposed Celebration Hall and Administration Building is critical in connecting the cemetery in a meaningful way to the building as a place of ceremony. Landscape considerations and recommendations for the building include:

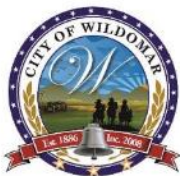
- Limiting vehicular movement through the site;
- Landscaping utilizing plants and trees appropriate to Wildomar's unique climate;
- Re-grading the existing slope south of the building into terraces that accommodate ADA accessible navigation of the hillside and that allow for in-ground burial layout (with the exception of Natural/green burial grounds, which will follow the regrading 'naturalized' slope);
- Sensitive connection to existing geometry and layout of the existing developed cemetery areas by:
 - Siting building and courtyard at end of linear axis/stairway - use courtyard as axial landing/key viewpoint;
 - Terraced grounds and stairway along the central axis to create a grand/formal interment layout while transitioning the slope of the site, and
- Memorialization opportunities located at axial landing nodes.



Figure 49: Gathering place at an axial landing node, Royal Oak Burial Park, Victoria, BC. Source:

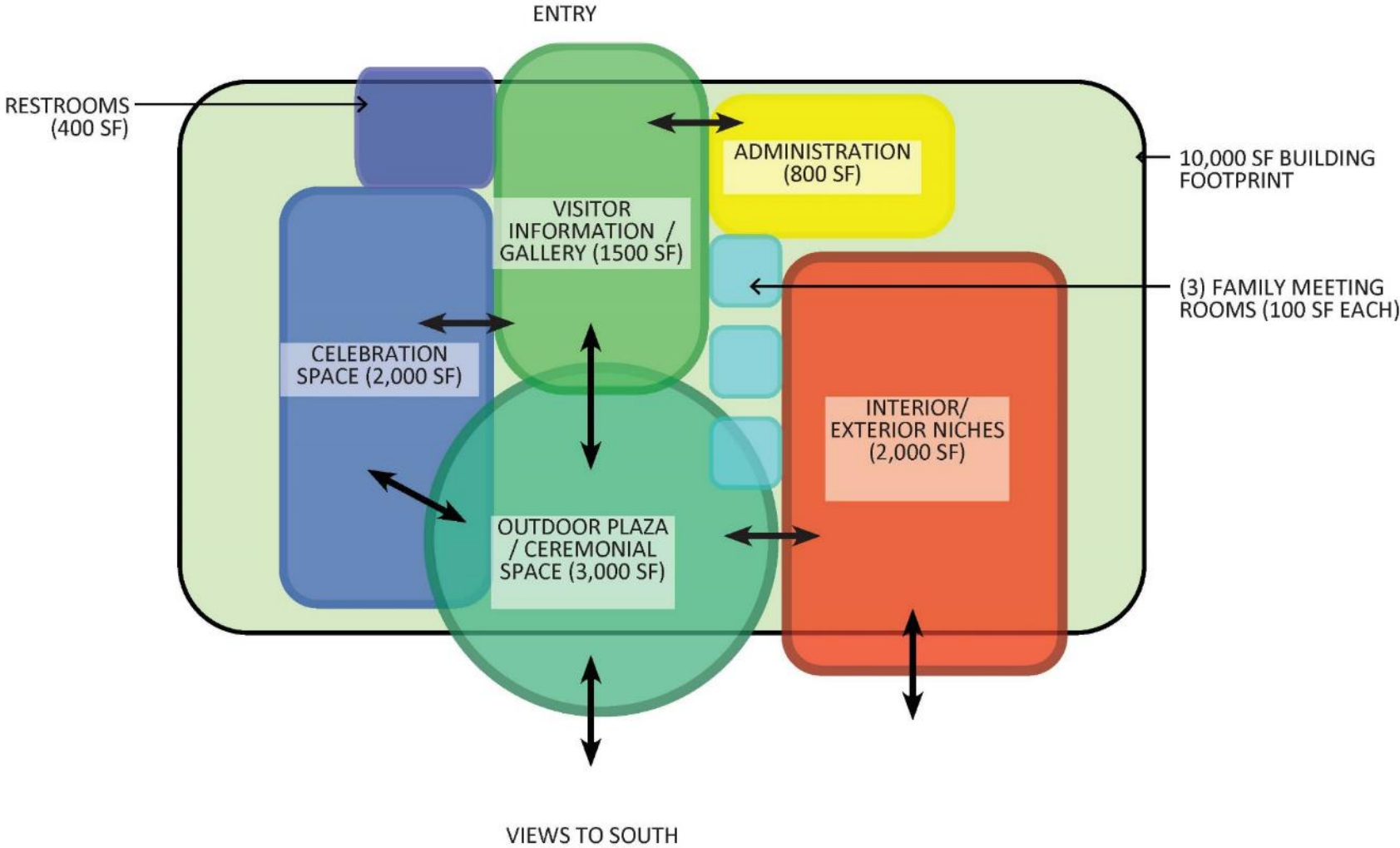


Figure 50: Terraced burial grounds and water feature along a central axis, Royal Oak Burial Park, Victoria, BC. Source: LEES+Associates.



BUILDING PROGRAMMING DIAGRAM

CITY OF WILDOMAR CEMETERY DISTRICT MASTER DEVELOPMENT AND BUSINESS PLAN



Cemetery Administration & Celebration Hall

Programming Features:

Entry Plaza:	1,000 sf
Administration:	600-800 sf
Visitor Information / Gallery	1,000-1,500 sf
Indoor Celebration Space:	1,500-2,000 sf
Interment & Memorialization:	2,000 sf
Outdoor Courtyard:	2,000-3,000 sf

8.5 RECOMMENDATIONS AND CAPITAL COST SUMMARY

This chapter includes an order of magnitude costing of the proposed phased build-out for both options. Current construction rates were used to determine the budget for all phases and did not account for inflation, increased labor rates, and construction material costs that would influence budgeting the future phases.

Costing assumptions & exclusions

The cost estimate does not include the following items:

- Design fees;
- Permitting fees; and
- Public consultation.

RECOMMENDATIONS AND CAPITAL COST SUMMARIES OPTION 1

Capital costing has been broken down by phased recommended improvements.

OPTION 1 PHASING BUDGET			
Phase	Item	Description	Cost
I Palomar Street Widening & New Frontage			
	Road Widening Impacts	<ul style="list-style-type: none"> Remove existing wall and gates Remove (7) street trees, grind stumps Remove 1,800 sf of lawn 	\$20,800.00
	Palomar Street and Gruwell Street Wall & Fencing Improvements	<ul style="list-style-type: none"> New CMU wall on concrete footing New aluminum fencing New stone clad wall (CMU core) on concrete footing New pedestrian entry gate New vehicular entry gate 	\$176,800.00
	Landscape Improvements	<ul style="list-style-type: none"> 1,575 sf of soft landscaping and automatic irrigation clearing and grubbing site grading (smoothing of uneven surfaces) installation of mix of trees, shrubs and groundcover cover with 2"-3" mulch layer 	\$26,010.00
	ADA Improvements	<ul style="list-style-type: none"> Refer to ADA Assessment Plan 	\$75,500.00
	Land Acquisition	<ul style="list-style-type: none"> Purchase 0.5 Acres of Lots (APN 37-051-001, (APN 37-051-002, APN 37-051-003, APN 37-051-004, APN 37-051-005, APN 37-051-006) 	\$50,000.00
Total for Phase I			\$349,110.00
II Celebration Hall and Interment Expansion			
	Green Burial Section	<ul style="list-style-type: none"> 22,000 sf of new in-ground burial space 	\$268,000.00
	New Burial Section	<ul style="list-style-type: none"> 12,000 sf of new in-ground burial space 	\$317,000.00
	Celebration Hall and Administration Building (8,000 sf footprint)	<ul style="list-style-type: none"> Refer to appendix for building programming 	\$3,500,000.00
	Expanded Cremation Garden / New Columbarium	<ul style="list-style-type: none"> New columbarium to match existing columbarium seating and walkways 	\$85,000.00
	New Operations Building (2,500 sf footprint)	<ul style="list-style-type: none"> Demolition of existing building New operations building 	\$625,000.00
	Cremation Garden Plaza	<ul style="list-style-type: none"> Space for Columbaria and Memorialization Plaza space with seating and landscaping 	\$150,000.00
	New concrete driveway	<ul style="list-style-type: none"> Concrete driveway with curb and gutter (optional asphalt with concrete curb and gutter) entry gates and columns 	\$456,000.00
	Pedestrian Pathways	<ul style="list-style-type: none"> 6' wide concrete walkway on compacted aggregate base 	\$4,800.00
	Landscape Frontage Improvements	<ul style="list-style-type: none"> 2,500 sf of soft landscaping and automatic irrigation clearing and grubbing site grading (smoothing of uneven surfaces) installation of mix of trees, shrubs and groundcover cover with 2"-3" mulch layer 	\$200,620.00
Total for Phase II			\$5,606,420.00

III Interment Expansion		
New Burial Section	· 22,000 sf of new in-ground burial space	\$373,250.00
New Columbarium	· New columbarium to match existing columbarium · seating and walkways	\$85,000.00
Pedestrian Pathways	· 6' wide concrete walkway on compacted aggregate base	\$32,500.00
Veterans Plaza	· Approx. 1,200 sf plaza with memorial wall · Site Furnishings	\$150,000.00
Landscape Frontage Improvements	· 4,000 sf of soft landscaping and automatic irrigation · clearing and grubbing · site grading (smoothing of uneven surfaces) · installation of mix of trees, shrubs and groundcover · cover with 2"-3" mulch layer	\$35,215.00
Total for Phase III		\$675,965.00
IV New Burial Section		
New Burial Section	· 42,000 sf of new in-ground burial space	\$415,500.00
Pedestrian Pathways	· 6' wide concrete walkway on compacted aggregate base	\$80,000.00
Pedestrian Trail	· 8' wide asphalt walkway on compacted aggregate base	\$25,000.00
Total for Phase IV		\$520,500.00
V Future Expansion (TBD)		
Land Acquisition Site	· Future Burial Expansion	\$500,000.00
Total for Phase V		\$500,000.00
Temporary Land-Use Area		
1	Temporary Nursery · Approx. 60,000sf of area · clearing and grubbing · site grading to level surface · geotextile fabric separator · 4" depth of crushed gravel surface	\$93,370.00
2	Community Garden	\$100,000.00
3	Pump Track	\$75,000.00
4	Community Park: Sports Courts, Beach Volleyball, Open Space	\$2,150,000.00

Chapter 8 - Table 11: Recommendations and Capital Cost Summaries Option 1

RECOMMENDATIONS AND CAPITAL COST SUMMARIES OPTION 2

Capital costing has been broken down by phased recommended improvements.

OPTION 2 PHASING BUDGET			
Phase	Item	Description	Cost
I Palomar Street Widening & New Frontage			
	Road Widening Impacts	<ul style="list-style-type: none"> Remove existing wall and gates Remove (7) street trees, grind stumps Remove 1,800 sf of lawn 	\$20,800.00
	Palomar Street and Gruwell Street Wall & Fencing Improvements	<ul style="list-style-type: none"> New CMU wall on concrete footing New aluminum fencing New stone clad wall (CMU core) on concrete footing New pedestrian entry gate New vehicular entry gate 	\$176,800.00
	Landscape Improvements	<ul style="list-style-type: none"> 1,575 sf of soft landscaping and automatic irrigation clearing and grubbing site grading (smoothing of uneven surfaces) installation of mix of trees, shrubs and groundcover cover with 2"-3" mulch layer 	\$26,010.00
	ADA Improvements	Refer to ADA Assessment Plan	\$75,500.00
	Land Acquisition	Purchase 0.5 Acres of Lots (APN 37-051-001,(APN 37-051-002, APN 37-051-003, APN 37-051-004, APN 37-051-005, APN 37-051-006)	\$50,000.00
Total for Phase I			\$299,110.00
II Celebration Hall and Interment Expansion			
	Green Burial Section	40,000 sf of new in-ground burial space	\$170,000.00
	New Burial Section	12,000 sf of new in-ground burial space	\$317,000.00
	Celebration Hall and Administration Building (8,000 sf footprint)	Refer to appendix for building programming	\$3,500,000.00
	Expanded Cremation Garden /(2) New Columbarium	<ul style="list-style-type: none"> New columbarium to match existing columbarium seating and walkways 	\$170,000.00
	New Operations Building (2,500 sf footprint)	<ul style="list-style-type: none"> Demolition of existing building New operations building 	\$625,000.00
	Cremation Garden	<ul style="list-style-type: none"> Space for Columbaria and Memorialization Plaza space with seating and landscaping 	\$250,000.00
	New concrete driveway	<ul style="list-style-type: none"> Concrete driveway with curb and gutter (optional asphalt with concrete curb and gutter) entry gates and columns 	\$447,000.00
	Pedestrian Pathways	6' wide concrete walkway on compacted aggregate base	\$20,400.00
	Landscape Improvements	<ul style="list-style-type: none"> 2,500 sf of soft landscaping and automatic irrigation clearing and grubbing site grading (smoothing of uneven surfaces) installation of mix of trees, shrubs and groundcover cover with 2"-3" mulch layer 	\$181,870.00
Total for Phase II			\$5,681,270.00

III Interment Expansion			
	New Burial Section	· 14,000 sf of new in-ground burial space	\$126,000.00
	New Columbarium	· New columbarium to match existing columbarium · seating and walkways	\$85,000.00
	Pedestrian Pathways	· 6' wide concrete walkway on compacted aggregate base	\$15,000.00
	Pedestrian Trail	· 8' wide asphalt walkway on compacted aggregate base	\$90,000.00
	Veterans Plaza	· Approx. 1,200 sf plaza with memorial wall · Site Furnishings	\$150,000.00
	Landscape Improvements	· 4,000 sf of soft landscaping and automatic irrigation · clearing and grubbing	\$65,215.00
Total for Phase III			\$531,215.00
IV New Burial Section			
	New Burial Section	· 42,000 sf of new in-ground burial space	\$511,500.00
	Pedestrian Pathways	· 6' wide concrete walkway on compacted aggregate base	\$18,000.00
Total for Phase IV			\$529,500.00
V Future Expansion (TBD)			
	Land Acquisition Site	· Future Burial Expansion	\$500,000.00
Total for Phase V			\$500,000.00
Temporary Land-Use Area			
1	Open Space Park with Areas for Outdoor Movies	· Approx. 60,000sf of area · clearing and grubbing · site grading to level surface · hydroseeded turf open space · tree and shrub planting	\$1,500,000.00
2	(2) Little League Fields		\$400,000.00
3	Purchase Adjacent Land for LL	· Approx. 2 acres of land needed	\$200,000.00

Chapter 8 - Table 12: Recommendations and Capital Cost Summaries Option 2

RECOMMENDATIONS AND CAPITAL COST SUMMARIES – STRAIGHT PALOMAR ROAD ALIGNMENT OPTION

A study of the costs associated with both Palomar Street road widening options was completed. Table 12 below identifies the costs associated with the 'Straight Option.' Capital costing has been broken down to assess cost differentiations for the Straight Palomar Road Alignment Option.

PALOMAR STREET ROAD WIDENING STRAIGHT OPTION			
Phase	Item	Description	Cost
I	Palomar Street Widening & New Frontage		
	Road Widening Impacts	<ul style="list-style-type: none"> Remove existing wall and gates Remove (7) street trees, grind stumps Remove 3,200 sf of lawn 	\$22,200.00
	Palomar Street and Gruwell Street Wall & Fencing Improvements	<ul style="list-style-type: none"> New CMU wall on concrete footing New aluminum fencing New stone clad wall (CMU core) on concrete footing New pedestrian entry gate New vehicular entry gate 	\$176,800.00
	Landscape Improvements	<ul style="list-style-type: none"> 1,575 sf of soft landscaping and automatic irrigation clearing and grubbing site grading (smoothing of uneven surfaces) installation of mix of trees, shrubs and groundcover cover with 2"-3" mulch layer 	\$26,010.00
	ADA Improvements	<ul style="list-style-type: none"> Refer to ADA Assessment Plan 	\$75,500.00
	Disinterment and Reinterment	<ul style="list-style-type: none"> Disinterment of 100 full casket burials Disinterment of 2 cremation burials Purchase of 100 lots (includes open/close for 100 casket burials and 2 cremation burials) 	\$291,000.00
	Reallocate Purchased Graves	<ul style="list-style-type: none"> Relocation of 48 Purchased Lots Purchase 48 Plots in Cemetery (Pre-need Rate) 	\$48,000.00
	Loss of Potential Revenue	<ul style="list-style-type: none"> Loss of 39 Unsold Graves 	\$39,000.00
Total for Phase I			\$678,510.00

Chapter 8 - Table 13: Recommendations and Capital Cost Summaries Option 1 with Straight Palomar Road Alignment Option

OTHER RECOMMENDATIONS

The following recommendations for suitable development and expansion of the cemetery have been compiled from the Operations Analysis, Products and Services Review and Financial Plan Chapters.

Operations and Governance Recommendations	Timeline Priority/Phasing
1. Full build-out of the 13.4 acres the cemetery will require 4.5 FTE	Low (End of Phase VI)
2. Improve plant and tree health through: Water quality testing combined with efficient distribution of water, along with using plants more suitable to the growing conditions	Medium
3. Plan irrigation infrastructure layout in conjunction with interment layout when developing future burial sections to avoid digging conflicts and increase operations efficiency	High
4. Consideration of ecologically friendly maintenance practices such as spreading tree chippings over exposed soils to reduce soil erosion and reduce propagation of invasive weeds.	Low
Products and Services Recommendations:	
1. Introduce new and attractive range of interment (e.g. cremation or scattering garden, green burial etc.) and memorialization options;	High (Phase II)
2. Prioritize the development of new cremated remains interment options (columbaria, scattering gardens, ossuaries, family vessels, etc.) to meet rising demand for cremation;	High (Phase II)
3. Introduce auxiliary value-added services (such as administrative support, event space rentals, and expanded service hours);	Medium
4. Consider adding double depth interment service, after the City can invest and upgrade its interment equipment and the number of employees servicing the site;	Low
5. Add Wildomar Cemetery's list of cemetery services and offerings, and their respective prices to the City's Cemetery District website;	High
6. Develop a marketing strategy to increase awareness of cemetery products and services to City residents	Medium
7. Introduce multiple price points for columbaria depending on the	Medium

attractiveness of the columbaria style, as well as the niche's location in cemetery and position relative to eye level.	
8. Implement a one-time rate increase in 2021 or incremental increases over five years to align the City's rates with the regional fair market value of cemetery services	High
9. Increase cemetery rates annually, at minimum, by the average annual rate of inflation over the past decade (2%), and	High
10. Offer discounted cemetery service rates to children, veterans, emergency responders and indigent residents.	Medium
Financial Plan Recommendations	
1. Implement the Alternate Model scenario in this plan, which includes introducing strategic price increases and new revenue streams:	High (Phase 1)
o Introduce new interment and memorialization options to attract more sales from residents,	High (Phase 1)
o Increase cemetery prices incrementally from 2021 to 2025, to align Wildomar Cemetery with the fair market value of the regional cemetery market, and	High (Phase 1)
o Increase cemetery prices by 3% per year, from 2026, onwards.	High
2. Enhance quality control and quality assurance systems to reconcile gaps between cemetery operations records and the City's financial data, notably for key performance indicators such as sales and interment data by type of interment, residency, and time of sale;	High
3. Consider undertaking an analysis of costs allocated to Wildomar Cemetery to:	High
o Identify and track the annual site care costs the ECF would be expected to cover, and	
o Increase the accuracy of staff time and operating cost allocations to the City cemetery account to enhance the City's understanding of the basic cost of operations.	
4. Once the City has identified its annual site care and maintenance cost that the ECF is intended to support, consider:	Medium

a. Increasing the ECF portion of cemetery inventory sales;	
b. Making a one-time contribution from the City to increase the ECF principal, and	
c. Consulting with ECF specialist to see if the City can achieve higher rates of return.	
5. As cemetery operating revenue increase, consider transferring the tax subsidy “savings” into the City’s Capital Development Fund. This fund should be restricted for future cemetery development and extraordinary cemetery costs, and	High
6. Revisit this plan in five years. Review and evaluate the findings from the City’s cemetery cost analysis and the City’s resident response to the new offerings, price increases and changes to operations proposed in this plan.	Medium

Chapter 8 - Table 14: Other Recommendations

9 CONCLUSION

A thorough review of the financial status of the cemetery and an evaluation of the cemetery lands indicates Wildomar Cemetery is well positioned to sustain current operations well beyond the next 25 years. The opportunity to develop the cemetery expansion lands with new products and services desired by the community will contribute towards providing a diverse range of interment options, generate new sources of revenue and help ensure the cemetery remains a community resource for future residents. Converting some undeveloped cemetery expansion land not needed by cemetery operations within the next 100 years into temporary park space will also provide additional amenities to the community.

This plan, supported by guidance from the City's Planning Commission, recommends the re-alignment of the upgraded Palomar Street around the cemetery, preserving already allocated grave space and preventing the relocation of over 100 interments, as well as guidance for perimeter fencing upgrades resulting opportunistically from the work along Palomar Street. The two options for phased future development of the cemetery address immediate capacity needs, and share a vision for Wildomar Cemetery that focuses on better connections to the community physically and socially with upgrades to the cemetery frontage, ADA compliance improvements, enhanced pedestrian access, combined with prioritizing new products and services requested by the community and a new Celebration Hall for hosting private memorials and community events. Implementing the phased development plan of choice at key milestones will lead towards achieving aspects of financial, social and environmental sustainability, while improving the presence and marketability of the cemetery within the community.

GLOSSARY

Source: Industry definitions adapted by LEES+Associates

TERM	DEFINITION
AT-NEED	<ul style="list-style-type: none">▪ At the time of, or immediately following, death.▪ Usually refers to the time of purchase of funeral or cemetery services.
BOOK OF MEMORIES	<ul style="list-style-type: none">▪ Plaque with list of names of the deceased who typically are located in areas not readily accessible.▪ A type of memorial monument.
BURIAL	<ul style="list-style-type: none">▪ One form of interment.▪ The placement of human or cremated remains in a grave.
BURIAL LINER	<ul style="list-style-type: none">▪ Similar to a burial vault, however, unlike a vault it only covers the top and sides of the casket
BURIAL PERMIT	<ul style="list-style-type: none">▪ A legal document issued by a regulatory authority authorizing final disposition of human remains.
BURIAL VAULT	<ul style="list-style-type: none">▪ A protective, sealable outer receptacle, into which a casket or urn is placed, designed to restrict the entrance of gravesite elements into the casket or urn.
BYLAWS	<ul style="list-style-type: none">▪ The written regulations, rules or laws governing the organization, management and operation of a cemetery, mausoleum, columbarium or crematorium.
CARE FUND (also known as PERPETUAL CARE FUND or MAINTENANCE FUND)	<ul style="list-style-type: none">▪ An irrevocable trust fund established, held and administered in accordance with applicable law, with the income from the fund to be used for the upkeep and repair of a cemetery, mausoleum or columbarium.
CASKET	<ul style="list-style-type: none">▪ A rigid container usually constructed of wood, metal or similar material, ornamented and lined with fabric, designed for the encasement of human remains.

CASKET ENTOMBMENT	<ul style="list-style-type: none">▪ When a casket is interred in a mausoleum.
CEMETERY SERVICES	<ul style="list-style-type: none">▪ The disposition of human remains by interment or cremation and includes the supply of goods incidental to the provision of such service, but does not include the sale of lots.
COLUMBARIUM (plural: COLUMBARIA)	<ul style="list-style-type: none">▪ A structure, building, an area in a structure or building that contains, as an integral part of the structure or building or as a freestanding section, niches for the inurnment of cremated remains.▪ Can be “Individual,” “Family” or “Community,” based on the number of niches, and how they are sold.
COMMEMORATION	<ul style="list-style-type: none">▪ A ceremony, service, or symbol of memory for a person/people or event
COMMINGLING	<ul style="list-style-type: none">▪ The mixing of the cremated remains of more than one deceased person.
CONTAINER	<ul style="list-style-type: none">▪ A self-contained receptacle or enclosure other than a casket, made of rigid cardboard, pressed wood or other similar material that is of sufficient strength to hold and conveniently transport human remains, but does not include a metal or fiberglass casket, or receptacle or enclosure made of plastic or similar substance, or a pouch or bag.
CASKET BURIAL	<ul style="list-style-type: none">▪ Traditional burial with a headstone or marker.
CREMATED REMAINS	<ul style="list-style-type: none">▪ The human bone fragments that remain after cremation that may also include the residue of any other materials cremated with the human remains.
CREMATION	<ul style="list-style-type: none">▪ The irreversible reduction of human remains to bone fragments through the application of flame and intense heat; in some jurisdictions this may include the repositioning or movement of the body during the process to complete the cremation; and the manual or mechanical reduction of the bone fragments after removal from the cremation chamber.

CREMATION INTERMENT	<ul style="list-style-type: none">▪ Burial in a grave, placement in a columbarium niche; or scattering.
CREMATION PLOT	<ul style="list-style-type: none">▪ A space used, or intended to be used, specifically for the interment of cremated remains.▪ Typically, a smaller than full-sized lot.
CREMATORIUM	<ul style="list-style-type: none">▪ The building or part of a building that is fitted with approved appliances for the purpose of cremation human remains and includes everything incidental or ancillary to it.
CRIB GRAVE	<ul style="list-style-type: none">▪ A grave lot surrounded by a small picket fence.
CRYPT	<ul style="list-style-type: none">▪ One kind of lot.▪ Typically, a space in a mausoleum used or intended to be used for the entombment of human remains.
DEATH CERTIFICATE	<ul style="list-style-type: none">▪ A legal document certifying the vital statistics pertaining to the life and death of a deceased person.
DIRECT (or IMMEDIATE) DISPOSITION	<ul style="list-style-type: none">▪ The final disposition of human remains without any formal viewing or visitation, ritual, rite, service, or ceremony.
DISINTERMENT	<ul style="list-style-type: none">▪ The removal of human remains, along with the casket or container or any remaining portion of the casket or container holding the remains, from the lot in which the remains had been interred.
DISPOSITION	<ul style="list-style-type: none">▪ The lawful interment of human remains or transfer for lawful interment or scattering elsewhere.
DOUBLE DEPTH PLOT	<ul style="list-style-type: none">▪ A lot dug at extra depth at the time of the interment of the first casket to allow for the accommodation of a second interment at regular depth.
EASEMENT	<ul style="list-style-type: none">▪ The right acquired, whether or not supported by a certificate, to interment in a lot.

ENDOWMENT CARE FUND	<ul style="list-style-type: none">▪ Also known as perpetual care fund in some communities, these funds are legally mandated for long-term site maintenance once a cemetery is no longer generating revenue.
ENTOMBMENT	<ul style="list-style-type: none">▪ One form of interment.▪ The placement of human remains in a mausoleum crypt.
FAMILY COLUMBARIUM	<ul style="list-style-type: none">▪ See columbarium
FAMILY ESTATE PLOTS	<ul style="list-style-type: none">▪ A family estate plot contains several plots held together for the purpose of interring family members within a continuous area.
FAMILY VESSEL	<ul style="list-style-type: none">▪ A large urn for housing the cremated remains of multiple individuals of one family. Remains may be comingled, or may be contained in smaller, individual urns, held within the larger vessel.
FLAT MARKER	<ul style="list-style-type: none">▪ A grave marker set flush with the ground.
FUNERAL SERVICES	<ul style="list-style-type: none">▪ The arrangements, care and preparation of human remains for interment, cremation or other disposition and includes the supply of goods incidental to the arrangements, care and preparation, but does not include the sale of lots.
GRAVE	<ul style="list-style-type: none">▪ One kind of lot.▪ A portion of ground in a cemetery, used or intended to be used, for the burial of human remains or cremated remains.
GRAVE LINER	<ul style="list-style-type: none">▪ A fiberglass or concrete structure installed over a casket once it has been placed in the grave
GRAVE MARKER	<ul style="list-style-type: none">▪ Can be inground (flat) or upright.
GREEN BURIAL	<ul style="list-style-type: none">▪ Natural/Green Burial: A growing trend in alternatives to traditional burial practice, which focuses on sustainable earth burial methods compatible with natural landscapes and habitat, such as:

	<ul style="list-style-type: none">▪ No embalming▪ Biodegradable casket or shroud▪ No metal, fiberglass, or concrete outer container▪ Native plantings▪ Communal markers
INTERMENT	<ul style="list-style-type: none">▪ Disposition by:<ul style="list-style-type: none">a. burial of human remains or cremated remains in a grave;b. entombment of human remains in a mausoleum, crypt, or;c. inurnment of cremated remains in a columbarium niche.
INURNMENT	<ul style="list-style-type: none">▪ One form of cremated remains interment.▪ The process of placing cremated remains in a receptacle including, but not limited to, an urn and placing the urn into a niche.
LAWN CRYPT	<ul style="list-style-type: none">▪ A concrete or other durable and rigid outer receptacle installed in a grave prior to burial.
PLOT	<ul style="list-style-type: none">▪ A space used, or intended to be used, for the interment of human remains or cremated remains under a right of interment and includes a grave, crypt, niche or plot.
LOT HOLDER	<ul style="list-style-type: none">▪ The person in whose name the right of interment in a lot is registered in the records of a cemetery and, where the interment has taken place, includes the person who has legally acquired ancillary rights to the lot.
ENDOWMENT CARE FUND (also known as CARE FUND or PERPETUAL CARE FUND)	<ul style="list-style-type: none">▪ A fund established for the upkeep and repair of a cemetery, mausoleum or columbarium.
MAUSOLEUM (plural: MAUSOLEA)	<ul style="list-style-type: none">▪ A structure or building that contains interior or exterior crypts designed for the entombment of human remains.
MAUSOLEUM CRYPT	<ul style="list-style-type: none">▪ A chamber of a mausoleum or sufficient size for entombment of human remains.

MEMORIAL

- A ceremony, rite or ritual commemorating the life of a deceased individual without the human remains being present.
- A product, meeting the bylaw standard of a cemetery, used or intended to be used to identify a lot or to memorialize a deceased person interred, not interred or to be interred in a lot, including but not limited to:
 - a marker, headstone, tombstone monument, plaque, tablet or plate on a lot; or
 - a tablet inscription, lettering or ornamentation on a crypt or niche front, or
 - a bench, boulder or other feature so identified;

**NECESSARIUM / FLOWER
ARRANGING TABLE**

- Necessaria are stations located throughout a cemetery for filling vases and disposing of garbage. They often provide watering cans, flower vases, a rake and hand tools. They should be located within 60m from all graves.

NICHE

- One kind of plot.
- A space, usually within a columbarium, for placing a receptacle containing cremated remains.

OSSUARY

- A vessel for the interment of two or more cremated remains.
- Typically, the cremated remains are commingled

OUTER CONTAINER

- A receptacle, which is designed for placement in a lot to accept the placement of a casket or urn.

**PERPETUAL CARE FUND
(also known as
CARE FUND or MAINTENANCE
FUND)**

- An irrevocable trust fund established, held and administered in accordance with applicable law, with the income from the fund to be used for the upkeep and repair of a cemetery, mausoleum or columbarium.

PRE-NEED

- Any time prior to death.
- Usually refers to the time of purchase of funeral or cemetery services.
- “Pre-need planning” refers to the process of making arrangements and/or entering into contracts regarding

future cemetery services for one or more persons who are still alive at the time.

REGISTRAR

- The person responsible for the administration and enforcement of applicable laws and regulations relating to cemetery and funeral services. In Alberta, this person is known as the “Director of Cemeteries.”

SCATTERING

- The irreversible dispersal of cremated remains over land or water or commingling in a defined area in a cemetery.

SCATTERING GARDEN

- An area within a cemetery, usually providing an attractive natural or ornamental setting, dedicated to the scattering of cremated remains.

UPRIGHT MARKER

- A grave marker that is not flush with the ground, is mounted on a footing and intended to be visible over the surrounding finished grade.

URN

- A receptacle for holding cremated remains.

VAULT

- See Burial Vault

APPENDICES

APPENDIX A – AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE ASSESSMENT

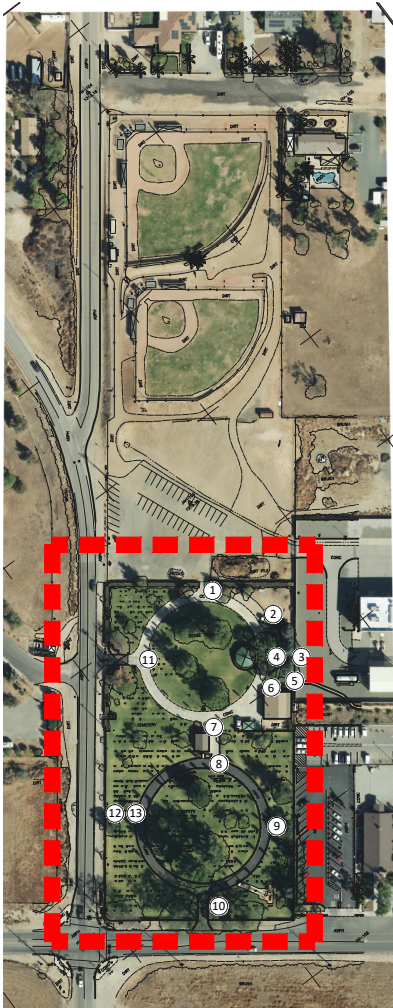
ADA ASSESSMENT

CITY OF WILDOMAR CEMETERY DISTRICT MASTER DEVELOPMENT AND BUSINESS PLAN



ADA IMPROVEMENT AREAS

- 1 EXISTING BENCHES
- 2 PARKING AREA
- 3 MAIN ENTY DRIVEWAY
- 4 GAZEBO ENTRANCE
- 5 COLUMBARIUM SEATING
- 6 DRIVEWAY SLOPE
- 7 COLUMBARIUM SECONDARY ACCESS
- 8 OFFICE SECONDARY ACCESS
- 9 ASPHALT DRIVEWAY
- 10 OPENING IN WEST WALL
- 11 GARBAGE RECEPTACLE ACCESS
- 12 LAWN ACCESS
- 13 SOUTH DRIVEWAY



CONTEXT MAP

- NOTE:
1. ADA FIELD ASSESSMENT OF THE DEVELOPED CEMETERY AREA CONDUCTED ON DECEMBER 12 2019.
 2. ADA IMPROVEMENT RECOMMENDATIONS TO COMPLY WITH ADA 2016 GUIDELINES.
 3. ASSESSMENT OF INTERIOR SPACES WITHIN EXISTING STRUCTURES WAS NOT COMPLETED.

ADA REFERENCE PLAN — WILDOMAR CEMETERY EXISTING DEVELOPED SITE



1 - Existing Benches

Location: **North Boundary**

Description: **(2) Existing masonry benches lack accessible pad and ADA compliant benches.**

ADA Reference Section: **305.3**

Improvement Recommendation: **Demo and install ADA compliant benches with back support on new concrete pad with adjacent 30”w x48”d concrete pad, flush with adjacent grade.**

Cost: **\$8,000.00**



2 - Parking Area

Location: **NE Parking / Toilet Access**

Description: **Drop from driveway to parking surface; impedes access to/from parked cars and to portable toilet.**

ADA Reference Section: **303.2 / 305**

Improvement Recommendation: **Remove concrete pavers, inspect/test subgrade, add additional compacted gravel, and reinstall pavers flush with grade.**

Cost: **\$8,500.00**



3- Main Entry Driveway

Location: **Gruwell Street Entry**

Description: **Differential settling at transition between asphalt and concrete. Transition exceeds 1/4” vertical.**

ADA Reference Section: **303.2**

Improvement Recommendation: **Add asphalt patch to transition (*Optional mill and overlay asphalt to meet flush with concrete).**

Cost: **\$1,000.00**



4 - Gazebo Entrance

Location: **Gazebo Entrance**

Description: **Concrete has separated and heaved. An asphalt patch has been placed to alleviate hazard.**

ADA Reference Section: **303.2**

Improvement Recommendation: **Monitor area.**

Cost: **\$0.00**



5 - Columbarium Seating

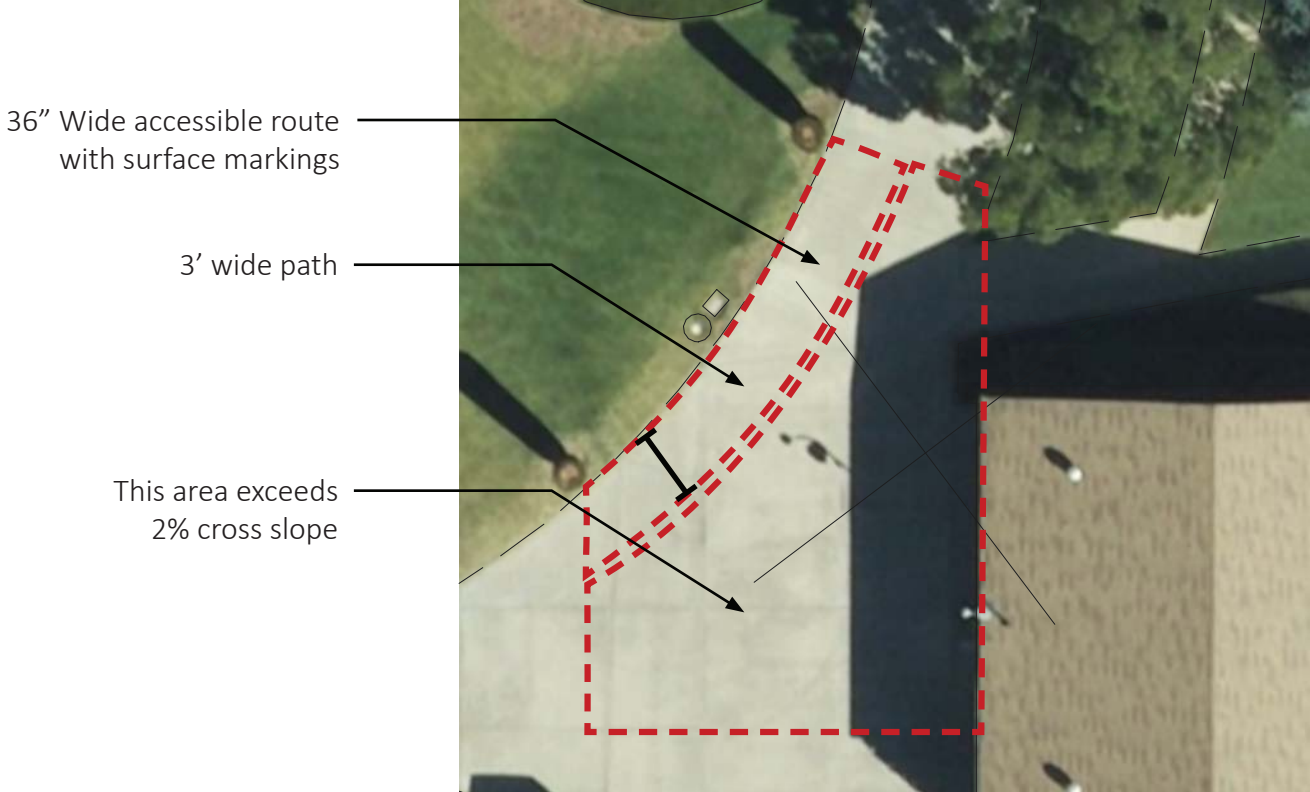
Location: **Columbarium**

Description: **Remove and replace a section of the seatwall to install a bench that is ADA compliant.**

ADA Reference Section: **903.5**

Improvement Recommendation: **Remove and replace a section of the seatwall to install a bench that is ADA compliant.**

Cost: **\$4,000.00**



6 - Driveway Slope

Location: **West Side of Maintenance Building**

Description: **Cross slope exceeds 2%**

ADA Reference Section: **403.3**

Improvement Recommendation: **Indicate 36" wide clear path along west (inside) edge of driveway with thermoplastic marking.**

Cost: **\$500.00**



7 - Columbarium Secondary Access

Location: **North Side of Maintenance Building**

Description: **Secondary columbarium path cross slope exceeds 2%.**

ADA Reference Section: **403.3**

Improvement Recommendation: **Indicate main entry to columbarium with new signage. Remove plaque and replace on taller plinth.**

Cost: **\$1,000.00**



8 - Office Secondary Access

Location: **North Side of Office**

Description: **Secondary access cross slope exceeds 2%.**

ADA Reference Section: **403.3**

Improvement Recommendation: **Indicate main entry to office with signage, add (2) posts and chain as a barrier.**

Cost: **\$500.00**



Post and Chain

9- Asphalt Driveway

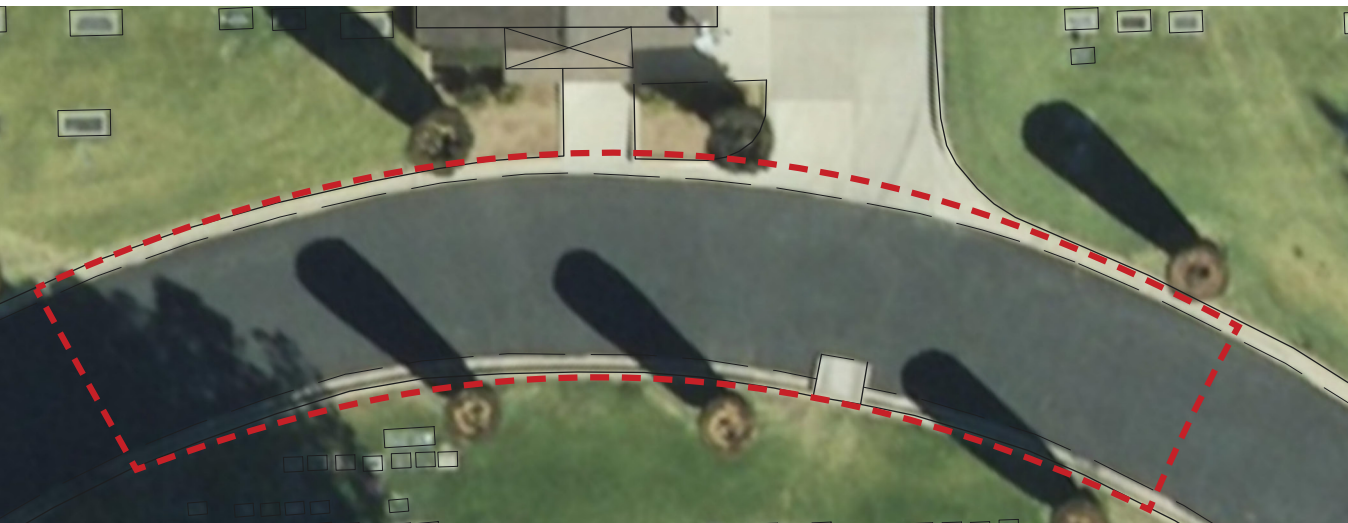
Location: **South Side of Office**

Description: **Asphalt driveway cross slope exceeds 2%.**

ADA Reference Section: **403.3**

Improvement Recommendation: **Remove asphalt, regrade and reinstall asphalt with 2% maximum cross slope.**

Cost: **\$27,500.00**



10 - Opening in West Wall

Location: **Existing Wall Along West Boundary**

Description: **Opening in wall allows access to cemetery after hours and 24" opening does not meet acceptable clear width for ADA.**

ADA Reference Section: **403.5.1**

Improvement Recommendation: **Temporarily fill opening with concrete block to match existing. Ensure no openings in future design of wall.**

Cost: **\$1,500.00**



Add CMU blocks to match existing (temporary until new wall /fencing is installed)

Remove Concrete



11 - Garbage Receptacle Access

Location: **West Side - Old Section**

Description: **Garbage receptacle is not on an accessible route.**

ADA Reference Section: **303.2**

Improvement Recommendation: **Remove and relocate along edge of driveway. Place on new concrete pad.**

Cost: **\$1,000.00**



12 - Lawn Access

Location: **Throughout Cemetery**

Description: **Asphalt driveway cross slope exceeds 2%.**

ADA Reference Section: **405, 406**

Improvement Recommendation: **Add (8) curb cuts at 90° locations of circles. (Optional: Provide curb ramps).**

Cost: **\$2,500.00**



13 - South Driveway

Location: **South Boundary at Pedestrian Entrance**

Description: **Uneven pavement, exceeds 1/4" height.**

ADA Reference Section: **303.2**

Improvement Recommendation: **Remove asphalt, inspect subgrade, and repave.**

Cost: **\$20,000.00**

APPENDIX B – ONLINE SURVEY SUMMARY

City of Wildomar Cemetery District

Online Survey Summary

LEES
ASSOCIATES

Online Survey Summary

Date: May 22 2020

Contact Information:

509-318 Homer St, **Vancouver** BC Canada, V6B 2V2 | p: 604.899.3806

51 Wolseley St, **Toronto** ON Canada, M5T 1A4 | p: 416 645 7033 | f: 415 645 7046

8 Boswell Crescent, **Whitehorse** YT Canada, Y1A 4T3 | p: 867.332.3806

info@elac.ca | www.elac.ca

CONTENTS

- Survey Summary 4**
 - Who responded? 5**
 - Cemetery Visitation 6**
 - Products and Services (Q3-7)..... 7**
 - Respondents Who Purchased a Plot or Services 7
 - Desired Cemetery Services..... 8**
 - Cemetery Accessibility (q8) 8**
 - Values for End-oF-Life Decisions (Q9)..... 10**
 - Future Service Provision at Wildomar Cemetery (Q10) 11**
 - proposed interment and memorialization (q11) 12**
 - Support for a Celebration Hall at the Cemetery (q12) 13**
 - Other programming for the Celebration Hall (q13)..... 15**
 - Improvements to visitor services and amenities (Q14) 16**
 - Community-orientated Improvements (Q15) 17**
 - Temporary Uses for Undeveloped Land (Q16) 18**
 - Demographics (Q17-20)..... 19**
 - Postal Codes 19
 - Age 19
 - Gender 19
 - Other Comments..... 20**

SURVEY SUMMARY

The project team created a public survey designed to gauge public opinion about Wildomar Cemetery and to gain input on possible operational and capital improvements, as well as capture views on considerations for cemetery expansion. The Wildomar Cemetery Master Plan Public Survey included 21 multiple choice and open-ended questions, grouped by the following areas of focus; How Respondents are Connected to the Cemetery, Cemetery Services, Cemetery Improvement Opportunities, and Respondent Information (Demographics).

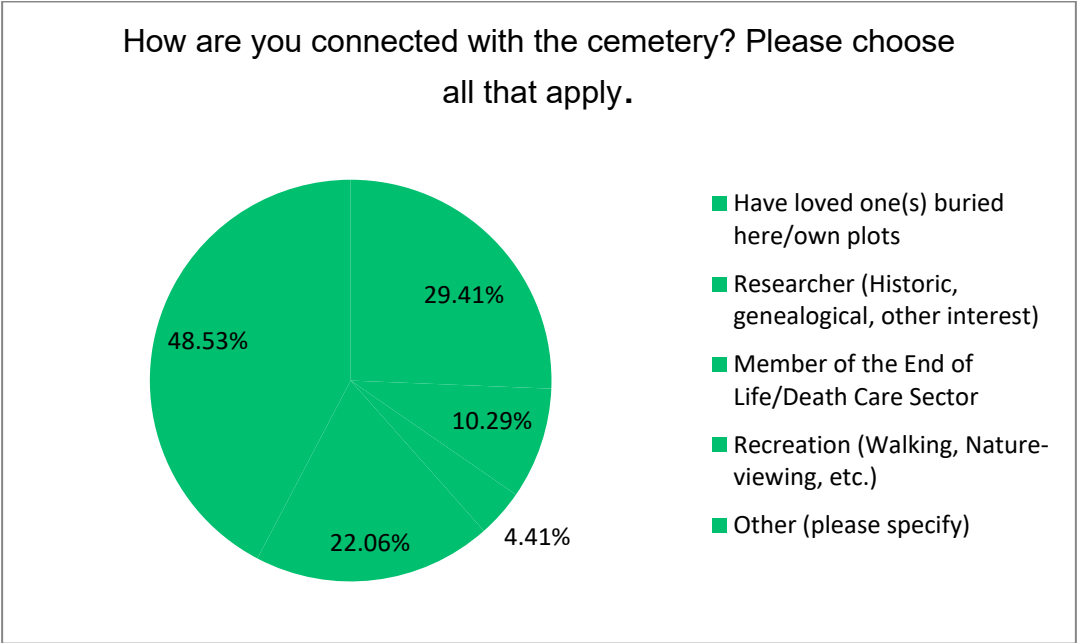
The survey was hosted online using Survey Monkey and was open for 6 weeks, from March 18th through April 31, 2020. Participation in the survey was actively promoted by the City of Wildomar. A link to the survey was posted on the City's website (Cemetery webpage) and posted on the City's Facebook page and the survey link was subsequently shared on social media.

Over the six weeks that the survey was open, it attracted 72 respondents. As a percentage of the local population, this is an average turnout, given that cemetery surveys typically do not attract many respondents. Another factor that may have impacted response to the survey was the outbreak of Covid-19, which significantly began to affect City operations and the day-to-day life of Wildomar residents shortly after the survey was launched.

WHO RESPONDED?

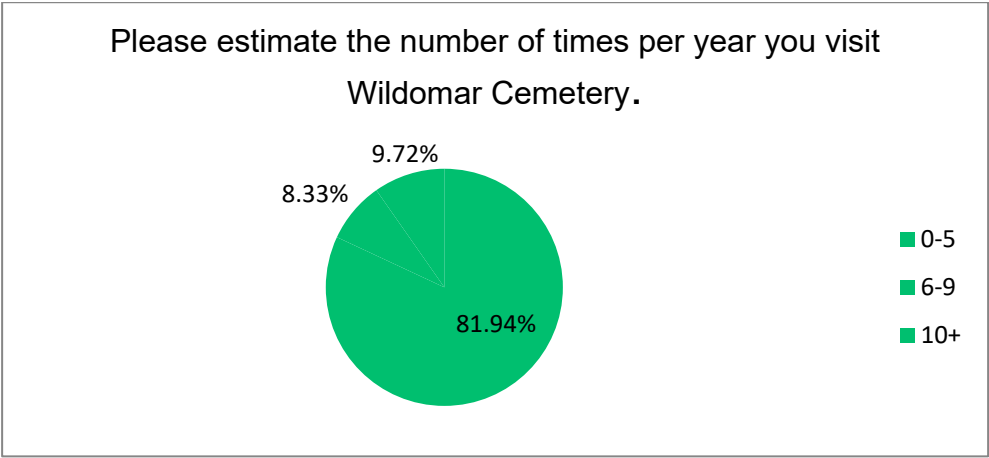
When asked how they were connected with the cemetery, 29.4% reported that they have loved ones buried in the cemetery or that they own plots themselves and 22.6% said they come to the site for recreation (Walking, nature viewing, etc.). Of respondents who selected ‘other’ from the options available (48.5%), many cited being a Wildomar Resident or living nearby.

Common theme in “other” responses was that they live nearby,” own a plot, are interested in buying a plot or are connect locally through a church, government or historic society.



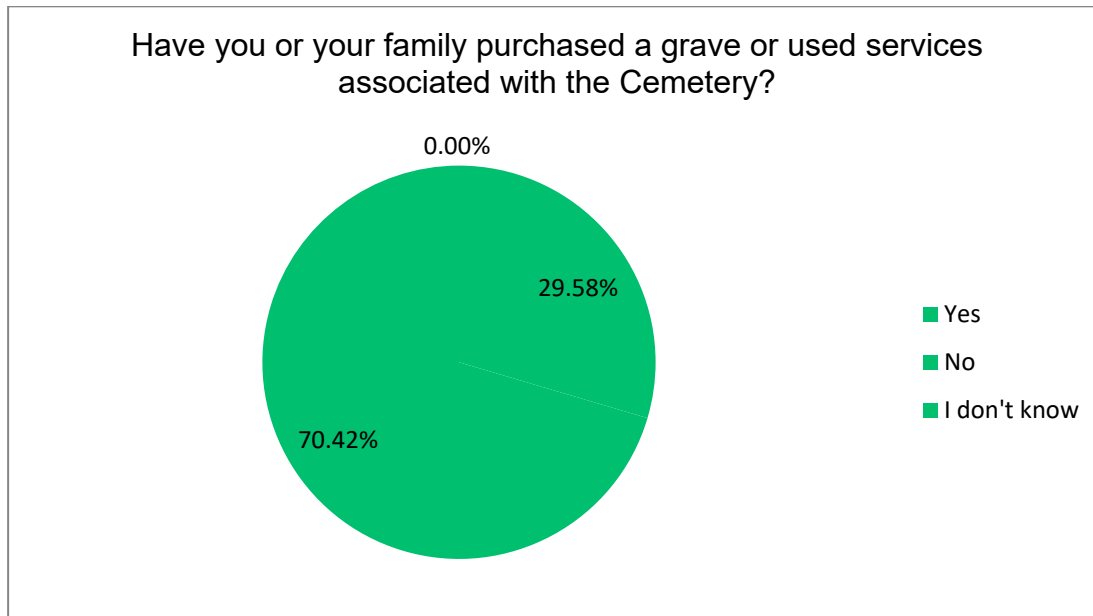
CEMETERY VISITATION

The majority of respondents (81.94%) indicated they visited the cemetery between 0 and 5 times a year. Less than 10% of residents indicated visiting between 6-9 times or over 10 times a year (8.33%, 9.72%, respectively), indicating that burials, grave-side funeral services, personal visits and special events held at the cemetery, such as Memorial Day, are primary motivators for visiting the cemetery.



PRODUCTS AND SERVICES (Q3-7)

The majority of respondents (70.42%) and their family have not purchased a grave or used cemetery services, while 29.58% indicated they had.



Of those that had not purchased services, 18.75% indicated that Wildomar Cemetery was in their plans for end of life decisions, while 62.5% were unsure, and 18.75% had other plans. Many that did not plan on being interred at Wildomar Cemetery indicated uncertainty, a desire not to divulge their plans, or the desire to be cremated and scattered with no interment.

Respondents Who Purchased a Plot or Services

Of respondents who have purchased a plot or services at the cemetery, 55% held between 1-2 graves, and 35% held between 3-6. A number of people selected 0 (10%), indicating they may have purchased a cremation niche or other cemetery service.

Those that purchased a grave or services at the cemetery rated their experience when purchasing on average 4.7/5. Some respondents left the following messages:

- “Staff was helpful, friendly and consoling.”
- “We purchased a niche”
- “The gental man that helped us had been tgere for many years and was so kind and helpful. My Mom and I picked a plot near the side entrance so as I grew older myself I would not have far to walk from my car. The reason I dont go often is because there is no place to sit

except on the ground and the ants come out and crawl all over me. Please put some Gazebos for outside sitting under shade. Thank you!”

Desired Cemetery Services

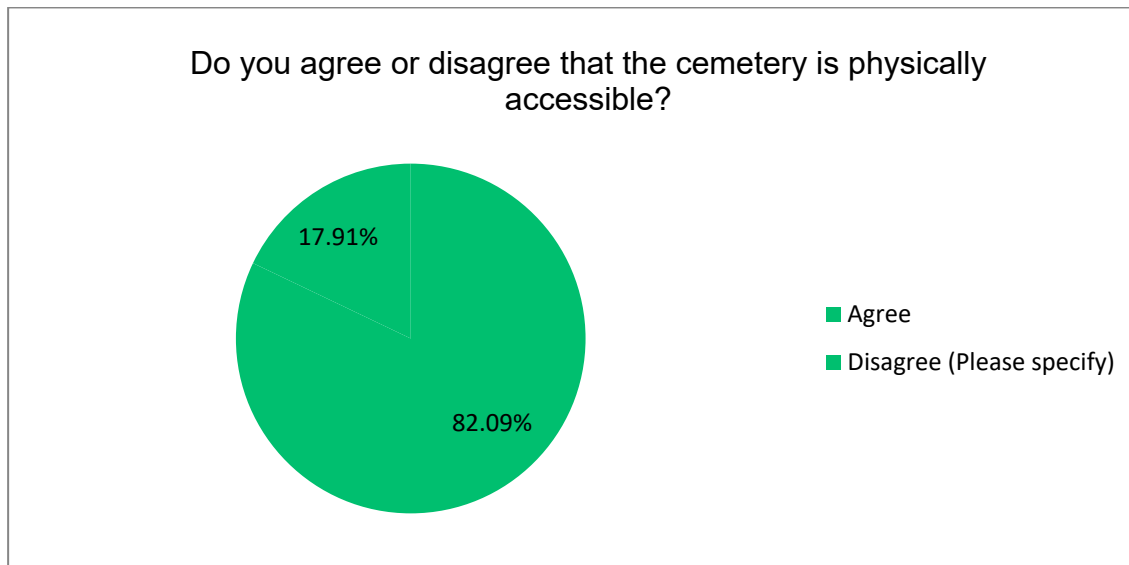
When asked what type of cemetery service or events respondents and their families were interested in, the top three of those listed were:

1. Personal visits; Paying respects; Visiting graves of family or loved ones (64.2%)
2. Events such as Memorials/Funerals/Burials; Celebrations of Life (65.7%)
3. Attending an annual event to learn about local history/heritage, historic figures etc (35.8%)

Other services such as passive recreation (walking, dog-walking, bird-watching, wildlife viewing etc.), (selected by 35.8%) Informational (Historical; Genealogical) (32.8%). Other suggested services were trail connectivity, grief counseling access on site, Memorial Day, Veterans Day and Watching children in the community play baseball.

CEMETERY ACCESSIBILITY (Q8)

About 82% of respondents agreed that the cemetery is physically accessible. Of those that disagreed (17.9%) respondents stated lack of parking, entrance appearing locked the majority of the time/not welcoming, and lack of wheelchair access after hours (currently a small side wall “entrance” allows those that access it get in to the cemetery when the gates are closed).

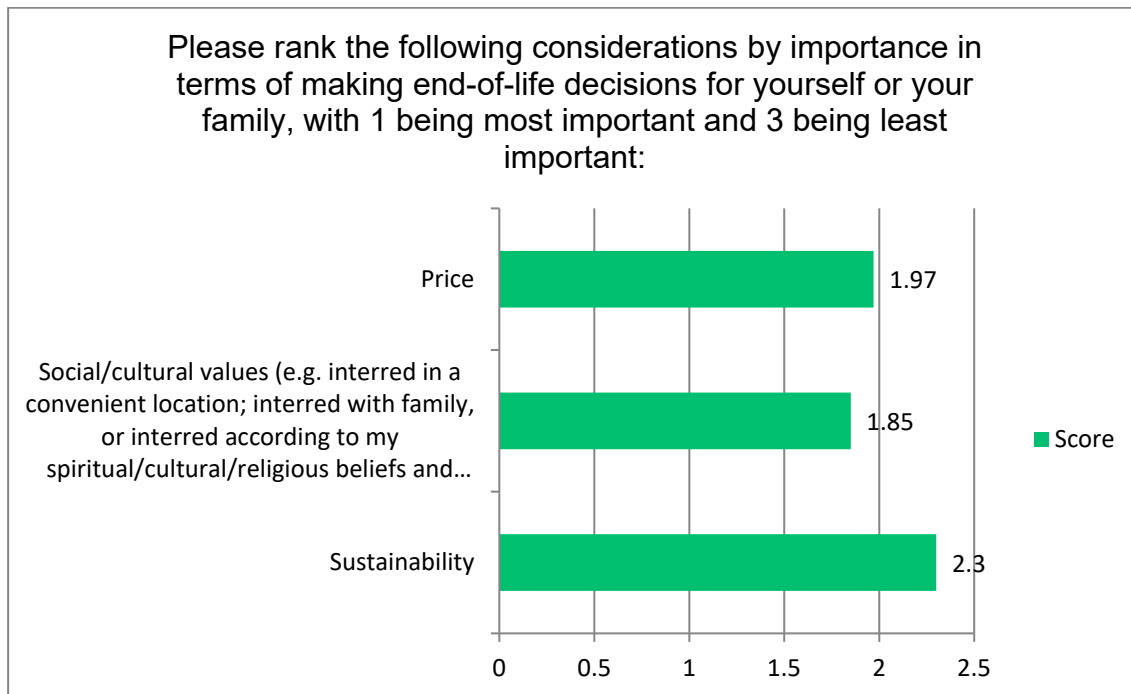


Other reasons for indicating the cemetery is inaccessible include:

1. "Must park on street during week ends."
2. "There are definitely portions that could give access when the cemetery is closed on weekends such as the side entrance. There should be access at all times to get into the cemetery. Anyone with accessibility issues should be directed to niche's so they can visit their loved ones and a direct accessible route should be available."
3. "It appears locked up majority of the time"
4. "No parking."
5. "Not clear dedicated parking and entrance."
6. "When the gates are closed .. people that are handicapped cannot is it through the small side wall entrance"
7. "The gates are closed during what one would consider "regular" business hours and we have to climb over the post office wall to visit our loved one."
8. "The current front gate feels to close to the road. It needs a more formal appearance and moved back from the road - maybe indented into the current Cemetery. I use the side gate - also needs a better defined portal - indented back from the road - wider entrance - and the road needs curb and gutter on both side. Accessible, Functional, and Distinctive Portal..."
9. "It's always closed when I drive by."
10. "No parking, & entrance is not welcoming."
11. "I've heard that the cemetery isn't accessible to those in wheelchairs on the weekends."
12. "Parking"

VALUES FOR END-OF-LIFE DECISIONS (Q9)

Respondents ranked price only slightly ahead of other factors such as sustainability of social/cultural values when ranking priority considerations for making end-of-life decisions. This indicates that social/cultural values such as being interred in a well-kept, convenient location, with family or according to their beliefs and traditions, as well as sustainability considerations are important for Wildomar residents.

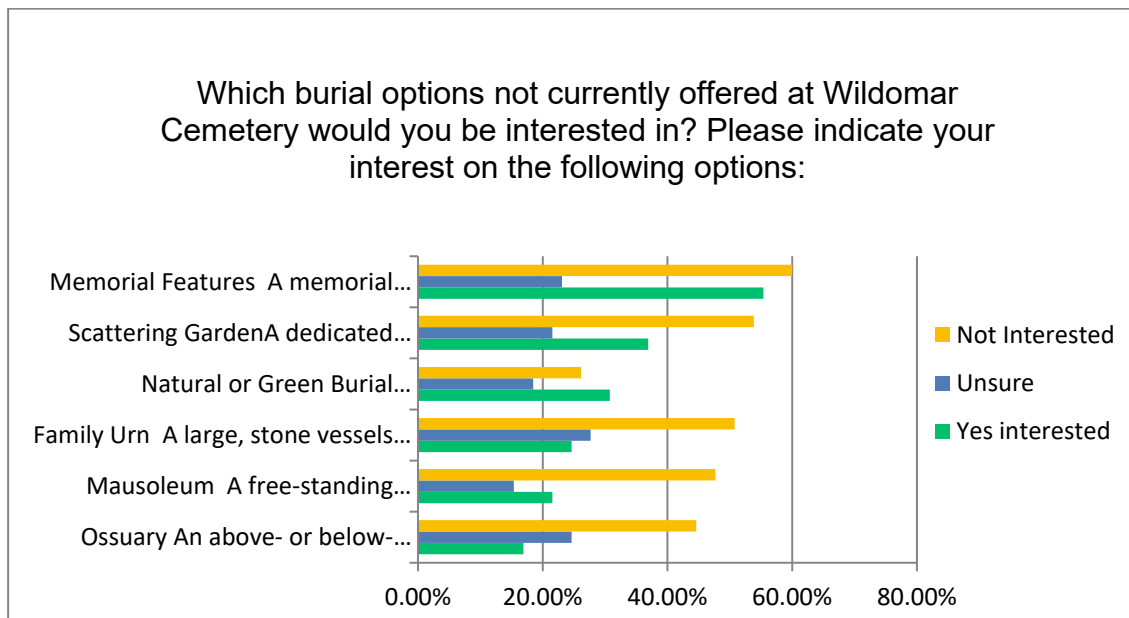


FUTURE SERVICE PROVISION AT WILDOMAR CEMETERY (Q10)

Of burial options not currently offered at Wildomar Cemetery, the following were most popular among survey respondents:

1. Memorial Features- A memorial wall, benches or plaques, not necessarily associated with interred remains (55.4%)
2. Scattering Garden- A dedicated space for the scattering of cremated remains (36.9%)
3. Natural or Green Burial Interment without embalming, liners or vaults, using biodegradable caskets, with minimal grave marking/memorialization, and habitat restoration (30.8%)

Other comments specified memorial features such as benches with shade, or tree plantings with cremated remains. Some comments reiterated desires for traditional burial in a casket with a headstone marker.

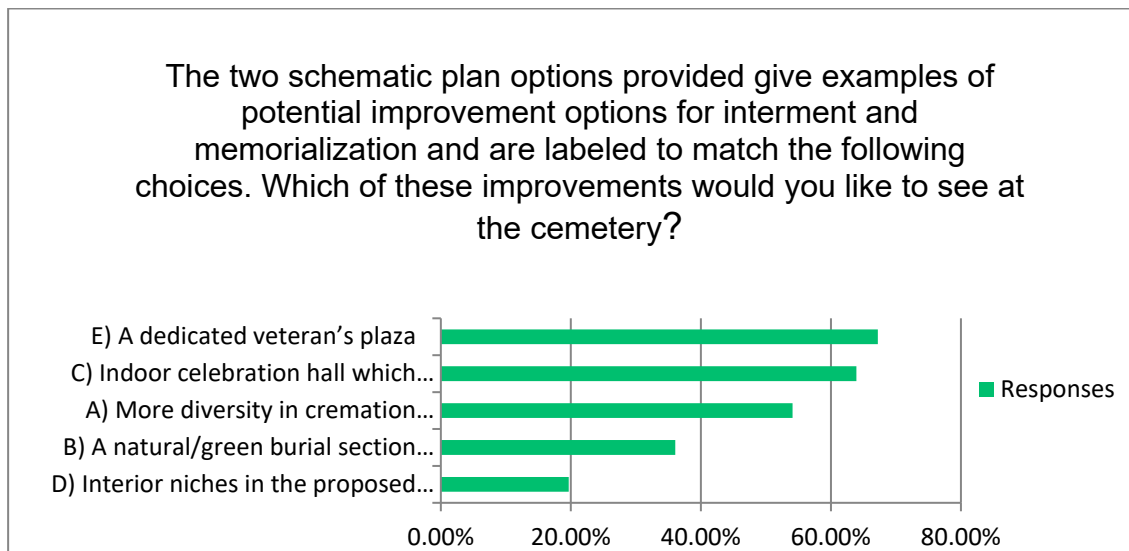


PROPOSED INTERMENT AND MEMORIALIZATION (Q11)

Survey respondents were most supportive of the following improvement recommendations:

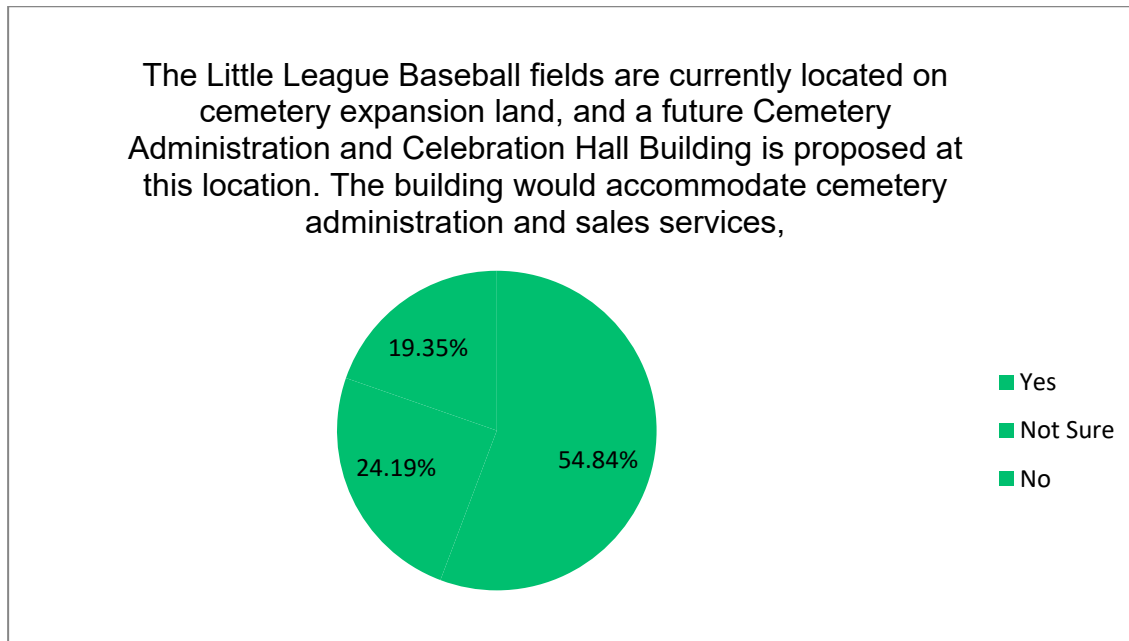
1. Improvement E) A dedicated veteran's plaza (67.2%)
2. Improvement C) Indoor celebration hall which could host private memorials as well as public gatherings (63.9%)
3. Improvement A) More diversity in cremation interment options, such as a scattering garden, memorial walls, and above-ground family urns and ossuaries (54.1%)

"Other" responses included a couple comments regarding a dedicated Veterans memorial plaza and that since veterans want to be interred with family, opening up a memorial plaza to all.



SUPPORT FOR A CELEBRATION HALL AT THE CEMETERY (Q12)

When asked if respondents would support a future Cemetery Administration and Celebration Hall Building on cemetery expansion grounds currently used as Little League Baseball fields, the majority of respondents answered “yes” (54.8%) Some respondents were not sure (24.2%) and 19.4% indicated they were not supportive of the building.



Comments included:

1. “I feel its a goal the City should have for our residents. We as a city should have these basic services. A city where you can raise your family from womb to tomb. We don’t want our residents going to. Lake Elsinore or Murrieta because we lack the facilities to accommodate our residents.”
2. “Much needed.”
3. “None.”
4. “Keep it simple, keep it country. After all, it is close to Wildomar Trail.”
5. “I would support it given costs to run are sustainable and it incorporated a meeting room for bereavement services.”
6. “But not if it involves eminent domain processes”

7. "A Hall would be nice. If it were constructed, it ought to be two stories with Administration offices on the second level to minimize the use of land space. The proposed land acquisition of the neighboring houses SHOULD NOT BE CONSIDERED as part of this expansion."
8. "I would like the local mortuaries to be involved in selling plots, services, caskets, etc - NOT the City. Pricing for plots and onsite services administered by and through the City but removed from the actual 'selling' process. i don't think we should be in competition with our local mortuaries."
9. "Move the sports field to its own location - incorporated with a city parks & recreation, play ground, and covered picnic areas - with propionate parking for standard vehicles - NO RV or Sleep Overs allowed"
10. "I would rather that land be the last thing we need to use until we have a new spot for little league"
11. "Not necessary , and not a good use of space or revenue."
12. "It depends on if it would affect the way we live on our property. If your events would stop us from enjoying our lifestyle, then we wouldn't be in favor of it. Not sure how close the building and road would be to our home. Would you be responsible for taking care of Como St?"
13. "None....not because I'm not interested, it's just that I don't know what questions to ask."
14. "I most likely don't support it. Though I understand it as a convenience, it's something that hasn't been there before and most of the funerals I've been to have a service at a church or a hall, and then something separate at the gravesite. This isn't an important item to consider. It's fine the way it is."
15. "We do not have enough burials to support this"
16. "I think the baseball field is more important than we're my decaying corpse rests. I'll be in heaven. "
17. "Yes to administration building, no to celebration hall. Little League is not a function of the cemetery and should be required to provide their own facilities."

OTHER PROGRAMMING FOR THE CELEBRATION HALL (Q13)

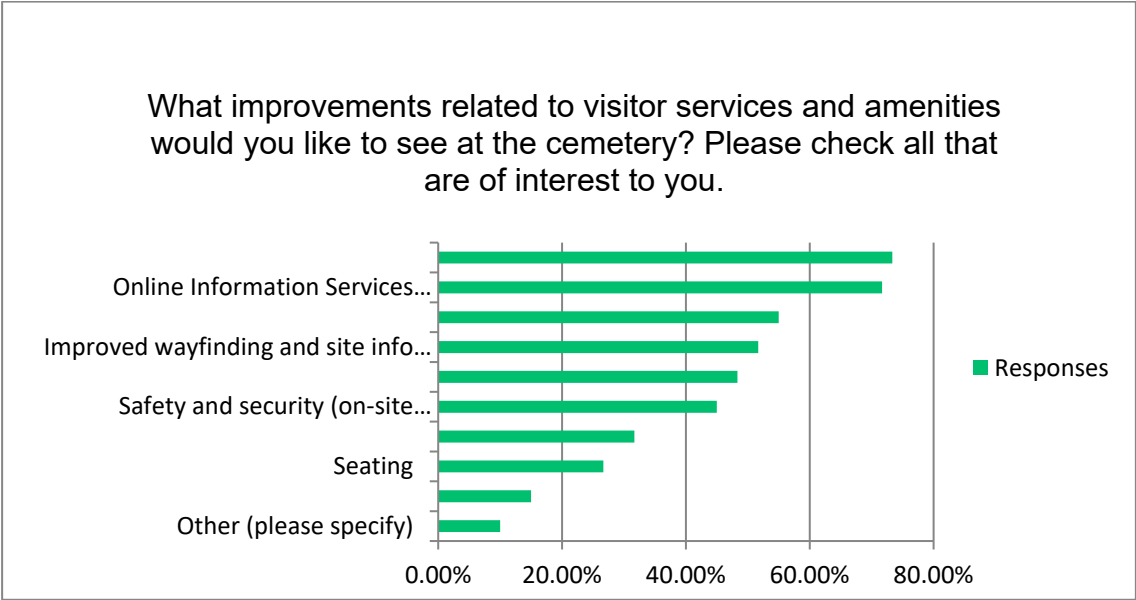
Among suggestions for programming at the proposed Celebration Hall were:

- “bereavement services and counseling”
- “Consider offering use to form a new chapter of The Boys and Girls Club for the City of Wildomar”
- “Space for community grief management meetings and Compassionate Friends Meetings”
- “Would love to see an annual honoring venue at the cemetery for all past and present armed services members as well as key city, school employees, key local business and church leaders”
- “An appropriate fire ring for the Boy Scouts and American Veterans organizations to ceremonially burn our American Flags.”
- “Maintaining the baseball field”
- “Nice Restrooms for Visitors of family”

IMPROVEMENTS TO VISITOR SERVICES AND AMENITIES (Q14)

The following improvements were most popular among respondents:

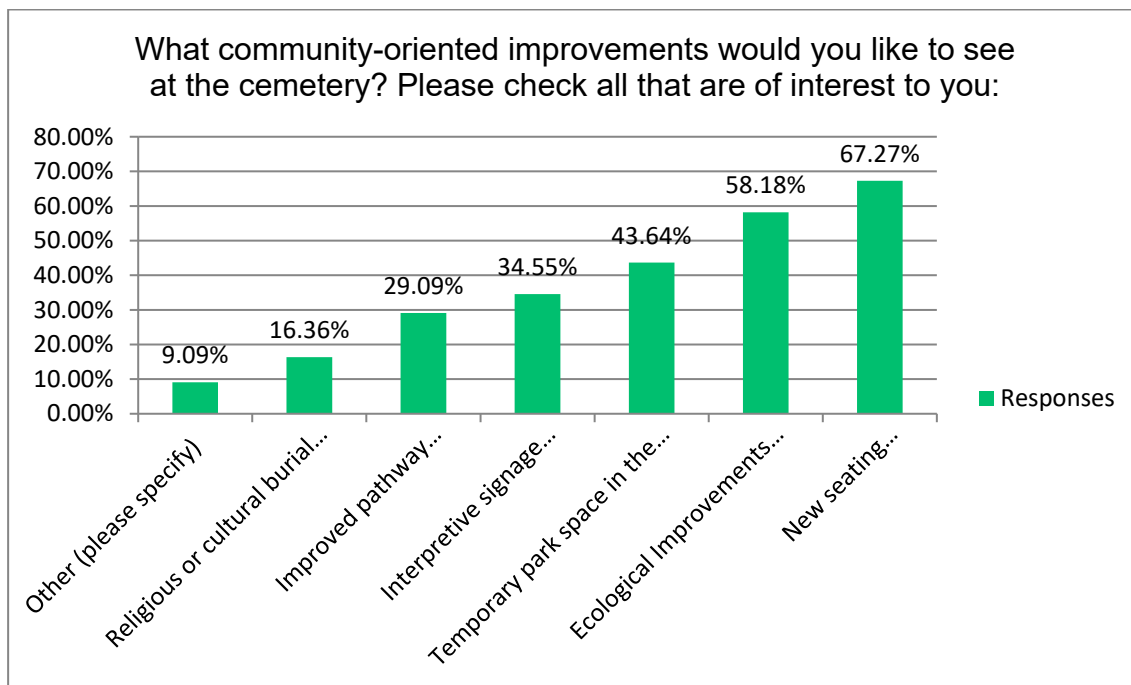
- 1. Shade trees and other plantings (73.3%)
- 2. Online Information Services (improved website or a grave finding app) (71.7%)
- 3. A veteran’s plaza (55%)
- 4. Improved wayfinding and site info (improved kiosk, maps, signs, and brochures)(51.7%)
- 5. Entry improvements (fencing, gates, signage and planting) (48.3%)



COMMUNITY-ORIENTATED IMPROVEMENTS (Q15)

The following improvements were most popular among respondents:

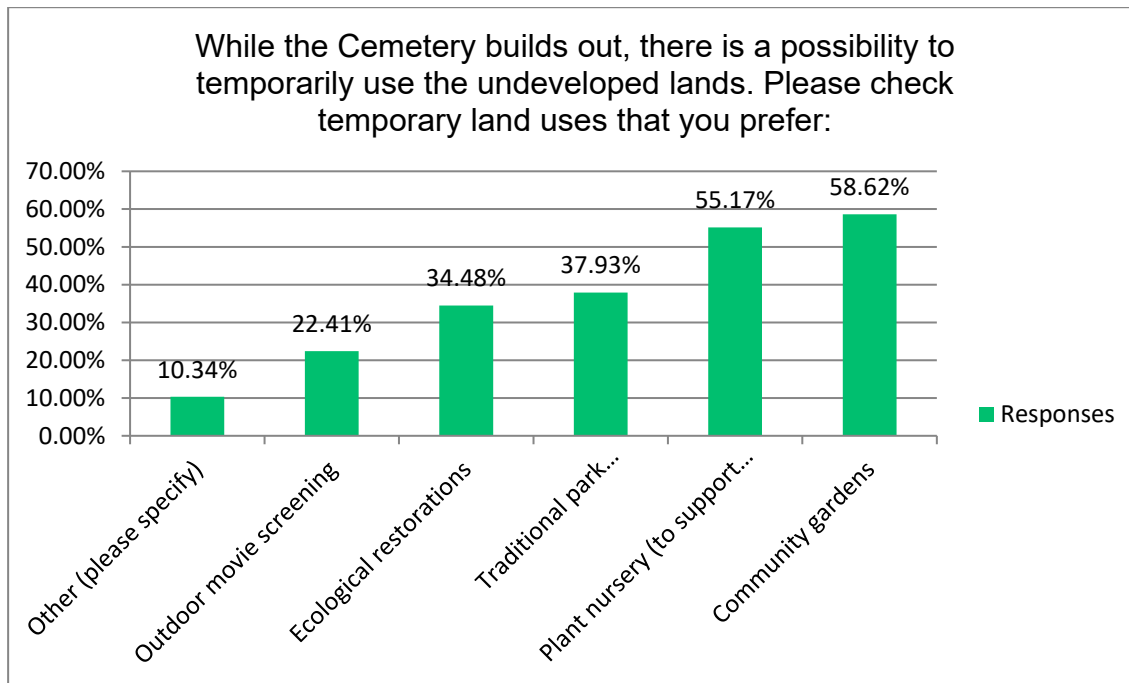
1. New seating areas/viewpoints for quiet contemplation (67.3%)
2. Ecological Improvements (maintenance practices, erosion control, naturalized plantings, habitat enhancement etc.) (58.2%)
3. Temporary park space in the undeveloped lands for passive and/or active recreation (43.64%)
4. Interpretive signage (heritage, site ecology, natural history, etc.) (34.6%)



TEMPORARY USES FOR UNDEVELOPED LAND (Q16)

The following temporary land uses were most popular among respondents:

1. Community gardens (58.6%)
2. Plant nursery (to support City development projects) (55.2%)
3. Traditional park (playgrounds, tennis/basketball courts, circuit training, nature-themed play) (37.9%)
4. Ecological restorations (34.5%)



DEMOGRAPHICS (Q17-20)

City of Residence

90% of respondents reported their town of residence being the city of Wildomar. Some respondents reported their residence as Canyon Lake, Menifee, Sun City, Corona, and Hemet.

Postal Codes

91.7% of respondents are from ZIP code 92595 which includes the cities of, Wildomar, and, Lake Elsinore, California, United States.

Age

Most of respondents were between 46-75 years of age (77.1%). Other age groups represented were 30-45 (13.11%), 76 or older (8.2%) and 18-29 (1.6%).

Gender

Respondents were mostly female (65.6%), and 34.4% were male.

OTHER COMMENTS

Other Comments included:

- “I would like to see the original gated entry open access”
- “Existing maintenance has been excellent the past 10 years my loved ones have been there. Very important. Please keep maintenance at a high level”
- “Good Plans.”
- “Provide street lighting on Orange St because cars park there at night and you are not able to see”
- “I think it is wonderful that there will be expansion - I would like it to keep its country feel”
- “The improvements sound great, but drop off the potential land acquisition of your neighbors' properties!”
- “Make it practical wonderful and beautiful and safe”
- “Improve the signage and landscape.”
- “Thanks for starting this process”
- “We like the way this cemetery is so well-manicured and maintained.”
- “Plan 1 works for me - Move current baseball field to its own sport / recreational area...”
- “Keep the cemetery a cemetery. Not a park or community meeting place.”
- “I am excited about the upgrades, especially the scattering garden and green burial options.”
- “Again Maintain the Ball field and the small rural town atmosphere.”
- “Nope. I like your plans to expand. It's needed in our community.”
- “It is so peaceful I just want to visit my Mom's grave and have shade and something to sit on besides the ground.”
- “Keep us informed re: plans and new developments. “

- “Enjoy the cemetery’s serenity and how green it is. When I visit it’s always a place that makes you feel at peace that your loved one is in such a beautiful place. Just wish the back corner was a little more hidden where the sand and such is.”
- “It looks nice. Well maintained. No need to overly fancy it up. Just fix the handicap entrance.”
- “Our cemetery doesn’t need anything more than is there now. How do you justify spending money when there are less than 20 burials a year”
- “Do not allow parking on Palomar”

APPENDIX C – DETAILED PRICE BENCHMARKING STUDY

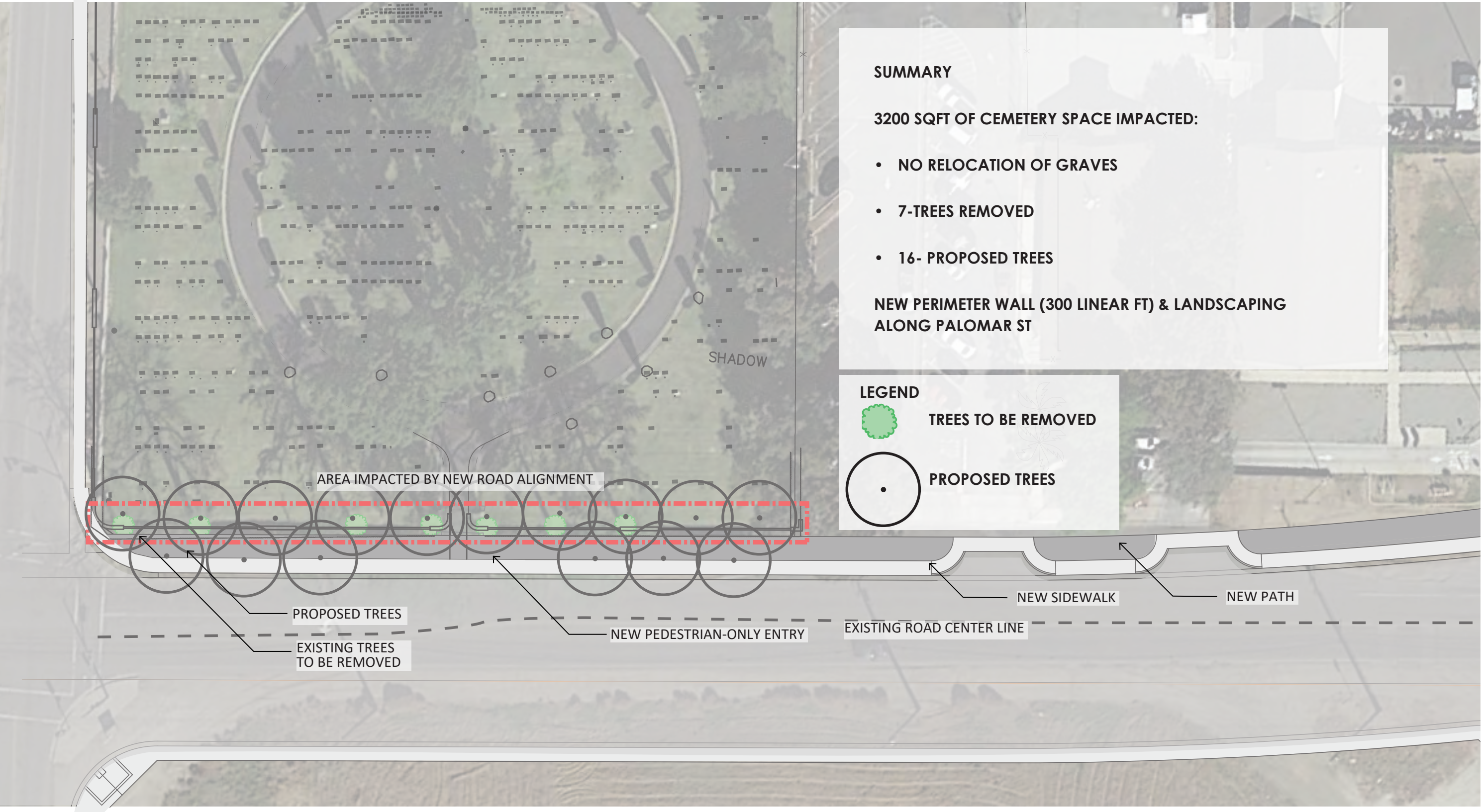
2019 Cemetery Rates Comparison														
US Census 2018 Population:	37,280		68,183		114,985		79,133		48,867		114,742			
Location:	Wildomar		Lake Elsinore		Murrieta		Perris		San Jacinto		Temecula			
Site:	Wildomar Cemetery		Elsinore Valley Cemetery		Laurel Cemetery / Murrieta Cemetery		Perris Valley Cemetery		San Jacinto Valley Cemetery		Temecula Public Cemetery		Regional Average	
Cemetery Offering	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
In-ground Lots + Niches Right-of-Interment Sales														
Adult Casket Lot - MIN	\$1,000.00	\$ 1,500.00	\$ 1,100.00	\$ 1,600.00	\$ 1,900.00	\$ 3,100.00	\$ 1,850.00	\$ 2,600.00	\$ 1,900.00	\$ 2,100.00	\$ 3,000.00	\$ 4,500.00	\$1,950	\$2,780
Adult Casket Lot - MAX	\$1,000.00	\$ 1,500.00	\$ 1,100.00	\$ 1,600.00	\$ 3,000.00	\$ 4,200.00	\$ 2,150.00	\$ 2,900.00	\$ 2,200.00	\$ 2,400.00	\$ 5,500.00	\$ 7,000.00	\$2,790	\$3,620
Child / Infant Lot - MIN	\$ 400.00	\$ 900.00	n/a	n/a	n/a	n/a	\$ 750.00	\$ 1,500.00	n/a	n/a	n/a	n/a	\$750	\$1,500
Child / Infant Lot - MAX	\$ 400.00	\$ 900.00	n/a	n/a	n/a	n/a	\$ 750.00	\$ 1,500.00	n/a	n/a	n/a	n/a	\$750	\$1,500
Cremation Lot - MIN	\$ 400.00	\$ 900.00	\$ 500.00	\$ 1,000.00	\$ 1,500.00	\$ 2,700.00	\$ 1,125.00	\$ 1,875.00	\$ 1,425.00	\$ 1,625.00	\$ 1,500.00	\$ 3,000.00	\$1,210	\$2,040
Cremation Lot - MAX	\$ 400.00	\$ 900.00	\$ 500.00	\$ 1,000.00	\$ 1,500.00	\$ 2,700.00	\$ 1,125.00	\$ 1,875.00	\$ 1,425.00	\$ 1,625.00	\$ 1,500.00	\$ 3,000.00	\$1,210	\$2,040
Columbaria Niche - MIN	\$ 900.00	\$ 1,400.00	\$ 550.00	\$ 1,050.00	\$ 900.00	\$ 2,100.00	\$ 1,150.00	\$ 1,900.00	\$ 1,035.00	\$ 1,185.00	\$ 500.00	\$ 2,000.00	\$827	\$1,647
Columbaria Niche - MAX	\$ 900.00	\$ 1,400.00	\$ 1,000.00	\$ 1,500.00	\$ 1,200.00	\$ 2,400.00	\$ 1,150.00	\$ 1,900.00	\$ 1,185.00	\$ 1,385.00	\$ 1,700.00	\$ 3,200.00	\$1,247	\$2,077
Opening / Closing Services														
Adult Burial - Single Depth	\$ 500.00	\$ 500.00	\$ 550.00	\$ 550.00	\$ 700.00	\$ 700.00	\$ 650.00	\$ 650.00	\$ 700.00	\$ 850.00	\$ 650.00	\$ 650.00	\$650	\$680
Child/Infant Burial	\$ 200.00	\$ 200.00	n/a	n/a	n/a	n/a	\$ 300.00	\$ 300.00	n/a	n/a	n/a	n/a	\$300	\$300
Cremated Remains Burial	\$ 200.00	\$ 200.00	\$ 250.00	\$ 250.00	\$ 440.00	\$ 440.00	\$ 300.00	\$ 300.00	\$ 400.00	\$ 500.00	\$ 400.00	\$ 400.00	\$358	\$378
Niche Inurnment	\$ 75.00	\$ 75.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 200.00	\$ 200.00	\$ 245.00	\$ 325.00	\$ 400.00	\$ 400.00	\$229	\$245
Scattering / Ossuary Interment	n/a	n/a	n/a	n/a	\$ 400.00	\$ 400.00	n/a	n/a	n/a	n/a	\$ 800.00	\$ 800.00	\$600	\$600

2019 Cemetery Rates Comparison														
US Census 2018 Population:	37,280		68,183		114,985		79,133		48,867		114,742			
Location:	Wildomar		Lake Elsinore		Murrieta		Perris		San Jacinto		Temecula			
Site:	Wildomar Cemetery		Elsinore Valley Cemetery		Laurel Cemetery / Murrieta Cemetery		Perris Valley Cemetery		San Jacinto Valley Cemetery		Temecula Public Cemetery		Regional Average	
Cemetery Offering	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
Additional Fees														
Non-resident Fee - MIN	n/a	\$ 500.00	n/a	\$ 500.00	n/a	\$ 1,200.00	n/a	\$ 750.00	\$ 150.00	\$ 150.00	n/a	\$ 1,500.00	\$150	\$820
Non-resident Fee - MAX	n/a	\$ 500.00	n/a	\$ 500.00	n/a	\$ 1,200.00	n/a	\$ 750.00	\$ 200.00	\$ 200.00	n/a	\$ 1,500.00	\$200	\$830
Double Depth Fee - MIN	n/a	n/a	\$ 100.00	\$ 100.00	\$ 300.00	\$ 300.00	\$ 50.00	\$ 50.00	\$ 70.00	\$ 70.00	n/a	n/a	\$130	\$130
Double Depth Fee - MAX	n/a	n/a	\$ 200.00	\$ 200.00	\$ 300.00	\$ 300.00	\$ 50.00	\$ 50.00	\$ 70.00	\$ 70.00	n/a	n/a	\$155	\$155
Weekend / Holiday Fee - MIN	\$ 636.00	\$ 636.00	\$ 550.00	\$ 550.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$550	\$550
Weekend / Holiday Fee - MAX	\$ 636.00	\$ 636.00	\$ 750.00	\$ 750.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$750	\$750
Disinterment (Cremation) - MIN	\$ 500.00	\$ 500.00	\$ 250.00	\$ 250.00	n/a	n/a	\$ 600.00	\$ 600.00	n/a	n/a	\$ 300.00	\$ 300.00	\$383	\$383
Disinterment (Casket) - MAX	\$1,000.00	\$ 1,000.00	\$ 4,500.00	\$ 4,500.00	n/a	n/a	\$ 5,000.00	\$ 5,000.00	n/a	n/a	\$ 2,000.00	\$ 2,000.00	\$3,833	\$3,833
Liner / Vaults - MIN	\$ 300.00	\$ 300.00	\$ 200.00	\$ 200.00	\$ 60.00	\$ 60.00	\$ 200.00	\$ 200.00	\$ 250.00	\$ 345.00	\$ 425.00	\$ 425.00	\$227	\$246
Liner / Vaults - MAX	\$ 300.00	\$ 300.00	\$ 550.00	\$ 550.00	\$ 700.00	\$ 700.00	\$ 850.00	\$ 850.00	\$ 1,000.00	\$ 1,100.00	\$ 1,175.00	\$ 1,175.00	\$855	\$875
Monument / Marker Fees - MIN	\$ 60.00	\$ 60.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 135.00	\$ 135.00	n/a	n/a	\$ 150.00	\$ 150.00	\$109	\$109
Monument / Marker Fees - MAX	\$ 150.00	\$ 150.00	\$ 100.00	\$ 100.00	\$ 200.00	\$ 200.00	\$ 180.00	\$ 180.00	n/a	n/a	\$ 250.00	\$ 250.00	\$183	\$183
Administrative Fees - MIN	n/a	n/a	n/a	n/a	n/a	n/a	\$ 25.00	\$ 25.00	\$ 50.00	\$ 50.00	\$ 250.00	\$ 250.00	\$108	\$108
Administrative Fees - MAX	n/a	n/a	n/a	n/a	n/a	n/a	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 500.00	\$ 500.00	\$233	\$233
Engraving - MIN	n/a	n/a	\$ 150.00	\$ 150.00	n/a	n/a	n/a	n/a	\$ 100.00	\$ 100.00	\$ 225.00	\$ 225.00	\$158	\$158
Engraving - MAX	n/a	n/a	\$ 150.00	\$ 150.00	n/a	n/a	n/a	n/a	\$ 100.00	\$ 100.00	\$ 225.00	\$ 225.00	\$158	\$158

APPENDIX D – PALOMAR STREET ALIGNMENT IMPACT STUDY

ROAD ALIGNMENT OPTION 1— CURVED

CITY OF WILDOMAR CEMETERY DISTRICT MASTER PLAN



ROAD ALIGNMENT OPTION 2 — STRAIGHT

CITY OF WILDOMAR CEMETERY DISTRICT MASTER PLAN

