



CITY OF VANCOUVER

ADMINISTRATIVE REPORT

Date: June 22, 2004
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TO: Standing Committee on Planning and Environment

FROM: The Manager of Mountain View Cemetery in consultation with the Director of Financial Planning and Treasury and the Director of Facility Design and Management

SUBJECT: Mountain View Cemetery Initial Implementation

RECOMMENDATION

- A. THAT Council approve the implementation of Phase 1 of the Mountain View Cemetery Master plan as outlined in this report and the reports on file with the City Clerk entitled "*Mountain View Cemetery Redevelopment Phase I Landscape and Architectural Plans*" (the Development Plan) and "*Mountain View Cemetery Redevelopment Financial Plan*" (the Financial Plan) at an estimated cost of:
- i. \$5,649,000 for the infrastructure, landscape and memorialization improvements, and
 - ii. \$6,555,000 for the development of the Customer Service Centre, the Operations Centre and the Celebration Room,
- for a total of \$12,204,000 over 9 years; funding to be provided through an internal loan from the Capital Financing Fund on terms acceptable to the Director of Finance with repayment from the increased net income from the renovated and reopened cemetery.
- B. THAT Council approve retention of the development team of Lees & Associates, Philips Farevaag Smallemberg, BTY Group and Birmingham & Wood to undertake the detailed design and costing of the buildings and infrastructure proposed for the initial implementation of the Mountain View Cemetery Master Plan at a cost of \$906,290 (plus applicable taxes), contract to be subject to the

terms and conditions of the Mountain View Cemetery Committee, the Director of Facility Design & Management and the Director of Legal Services, with funding to be provided from within the project budget.

- C. THAT Council approve the addition of the Director of Financial Planning and Treasury from Corporate Services and the Director of Support Services from Community Services to the Mountain View Cemetery Committee.
- D. THAT Council authorize the Manager of Mountain View Cemetery or his representative to make application to rezone Mountain View Cemetery to CD-1 based on the Mountain View Cemetery Master Plan as amended by the Development Plan.

GENERAL MANAGER'S COMMENTS

The General Manager of Community Services recommends approval of the foregoing RECOMMENDATIONS.

Mountain View Cemetery is a major city and citizen asset which, given its current physical and fiscal state, must undergo a major transformation to maximize its potential. Given the size of the site, and the scope of work to be done, it will take time and a phased approach to realize Mountain View Cemetery as a memorable place.

This report proposes Initial steps which staff believes are essential to moving the plan forward. They are based on extensive financial review and public consultation. While there has been some controversy regarding some aspects of the plan and its impacts on adjacent neighbours, steps have been taken to ensure that, overall, the impacts of cemetery operations and maintenance will be less than the current situation.

COMMENTS OF THE DIRECTOR OF FINANCE

Finance staff has been involved in the review of the business and financial plans for the cemetery redevelopment, including the development of sensitivity criteria to test the risks associated with the major assumptions related to market share, pricing and capital costs.

It is noted that the current report does not present every option for Mountain View Cemetery. Instead, the work reflected here is based on the 1998 master plan that envisaged a major redevelopment of the cemetery, development of a range of memorial products and a return to active marketing of the site. The business case presented here is tested against options involving a more modest reopening of the cemetery with the conclusion that these options could increase the Perpetual Care Fund and, for a short period at least, eliminate the current operating budget support for the cemetery. However, it would appear that the best opportunity to place the cemetery on an independent financial footing will involve a proposal similar to the base business case recommended here.

The proposed business plan related to Phase I of the redevelopment does produce a positive net present value over the 25 year planning horizon. When tested with more conservative market share and revenue projections, the cashflow depends on ongoing funding from the operating budget for up to six years to remain positive. However, it is noted that the

Cemetery Committee, and Council, will have the following flexibility in taking Phase I forward:

- The final design and costs of the new buildings on the site have not been finalized and there may be opportunities to reduce them below the estimates provided in the business case.
- The timing of capital expenditures to provide interment products can be adjusted to reduce the cashflow requirements.
- Because of the carrying costs of the capital, the cashflow is sensitive to the timing of making additional burial sites available for sale. Should the cashflow expectations not be realized, the Cemetery Committee could improve the cashflow by moving the availability dates for these sites earlier in the project.
- Based on the approach taken in Phase I to provide more in-ground plots, there is considerable potential in other areas of the cemetery that might be realized without significant cost. As a portion of the capital investment in Phase I - especially the buildings - should be borne by the redevelopment potential of the entire site, the Cemetery Committee will have the option of recommending accelerated redevelopment to offset any problems with the cashflow.
- It is anticipated that additional revenues would be available over the life of the project by pricing burial plots and other memorial products closer to the market.

The Director of Finance also notes that the project is very sensitive to two issues requiring Council concurrence. First, Council support for the reclamation of abandoned gravesites in the cemetery is significant for this project since a considerable portion of the anticipated revenues that make the cashflow viable comes from this source. Second, the pricing of the products and services offered for sale have a significant impact on the viability of this project and, to be successful, Council will have to be supportive of the pricing strategy associated with the proposal.

If the objectives of the cemetery redevelopment include financial independence, rather than increasing financial dependence on the operating budget, in the future, then the Director of Finance believes the proposal in this report offers an opportunity to achieve it. The oversight of the expanded Cemetery Committee will provide important monitoring of the project to ensure it remains on track.

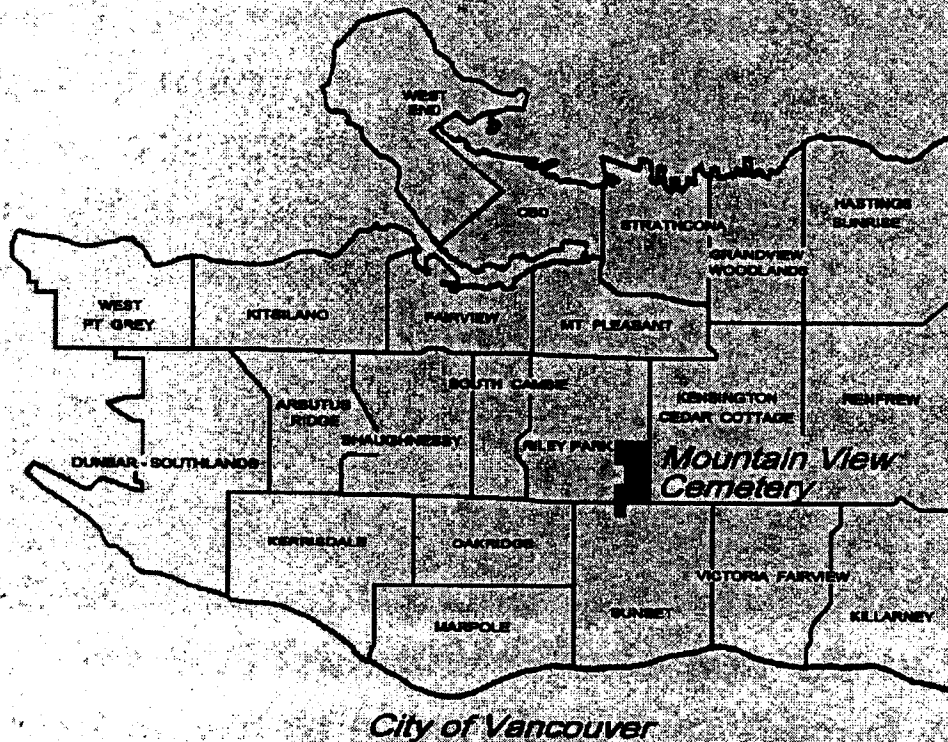
COUNCIL POLICY

Council will consider capital projects that can substantiate their viability on the basis of generating a return equal to the City's cost of borrowing.

PURPOSE AND SUMMARY

This report recommends that Council approve the initial implementation of the Mountain View Cemetery Master Plan, and approve retaining consultants to undertake the detailed design and costing of the buildings and infrastructure comprising the initial implementation for report back to Council.

The City initiated the master plan process in 1999 with the intent of reopening Mountain View Cemetery (See Figure 1) and eliminating the \$750,000/year annual City subsidy required to cover the cost of operating the cemetery. Based on the Mountain View Cemetery Master Plan approved by Council in 2000, the "Mountain View Cemetery Redevelopment Phase I Landscape and Architectural Plan" (the Development Plan) and the "Mountain View Cemetery Redevelopment Financial Plan" (the Financial Plan) - [on file with the City Clerk] have been prepared for the initial implementation.



(Figure 1)

The Development Plan proposes that over 6,200 new memorialization spaces be developed in the area of the cemetery shown in Appendix A. A wide range of new memorialization options would be provided representing 10 years of anticipated supply. Infrastructure and landscape improvements would be made in addition to the memorialization options. The existing inadequate buildings would be replaced. The Customer Service Centre would be replaced in its current location; the Operations Centre would be relocated to a new building to be developed on the current soil storage and works area; and a Celebration Room would be developed where the Operations Centre is currently located. All work will be done in accordance with the city's sustainability principles.

The redevelopment of Mountain View Cemetery is a long term project. The initial phase encompasses 6 acres of the cemetery's 106 acres, and future phases to meet the expected demand for memorialization will be required every 5-10 years. The initial phase includes the greatest upfront investment, in particular in the new buildings, with future phases costing significantly less and with faster cost recoveries.

The capital cost of developing the first phase memorialization options is estimated at \$5,649,000 and the capital cost of the new buildings is estimated at \$6,555,000 for a total capital investment of \$12,204,000 over nine years. The analysis set out in the Financial Plan shows that:

- within three years of completing the first phase of the implementation, revenues from the sale of spaces generated by this initial investment will cover the cost of operating the cemetery;
- by year seven the subsidy required to cover the operating shortfall and debt repayment will no longer be required;
- the capital costs for the first neighbourhood will be fully repaid with interest by year 13;
- by year twenty five, a reserve of \$3,180,000 will be generated; and
- the Perpetual Care Fund required by the Province to provide for the long term maintenance of the cemetery would grow from \$2,842,000 today to \$19,406,000 in year 25.

Status quo and minimum investment options were analyzed and both result in continuing subsidies and poorer financial performance when compared to the proposal outlined in the Development and Financial Plans. It is recommended that the consultant team that prepared the Development and Financial Plans be retained to undertake the detailed design and costing required for the construction of the building and infrastructure.

Public consultation was undertaken with several groups with an interest in the cemetery. Public response has generally been favourable with the exception of the location of the Operations Centre which is a concern of immediate neighbours. The design of the Operations Centre was modified to address the neighbours concerns of visibility and noise.

The report also recommends that the Manager of Mountain View Cemetery make application to rezone the cemetery to CD-1 and that this application be co-ordinated with the Visions

program underway in the community. The Zoning and Development By-law does not include "cemetery" as a use, and Mountain View Cemetery has been regulated as a general Public Authority Use. With the implementation of an approved Master Plan, it is appropriate for Mountain View to be rezoned to CD-1 with each phase of its implementation to be approved through the City's Development Permit process.

Implementing the Mountain View Cemetery Master Plan will create a self-sustaining cemetery that offers the citizens of Vancouver a peaceful and beautiful place where they can honour and commemorate their loved ones.

BACKGROUND

Mountain View Cemetery was established by the City in 1886. By 1986, it had grown to 106 acres between 31st and 43rd Avenues west of Fraser Street, containing the remains of more than 145,000 Vancouverites in over 92,000 graves and other spaces.

In 1986, full body casket burial was the dominant form of interment and Mountain View Cemetery no longer had space for full body graves. At that time, Council decided to stop the sale of space at Mountain View and, since then, only those who had bought space prior to 1986 have been interred at Mountain View.

In 1995, Council considered whether or not to sell Mountain View Cemetery. The City was spending \$592,000 annually in subsidizing the operation of Mountain View and there was interest from private cemetery operators in acquiring the cemetery. Cremation was increasingly the preferred form of interment and older cemeteries were seen as offering new interment potential. Council decided not to sell Mountain View and instructed staff to develop a Master Plan for reopening Mountain View Cemetery and for its continued operation by the City.

On June 18, 1998, Council received a report summarizing the work of the master plan team that was documented in "*A Vision for Mountain View Cemetery*". At that time Council also approved \$405,000 to undertake several initiatives related to the cemetery, including the development of a detailed business and financial plan. The intent was to identify the steps and financial implications of reopening the cemetery as a self-supporting business, including the elimination of the operating budget subsidy, now at \$750,000 annually required to cover the cost of operating the cemetery. Funding for this work was to be repaid from additional operating revenues generated through the proposed rehabilitation.

On March 07, 2000, Council adopted the general approach of the detailed business plan. The Master Plan (on file with the City Clerk) divided the cemetery into 12 'neighbourhoods' which would be developed in phases. It suggested that at least 100,000 more interments, primarily cremated remains, could be accommodated in Mountain View. It included a conceptual and landscaping plan as well as financial and operational plans. It concluded that reopening Mountain View was financially viable, that the operating subsidies could be eliminated within seven years of sales recommencing, and that the Perpetual Care Fund required by the Province for the long term maintenance of the cemetery could grow to \$20,694,000 over 20 years providing a more appropriate level of support for the upkeep of the cemetery. Council authorized staff to proceed with the first phase of the redevelopment utilizing internal financing of up to \$1.0 million, to be repaid from revenues generated from the cemetery.

On July 23, 2002, Council approved a recommendation that Lees & Associates in partnership with Phillips Farevaag Smallemberg Landscape Architects and related heritage, cost and economic consultants be retained to develop the plans required for the initial implementation of the Master Plan. Birmingham and Wood Architects were subsequently added to the team when it became clear that replacing the existing cemetery buildings needed to be considered.

On July 31, 2003, Council approved amendments to the Mountain View Cemetery By-law as required to update the fee schedule and prepare the cemetery for recommencing the sale of space according to the proposed financial plan.

To date, the City has invested \$510,412 in the redevelopment work at Mountain View Cemetery. This funding has been provided as a loan from the Capital Financing Fund and is repayable from a net increase in revenues anticipated from the redevelopment.

DISCUSSION

1. The Redevelopment Plan

The redevelopment of Mountain View Cemetery is a long term project - likely extending out in phases for at least 25 years. Implementing the plan will create a self-sustaining cemetery that offers the citizens of Vancouver a peaceful and beautiful place within the city where they can honour and commemorate their loved ones.

The consultants recommend that Phase I of the implementation be undertaken in the Masonic section of the cemetery because of its central location and because it is the area of the cemetery that customers and visitors first experience on their way to the administration centre. It also has a well defined character and historical interest stemming from its origins as a special area developed for and by Masons (it is no longer restricted to Masons or their families). This is a six acre site (of the cemetery's 106 acres) located south of the existing administration building (see Appendix A).

Future phases of the redevelopment will be expected every 5-10 years following completion of Phase I to meet the expected demand for memorialization. The initial phase includes the greatest upfront investment, in particular in the new buildings, with future phases costing significantly less and with faster cost recoveries.

The Development Plan sets out in detail the memorialization options, the landscaping, improvements to the infrastructure and the redevelopment of the buildings recommended by the consultant team for this area. An illustration plan of the interment and landscape options is presented in Appendix B.

Memorialization and Interment Options

The cemetery and funeral industry have undergone dramatic changes over the past decade and even since the 1998 Master Plan was approved. Today, in the Vancouver region, 65-75% of all dispositions are through cremation. This is among the highest rates in North America. Cremated remains are sometimes scattered at a place that was special to the deceased, sometimes at sea, and sometimes kept on a family mantle. Approximately 40% of cremated

remains are directly interred in a cemetery. The public today expects a variety of interment choices for cremated remains and for memorializing loved ones. These range from in-ground burial, interment in columbaria (an above ground structure consisting of individual niches), family urns, ossuaries (in-ground containers for depositing cremated remains), and memorial scattering gardens. Those wanting to commemorate a loved one whose cremated remains were scattered in the cemetery or elsewhere may be interested in memorial benches, trees or inscriptions.

The Development Plan proposes that 6,260 spaces for cremated remains be developed in the initial phase. These consist of 4,160 in columbaria, 420 in-ground, and 1,680 in other specially designed family units. It is estimated that this would be sufficient supply for 10 years.

It is not proposed initially to make full body graves available. There is a limited grave potential in Mountain View Cemetery; perhaps 1,000 in total could be found that would satisfy the current provincial regulations that graves sold but not used be considered abandoned only if they were sold more than 50 years ago and the owner would be more than 90 years of age. In the initial phase, less than 200 graves meet these criteria. It is recommended that the sale of graves for full body burial be deferred for three years. By that time a better understanding will be possible as to the number of abandoned graves, the best use for the limited areas that could be used for full body burial, and the impact on the future development in other cemetery neighbourhoods.

The initial phase of implementation does not include mausoleums (above ground structures for full body burial). Mausoleums are popular with some cultural communities and there will be opportunities in future phases to develop mausoleums. There are two historic family mausoleums in the Masonic section now, but limited potential for additional units. Allowances have been made in the design of the Celebration Room to accommodate mausoleums in the future and other cemetery neighbourhoods offer greater potential.

Infrastructure and Landscaping

The Development Plan proposes that the two primary entrances to the cemetery from 41st and from Fraser at 39th be replaced. The current entrances are hard to locate and not welcoming. If the cemetery is to be reopened, the entrances should invite visitors and family into the cemetery with clearly defined gates and appropriate signage. The roads and pathways from the cemetery entrances through the Masonic section to the existing administration building will be rebuilt in accordance with the Master Plan.

Mountain View Cemetery is one of Vancouver's largest and most historic open spaces. There has been little investment in its landscaping for several decades and its appearance has suffered. The initial implementation will begin the process of raising the landscape experience at Mountain View to the level deserving of its scale, prominence and historic purpose in the city. Many of the cemetery trees are in poor condition and those in the Masonic section will be replaced. Flowering trees, shrubs, and perennials will be planted. The landscaping will be low maintenance and, once established, will require little watering and only organic fertilizer (e.g. compost).

Buildings

There are currently two buildings in Mountain View, an administration building and maintenance and operations building, as well as an open works area primarily used for soil storage. The two buildings were built in the 1960's. Both now require increasing maintenance and neither is adequate for today's cemetery and funeral industry. Modern cemeteries provide a much broader range of memorialization options than before and a higher level of service is required. To be competitive, Mountain View must offer its customers and visitors dignity and respect which the current buildings do not.

The consultants recommend that the buildings be rebuilt to today's standards as part of the first phase of implementation at a cost estimated at \$6.5 million. Sales volumes and achievable prices for cemetery services would be compromised if reconstruction of the buildings is not undertaken before the cemetery reopens. The detailed design and costing report back to Council will address the applicability of LEEDS to the proposed cemetery.

i) The Customer Service Centre

The consultants recommend that the Customer Service Building be rebuilt to today's cemetery standards. The consultants developed a preliminary design for the proposed building that provides for staff offices, records centre, consulting offices and reception. Consulting offices would allow customers to consider in private the range of memorialization options available. Records would be available so that families and genealogists can research family and genealogical history; Mountain View Cemetery should be an archive of Vancouver's past, present and future citizens. If there is sufficient demand, sales of ancillary products and services such as flowers, vases, urns and memorials could also be accommodated. The proposed Customer Service Centre would be 3,900 sq. ft. and would cost an estimated \$1,723,000 to design and build.

ii) The Operations Centre

The consultants believe that the current service building location is better suited to providing the Celebration Room the cemetery currently lacks but needs if it is to provide the level of service required by today's cemetery and funeral customers. As a result it is recommended that the Operations Centre be rebuilt on the current soil storage area along the west boundary of the property at 38th Avenue. They have prepared a preliminary design for an enclosed partially roofed building that would accommodate the workshop, staff area, and storage for service vehicles and other maintenance equipment. The proposed shop and staff building would be 4,600 sq. ft. with an adjacent 9,700 sq. ft. compound and would cost an estimated \$2,458,000 to design and build.

iii) The Celebration Room

The consultants recommend that a Celebration Room with underground parking be built on the site of the current service building. This site, at a high point, has one of the best views in the cemetery. It is a central location which, when the cemetery is fully redeveloped, will be surrounded by a beautiful memorial open space of meadow, lawn, trees and gardens. Parking is required for the increased customer traffic generated by visitors coming to the cemetery to remember and honour friends and family at this facility.

As many families are not members of religious institutions, providing space appropriate to the celebration of a human life is essential for today's customers. The Celebration Room would be a non-denominational but sacred space, oriented to take advantage of the views of the North Shore Mountains, with an outdoor terrace and reflecting pool, and capable of accommodating 40 or so guests. There would be a kitchen adjacent so refreshments and food could be served. The building is being designed so that mausoleum and columbaria can be added at a future date.

The Celebration Room would be available to customers for a fee for memorial services at the time of interment and later for remembrance services. The proposed Celebration Room would provide 2,800 sq. ft. of indoor space surrounded by 4,900 sq. ft. of garden areas and a reflecting pool in addition to 15 covered parking spaces under the building. The total estimated cost is \$2,375,000 to design and build.

In summary, the total capital cost of Phase I would be on the order of \$12,204,000. The Development Plan would allow for the full reopening of Mountain View Cemetery with a wide range of cemetery services available for the public. Schematic plans of the proposed buildings are included in Appendix G. The complete schematic plans are included in the Development Report.

2. Appointment of Consultants and Design Team

The request for proposals regarding the conceptual planning for this initial development included the potential for the successful proponent to complete the construction drawings and provide the project management necessary to complete the project. It is recommended that the design team lead by Lees & Associates be retained for these functions. A detailed proposal has been submitted by the consultants detailing this work and the associated costs totalling \$902, 280.

Due to the landscape and interment plans being further developed than the building plans, and the Celebration Room construction having to occur after completion of the new Operations Centre, it is recommended that these contracts be established as three projects. The first of these projects would be the interment and landscape improvements to the Masonic area including the entryways. The second would be the Customer Service Centre and Operations Centre. This project requires more detailed design. The third project would be the Celebration Room. Construction of the Celebration Room can only be started once the new Operations Centre is functional sometime in 2006.

Each of these three projects would proceed in two phases. The first phase would result in the creation of construction drawings and detailed costing followed by a report to Council for authorization to proceed. The second phase would involve the tendering, construction and project management of each project. Lees & Associates would continue to lead the landscape and interment project with BTY Group acting as the project manager and providing cost control. The building architectural work would be undertaken by Birmingham & Wood.

It is recommended that the team led by Lees & Associates Consulting Ltd. be retained to prepare the detailed specifications and plans required to tender the project at a total cost of

\$906,290. The Director of Facility Design and Management would manage the building consultants in collaboration with the Manager of Mountain View Cemetery. The consulting fees would be funded from the project financing and are included in the total costs estimates.

3. Project Management

The redevelopment and reopening of Mountain View Cemetery is a substantial long-term undertaking and financial investment. To ensure internal oversight of the project, the Cemetery Committee, which Council established in 2003 to oversee the cemetery operations, should be expanded to include additional financial and accounting expertise. In addition to its current members (the General Manager of Community Services, the Director of Non-Market Operations, and the Manager of the Cemetery), it is recommended that the Director of Financial Planning and Treasury from Corporate Services and the Director of Support Services from Community Services be added to the committee.

The Cemetery Committee will be responsible for regular monitoring of the financial performance, review and recommendation on fee schedules and bylaws, as well as the timing of product release and future development projects.

FINANCIAL PLAN AND IMPLICATIONS

The Manager of the Mountain View Cemetery, working with the consultant team, prepared the Financial Plan to accompany Phase I of the redevelopment. It considered both the initial phase and subsequent phases of the implementation over a 25 year horizon. The consultants evaluated the capital requirements, the operating costs, the revenues, cash flow, debt repayment and the growth of the Perpetual Care Fund over this period. Appendix C graphs these variables over the 25 years commencing with the reopening of the cemetery. Sensitivity analysis was undertaken to evaluate the impact of crucial variables, such as market share and price, and the consultants' proposal was evaluated against the status quo and minimal investment options.

Capital Requirements

Phase I of the redevelopment involves replacement of the existing buildings at the cemetery as well as the development of additional memorialization opportunities, infrastructure improvements and landscaping. Subsequent phases will require less capital and will generate a faster payback.

The initial capital requirement of \$12,204,000 would be spread over several years as indicated in Table 1, below.

Improvement	Year 1	Year 2	Year 5	Year8	Total
Buildings	\$6,556,000				\$6,556,000
Interment	1,044,000	2,374,000	1,074,000	1,156,000	\$5,648,000
TOTAL	7,600,000	2,374,000	1,074,000	1,156,000	\$12,204,000

Financing for the buildings would be amortized over a twenty year period while the interment and infrastructure portions would be based on six year re-payment schedules.

- The infrastructure improvements and landscaping along with the new Customer Service and Operations Centres would be built over the first two years.
- The Celebration Room would be built once the new Operations Centre was completed.
- Half of the memorialization product proposed in the initial phase would be installed in Year 1 and 2 with the remainder to be installed over the following five to ten years as demand grows.

This phased approach will allow the product mix and timing to be adjusted based on the experience gained once Mountain View has reopened. It will also allow the Cemetery Committee to ensure that redesign of the implementation plan can occur if the business or financial plan is not realized, thereby reducing the risk of the City's investment in the project.

It is recommended that the project be financed by a loan from the Capital Financing Fund to be repaid with interest on terms acceptable to the Director of Finance from additional net revenues indicated in the project cashflow.

Operating Costs and Revenues

i) Expenditures

Mountain View has been operating at reduced capacity since the sale of grave sites ended in 1986. Interments for those who had purchased space before 1986 continued as did the maintenance of the grounds which is the cemetery's largest single operating cost.

The consultants reviewed Mountain View's current operations to determine what impact reopening the cemetery would have on operating costs. The conclusion was that, compared to other cemetery operations, Mountain View has an appropriate staffing complement for a cemetery of Mountain View's size and expected volume of interments. This is because the rehabilitated cemetery will concentrate in the interment of cremated remains that takes less time and requires less equipment and staffing than full body burial. Staff will need to be trained and vacancies would be filled with personnel with the skills required by the reopened cemetery, in particular horticultural expertise. The increased sales volume and the time required to properly explain the options available for families will require additional office staff. Provisions have been made in the proposal for the addition of a clerical position to meet this requirement (\$50,000).

Additions to the annual operating costs also include \$50,000 for promotion and marketing expenses and additional funds of \$20,000 to allow for changes to the equipment and \$25,000 for tools and supplies used at the cemetery. All anticipated increases in operating costs are included in the projections of the Financial Plan.

ii) Revenues

Currently Mountain View does not sell space and its share of the interment market is restricted to those who bought space prior to 1986. Once the cemetery reopens, Mountain View's share of the market should increase to the market share of the better municipal cemeteries in the region such as those in West Vancouver and Coquitlam.

The consultants reviewed fees charged in cemeteries in the lower mainland and have recommended a fee schedule that would charge higher than the average but lower than the maximum for the memorialization options and services proposed for Mountain View. The consultants believe these fees should be easily achievable given Mountain View's market advantage of being the only cemetery in Vancouver and the most historic cemetery in the region.

With the sale of new memorialization services anticipated to increase market share and with pricing in the range recommended by the consultants, revenues are projected to increase from \$263,000 in 2003 to \$3,710,000 in year 10. The Manager of Mountain View Cemetery will report back at the same time as the detailed design and costing report is presented to Council with a refined fee schedule and the amendments to the Mountain View Cemetery By-law required implementing the new fees. The fee schedule proposed by the consultants is attached as Appendix D. The refined fee schedule is likely to propose fees higher or equal to these.

Cash Flow and Debt Repayment

The operation of Mountain View Cemetery currently requires annual subsidies from the City. In 2004, the subsidy is budgeted at \$820,000. The project cashflow projects a subsidy at current levels (plus inflation) until Year 7 of the project. Any operating shortfalls at the cemetery during this period will be capitalized as part of the redevelopment initiative. In year seven, the subsidy would be eliminated and the cemetery would be expected to become self-supporting. Any operating surpluses would be utilized to retire the project financing more quickly.

The operating cash flow makes full provision for the repayment of outstanding capital, on terms acceptable to the Director of Finance. However, the timing of the capital contributions sees the cashflow move from a deficit in Year 2 to surplus through Year 11 and then fall briefly into a deficit at Year 12. However, it is anticipated that by Year 15 of the redevelopment the advances plus interest from the Capital Financing Fund will be repaid. Subsequent surpluses will be utilized to fund future phases of the cemetery redevelopment. All debt costs have been calculated using current market rates and other terms.

Perpetual Care Fund

The Cemetery and Funeral Services Act requires that a portion of all revenue generated from the sale of space be placed in a reserve, the Perpetual Care Fund (PCF), to cover the future maintenance of the cemetery. The amounts specified in the Act are 25% of all in-ground spaces and 10% of all columbaria and mausoleum spaces. The annual interest generated by the PCF can be spent each year on maintenance, but the capital in the Fund cannot be accessed without the approval of the Province's Registrar of Cemeteries. Currently the PCF has a balance of \$2,842,000 and in 2003 it generated \$88,000 in interest, 6% of the cost of

maintaining the cemetery (\$1.3 million). By year 25, the PCF will have grown to \$19,406,000 which at today's interest rates will generate \$755,000 annually or 30% of the estimated cost of maintaining the cemetery in year 25 (\$2.5 million).

Project Alternatives and Base Case Sensitivity Analysis

The project team tested the financial outcome of a number of alternative options as follows:

Option	Net Cash Flow	Comment
Continue to Operate Mountain View as is, closed to further sales of space.	\$(31.0) million; \$(15.0) million net present value	City would be required to continue current tax supported subsidy for the cemetery
Reopen Mountain View to sale of in-ground space with minimum investment in memorialization options and infrastructure investment	\$(21.0) million; \$(8.8) million net present value	Initial positive cash flow from sales would decline; future City subsidies would be required
Reopen the cemetery according to the proposed redevelopment plan	\$6.9 million; \$5.9 million net present value	This option, including provision of operating subsidies at current levels until year 7, results in a positive cashflow over the 25 year project life.

Sensitivity analysis allows the assumptions that comprise a base case to be tested to establish the associated risks of the investment. The primary assumptions affecting the viability of reopening Mountain View Cemetery as proposed are product pricing and achievement of market share.

In the worst case scenario, both prices and market share were tested at 10% below forecast. In this case, reopening the cemetery would require accumulated subsidies of \$16,679,700 over the projected 25 year horizon, with subsidies no longer required after year 23. Reopening the cemetery would still be the best financial option for the City. It is very unlikely that prices would be off 10%, as they are well supported by market evidence, and it is unlikely that Mountain View would not achieve a comparable market share to other municipal cemeteries, given its advantages of location and history, and the quality of environment that would be created by implementing the consultants' proposal. Should sales not match projections, future implementation phases can be deferred and prices adjusted to maximize cash flow and minimize subsidies.

The recommended approach, fully reopening the cemetery, is better from a financial perspective and will also provide a much higher level of service to the public in a much improved cemetery and public open space.

PUBLIC CONSULTATION

There are several groups with an interest in Mountain View Cemetery:

- those who have purchased space in Mountain View,
- the families of those interred there,
- veterans and the Commonwealth War Graves Commission,
- the Vancouver Genealogical Society,
- the Vancouver Heritage Commission,
- the funeral industry,
- prospective purchasers of space,
- staff who work in the cemetery, and
- the cemetery's neighbours.

Extensive public consultation was undertaken during the development of the Master Plan, and continued through the development of the implementation plan.

The consultants and the Manager of Mountain View Cemetery met with a number of groups throughout the design process.

- On September 17, 2002, in the early stages of the design work, a group of industry stakeholders were invited to a workshop to discuss recent trends and innovations.
- On February 15, 2003, the initial conceptual design was presented to the Community Advisory Committee established during the Master Plan process.
- On February 28, 2003, a small group of neighbours immediately adjacent to the proposed maintenance and Operations Centre were invited to view and discuss the plans.
- On March 1, 2003, approximately 250 people attended the Community Open House where the conceptual plans for the first redevelopment project were presented to the public.

During the last of these meetings, 46 surveys were completed and overall the response was positive. When asked about the "overall impression of the conceptual design" 65% of responses were positive including the following comments:

"Concept looks great. A much needed improvement!"

"Very impressed with the overall plan"

"I love it! This is a wonderful opportunity to define Mountain View as an interactive space that is special to this neighbourhood. Something we can show off to people from other places."

Only 23% of all the comments were negative but among those who live within a few houses of the proposed Operations Centre, 56% of their responses were negative. The question specific to the building plans elicited a 78% negative response from these immediate neighbours with comments such as:

"The maintenance Centre building should be designed so that the neighbours are not affected & located away from homes"

"Using the soil management area infringes on the nearby neighbourhood and is not necessary..."

"Nice looking bldg. But it's in the wrong spot..."

Subsequent meetings with the immediate neighbours concerned about the maintenance and Operations Centre were held on May 7, 2003 and October 9, 2003.

The neighbours expressed concern over potential noise from the Operations Centre and possible view and traffic impacts. The Master Plan contemplated the maintenance and operations facility required by the cemetery being combined with the site of the administration building, and identified the soil storage area as a potential site for a scattering pond, small gathering structure and perimeter of columbaria. The Master Plan, however, did not include a Celebration Room which the consultants believe is now an essential component of a modern cemetery.

The consultants and the Manager of Mountain View Cemetery met with the neighbours on three occasions. An average of 18 neighbours attended the meetings, most from the 400 block of 37th and 38th Avenues as well as the 5400 block of Prince Edward Street. In response to the neighbours' concern, additional analysis was undertaken of four options for accommodating the administrative, maintenance and celebration functions that Mountain View Cemetery requires if it is to be competitive.

The consultants considered several options for combining the three main required functions (customer service, operations and celebration) including the potential for locating some facilities off-site. The fact that the cemetery is almost entirely developed, and that there are no large undeveloped areas available except the locations of the existing buildings and soil storage area, means that there are very few options available for locating the operations facility and other required buildings. The consultants concluded that the current location of the new Operations Centre cannot be combined with the Customer Service Centre as proposed in the Master Plan. The site is too constrained by adjacent graves to accommodate both. The Operations Centre requires high ceilings and clear spans, and cannot be easily combined with other functions. Further, locating the Operations Centre with other functions creates conflicts with traffic and pedestrian flow as well as between the maintenance and ceremonial functions. The intent is to keep the scale of the Customer Service Centre and Celebration Room low so they do not dominate the cemetery. A combined Customer Service Centre and Operations Centre would be over 40 feet high, requiring an additional elevator, large HVAC systems and vehicle ramps for equipment. Locating the maintenance and operations functions off site would be inefficient, increase operating costs and would increase traffic through the cemetery and adjacent neighbourhoods.

The consultants concluded that locating the Operations Centre on the soil storage site is the only viable option. The consultants revisited the proposed design to ensure that all impacts were mitigated. Acoustic consultants were retained to advise on whether noise would increase as a result of the relocation of the maintenance and operations functions to the soils storage area, and to advise on how best to minimize any acoustic impacts, either through design of the building, type of equipment or by restructuring the operations. The proposed Operations Centre was redesigned to reduce the massing and bury the building into the hillside as much as possible to eliminate any overlook of the neighbouring properties. The resulting building will face away from the neighbours, and will have a turf roof to blend into the cemetery landscape. The proposed design is illustrated in Appendix E.

The acoustic consultants advised that the relocated maintenance and operations functions will not generate any increase in noise to the neighbours as sound is directed away from the neighbours. The key recommendations were that the above ground offices be retained to provide a partial acoustical barrier, that equipment be stored at the east end of the facility, and that hedges be used on the east end of the facility for visual screening. Operationally, the consultant recommended that work in the field be done simultaneously with multiple pieces of equipment to minimize the duration of noise, that equipment be fuelled at the end of the day and that equipment within 50 feet of housing be used at half-throttle. The current major source of annoyance, the soil sorting function will be eliminated with the construction of the new Operations Centre as soil storage capacity will be greatly reduced. Many of these operational changes are now being implemented. As well, the capital budget for reopening the cemetery includes funds to purchase new quieter equipment. The acoustic consultants report is included in Appendix F.

The consultants and staff believe the only feasible location for the proposed Operations Centre is the current soil storage area, that the building can be designed to be attractive and unobtrusive, and will have less impact on the neighbours than the current works Centre and soil storage operation.

REZONING OF THE CEMETERY SITE AND THE COMMUNITY VISIONS PROGRAM

Mountain View Cemetery is the only cemetery in Vancouver. It was developed long before the first zoning and development by-law was introduced, and "cemetery" is not defined in the City's current Zoning and Development By-law. Mountain View Cemetery has been regulated since zoning was introduced as a "Public Authority Use" as it is publicly owned and a publicly delivered service. While it could continue to be regulated under this classification, it would be more appropriate to zone it to CD-1. The Master Plan proposes the phased comprehensive redevelopment of the cemetery. CD-1 is the zoning used to regulate comprehensive developments that are specifically designed for a particular site and site specific uses. In the case of Mountain View Cemetery, the site is defined by its current boundaries, and the site specific use is as a cemetery.

It is proposed that Mountain View Cemetery be rezoned to CD-1 with the Master Plan as the illustrative plan to be implemented over time. Each phase of the implementation would be considered and if approved after rezoning, would be adopted by Council as the Form of Development required by CD-1s. The initial implementation involves the construction of new buildings, and these would be assessed through the City's development permit approval process and, if approved, reported to Council for adoption as the Form of Development.

Since the specific Mountain View Cemetery public consultation, described above and which occurred in 2003, the Riley Park/South Cambie Community Visions program was initiated in February 2004. Mountain View Cemetery falls within the boundaries of the Vision area. According to City policy - "Rezoning Policy - Before and During City Plan Neighbourhood Visioning" (1996) - only certain types of rezoning can be considered while a Visions program is underway. The policy is based on two principles: respecting already adopted policies and plans; and not preempting or diverting the Neighbourhood visioning process by rezoning which set directions or preclude options in a neighbourhood. Included in the types of applications which can be considered under this policy are projects focusing on the reuse of public institutions and projects involving public authority uses.

The rezoning contemplated in this case would meet these criteria, allowing it to be considered during the Visions program. It is important that, as the rezoning proceeds, it is coordinated with the Visions program with public consultation and other rezoning steps coordinated with Visioning in a manner which ensures that the Visioning program is not preempted or diverted.

It is recommended that Manager of Mountain View Cemetery or his representative be authorized to make application to rezone Mountain View Cemetery to CD-1 based on the Master Plan as amended by the "Mountain View Cemetery Redevelopment Phase I Landscape and Architectural Plans" for its initial implementation as proposed by the consultants.

SCHEDULE

<u>Estimated Timing</u>	<u>Project Phase</u>
October 2004	Report Back on detailed design and costing, by-law amendments, rezoning referral, etc.
Winter/Spring 2005	Start of Construction - Interment and Landscape
Summer 2005	Recommencing of the sale of space (start of year 1)
Spring 2006	Completion of Admin Centre, Operation Centre
Winter 2006	Completion of Celebration Room

CONCLUSION

The subsidy required to operate the cemetery program has grown and will continue to grow unless new revenue streams are added primarily through the provision of new space. This project relies on careful analysis and substantiated estimates. While there are risks, and actual experiences may not exactly match projections, the Financial Plan demonstrates that a development project must proceed and that a number of safeguards exist to protect the City's financial exposure.

There are four cornerstones that support this business case:

- the need and desire of people to inter and memorialize their loved ones
- a history of more than 100 years providing cemetery service
- the strong position of Mountain View as the only cemetery in Vancouver
- the financial certainty that maintaining the status quo will only increase the need for future subsidy

The financial analysis justifies the proposed investment in new building, memorialization options, landscaping and infrastructure. This investment will result in a high quality environment in which families can honour their loved ones, and the provision of memorialization services that have not been available for the City of Vancouver's citizens for the past thirty years.

APPENDICES

Appendix A - Selected Area for First Development - Masonic Section

Appendix B - Conceptual Drawing for First Development - Landscape and Interment Plans

Appendix C - Financial Summary - Revenue, Cash Flow, Debt, Subsidy, Reserve and PCF

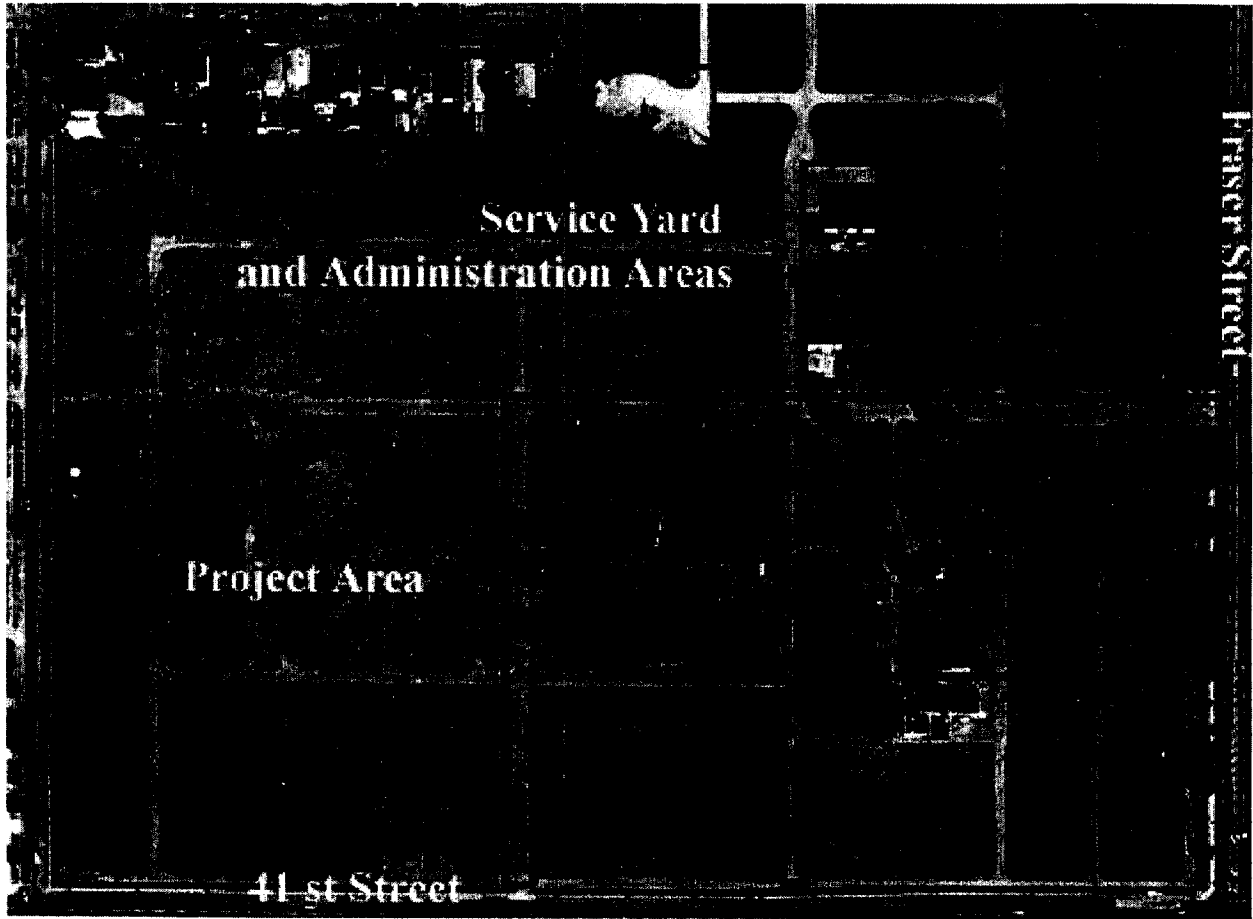
Appendix D - Proposed Fee Schedule

Appendix E - Conceptual Drawing of Buildings

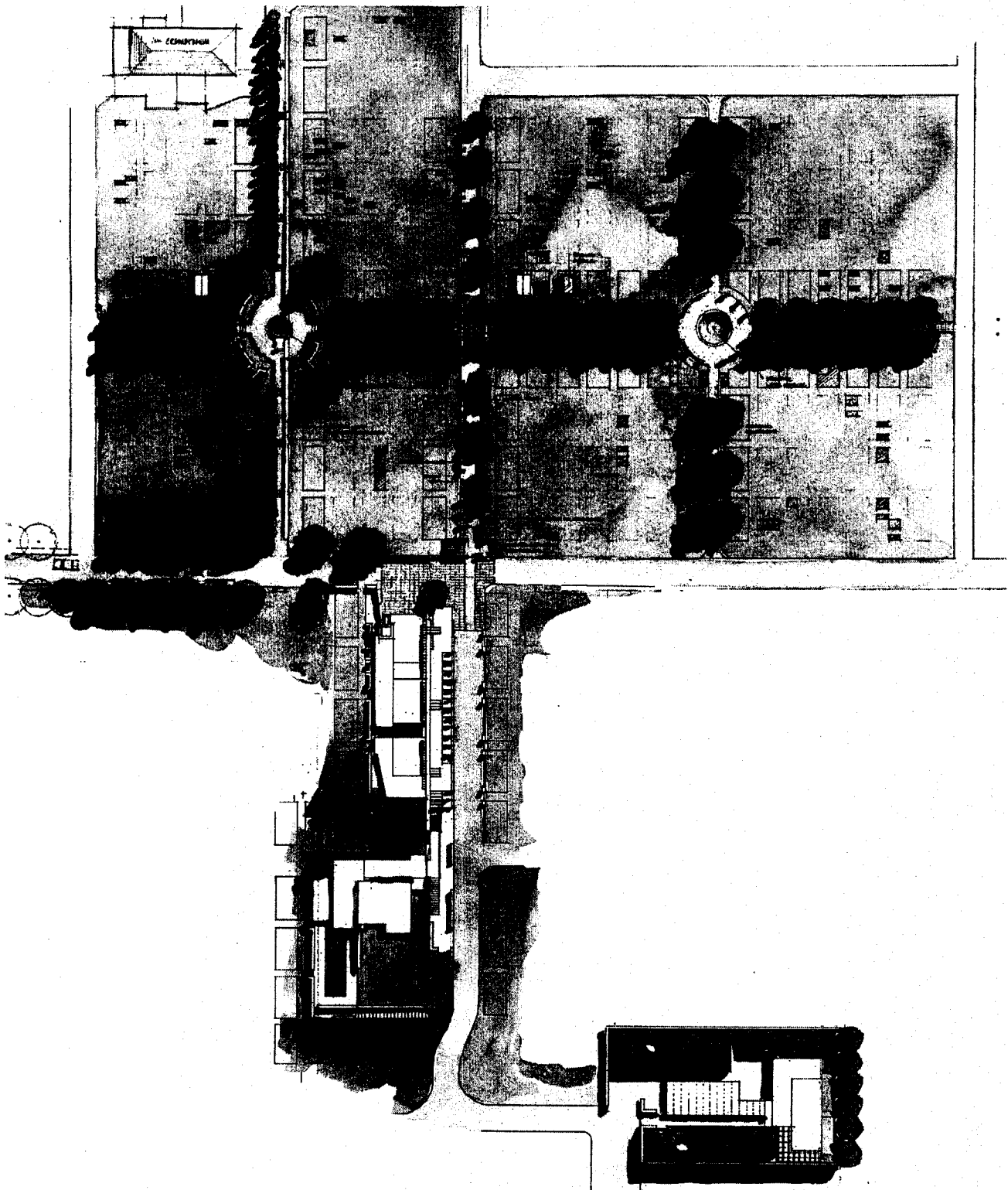
Appendix F - Acoustic Consultant's Report

Appendix G - Schematic Plans - Customer Service Ctr., Operations Centre and Celebration Room

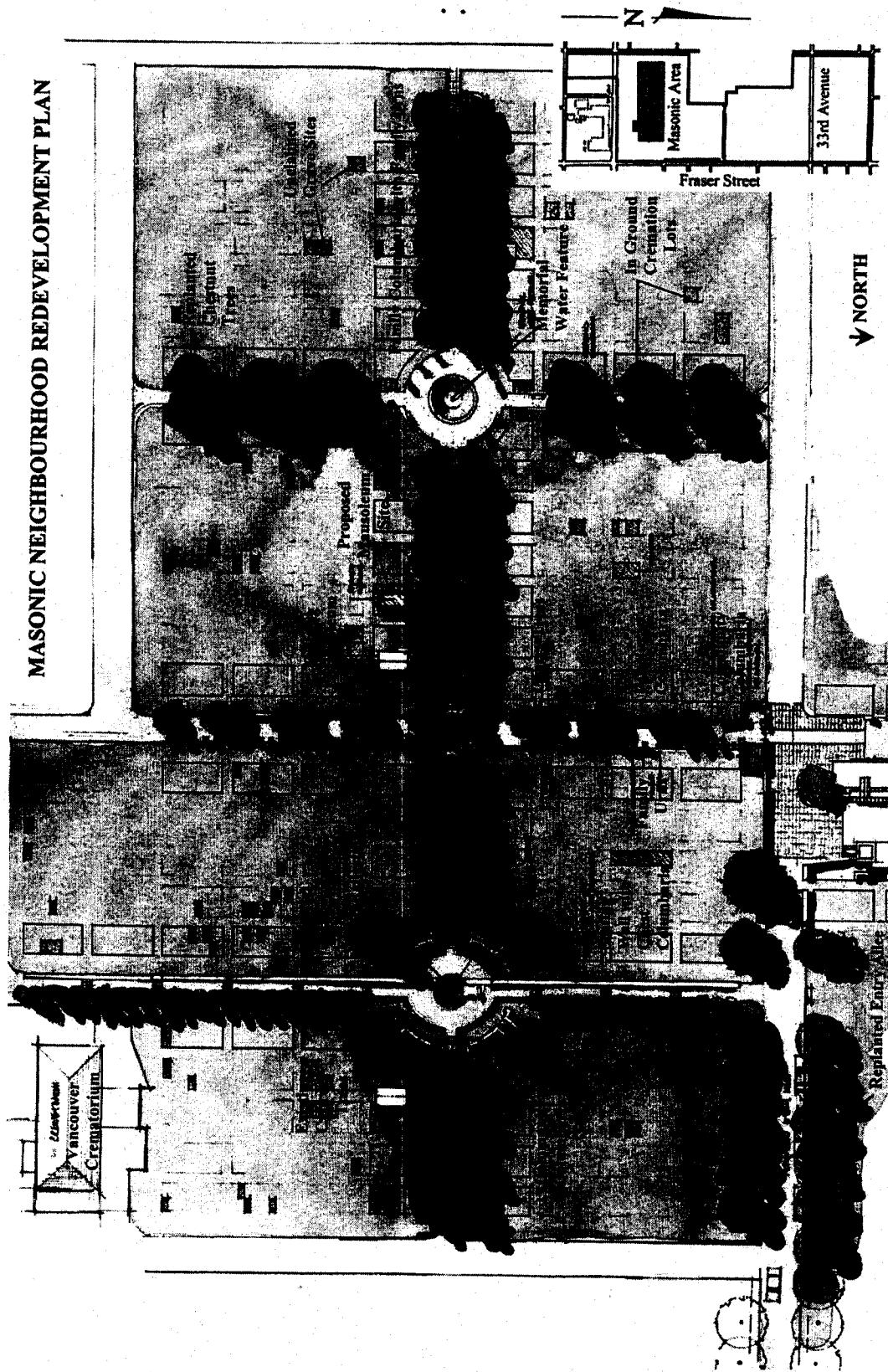
Selected Area for First Development - Masonic Section



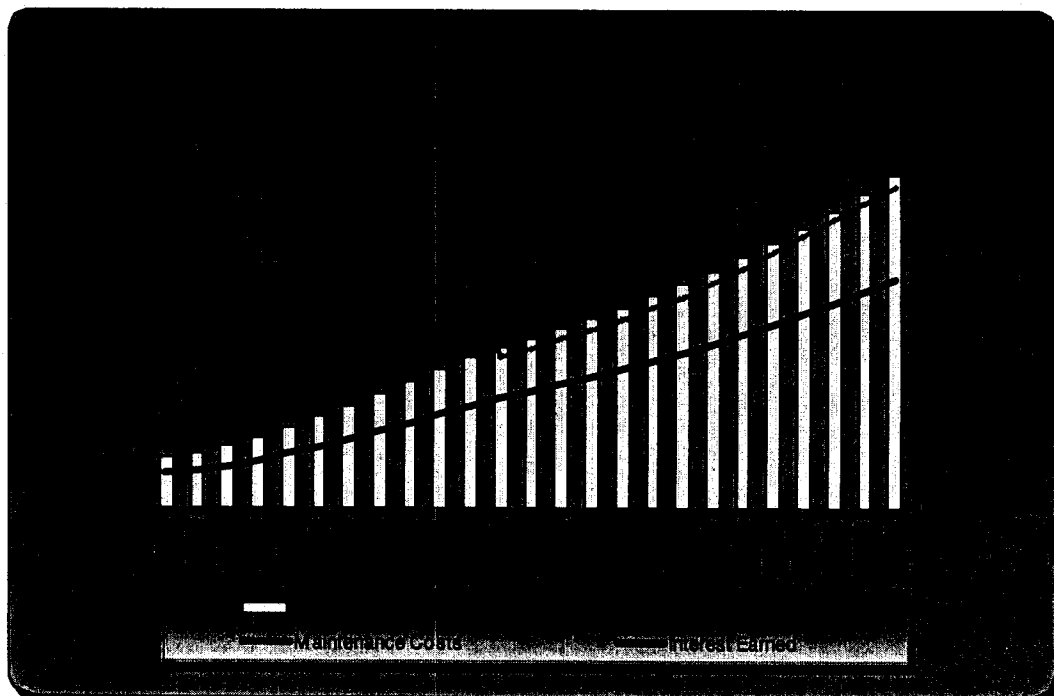
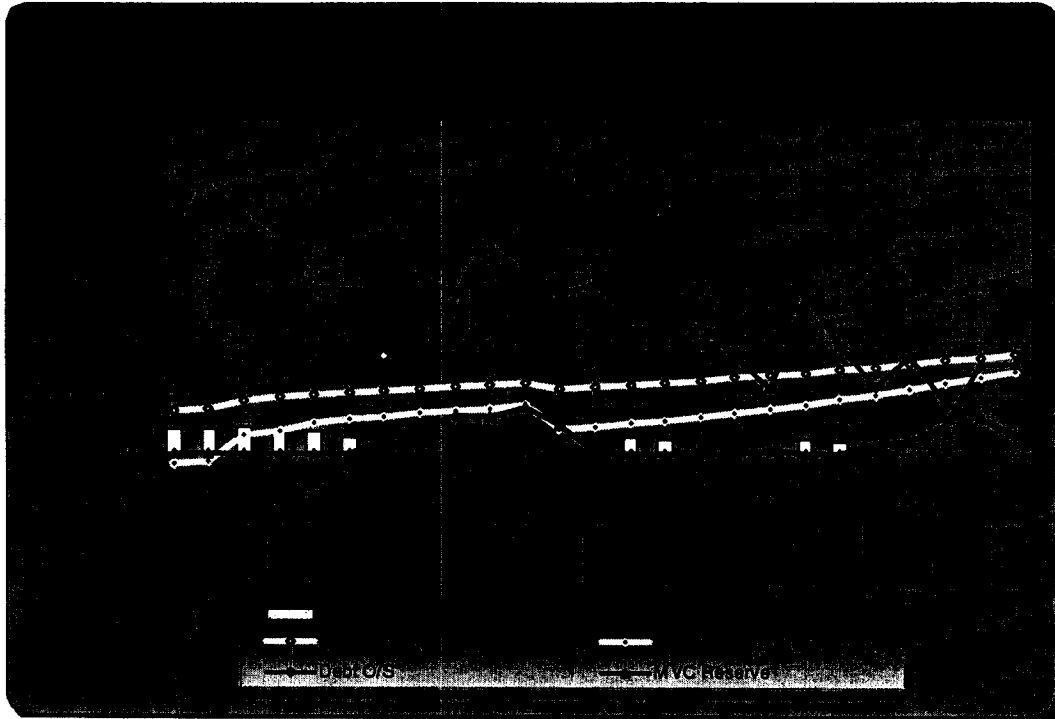
Conceptual Drawing for First Development



Conceptual Drawing for First Development - Landscape and Interment Plans



Financial Summary - Revenue, Cash Flow, Debt, Subsidy, Reserve and Perpetual Care Fund



Proposed Fee Schedule

Casket Space

Casket Lot 8,000

Cremated Remains Space

Cremated Remains Lot 1,200
Cremated Remains Chest 1,500
Columbaria Niches 2,200
Family Urn 5,500

Interments

Casket interment (lot) - Standard 800¹
Casket interment (lot) - Deepened 1,600¹
Cremated Remains interment (lot) 275¹
Cremated Remains interment (niche) 275¹

Memorial Installations

Small markers installations 150¹
Medium markers installations 175¹
Large markers installations 200¹
Small markers resets 50¹
Medium markers resets 75¹
Large markers resets 100¹
Small monument installations 295¹
Medium monument installations 380¹
Large monument installations 550¹

Commemoration

Benches 2,500
Trees 2,000
Walls 250
Other 150

Cemetery Products

Niche Plaques 300
Urns 275
Urn Vaults 125
Flower Containers 35¹

¹ Price established in existing Mountain View Cemetery By-law No. 8719

Conceptual Drawing of Buildings

CEMETERY BUILDINGS - SCHEMATIC PLANS

ADMINISTRATION BUILDING, CELEBRATION ROOM, AND SERVICE BUILDING

AS THE TRANSFORMATION OF MOUNTAIN VIEW CEMETERY BEGINS, GUIDED BY THE MASTER PLAN, THE NEED TO PROVIDE AN ADMINISTRATION BUILDING THAT WILL CONTRIBUTE TO THE CHARACTER OF THE PROJECT WILL BECOME APPARENT.

IN ACCORDANCE WITH THE INTENT OF THE LANDSCAPE DESIGN, THE CONCEPTUAL DESIGN OF THE CEMETERY BUILDINGS HAS LED TO LONG, LOW STRUCTURES ARTICULATING A PATH THROUGH THE CEMETERY.

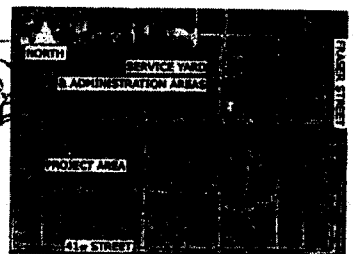
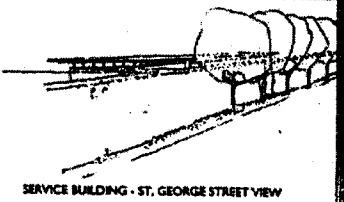
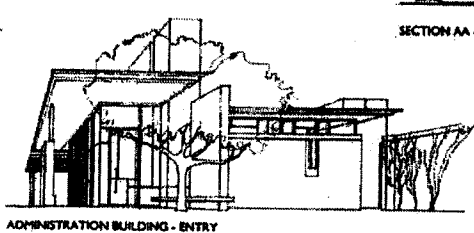
IN CREATING A 'LIVING' CEMETERY FOR THE CITY OF HANCOCK, THE OPPORTUNITY HAS EMERGED TO SITE A BUILDING IN THE LANDSCAPE THAT PROVIDES A PLACE TO REFLECT AND REMEMBER - A PLACE TO CREATE A RICH AND DIVERSE PERSONAL OR COMMUNITY RITUAL.

THE CELEBRATION ROOM WILL PROVIDE THE CEMETERY WITH A GATHERING ROOM WITH A DISTINCT CIVIC ROOM AVAILABLE FOR COMMUNITY GATHERINGS AND MEETINGS.

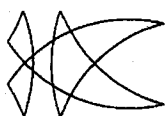
THE PROPOSED SERVICE BUILDING AND YARD WILL BE AN ENCLOSED COMPOUND REQUESTING THE MECHANICS OF A WORKING CEMETERY WITHIN THE FUNERAL WALLS AND PROVIDING PLACES WITH CAREFUL DESIGN OF THE BUILDING AND LANDSCAPE ELEMENTS AS A SCREEN THE COMPOUND WILL PROVIDE A DENSE SOUND BARRIER FOR NEIGHBORS TO THE WEST.

ADMINISTRATION BUILDING		SERVICE BUILDING AND YARD	
1	ENTRY	1	ODORYARD
2	PARKING	2	ENTRY
3	PROFESSIONAL	3	STAFF LUNCH ROOM
4	RECEPTION	4	OFFICE
5	OFFICE STAFF	5	MECHANICAL/ELECTRICAL ROOM
6	WALKWAY	6	ROOF
7	SUPPLY ROOM	7	SKYLIGHT
8	WASHROOM	8	HANDWRITING TRAY
9	WASHROOM	9	GATE
10	CEMETERY MANAGER		
11	CEMETERY FOREMAN		
12	COURTYARD		
13	PHOTO ROOM		
14	PRODUCT DISPLAY		
15	STAFF LUNCH ROOM		
16	JANITORY CLOSET		
17	PUBLIC WASHROOM (BELOW)		
18	MECHANICAL/ELECTRICAL (BELOW)		

FLOOR PLANS - ADMINISTRATION, CELEBRATION AND SERVICE BUILDINGS



Acoustic Analysis and Recommendations



Brown Strachan Associates
Consulting Engineers in Acoustics

PROJECT: G75.031

October 1, 2003

Mountain View Cemetery
c/o City of Vancouver
5455 Fraser Street
Vancouver, B.C., V5W 2Z3

Attention: Mr. Glen H. Hodges

Re: Mountain View Cemetery

Further to our site visit of 8 July, 2003, the following confirms our evaluation of the existing cemetery maintenance operations, and the proposed relocation of the maintenance facility. We understand the space in the cemetery is limited and that soil sorting operations will be discontinued. Soil will be delivered as required, generally close to the area where it will be used. A new Celebration Room for grieving relatives is proposed, as well as a new maintenance facility on the site of the existing soil sorting. Our measurements are appended.

SUMMARY

Our evaluation confirms that the major existing source of annoyance is the soil sorting operations using the backhoe, adjacent to 38th and St. George. A secondary source of noise is the lawn maintenance, which we understand occupies a few hours per week in each section, i.e. beside a particular residential area. The existing equipment maintenance facility is also a secondary source, about 100m from 38th and St. George.

The new maintenance facility, proposed for location on the site of the existing soil sorting operations, can be designed to control maintenance noise to approximately the levels generated by the existing maintenance facility. The design would be a fully enclosed building with the access facing east. Overnight, equipment would be stored at the east end of the maintenance facility, in an acoustically designed enclosure with an opening facing only to the east. We understand revised scheduling would avoid early morning lawn maintenance in the immediate vicinity of housing adjacent to the cemetery.

.../2

Acoustic Analysis and Recommendations

- 2 -

Mr. Glen Hodges

October 1, 2003

RECOMMENDATIONS

The new maintenance facility should be constructed as a fully enclosed building, with the offices above ground level (behind the existing hedge), to provide a partial acoustical barrier. The equipment access should face east. Mechanical systems should be designed to meet background noise levels (45 dBA), at the closest point of reception in the neighbourhood.

Within the building, we recommend using an acoustical metal deck ceiling or other absorptive treatment to reduce noise transmission through the access at the east end of the building. A typical building structure will provide adequate transmission loss for the observed sources (cladding, insulation, drywall). Security doors should be selected for quiet operation (65 dBA in immediate vicinity of door).

If visual screening is required to obscure the view from the cemetery into the maintenance facility, we recommend using hedges (acoustically transparent). The intent is to maintain directivity of maintenance noise away from the housing at 38th and St. George. For security, it is acceptable to include a mesh fence or other relatively open assembly, in combination with a hedge.

Lawn maintenance activity in the early morning should be at least 400 ft. from neighbouring houses. When maintaining lawns close to houses, it is preferable to conduct all required maintenance operations simultaneously, rather than revisiting the same area on several occasions. If feasible, several pieces of equipment should be used on a given task to accomplish the overall maintenance operation in the minimum time. Within about 50 ft. of housing, we recommend using quieter equipment and/or using half throttle. The lawn maintenance equipment should be refuelled at the end of the working day, as opposed to first thing on a morning. These procedural changes would reduce 7:30 a.m. activity and reduce annoyance during normal daytime maintenance.

ANALYSIS

At 476 East 38th Avenue, the closest house to the soil sorting, the measured existing soil sorting noise level is about 62/63 dBA, with impact peaks to about 70-75 dBA (Fig. 2, appended). We understand the soil sorting noise can continue for a significant part of the day. An ISO R 1996 evaluation of the measured noise would indicate strong community response. Soil sorting would not exist with the new facility.

.../3

Acoustic Analysis and Recommendations

-3-

Mr. Glen Hodges

October 1, 2003

For lawn maintenance, the Vancouver Noise By-law allows up to 77 dBA at 50 ft. (appended). However, based on the design of the new facility as described above, and the proposed future operating procedures, the lawn maintenance should generally meet 55 dBA at adjacent residences, i.e. Vancouver Noise By-law for a Quiet Zone. Normal lawn maintenance may exceed 55 dBA only when lawn maintenance equipment is in sections near the housing, and not in the early morning.

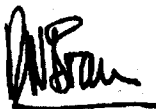
In the early morning, the existing maintenance shop noise level averaged 62.5 dBA, at 20-25m from the shop, with peaks of 70-78 dBA from equipment starting up (Fig. 1, appended). At the nearest housing (38th and St. George), about 100m from the shop entrance, the shop noise is estimated to be 12-14 decibels lower. The access door to the new maintenance facility will be about 50m from the nearest housing. Halving the distance increases the noise by 6 decibels but we anticipate a 10 decibel reduction because of directivity effects away from St. George. In summary, the design of the workshop should maintain or reduce existing noise levels.

The only activity which may result in a minor increase in noise is the period when vehicles and equipment are driving to or from the new building and are visible, i.e. where the line of sight is not obscured by the new building. When the line of sight is obscured (the intent of the design), the reduction in equipment movement noise will be at least 6 decibels (i.e. will compensate for the reduced distance).

Please call if you have any questions.

Yours very truly,

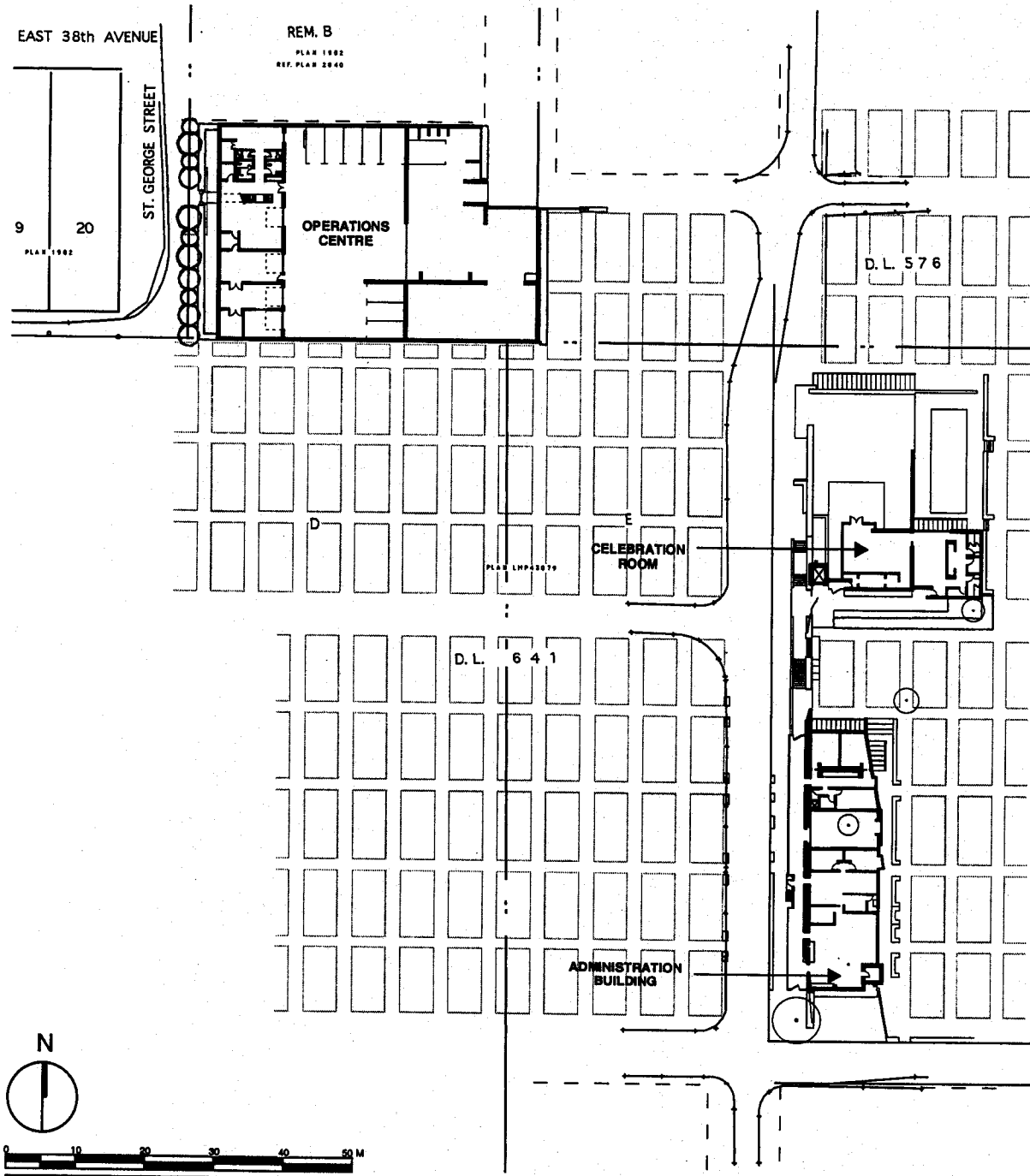
BROWN STRACHAN ASSOCIATES



D. W. Brown, P.Eng.

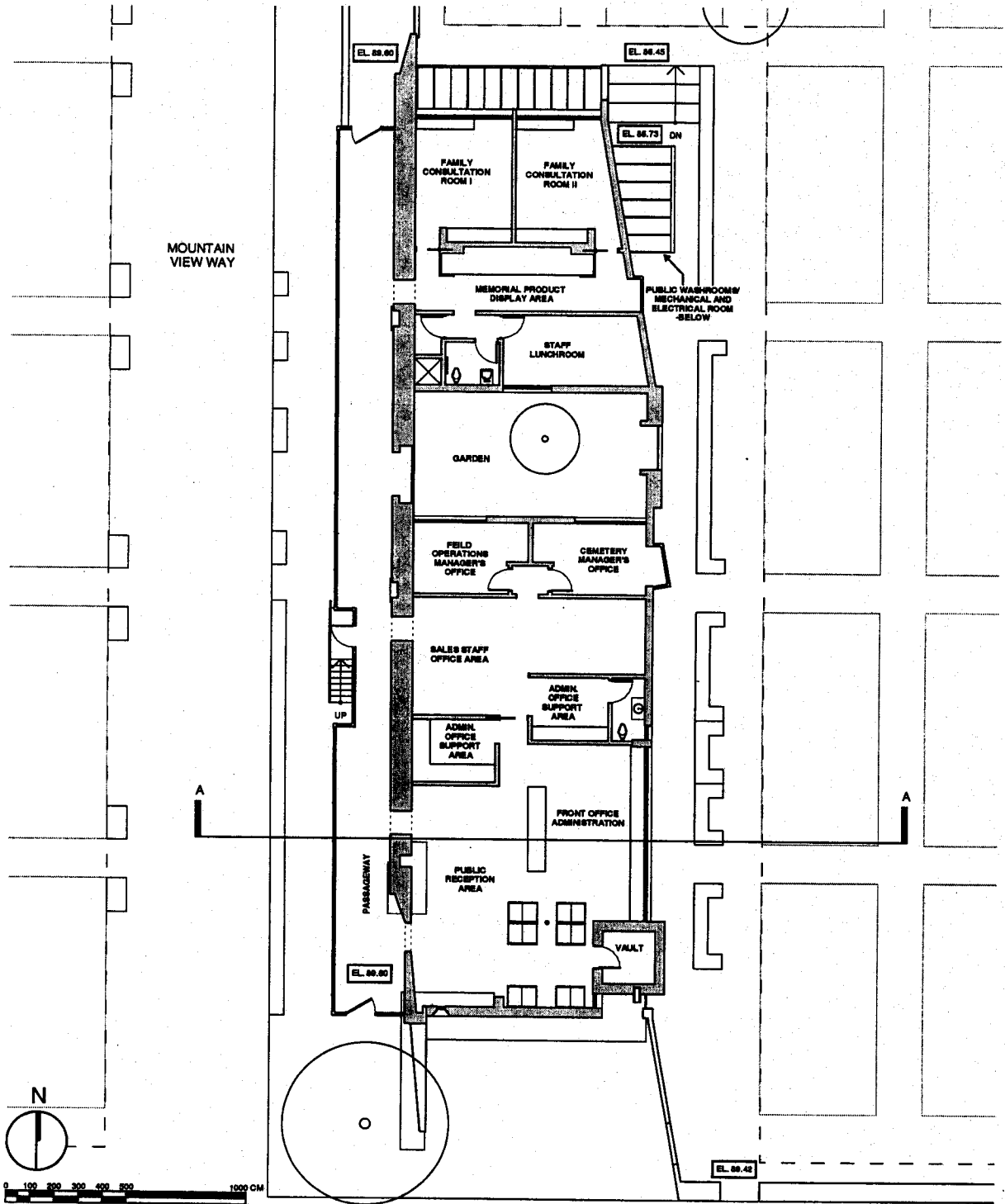
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Encl.

Schematic Plans of Cemetery Facilities



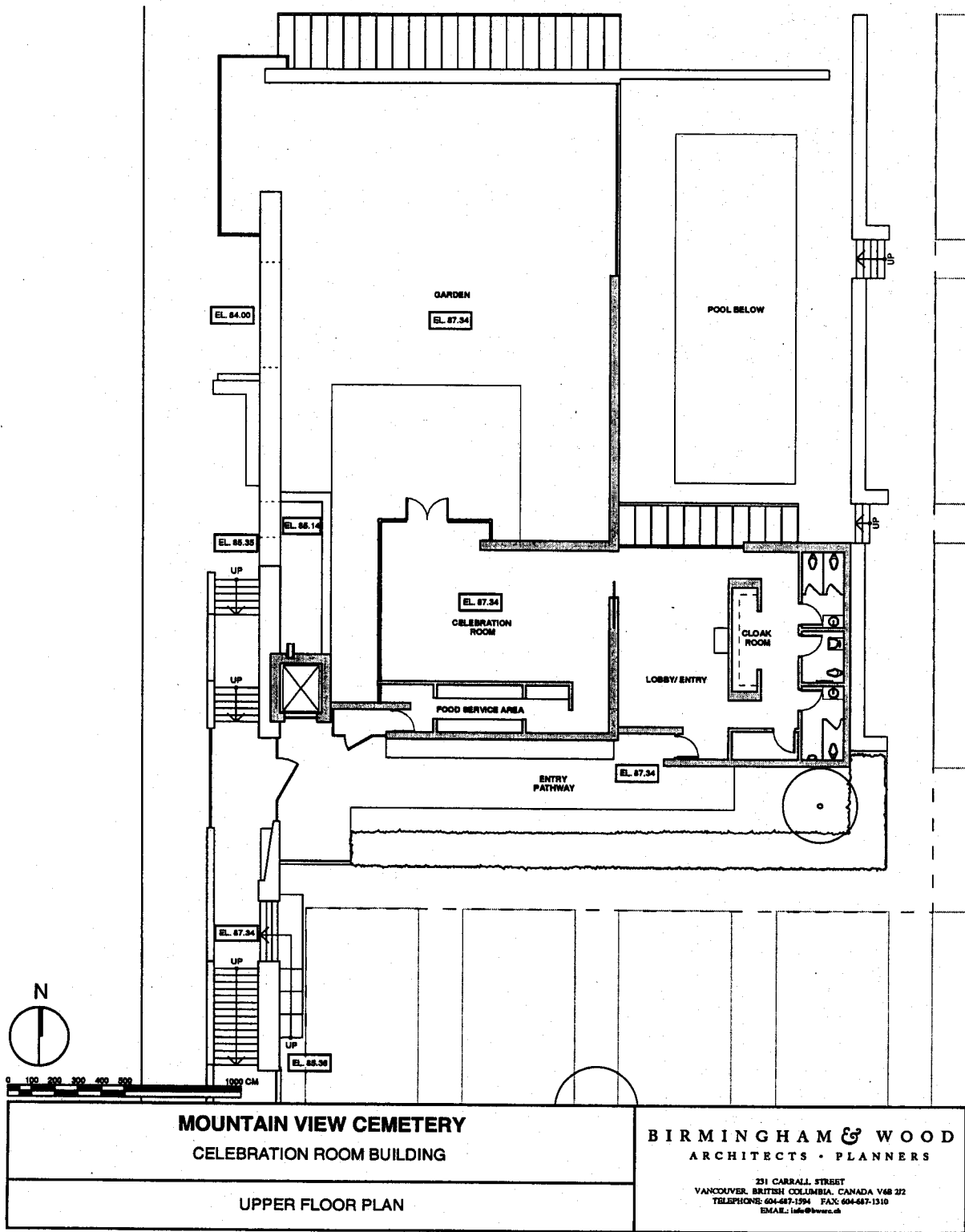
<p>MOUNTAIN VIEW CEMETERY ADMINISTRATION BUILDING, CELEBRATION ROOM BUILDING AND OPERATIONS CENTRE</p>	<p>BIRMINGHAM & WOOD ARCHITECTS • PLANNERS</p> <p>291 CARRALL STREET VANCOUVER, BRITISH COLUMBIA, CANADA V6B 2T2 TELEPHONE: 604-687-1594 FAX: 604-687-1310 EMAIL: info@bwmw.ca</p>
<p>SITE PLAN</p>	

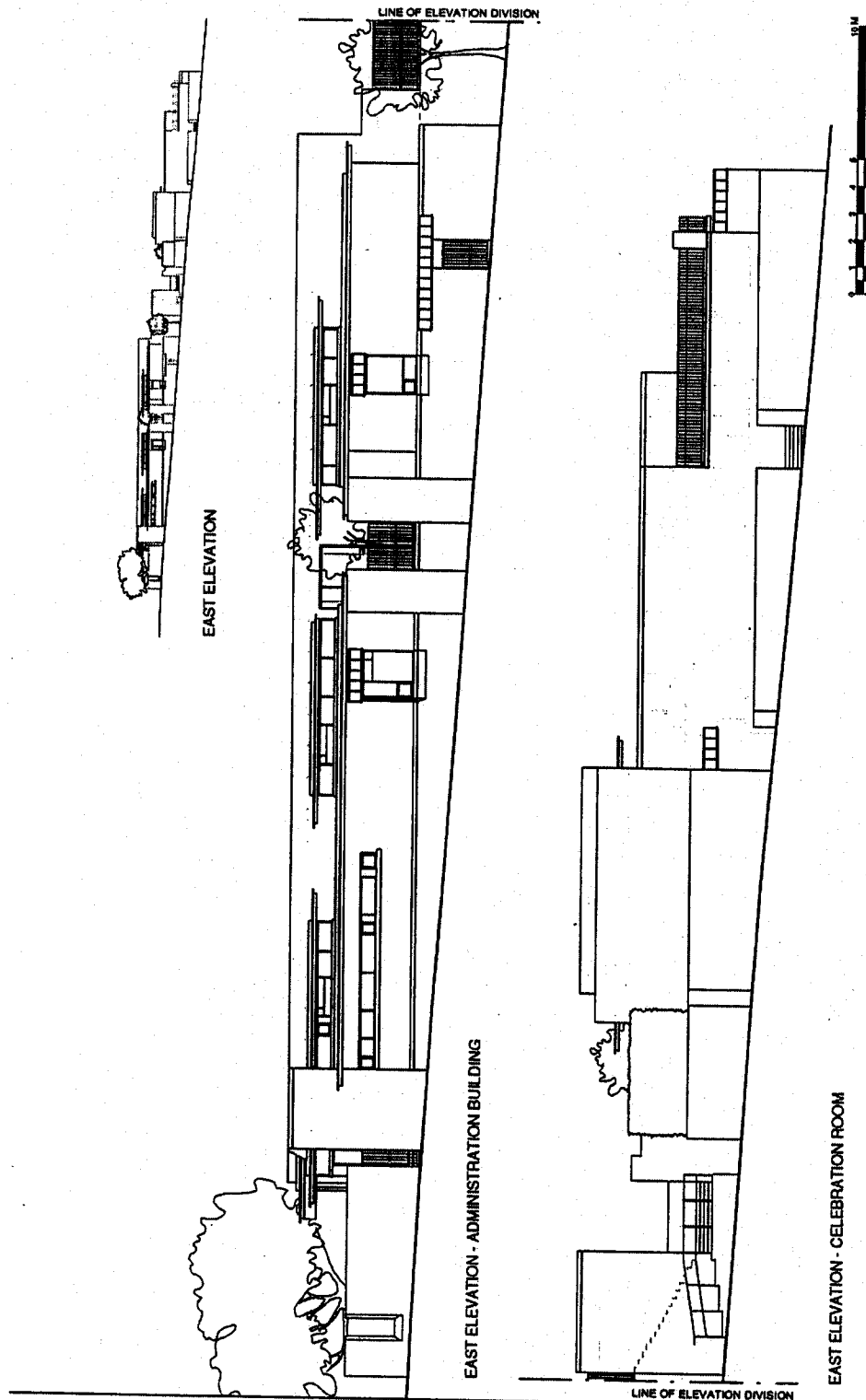
Schematic Plans of Cemetery Facilities

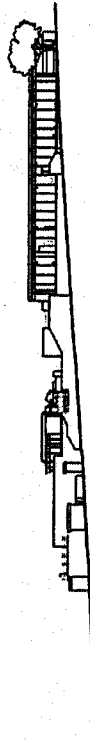


MOUNTAIN VIEW CEMETERY ADMINISTRATION BUILDING	BIRMINGHAM & WOOD ARCHITECTS · PLANNERS
UPPER FLOOR PLAN	231 CARRALL STREET VANCOUVER, BRITISH COLUMBIA, CANADA V6B 2T2 TELEPHONE: 604-687-1294 FAX: 604-687-1310 EMAIL: info@bww.com

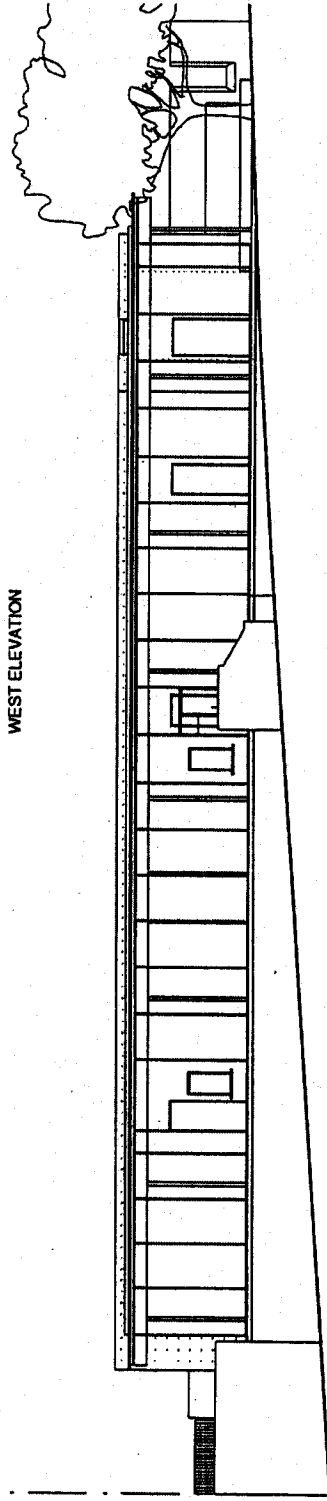
Schematic Plans of Cemetery Facilities



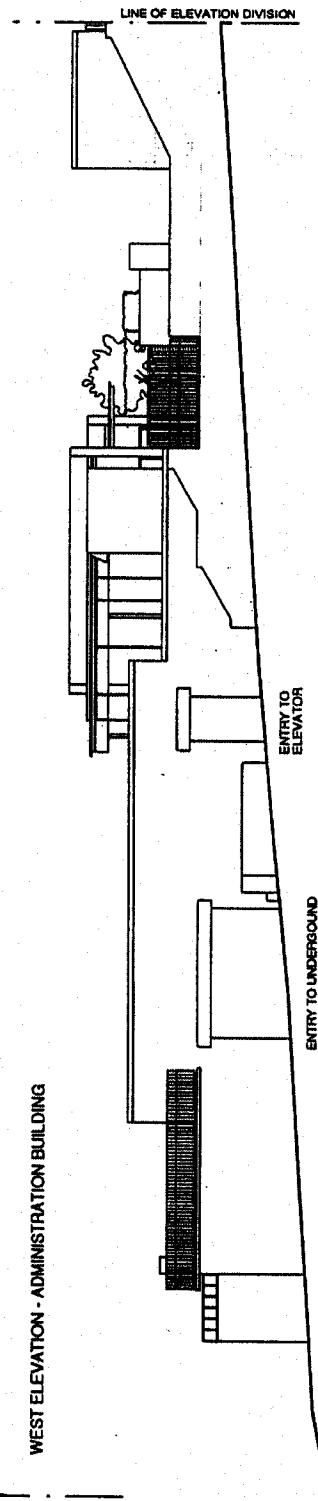




WEST ELEVATION



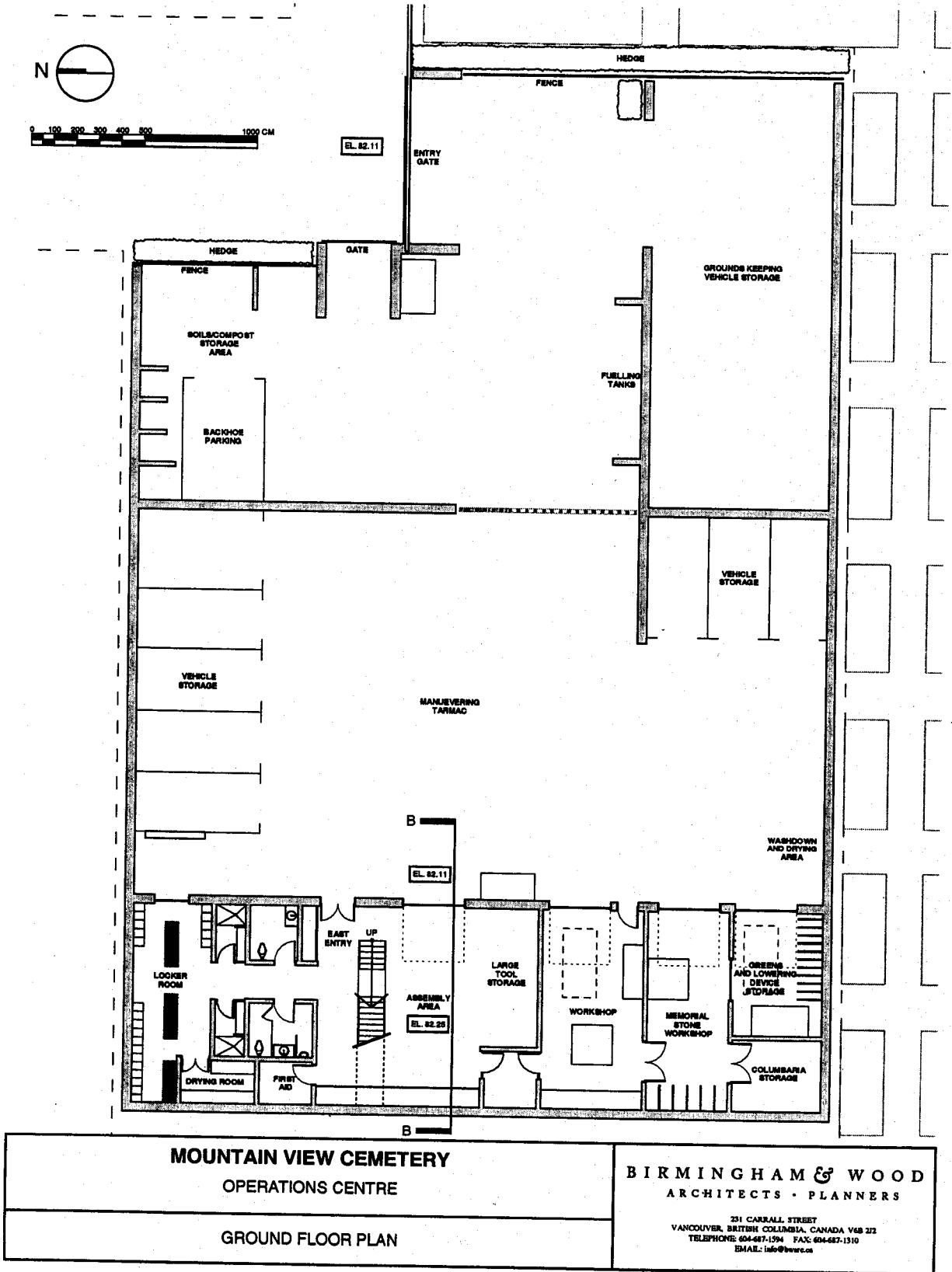
WEST ELEVATION - ADMINISTRATION BUILDING



WEST ELEVATION - CELEBRATION ROOM



Schematic Plans of Cemetery Facilities



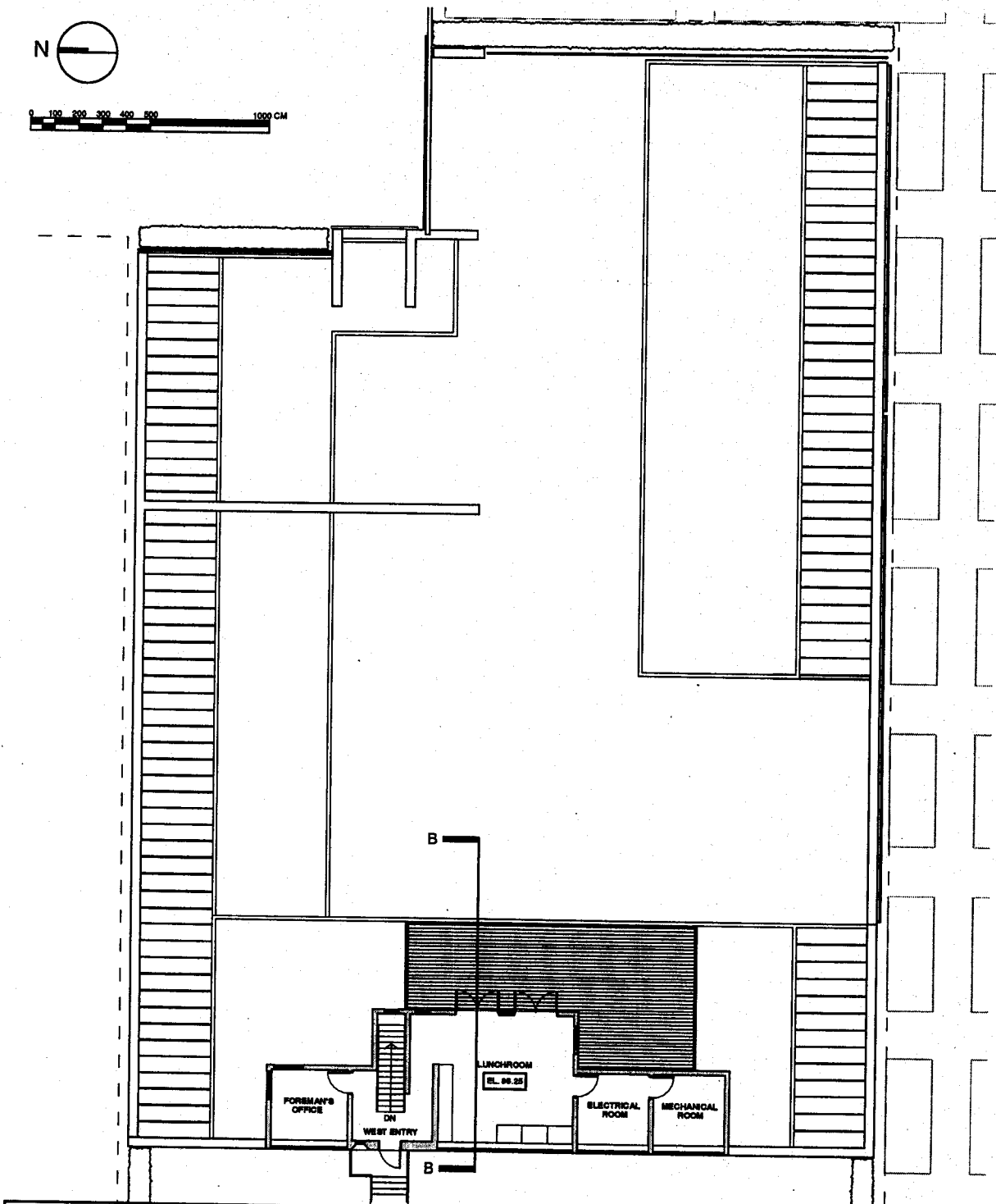
MOUNTAIN VIEW CEMETERY
OPERATIONS CENTRE

GROUND FLOOR PLAN

BIRMINGHAM & WOOD
ARCHITECTS • PLANNERS

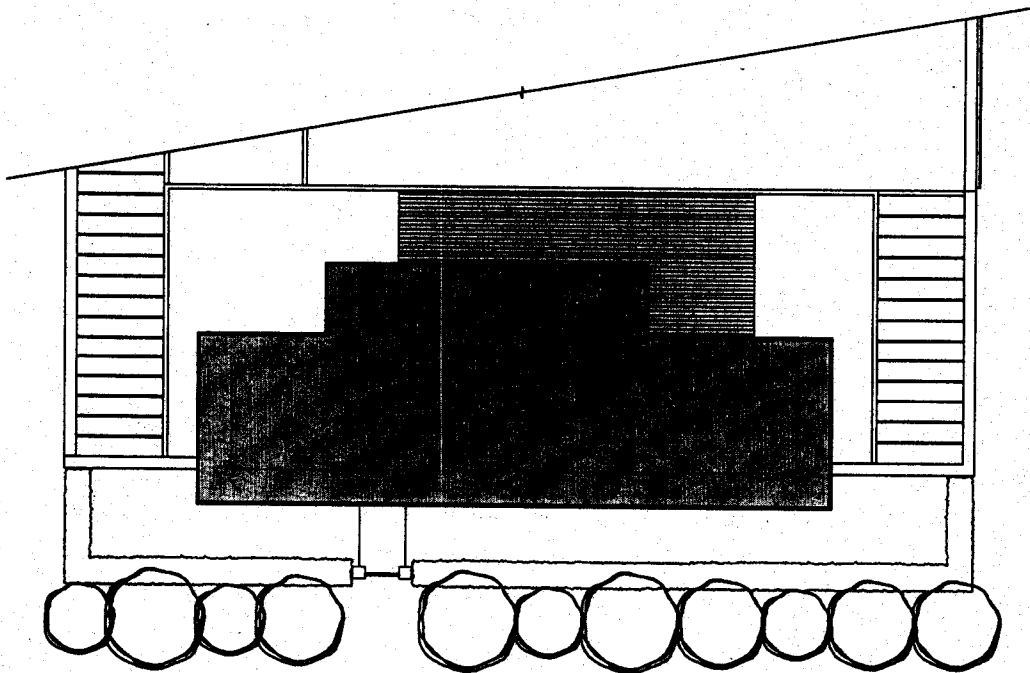
231 CARRALL STREET
VANCOUVER, BRITISH COLUMBIA, CANADA V6B 2J2
TELEPHONE: 604-687-1594 FAX: 604-687-1310
EMAIL: info@bvwarc.ca

Schematic Plans of Cemetery Facilities

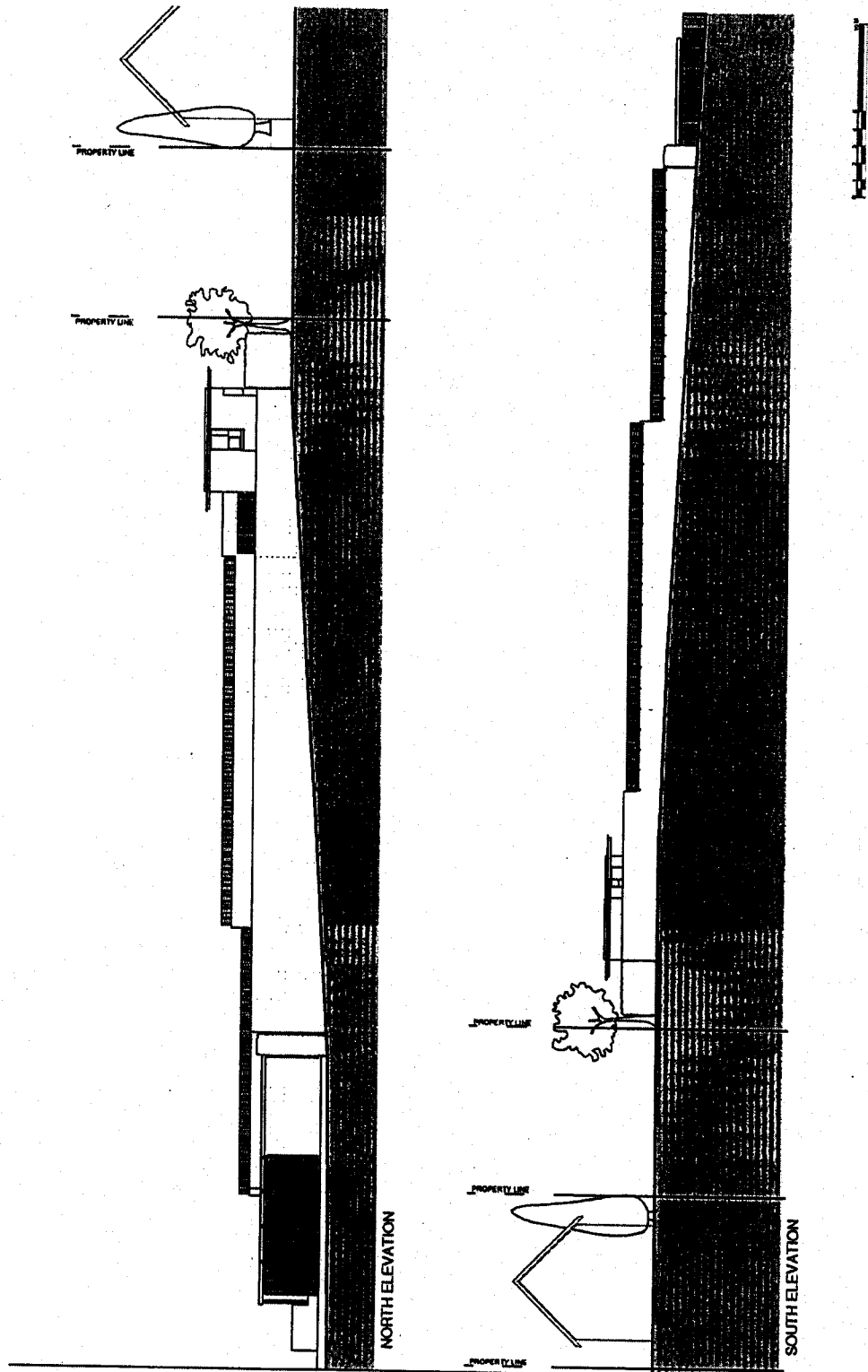


<p>MOUNTAIN VIEW CEMETERY OPERATIONS CENTRE</p>	<p>BIRMINGHAM & WOOD ARCHITECTS • PLANNERS</p>
<p>UPPER FLOOR PLAN</p>	<p>231 CARRALL STREET VANCOUVER, BRITISH COLUMBIA, CANADA V6B 2J2 TELEPHONE: 604-687-1594 FAX: 604-687-1310 EMAIL: info@bwmw.ca</p>

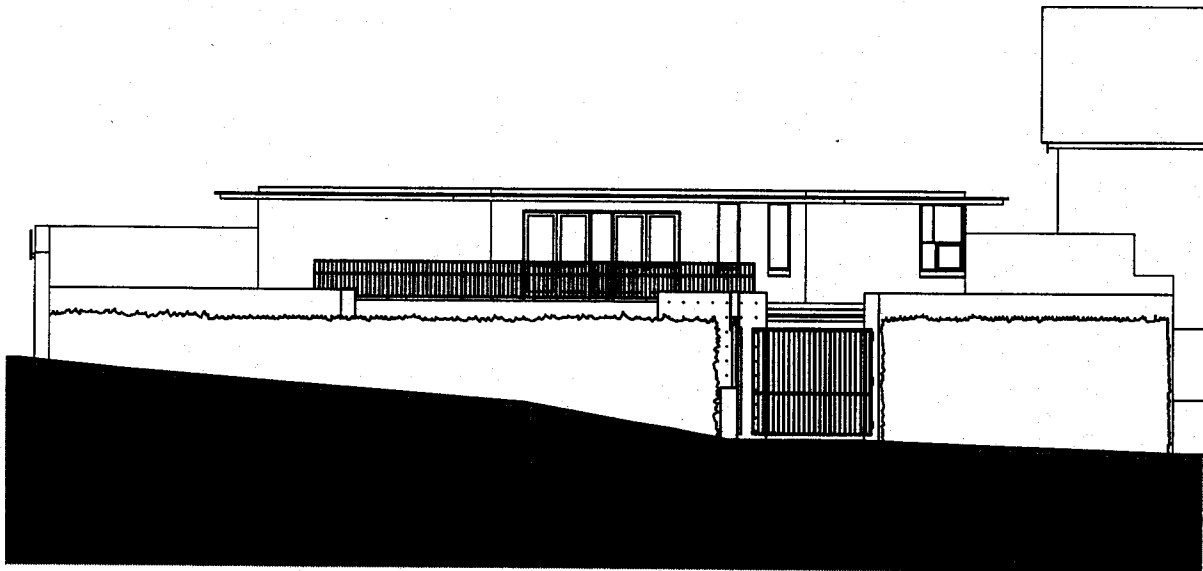
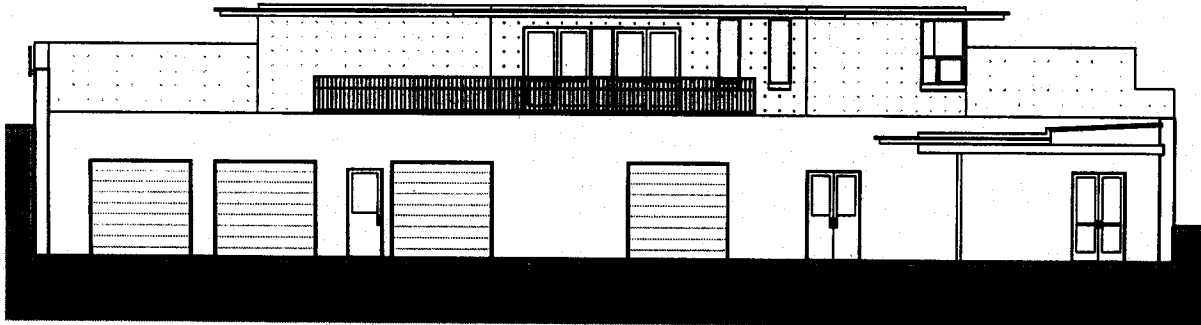
Schematic Plans of Cemetery Facilities



<p>MOUNTAIN VIEW CEMETERY OPERATIONS CENTRE</p>	<p>BIRMINGHAM & WOOD ARCHITECTS • PLANNERS</p>
<p>ROOF PLAN</p>	<p>231 CARRALL STREET VANCOUVER, BRITISH COLUMBIA, CANADA V6B 2T2 TELEPHONE: 604-687-1284 FAX: 604-687-1310 EMAIL: info@bww.ca</p>



Schematic Plans of Cemetery Facilities



<p>MOUNTAIN VIEW CEMETERY OPERATIONS CENTRE</p>	<p>BIRMINGHAM & WOOD ARCHITECTS • PLANNERS</p>
<p>EAST ELEVATIONS</p>	<p>231 CARRALL STREET VANCOUVER, BRITISH COLUMBIA, CANADA V6B 2J2 TELEPHONE: 604-687-1594 FAX: 604-687-1310 EMAIL: info@bvw.ca</p>

