

## Cemetery Funding Models Western Canada

Research and consultation with other major municipalities provided valuable insight into how Canadian Cemeteries are able to fund operations, land acquisition and capital projects. Almost every major municipality receives funding through the mill rate in some way. The majority of mill rate funding is to help with Capital expenditures. Operational expenses are mostly covered by revenues, but no municipal cemetery responded they were 100 per cent cost recovery.

City	Cost Recovery %
Regina	100%
Calgary	*100%
Woodlawn, Saskatoon	89.4%
Winnipeg	67.6%
Hamilton	64%
Yorkton	58%
South Hill, PA	57%
Edmonton	55-60%
Lethbridge	**Revenue from sales, plus tax support, to cover operating costs
* City of Calgary funds expansion projects from the Mill Rate	
** Did not provide actuals	