

BUSINESS PLAN

HILLSIDE MEMORIAL PARK

PREPARED BY

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FOR THE CITY OF REDLANDS



EDUCATION
TRAINING and SERVICE
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FIRM INFORMATION

The Ryan M. Lee Consultancy Firm (MortuaryConsultant.com) is an industry leader and trendsetter within the death care profession. Our team of consultants is a venerable group of senior executive level experts with a combined experience of nearly two centuries of strategy development, management, marketing, merchandising, and day-to-day operational experience within the death care industry.

Our firm is the only cemetery and funeral home consulting firm which is located in Southern California. We can confidently state, without any reservation, that we know the Southern California cemetery market better than any of our competitors.

Our firm's founder and chief consultant, Ryan M. Lee, is the bestselling author of the book "A Day in the Life of Death: A Behind the Scenes Look at the Mortuary Business". Ryan is a past Member of the Funeral Business Advisor Magazine Advisory Board and has two decades of experience in the day-to-day operations and management of funeral homes and cemeteries. Ryan is a highly sought after expert in assisting death care professionals with updating their business operations and practices to provide the highest level of care to consumers, while maximizing their opportunities to increase revenues.

All of our firm's Team Leaders are published funeral industry experts who have also presented at conferences and conventions for organizations such as the National Funeral Directors Association; the Cremation Association of North America; International Cemetery, Cremation and Funeral Association; and a number of State Funeral Directors associations.

Our professional consultants are experts at leading organizations through the ever increasing challenges within the death care industry including: changes in consumer behavior, the rising cremation rate, a poor economy, complex employee issues, new types of competitors, and eroding revenue with increasing costs.

EXECUTIVE SUMMARY

Hillside Memorial Park Cemetery has enjoyed a long and rich history since it was opened in 1886. However, the Cemetery has been in a state of neglect and without a manager on site for almost ten years. As a result, the annual revenue generated by the Cemetery has been trending downward and the Cemetery has become outdated. The City of Redlands has expressed an interest in modernizing the grounds and marketing the Cemetery aggressively.

Hillside Memorial Park Cemetery is a uniquely beautiful cemetery that has the potential to outshine the vast majority of cemeteries that it is competing with. The City of Redlands is fortunate to possess such an asset, as there is not another municipally owned cemetery in the southern California region that is comparable in acreage size. In fact, California Health and Safety Code 8125 currently limits the size of municipal cemeteries to five acres or less.

This plan focuses on market, industry, and demographic trends and the impact of these trends on Hillside Memorial Park Cemetery. After careful review and analysis, one significant and impactful recommendation is to make the Cemetery more “cremation friendly.” Cremation has become an increasingly popular form of final disposition. California ranks among the ten states with the highest rate of cremation with more than 50% of all deaths in California selecting cremation as the means of disposition. It is estimated that by the year 2020, this number will be in excess of 60%. Discussions with local funeral directors have indicated that the local cremation rate to be approximately 48%.

In the face of the current and increasing cremation rate, the Cemetery is not adequately equipped to serve families who choose cremation as their method of final disposition. There is no common cremation or scattering area and less than twenty granite-front niches remain in inventory. The lack of modern offerings at all price points is causing Hillside Memorial Park Cemetery to lose market share to its competitors. It is recommended that this deficit be addressed as a top priority.

Our analysis of the Comprehensive Rate Study conducted on over thirty regional cemeteries has verified that the pricing structure of the current products and services is outdated. As a result, we recommend that a restructuring of pricing methodology is needed to fully realize the revenue potential of the product and service offerings. The Rate Study has been included in the Appendix of this document.

From a marketing perspective, the current products and services (to serve both burial and cremation families) have been evaluated and new products and services are recommended in this plan. Specifically, the product lines need to be enhanced and more effectively merchandised utilizing a “Good, Better, Best” methodology.

It is also recommended that personnel be redeployed to save money, increase revenues, and better serve families. This plan outlines how office staff should be added and the grounds crew be reassigned to more revenue-generating activities within the Cemetery. This plan also contains recommendations regarding the need for updated equipment.

OVERVIEW

Hillside Memorial Park Cemetery is a City-owned and operated facility located at 1540 Alessandro Road in Redlands, CA. The park was incorporated in 1886 and remained privately owned until 1918 when the City of Redlands acquired the park and assumed its maintenance. It is the oldest continually-operating business in Redlands. The park has been designated as a “historic resource of significant value to the people of Redlands” by the City Council.

Approximately 41 acres have been developed into a park with an additional 13 acres available for future development. As of December 2012, the developed area contains approximately 31,000 interments and can accommodate approximately 5000 more under the current plan.

There are two mausoleums at the park. The first was constructed in 1928 and contains 280 mausoleum crypts. The second mausoleum was built in 1958 and contains 768 crypt spaces. An addition in 1972 provided another 350 crypt spaces. The existing columbaria are almost full and there are no cremation scattering gardens or other areas devoted to those choosing cremation, and wanting options other than earth burial of their loved ones’ cremated remains.

COMPETITIVE ANALYSIS

A Comprehensive Rate Study was conducted that included all relevant cemetery properties within a thirty-mile radius of Hillside Memorial Park Cemetery. For this study, thirty cemeteries located in Riverside, San Bernardino, Orange, and Los Angeles Counties were visited, their offerings evaluated, and their pricing methods examined. This study examined the charges at other municipal cemeteries, district cemeteries, cemeteries owned by publicly traded companies, non-profit cemeteries, and privately owned cemeteries. The Rate Study Report, in its entirety, has been included in the Appendix of this document.

For reference, a “District Cemetery” is a public cemetery that serves a defined geographical area and typically receives funds from property taxes. Residents living within the district receive reduced rates on goods and service compared to those living outside the district.

Cemeteries run by publicly traded companies are in business to make profits for shareholders. Typically, in an effort to generate the most business (and revenues), these cemeteries are the most contemporary in design and offerings, and therefore command a premium price for their goods and services.

It is important to recognize that “non-profit” cemeteries do not necessarily mean “no profit” as they can, and frequently do, make money.

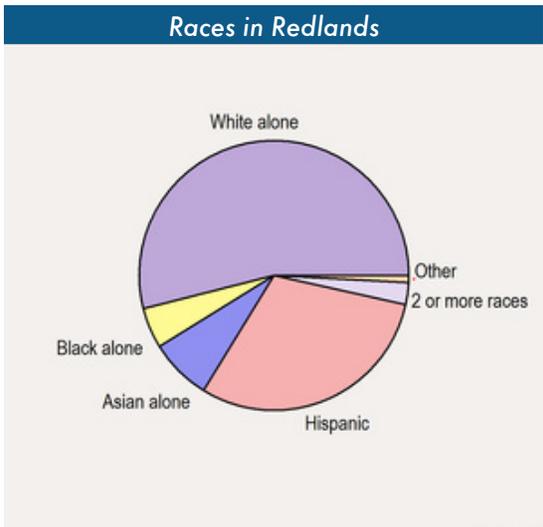
MARKET ANALYSIS

San Bernardino County is located in Southern California and is the largest county in the contiguous United States. The county covers more than 20,000 square miles of land.

San Bernardino County is commonly viewed in three distinct areas, including the Valley Region, the Mountain Region, and the Desert Region. The Valley Region contains the majority of the county’s incorporated area; the Mountain Region is primarily comprised of public lands owned and managed by federal and state agencies; and the Desert Region is the largest region – 93% of the county’s land area.

While San Bernardino County is the most underdeveloped county in California, it boasts the fifth largest population in the state and the twelfth most populous county in the nation. The county has just over 2 million residents and is projected to have a population of 2.75 million by 2035.

San Bernardino County is racially and ethnically diverse- half of the county’s residents are Latino and a third are Caucasian. The county’s population is relatively young, with a median age in 2012 of 33, compared to the nationwide average of 37.



- White alone - 37,103 (54.0%)
- Hispanic - 20,810 (30.3%)
- Asian alone - 5,100 (7.4%)
- Black alone - 3,326 (4.8%)
- Two or more races - 1,833 (2.7%)
- American Indian alone - 236 (0.3%)
- Native Hawaiian and Other Pacific Islander alone - 201 (0.3%)
- Other race alone - 138 (0.2%)

PRODUCTS & SERVICES

Hillside Memorial Park Cemetery is the final resting place for the loved ones of the greater Redlands community. The Cemetery should provide products and services that are necessary in the eyes of the families it serves to remember the lives of someone who has passed and celebrate their time on earth. In order to accomplish this, the Cemetery should add a number of products and services, primarily to address the growing consumer desire for cremation as their choice for final disposition. These recommended additions are discussed in this section and many are described in greater detail in the Photo Reference Guide in the Appendix.

CREMATION CHAMBER (Retort)

At the present time, the Cemetery does not operate a cremation chamber as an ancillary function of the Cemetery. The addition of a cremation chamber (or retort) will provide the Cemetery with a significant additional revenue stream and offer a means to strengthen the Cemetery's relationship with the area funeral service professionals, as this will be the closest retort to a good number of funeral service providers in San Bernardino County.

We recommend installing a cremation chamber within an existing building on the cemetery grounds. The building currently serves as storage for lowering devices, grounds maintenance equipment, and various other items. The Cemetery staff has indicated that the items being stored in this building could be relocated for storage if needed.

The building itself is in need of beautification efforts. This building has been inspected by both a crematory manufacturing firm, and a contractor specializing in cremation chamber installation. They determined this building was excellently suited for being repurposed to house a cremation chamber. The building does sit directly under a cell phone tower, but operation of a cremation chamber will not interfere in any way with the functioning of the nearby cellular equipment.

By utilizing this existing structure, the cost savings is estimated to be roughly \$80,000. By repurposing this building, the Cemetery may count this money as contributory funds when applying for grants. We are confident that sufficient grant money can be obtained to: install the cremation chamber and associated equipment; perform the much needed beautification work to the building exterior; install an ADA compliant bathroom; provide for the creation of a designated handicap parking stall; and complete the updates required for code compliance. The addition of an ADA compliant bathroom not only provides a valuable amenity for the public, but will provide cost savings associated with no longer needing to provide and maintain the portable toilet that is currently used onsite.

The proposed building appears to be over one thousand feet from the nearest residence. The installation of a cremation chamber will require that an air quality study be performed. It is common in the industry for the cost of the air quality study to be applied toward the purchase price of the cremation unit. We also discussed with current Cemetery staff the legal requirements of having a State of California Licensed Crematory Manager and Crematory Operator to operate a crematory. We were able to identify at least two current employees of the Cemetery that would be willing to train for and obtain these licenses.

It should be noted that cremation chambers operate every day in the center of towns and largely go unnoticed. There are usually no signs that a cremation process is underway, and it is possible to work and live next to a crematory and never know it is there or operating. Hillside Memorial Park Cemetery is the oldest business in Redlands, and the residents in the surrounding neighborhood

PRODUCTS & SERVICES (cont'd)

certainly had to be aware of its operation when they moved into their homes. It is considered normal for cemeteries to operate a cremation chamber, and any objections by neighbors to the potential installation of a cremation chamber at the cemetery should be minimal.

An estimate of \$125,000.00 is the projected cost of the entire project. It is highly likely that grant money could be obtained to cover the entire cost of this project. It is our recommendation that the City view the installation of a cremation chamber at the Cemetery as its top priority moving forward and immediately start seeking available grants to fund this project.

It is estimated that the annual revenue generated from the installation of the cremation chamber would range from \$85,000 to \$100,000.

SCATTERING GARDEN

Scattering is one of the more popular means of final placement of cremated remains. A scattering garden will provide a designated area in the cemetery where families can initially scatter cremated remains and later return to visit.

Located in the northeast corner of the cemetery, there is a section of roadway that runs along the north, east, and south of what is currently "Block M." This roadway has been chained off due to disrepair and this roadway lends itself very nicely to being converted from an unusable road to the area where a comprehensive cremation garden could be cultivated over the coming decades. This area can be transformed into a revenue-generating feature that will provide a wide array of cremation memorialization options, including a scattering garden.

Removing this unusable section of roadway will provide desirable modern space in a mature, developed section of the cemetery, allowing the limited amount of capital improvement funds to both create new revenue-generating offerings and beautify a tired looking section of the park. The improvement of this area will take place strategically and incrementally over the span of many years. We recommend that as one section of the new cremation garden begins to fill, that the garden be expanded incrementally along the removed roadway until the cremation garden eventually expands the entire length of the removed roadway.

Removing this road may also provide the City with the opportunity to improve the undeveloped land north of this section of roadway and either incorporate the area into the cremation garden, or make it suitable enough to where the land could again be leased out to a telecommunication company.

The installation of a cremation garden in this location could generate in excess of \$100,000 in profit for every four to six feet of inurnment space established in the garden. The garden should include water features and a pathway which is wide enough and of sufficient grade to allow visitors to navigate the garden easily.

It is our recommendation that the unusable road be removed, construction of the first phase of the new cremation garden be completed, and open the new garden to sales within the next 18 months. A professional cemetery design company should be retained to aid in the design of the cremation garden.

PRODUCTS & SERVICES (cont'd)

The Photo Reference Guide located in the Appendix of this document offers images and explanations of the types of options that should be included in the design and layout of the cremation garden. It is important to bear in mind that although items such as fountains and other water features are an added expense, such features are popular and drive sales. Inclusion of such features also allows for higher prices to be placed on property that is located in closer proximity to the features.

We specifically recommend that in addition to a scattering garden, a cremation garden be constructed to include:

- An Ossuary
- Urn Garden
- Cremation Bench Estates
- Cremation Estates of varying sizes
- Granite-Front Niches
- Arbor Niches
- Pedestal Estates

Removing the unusable roadway will be the most expensive aspect of this project, however, the cost savings of not having to reinstall a road is considerable. Although some grant money could be obtained for this project, it is unlikely to be sufficient to cover the entire cost of the road removal and initial construction of the first phase of the cremation garden. This project is a wise investment, and if the necessary funds for this project cannot be raised through grants, it is our recommendation that the City issue a loan to complete the project. This project will generate millions of dollars in revenue for the Cemetery while adding beauty and providing consumers with options for every budget.

OTHER CREMATION PRODUCTS

The ash (urn) vault product line also should be expanded and the pricing of each should be more reflective of the market conditions. The urn vault line should adopt a "Good" - "Better" - "Best" merchandising philosophy which is prevalent today throughout the funeral service industry in the marketing of funeral products to families.

The addition of the cremation chamber (retort) also will provide the Cemetery with the opportunity to add cremation urns and related merchandise to its operations. Much like the urn vaults, a properly merchandised assortment of urns will be featured that address the major choices for the final resting place of cremated remains - scattering, burial, and niche.

THE REDLANDS MAUSOLEUM

We recommend that a bank of glass-front niches be installed in the Redlands Mausoleum. The addition of these niches will provide a higher-end option for families who choose cremation for their loved one. This new bank of niches may be configured to also include a communal columbarium. We believe that the added inurnment space will provide additional sales sufficient to warrant any additional cost for this added option.

PRODUCTS & SERVICES (cont'd)

Additionally, we recommend that a minimum of three pedestal estates, and as many as six, be installed in the Redlands Mausoleum. The addition of these inurnment options will add an element of class to the mausoleum, and provide a high-end option for consumers looking for distinction, even in death.

There is currently a mausoleum crypt in the inventory of the Cemetery, and due to the fact that the crypt is smaller than the exterior dimensions of most modern caskets, it is our recommendation that the vacant crypt be converted into a communal columbarium, utilizing the south entryway wall as a memorialization wall, similar in style to the Memorial Wall located at the USS Arizona Memorial, for families selecting inurnment in the proposed communal columbarium. The addition of this feature will establish a new option for consumers of inurnment at a moderate price point in a premium location.

Establishing a communal columbarium is effectively cost neutral to create, and we recommend that this feature be developed and marketed immediately. The installation of glass-front niches can likely be completed with money received from grants, and we recommend that the City view the glass-front niches as an important addition to the cemetery, and strive to have the first bank of glass-front niches completed and available to the public within the next eighteen months. Installing the pedestal estates can be done incrementally and at least one installation of this option should be completed within two years, with at least three installed within five years.

THE "NEW" MAUSOLEUM

To begin with, the "New" Mausoleum is over sixty years old, and we recommend officially renaming and marketing this building as the Hillside Mausoleum. (Please see the sample map included in the Appendix of this document for information about renaming this and additional locations within the park.) The Redlands Mausoleum may be decades older, but some consumers may identify it as being more refined. This building is the only mid-century modern designed public building at the cemetery. Due to this architectural condition, it will take more time and strategy to repair, update, and modernize this structure. Whereas the interior of the Redlands Mausoleum looks opulent, the "New" Mausoleum may be considered "dated" by some standards. Fortunately, this building has a great deal of potential within it, and the adjacent property can be utilized to increase the prestige and consumer demand for property associated with this building.

We recommend that the old and outdated furniture and plastic lawn chairs be removed from the building immediately. In their place, we recommend that Cremation Bench Estates be installed strategically in the corridors of the mausoleum (further product information provided in the Photo Reference Guide located in the Appendix of this document). By doing this, old and outdated furniture will be eliminated and in its place will be revenue-generating inurnment sites for families who have opted for cremation. Due to the current shortage of niches, these bench estates will receive a higher profile and will be in greater demand. The new bench estates will also be seen as a unique option in the eye of the consumer as these installations will be the first of their kind in the park.

Furthermore, we recommend that the practice of storing metal folding chairs or any other items inside the building, and within sight, be discontinued immediately. No matter how convenient it may be to store items in the mausoleum, such practices should be discontinued. The Cemetery is in the business of selling property in this building, and the facility should be maintained in stereotypical showroom-like condition.

PRODUCTS & SERVICES (cont'd)

While it is our recommendation that Bench Estates be the first product immediately installed within this building, shortly thereafter, and within the next eight months, it is our recommendation that a bank of niches (columbarium) be installed in the southwest corner of the interior courtyard opposite the north-facing crypts. The granite-front niches should not conform to previous granite colors used for previous granite-front niches installed within the mausoleum. The stone of this columbarium should be of lighter color, and ideally, matching the stone used on the fronts of the adjacent crypt spaces. Furthermore, we recommend that premium niche locations of this new installation (eye and heart level and at least a level above and below) should include a series of glass-front niches. Since glass is less expensive than stone, the addition of glass not only saves on construction costs of this installation, but also introduces an entirely new product to the building.

Within the next five to eight years, we recommend that a floor-to-ceiling bank of glass-front niches be installed in the northeast corridor of this building, opposite the entry door. This bank of niches is less urgent than other modernization projects for this building. However, glass-front niches have a lower construction cost, are a higher demand product, and the revenue generated from the sales of these niches will help fund other projects.

We recommend that in the years to come, some consideration be given to converting the large windows that look out into the courtyard to an installation featuring glass-front niches with stained glass backs. This type of installation serves to further beautify and modernize the appearance of this building while simultaneously increasing the inventory of inurnment property. Replacing the existing windows with this style of installation also allows for natural light to continue filtering into the corridor of the mausoleum from the interior courtyard.

Currently, the interior courtyard of this building is unimpressive, but full of potential. We recommend that within the next five years, a professional cemetery design company be hired to create a design for the central courtyard that will create an inventory of modern cremation memorialization options, improve the aesthetic appeal of this area, and establish this area as the focal point for future revenue generation within this building.

This building has an exterior doorway that faces south, leads to a landing, and down a set of stairs. It is our recommendation that this area should be redesigned and repurposed to eliminate the palm tree and undeveloped flowerbed currently located on the landing and that a mosaic niche bank and standard granite-front niches be installed there. This project increases in importance when it is viewed in conjunction with additional recommendations that will be made for the area at the bottom of the stairs. We view this installation as a valuable part of the initial rebranding efforts of the Cemetery, and this project should be completed within the next year.

The City has the option to install a crematory – a remote or off-site location – however, we recommend against this for numerous reasons. Installing a crematory at a secondary location would require the cost to maintain an additional facility, hire additional staff, eliminate a substantial marketing benefit of having families wishing to view portions of the cremation process at the Cemetery, eliminating potential grant funding for much needed beautification projects, and create managerial oversight problems.

PRODUCTS & SERVICES (cont'd)

There is an area of lawn directly south of the mausoleum that has been left vacant to provide for future expansion of this mausoleum. Taking into consideration: the construction cost of expanding the mausoleum; the limited architectural design options; the space available; the overall inventory needs of the Cemetery; and the need to modernize the existing structure and rectify issues caused by deferred maintenance, we recommend that there be no future expansion of this mausoleum.

It is our recommendation that the land that has been reserved for mausoleum expansion should instead be developed to create semi-private and private estate options (further product information provided in the Photo Reference Guide located in the Appendix of this document). These premium estate options can be constructed for a fraction of the price of expanding the mausoleum, and create a popular burial property option that is not currently offered at the Cemetery. It is an added benefit that these offerings can also be expanded to include the vacant lawn areas on the east and west side of the building. We recommend that there be no further expansion of the cremation burial plot section on the west side of the building.

The front of the building faces north, and has several cosmetic problems due to years of deferred maintenance. We believe that with careful planning and utilizing a minimalistic approach to redesign the flowerbeds and lawn area, including the removal of the unutilized flagpole, the front of this building can become a gathering place for an annual Memorial Christmas Tree event and other events. We recommend that the large stone murals of a Christian nature become more prominent in the overall design of this area. We recommend removing the crumbling flower beds and the trees that are planted too close to the building. At least two trees pose a serious risk to the walls, foundation, and roof of the building.

We recommend that this area be designed to respectfully incorporate a few premium interment sites in a location that is also intended to accommodate several hundred people for events and services. It is our recommendation that this area be named and marketed as "The Court of Christian Heritage." We recommend that a sarcophagus be placed under each mural (further product information provided in the Photo Reference Guide located in the Appendix of this document). These recommendations, though primarily cosmetic, are important for the branding and marketing of the Cemetery and should be executed within a year, with a goal of hosting the first annual Hillside Memorial Park Cemetery Memorial Christmas Tree Lighting Service in December of 2015.

CURRENT BLOCK 11

Block 11 has been identified by the current Cemetery staff as the next section of the Cemetery that will be utilized for future expansion. The selection of this section for future expansion makes the most sense due to the location of Block 11 in proximity to other developed sections. It is our recommendation that in lieu of merely plotting out and staking this block for full burial plots, that this section be professionally designed to include a modern cemetery blended garden approach. Utilizing a blended garden methodology develops a garden to include multiple offerings for both full body burial and cremation consumers. We further recommend that at least two standalone mausoleums be included in the development of this section (further product information provided in the Photo Reference Guide located in the Appendix of this document).

Utilizing a blended garden methodology will maximize the appeal and profitability of this section. It is unlikely that Block 11 will need to be completed in the next eight years. It is possible that there may be good cause in the future, such as to increase

PRODUCTS & SERVICES (cont'd)

crypt inventory to meet demand or to move forward building the standalone mausoleums before the need to open this section for additional interments. We recommend having this section designed in five years to provide the Cemetery greater flexibility in completing elements of this section incrementally if needed. It may be a greater cost savings to have this section included in the same contract for designing the courtyard of the "New" Mausoleum.

BURIAL PRODUCTS

The outer burial container product line should be expanded and the pricing of each should be more reflective of the market conditions at local funeral homes. The burial vault line also should adopt the "Good" - "Better" - "Best" philosophy to merchandise the products.

MEMORIALIZATION PRODUCTS

By increasing the variety of inurnment and interment options, there will be an increase in memorialization offerings. We recommend that with every new offering to be installed in the cemetery that a "Good" - "Better" - "Best" merchandizing methodology be utilized to maximize profitability.

MARKETING STRATEGY

Our marketing must show Hillside Memorial Park Cemetery as a vibrant place with an abundance of activities and events taking place on a regular basis. It should become a place to visit often, not just on Memorial Day and other holidays.

A key element in the overall brand image of Hillside Memorial Park is the logo. A logo conveys what the company or organization epitomizes. Hillside Memorial Park's current logo is lifeless and unexciting.

On the grounds of the cemetery, it is important that we give certain areas or landmarks in the cemetery more "marketing-friendly" names. Terms like "Old" Mausoleum and "New" Mausoleum do nothing to improve the brand image of the Cemetery.

Additionally, the cemetery sections should receive new nomenclature beyond the numerical designation. It is much easier to market space in the Serene Gardens section of the cemetery than selling in Section 13. A map detailing our recommendations for naming streets and gardens is included in the Appendix of this document.

Following is a suggested tagline for consideration and future development that touches on the past and looks to the future:

A rich tradition, a lasting tribute

Moving forward, we also recommend that the Cemetery receive its own web presence as it will be an integral part of the proposed marketing of Hillside Memorial Park Cemetery to computer savvy Baby Boomers and younger consumers who are becoming a more important target market due to their growing influence in making final arrangements for older loved ones. In addition to presenting the Cemetery and its offerings, the web site will also promote the various community involvement events that are planned for the Cemetery.

The new General Price List should be designed to be more than simply a recitation of prices on a sheet of paper. The presentation should be more "promotional" as well as "informational." It should be prepared in an electronic format to reduce printing costs and should be designed using four-color photos. It should also be posted online. A sample General Price List structure has been included in the Rate Study included in the Appendix of this document, although the digital version of the General Price List should incorporate images similar to those used in Photo Reference Guide of actual property options available at the Cemetery.

Strategies and tactics will be continuously revised as new information/research reveals better ways to market Hillside Memorial Park Cemetery. Greater detail on the recommended marketing and communications strategies can be found in the Comprehensive Marketing Plan in the Appendix of this document.

SALES STRATEGY

Pre-need sales of interment/inurnment sites provide revenue in current years that can be used to address increases in the costs needed to maintain the Cemetery. Pre-need sales may also enable lower income residents to pay for burial costs (cemetery plot) or cremation costs (niches) over time. A Pre-need Sales Report was developed and is included in the Appendix of this document. Implementation of pre-need sales activities will be deferred until the Cemetery's pricing structure is updated, and a comprehensive pre-need program can be created.

The rate study has identified several areas where Hillside Memorial Park Cemetery's pricing structure falls well below the market norms. Therefore, we suggest the following actions:

1. Implement a multi-tier pricing structure
2. Increase inurnment/interment options offered
3. Increase approved memorialization offerings
4. Evaluate pricing and inventory twice annually
5. Review pricing and product changes at Identified "Sister Cemeteries" annually for comparison

Our firm has identified three "sister cemeteries" that while there are a number of differences between properties, each is similar enough to Hillside Memorial Park Cemetery that they offer a snapshot by which to gauge and compare Hillside Memorial Park Cemetery's offerings and competitiveness of pricing without having to conduct an in-depth comprehensive rate study. A Manager with industry expertise will be able to utilize site visits and competitive research techniques to evaluate these limited properties on an annual basis, or more frequently in some cases, to better evaluate Hillside Memorial Park Cemetery's competitiveness in the market place. While the Rate Study Report attached to this document in the Appendix goes into greater detail about this subject, the "sister cemeteries" that we have identified are: a) Montecito Memorial Park, Loma Linda, CA; b) Fairhaven Memorial Park, Santa Ana, CA; and c) Loma Vista Memorial Park, Fullerton, CA.

OPERATIONAL STRATEGY

We have completed a comprehensive report detailing our recommendations for updating City Resolutions that govern the management and maintenance of the Cemetery. Furthermore, we have completed a document of Sample Cemetery Rules. Both of these items are included in the Appendix of this document. It should be noted that we are not submitting the Sample Cemetery Rules document for direct adaptation, but as examples for review, comparison, and consideration as the City adds more options and features to the Cemetery.

For a number of years, the Cemetery has been operating at staffing levels below the industry norm. There has not been an on-site manager for nearly a decade and there has only been one service coordinator to meet with families and help them plan services for many years. In addition to adding the manager, an office assistant is needed to attend to the numerous administrative tasks including: answering the phone, assisting visitors to locate graves, and coordinating appointments.

The Cemetery is currently paying a premium for its Administrative and grounds maintenance. We recommend that the City reassign the current cemetery grounds/maintenance crew to revenue-generating activities within the cemetery. Specifically, these employees should be reallocated to cemetery-specific tasks that will require additional training and expertise. This would include tasks such as operating the cremation retort, grave openings and closings, marker and monument installations, as well as cremation scatterings.

It is our recommendation that the City put out to bid the annual maintenance contract of the Cemetery grounds. Outsourcing the mowing, blowing, and edging services would eliminate the cost of operating and maintaining three riding mowers and other equipment. Further, it is suggested that the Parks and Recreation Department be provided the opportunity to match the most favorable bid submitted by an outside party.

The equipment currently assigned to the Cemetery is old, unreliable, and costs the Cemetery more to maintain them in proper working order than what new equipment would cost to lease and maintain. Leasing new equipment would both cut the Cemetery's overall maintenance expenses and provide predictable expenditure costs for the budgeting process. The City should lease two new four wheel drive trucks (one this fiscal year and one next fiscal year) for use in the cemetery. In addition, a new backhoe loader should also be leased immediately to replace the outdated equipment, which is presently in need of major repair and maintenance work. When leasing new equipment, such leases should also include maintenance services.

The cemetery grounds are also in need of a new six to eight passenger golf-cart for use in showing the property and plots to prospective buyers. It will replace the older, underpowered model that has been in service for many years and is showing signs of deferred maintenance. This purchase can likely be put off until August of 2016.

We recommend that the final 13 undeveloped acres be designed for development only a few years before each section is opened. We recommend that future sections be plotted and designed by a cemetery design professional or firm. Cemetery designers will incorporate the latest consumer trends and cemetery design features at the time that each section is needed for expansion. Prematurely designing a section will negatively impact the growth potential of the Cemetery by neglecting to include the latest industry offerings.

OPERATIONAL STRATEGY (cont'd)

It is our recommendation that when capital improvement projects are being designed and planned, that revenue-generating opportunities be explored that may offset costs or make such projects revenue generating. Similar to our recommendation to remove a section of closed road for the creation of cremation garden, when roads are repaired we recommend that the east/west section of road between blocks five and six be removed and converted into family estates offerings.

Additional capital improvements we identified include removing tree stumps and installing pedestal estates in those locations. Likewise, when removing problematic trees and shrubs, revenue-generating opportunities should be evaluated. Repairs to stone walls could include memorialization for a family that purchases nearby pedestal estates where a problematic tree had to be removed.

We also recommend that an Emergency Plan be developed to ensure that the staff at the Cemetery, as well as the Quality of Life Department can respond and that mechanisms are in place to react to any incident resulting in a high number of interments. Mass casualty events happen in cities and towns of every size, and the City of Redlands needs to develop a plan for tragic events that would overwhelm the current resources of Hillside Memorial Park Cemetery.

We recommend that the Park and Recreations Department cross-train a number of their employees to be able to work proficiently and efficiently at the Cemetery. Having staff float into the Cemetery not only helps with short-term coverage such as vacation time, but also allows for additional coverage in the event of emergency events.

MANAGEMENT SUMMARY

We recommend that the services of a consulting firm be retained on a short-term basis to act as an interim manager and assist the City in implementing this business plan. The firm would guide the City in executing the marketing plan, modernizing the pricing structure, and leading the application process for securing grants. It is likely that the City would realize a considerable cost savings – as much as 50% – by including the design of the first phase of the cremation garden and the re-design of the north entrance of the “New Mausoleum” (Court of Christian Heritage) in the contractual requirements of the future consulting contract. Due to the fact that the exact scope of consulting and design services has yet to be approved by the City, any price quotation for such services would be merely a guess.

This approach will allow the changes to take place on a sustainable basis, with the ultimate goal being that the City staff is trained and taught what is necessary to manage a successful and profitable cemetery.

We do not recommend that the entire management of the Cemetery be awarded to a private firm. This approach has not been successful when tried in locations such as Boston and San Antonio, in part because there is not an effective “checks and balances” system in place.

Likewise, we cannot recommend that the City “franchise” Hillside Memorial Park Cemetery. The City has the option of seeking a franchise partnership with one of the large corporate death care industry service providers. While there are advantages to this type of relationship, we feel that the exponential rate increase that would result from such a partnership would be an unnecessary financial burden placed upon the families choosing Hillside Memorial Park Cemetery. Furthermore, the franchise fees that would be received by the City would also be able to be realized by restructuring the Management Fees that are currently being paid to the City.

Our firm has met with numerous members of the community, including concerned citizens, members of the Friends of Hillside organization, and staff members from each of the three funeral homes in town. We have learned a great deal from these meetings and heard numerous concerns and complaints. Through these meetings we can report that there is no support within the community for selling the cemetery. The Friends of Hillside organization also expressed their commitment to litigate any efforts to outright sell the cemetery. Based on the lack of community support, and the potential for increased revenues, we strongly recommend that the City not pursue the option of outright selling Hillside Memorial Park Cemetery.

Moving forward it is our recommendation that the City hire a Cemetery Director. The Manager’s role at the Cemetery should be primarily focused on the growth and profitability of Hillside Memorial Park Cemetery. It may be financially advantageous to the Cemetery if the Manger position was awarded on an annual basis contract to an individual or firm in lieu of hiring an employee to fill that role. The City should maintain consulting services to act in this capacity until a manager has been hired and passed through their probationary employment period and completed training sufficient enough to prepare them for their position.

There will be some crossover in the duties of the Cemetery Director with the duties of the Cemetery Service Coordinator Position, such as meeting with families, showing property, and completing the required documents associated with these types of tasks.

MANAGEMENT SUMMARY (cont'd)

A Cemetery Director will be required to work after hours for marketing efforts and events; have an understanding of the current industry trends and market conditions; have superb customer service skills; be an effective manager of the staff under their direction; have a basic understanding of the budgeting process; and able to effectively utilize modern methods of marketing to enhance the presence and market-share of the Cemetery. The City should plan to spend from \$65,900 to \$85,900 per year in salary for this position, whereas the position of Service Coordinator would demand a salary in the range of \$35,900 - \$59,900.

Currently the Cemetery Service Coordinator position is being assigned the following duties:

- Develops new areas, including assessing need, location, design, vendors, etc.
- Compiles statistical and financial data for reports; Collects and analyzes data
- Prepares forms and other administrative methods to improve procedures and operations

These duties are management tasks that exceed the industry standard norms for the Service Coordinator position. Individuals who are assigned the role of a Service Coordinator should be allowed to focus on the needs of the families that they serve, and in maintaining compliance with applicable laws governing inurnments and interments. The Cemetery Service Coordinator position should be an hourly position with duties assigned primarily focused on sales and customer service for at-need families.

Likewise, the current job description for Cemetery Service Coordinator lists the following items as "Knowledge" required for the position: "marketing; Principles of public and business administration; Basic accounting principles and financial methods; Survey techniques, statistics and report writing."

This list of abilities is more appropriately placed on a Cemetery Director job description. It is not within industry norms to have non-management personnel developing marketing materials; being concerned with accounting duties or financial methods; being responsible for survey techniques or statistical gathering and interpretation.

In an effort to increase sales revenues and obtain higher profit margins it is important to regularly train the sales staff and educate them as to the latest products, services, and industry trends. It is imperative to the future success of Hillside Memorial Park Cemetery that Cemetery Service Coordinators, Crematory Manager, and Cemetery Director be required to regularly attend industry specific sales seminars and conventions. Sales and Management employees should attend educational trade events at a minimum of every three years, but ideally every two years. Continuing education is an essential step to achieving perpetual growth. Events sponsored or coordinated by the International Cemetery, Cremation, and Funeral Association are an outstanding source for training and educational information.

FINANCIAL PLAN

We have compiled a thorough report on a number of grants that should be sought immediately to assist the City of Redlands in updating the Cemetery. This report can be found in the Appendix beginning on page 129.

Additionally, a memorandum on the subject of charging Development Fees to raise funds for completing capital improvement projects at Hillside Memorial Park Cemetery has been included in the Appendix.

The Cemetery operates under the three following funds:

- Cemetery – Enterprise Fund
- Cemetery Pre-need – Enterprise Fund
- Cemetery Endowment – Permanent Fund Government

Enterprise Funds are established to account for an activity for which a fee is charged to the general public for goods or services. The Cemetery Enterprise Fund was established to account for major Cemetery operations, including the sale of cemetery ground and mausoleum spaces and the collection of various cemetery fees. The fund also accounts for salaries, operating and capital cemetery expenses. At the end of the last five fiscal years, the fund showed the following assets, liabilities, fund balance, revenues, and expenses:

Schedule A, Cemetery Enterprise Fund

	2007/08	2008/09	2009/10	2010/11	2011/12
Cash	27,832	23,569	41,544	42,244	-15,129
Other Assets	86,228	44,064	39,939	53,111	63,446
Capital Assets	654,814	654,191	653,571	652,951	652,331
Liabilities	1,398,860	1,366,075	1,327,111	1,290,670	1,313,261
Fund Balance	-664,238	-629,986	-644,251	-592,058	-542,364
Revenue	587,241	512,131	547,143	549,840	447,293
Expenses	552,989	526,396	494,949	500,146	517,542

FINANCIAL PLAN (cont'd)

The Fund has been operating with a deficit fund balance for the last 21 fiscal years. Cash balance went negative during fiscal year 2011/2012 primarily due to the reduced revenues collected and increased expenses incurred during that fiscal year.

The Cemetery Pre-need Enterprise Fund was established to account for Cemetery pre-need purchases, which are written agreements for the sale of goods or services, or both, for the final disposition of human remains when the goods or services are not provided until the time of death and burial. Ground spaces, crypts, niches, interment costs, vaults, and liners may be purchased on a pre-need basis by paying in full or by using the Cemetery's three year payment plan. Although it is an enterprise fund in the City's accounting system, the Cemetery Pre-need Fund is working similarly to a trust fund, where at the end of each fiscal year, reconciliation is prepared to transfer money from the Cemetery Pre-need Fund to the Cemetery Operating Fund for pre-need goods and services used during the fiscal year. At the end of the last five fiscal years, the Pre-need Fund showed the following assets, liabilities, fund balance, revenues, and expenses:

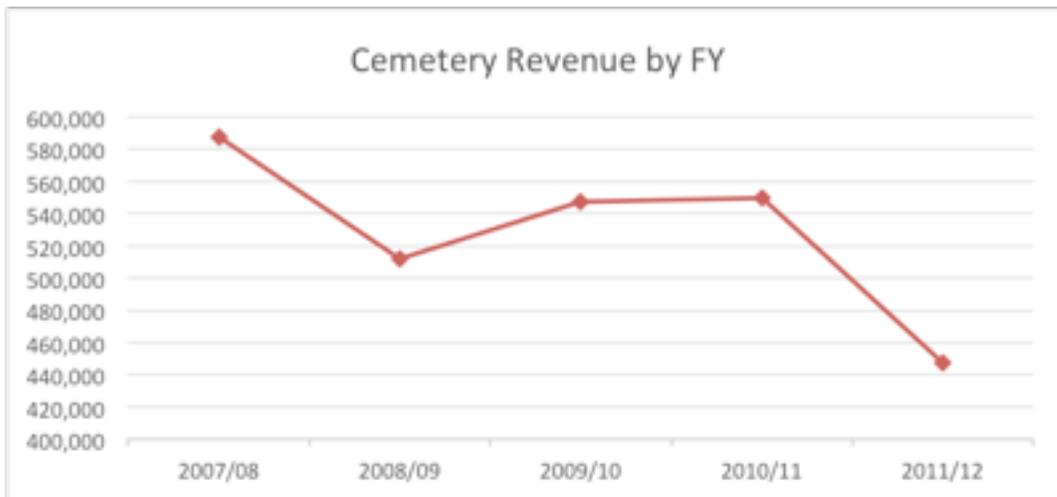
Schedule B, Cemetery Pre-Need Fund

	2007/08	2008/09	2009/10	2010/11	2011/12
Cash	616,767	647,847	652,541	675,175	665,964
Other Assets	4,123	2,282	11,963	6,955	4,763
Liabilities	614,529	650,130	664,504	682,130	669,275
Fund Balance	0	6,361	0	0	0
Revenue	26,641	22,018	10,280	12,886	9,671
Expenses	20,280	28,380	10,280	12,886	8,219

FINANCIAL PLAN (cont'd)

Cemetery total revenue decreased by approximately \$102,550 during fiscal year 2011/12 compared to 2010/11. The decrease in total revenue was primarily due to:

- Decreased cemetery interments revenue by 13.37% (from \$163,243 to \$141,410)
- Decreased cemetery lots revenue by 12.38% (from \$161,280 to \$141,310)
- Decreased cemetery crypts revenue by 21.15% (from \$36,400 to \$28,700)
- Decreased investment income by 53.85% (from \$7,775 to \$3,588)
- Decreased rental income by 44.42% (from \$76,375 to \$42,450)



Our evaluation indicates that Hillside Memorial Park Cemetery is underperforming by approximately \$800,000 to \$1.2 million per year due in large part to the lack of modern offerings that consumers expect to find at their local cemetery. Furthermore, the outdated pricing structure employed by the Cemetery undervalues the vast majority of the lots by charging the same price for every plot. The current pricing structure is tantamount to every home in town being sold for the same price, regardless of location, view, or neighborhood amenities.

By modernizing the rate structure, revenue will increase immediately, and by offering more options that consumers are seeking, the sales frequency will increase by additional growth in market share. Further market share can be obtained by more aggressively marketing the Cemetery.

FINANCIAL PLAN (cont'd)

DEBT ANALYSIS

In fiscal year 1989/90 and prior, the Cemetery Enterprise Fund was accounting for both Cemetery operations and endowment funds having total cash and investment balance of \$892,917, total debts of \$388,525, and a surplus fund balance of \$903,356. During fiscal year 1990/91, a residual equity transfer was made in the amount of \$975,315 from the Cemetery Enterprise Fund to the newly established Endowment Fund, resulting in a cash balance of zero, total debts of \$608,445, and a fund balance deficit of \$231,571 in the Cemetery Enterprise Fund at the end of fiscal year 1990/91. In most of the 1990's fiscal years, the Cemetery had significant excess expenses over revenues. This resulted in additional fund balance deficit and additional advances payable provided by the General Fund to keep positive cash flow and to maintain Cemetery operations. On 6/30/2003, the City's Water Enterprise Fund took over the loan from the General Fund when the balance was \$1,676,273 and advanced an additional \$60,000 to the Cemetery Fund. For the period June 30, 2003 to June 30, 2012, the Cemetery repaid \$819,167 of the debt to the Water Fund and incurred interest of \$298,481 which was added to the loan balance. The Cemetery Enterprise Fund carries an advances payable balance of \$1,215,586 as of June 30, 2012.

The loan repayments were taken straight from the Cemetery Enterprise Fund cash balance. The cash balance increases or decreases primarily based on Cemetery operations (revenues and expenses) and other miscellaneous receipts, i.e. receivable collections.

We would be remiss if we didn't mention the need for a formal examination and audit to provide a public accounting on two matters:

1. First is the claim of money loaned in 1935 to the City of Redlands from the Hillside Memorial Park Endowment Fund. We are aware of no record of the repayment of this \$45,000 to Hillside Memorial Park Cemetery by the City.
2. The second is shares in the Redland Heights Water District received by the City of Redlands as part of the 1918 transaction when the city acquired the Cemetery. It is claimed that these shares were legally obligated to remain with the Cemetery in some fashion or the Cemetery should have received something in considerations when they were removed.

There was a great deal of public comment on these matters and we received two correspondences in regards to these matters and the letters have been provided to the City.

Additionally, it was expressed to us that the Cemetery is insured through the City for losses resulting from theft. In recent years the Redlands Mausoleum suffered a loss resulting from the theft of a bronze chandelier. This item has not been replaced, and we recommend that the City review why the fixture has not been replaced and the lighting in the mausoleum remains unrepaired.

It is our recommendation that the City install video surveillance cameras at the Cemetery. With the rising price offered for "scrap bronze," with the anticipation of increased traffic at the cemetery, and in consideration of the amount of money that will be invested in the coming years at the Cemetery, reasonable security measures should be taken to monitor the grounds and buildings located at Hillside Memorial Park Cemetery.

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RATE STUDY

HILLSIDE MEMORIAL PARK

PREPARED BY
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MARCH 2015
FOR THE CITY OF REDLANDS



EDUCATION
TRAINING and SERVICE
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SUMMARY OVERVIEW

Every cemetery presents its own challenges to operate and each cemetery property possesses its own charm and exhibits distinct features. Hillside Memorial Park Cemetery is a uniquely beautiful cemetery that has the potential to outshine the vast majority of cemeteries that it is competing with. Within the geographical radius of this study there are more than a dozen cemeteries that have funeral homes attached to them; just over one-third of the competing cemeteries evaluated are clustered properties with one company owning multiple cemeteries and developing their pricing structure and overall business plan on the collective market-share of their entire business portfolio; additionally there are a number of district cemeteries that are supported in part by revenue generated from collected property taxes; and at least five religious cemeteries that are financially tied to various ecclesiastical organizations.

In conducting this rate study our firm evaluated thirty cemeteries, most of which were located within a thirty to forty-five mile radius of Hillside Memorial Park Cemetery. Additional cemetery properties serving demographically similar southern California communities and identified as being comparable to Hillside Memorial Park Cemetery were also included in this study. The rate study included cemeteries of varying ownership types and acreage. We identified other City-owned cemeteries, including those operating in nearby San Bernardino and Rialto and included the data collected from these cemeteries in this study.

The City of Redlands is very fortunate as there is not another municipal cemetery in the southern California region that is comparable in acreage size to Hillside Memorial Park Cemetery. California Health and Safety Code Section 8125 limits the size of City-owned cemeteries to under five acres. There is currently one exception to this regulation that was granted by the State thus far, that exception was granted to the City of Simi Valley. Our research indicates that it is likely that Hillside Memorial Park Cemetery is the largest, in acreage, municipal cemetery within the State of California. Due to the fact that Hillside Memorial Park Cemetery has exponentially more land to maintain than any other municipal cemetery in the region, we recommend that the City of Redlands resist the tendency to compare Hillside Memorial Park Cemetery and its operations to other City-owned cemeteries. It should be noted that the cemetery owned by the City of Simi Valley is less than half the size of Hillside Memorial Park Cemetery. This report contains a description of the process, methodology, findings, and recommendations to the City of Redlands for Hillside Memorial Park Cemetery. In this rate study, the goal was to establish fair and equitable rates that accomplish the following goals:

- Ability to meet the fiscal needs of the Hillside Memorial Park Cemetery
- Ease of customer understanding and ease of implementation and updating in the future by City staff.

The fees currently charged by the City of Redlands at Hillside Memorial Park are for four distinct items:

- Property, in the form of inurnment and interment spaces
- Products, including vaults, urnvaults, memorialization plaques, flower vases, etc.
- Services, including opening and closing and setting fees
- Endowment Fees

To conduct this rate study our firm performed site visits to each of the thirty cemeteries identified in the appendix of this study report. We analyzed competing cemetery properties, identifying the inventory of available interment and inurnment space. Additionally, we looked for signs of expansion and the types of interment/inurnment space that were being installed. We made efforts to identify the

SUMMARY OVERVIEW (cont'd)

time when the current inventory had been built, which aspects of the cemetery were being aggressively marketed, and which areas, features, amenities, property types, and locations consumers naturally gravitated towards.

A key component of this rate study was the secret shopping endeavors we conducted at all thirty cemeteries identified for this study. Each competitor cemetery was secret shopped both by phone and in person to better understand the products, services, and property options in addition to the buying experience of the consumer. Secret shoppers sought details on both cremation and traditional burial options. Considerable time was spent secret shopping each cemetery, analyzing merchandising methodology, sales tactics, services offered, inventory available, and evaluating the applicability of each cemetery's pricing structure in comparison to Hillside Memorial Park Cemetery.

RESULTS: PROPERTY PRICING

TRADITIONAL BURIAL

Currently, Hillside Memorial Park Cemetery charges families the same price for each burial plot regardless of where it is located in the Cemetery. This type of pricing method became outdated within the death care industry in the 1970's, and became obsolete on April 30, 1984 after the Federal Trade Commission instituted the "Funeral Rule." The Funeral Rule defines and provides parameters for the death care industry including the following key cemetery subject areas:

- General Price List Requirements
- Outer Burial Container Price List Requirements
- Protective Vault Claim Limitations
- Legal and Cemetery Requirement Distinctions
- Itemized Statements of Goods and Services
- Rules for Pricing Inquiries

It would be impossible to calculate an exact dollar amount lost by Hillside Memorial Park Cemetery in potential profit due to the current pricing structure alone. However, it can be safely stated that the loss of potential profit totals in the millions of dollars over the last two decades.

The interment/inurnment properties sold by the Cemetery, including plots, crypts, niches, and all other sites within Hillside Memorial Park Cemetery should be viewed as unique and marketed by highlighting the distinction of each property. Pricing methods should be enacted to adequately and fairly charge for each location sold. Prime real estate, even if located in a cemetery, commands a premium price. A practice of charging the exact same price for a location in high demand, as for a location in a less popular area, is inherently unfair to the consumer.

We recommend that a multi-tier pricing structure be implemented to fairly charge the consumer for the property that they select, and effectively maximize the revenues generated from the sale of premium properties. We further recommend that a "good-better-best" marketing methodology be adopted to maximize the effectiveness of a multi-tier pricing structure and provide clarity when explaining the benefits of the pricing changes to consumers. A photo reference guide has been included in the Appendix of the Hillside Memorial Park Cemetery Business Plan report that provides greater illustrative detail about property types discussed in this report.

BASIC BURIAL LOCATIONS:

The "Basic Burial Location" is located in close proximity to an object – either man-made or natural – that then makes the location less desirable to the consumer. Examples of a less desirable location include the gravesite being near fences, drainage pipes, and junction boxes.

Currently, Hillside Memorial Park Cemetery charges \$1,600 for a single burial plot, and \$2,100 for a double depth burial plot. We recommend that a "Basic Burial Location" within Hillside Memorial Park Cemetery remain priced at \$1,600 and \$2,100

RESULTS: PROPERTY PRICING (cont'd)

respectively. This price point offers a lower cost interment option for a full body burial location to budget-conscious families. Traditional Burial Locations:

The "Traditional Burial Locations" are common locations that are unremarkable and found throughout the grounds of the cemetery.

Currently, Hillside Memorial Park Cemetery has a single price point for all full body burial plots. We recommend that grave locations fitting the "Traditional Burial Location" description be priced at \$3,400 for a single location and \$4,600 for double interment location.

PREMIUM BURIAL LOCATIONS:

A "Premium Burial Location" is a most desirable location due to the proximity to roads, walkways, features (such as a fountain), amenities, or their view. They may also be graves located in an Upright Marker section, but limited to a flat marker locations.

We recommend that grave locations fitting the "Premium Burial Location" description be priced at \$6,500 for single interment locations and \$9,900 for double interment locations.

MAUSOLEUM CRYPT:

There are a limited number of crypts available at the Cemetery. We recommend that no further sales of crypts be sold within the Redlands Mausoleum. We base this recommendation on the fact that the Redlands Mausoleum was built in an era when caskets were built in smaller dimensions than modern caskets. As a result, the crypt spaces in the Redlands Mausoleum do not provide adequate space for the majority of modern caskets.

We recommend that crypt space in the "New" Mausoleum be increased from the current rate of \$6,150. Our recommendation is that the Cemetery charge the following rates for crypt space where applicable:

- Single Level A: \$7,800
- Double Level A: \$15,950
- Single Level B: \$12,900
- Double Level B: \$18,100
- Single Level C: \$12,400
- Double Level C: \$17,900
- Single Level D: \$10,600
- Double Level D: \$16,900
- Single Level E: \$8,900
- Double Level E: \$16,100
- Single Level F: \$8,100
- Double Level F: \$15,950

RESULTS: PROPERTY PRICING (cont'd)

While outdated pricing methods have resulted in millions of dollars in lost revenue, further losses of potential revenue have also occurred because Hillside Memorial Park Cemetery has failed to update and maintain their property type offerings to be competitive with other cemeteries serving the greater Redlands community. Future installation of new burial options will create Capital Improvement costs, and our recommendations for pricing such features reflect competitive industry pricing that also provides for the profitability of these options at the price point recommended, inclusive of projected installation costs.

UPRIGHT MARKER LOCATIONS:

"Upright Marker Locations" are graves located in an area that allow for the installation of upright markers and monuments. It is common within the industry for Upright Marker sections to alternate between rows that allow upright and flat memorialization options. This practice is maintenance-focused and is a time and cost savings method often employed by modern cemeteries. The locations in these sections not allowing for upright memorialization should be priced as "Premium Burial Locations".

We recommend that locations fitting the description of an "Upright Marker Location" be priced at \$11,400 for a single interment location and \$12,900 for a double interment location.

SEMI-PRIVATE ESTATES:

"Semi-Private Estates" are premium properties, distinguishing in nature, utilizing a double-depth interment method that is most frequently pre-installed, and allows for standardized upright memorialization.

We recommend that Hillside Memorial Park Cemetery charge \$14,500 for Semi-Private Estate properties.

SEMI-PRIVATE FAMILY ESTATES:

"Semi-Private Family Estates" are premium properties, distinguishing in nature and utilize a double-depth interment method that is most frequently pre-installed, and allows for standardized memorialization. A Family Estate offers a minimum of four interments. We recommend that Hillside Memorial Park Cemetery charge \$17,300 for Semi-Private Family Estate properties accommodating four interments.

PRIVATE FAMILY ESTATES:

"Private Family Estates" are premium properties, prestigious in nature, and utilizing a double-depth interment method allowing for family and individual memorialization. This property type offers a minimum of four interments behind a sectioned-off area creating a private garden.

We recommend that Hillside Memorial Park Cemetery charge \$27,200 for Private Family Estate properties accommodating four interments, \$40,800 for up to six interments, \$54,400 for up to eight interments, and \$68,000 for up to ten interments.

SARCOPHAGUS:

A "Sarcophagus" is a stone facade crypt, typically for double interment. Often, a sarcophagus includes a sculpture, inscriptions, and is placed in a prominent location. These locations are prominent and installation costs vary depending on the selected size and stone type.

RESULTS: PROPERTY PRICING (cont'd)

While installation costs are worthy investments, we are unable to offer an exact pricing recommendation without knowing the exact cost of the installation of this project. However, we could recommend the pricing range between \$75,000 and \$125,000 depending on the quality and ornateness of the sarcophagus.

PRIVATE MAUSOLEUM:

"Private Mausoleums" construction costs vary depending on size and materials used. This is an offering that the City of Redlands should consider providing. At a minimum, we recommend the construction of a two interment "Private Mausoleum". We recommend that Hillside Memorial Park Cemetery charge \$72,000 for this offering.

BUILD-TO-SUIT BURIAL OPTIONS:

We recommend that Hillside Memorial Park Cemetery allow for a "Build-to-Suit" option, selling cemetery land by the square foot for customizable interment sites. We recommend that the Cemetery charge \$500 per square foot sold.

CREMATION OPTIONS:

Currently Hillside Memorial Park Cemetery would not be considered as a "cremation friendly" cemetery. There are fewer than 19 granite-front niches in inventory at the Cemetery and the majority of available niches are located in less desirable locations. The only option for families choosing cremation for a loved one, other than these few niches, is earth burial. We have determined through consulting local funeral service providers that the Redlands population selects cremation 48% of the time. It is our opinion that Hillside Memorial Park Cemetery's current cremation offerings are woefully inadequate to be competitive in the cremation memorialization market. It is critical to the success of the Cemetery that options for cremation consumers are expanded to include a variety of offerings at every price point, further following our recommendation of "good-better-best" offerings throughout the cemetery grounds. Our recommendations for a comprehensive cremation garden includes the following specific property type to better serve the community.

OSSUARY:

An "Ossuary" is a scattering vault generally developed for up to 1,000 cremated remains, and is a very economical option for families who have opted for cremation. Using an ossuary requires the co-mingling of cremated remains in an underground vault. Cremated remains are scattered into the vault via an aboveground tube that is often incorporated into the beautification of the surrounding area.

Families opting to utilize an ossuary are able to memorialize loved ones by using a standardized memorialization system. Our recommendation is to charge \$425 for scattering in the ossuary. At the point that 1,000 scatterings have occurred, the ossuary will yield over \$425,000 in sales, even if prices never increase in the future. An ossuary is able to be installed for as little as \$5,000 and take up roughly the same square footage as the average burial plot, and can even be located under other features, such as a scattering garden.

RESULTS: PROPERTY PRICING (cont'd)

SCATTERING GARDEN:

A "Scattering Garden" is a designated site for the scattering of cremated remains in the cemetery. The use of a dedicated area assures the site will not be developed for other use in the future. Families opting to utilize the scattering garden are able to memorialize loved ones by using a standardized memorialization system. Although the term "scattering" may invoke ideas of cremated remains being scattered above the ground, scattering gardens are essentially earth burials of cremated remains utilizing a biodegradable urn that dissolves over a relatively short period of time. Our recommendation is for the Cemetery to charge \$425 for the scattering of cremated remains in the scattering garden.

URN GARDEN:

An "Urn Garden" is a garden specially designed and cultivated for cremation burials, and provides visitors with a peaceful setting. Urn gardens are usually highlighted by sculpted bushes, statuary, and water features. Bronze memorial plaques are tastefully mounted at ground level, on granite pillow bases, or on other standardized sites, providing families with a number of customizable memorial options, again following our recommended "good-better-best" methodology. We recommend pricing locations in the "urn garden" from \$1,300 to \$4,000. A Sample General Price List has been included in the Appendix of this rate study detailing the itemized breakdown of our pricing recommendation for this product type.

GRANITE COLUMBARIUM:

A "Granite Columbarium" is constructed utilizing a single slab of granite with holes cored into the stone allowing for inurnment of individual cremated remains. Memorialization is accomplished using a standardized circular bronze plaque. This option is not a "top priority" feature for the garden, and installation could be deferred to allow for other popular offerings to provide greater offering diversity to the garden. We recommend that the Cemetery charge a minimum of \$2,250 for each inurnment site. Sales from this installation would be expected to yield over \$85,000 in property sales with additional revenue being generated by the sale of memorialization plaques.

CREMATION NICHE ARBOR:

A "Cremation Niche Arbor" is an open, outdoor structure, constructed to include niches for inurnment of cremated remains, and may also serve as an entrance to a cremation garden, or a semi-covered area to conduct services.

Aside from serving as an entrance to the park, multiple arbors could be placed in strategic locations along the garden's pathway. For instance, the installation of this option in the northeast and southeast corners of the former roadway may assist in improving grade and elevations conditions and the path made more level for the ease of use cemetery visitors. Because the actual costs to construct this product are not yet known, our following pricing recommendation is a competitively priced starting point for introducing of a new product to the cemetery grounds. We recommend a limited time introductory price of \$5,000 for niche space that accommodates up to two inurnments, and \$9,100 for niches accommodating up to four inurnments. Once 10-20% of locations are sold we recommend increasing the rates again.

RESULTS: PROPERTY PRICING (cont'd)

BOULDER ESTATES:

"Boulder Estates" are either cored-out natural rocks or durable synthetic materials cast to have the appearance of natural stone. Boulder Estates vary in size and can accommodate the inurnment of cremated remains to meet the need of families seeking options from a single location to a family estate. We recommend that Boulder Estates allowing for up to two inurnments should be priced starting at \$7,000 and an additional \$1,500 for each additional inurnment location. We encourage the Cemetery to market this offering throughout the grounds.

PILLOW ESTATES:

"Pillow Estates" are named for the "pillow" cut of the granite that identifies an estate location and is used as the base for bronze memorialization plaques. These estates utilize the same products found in the urn garden, however, the "estate" is set aside and is distinctly set apart from other inurnment sites within the urn garden. These property locations can accommodate a single inurnment, though multiple inurnments are common. We would recommend that single inurnments of this feature begin their pricing at \$3,500 and increase \$2,300 for each additional inurnment location.

BENCH ESTATES:

"Bench Estates" are granite benches designed to inurn the cremated remains of up to four individuals. The benches are designed in multiple styles and with varying degrees of ornateness.

We recommend that Hillside Memorial Park Cemetery begin charging \$9,500 for a standard four-inurnment design bench and \$12,500 for premium benches. Once sales have begun and inventory locations are expanded, we suggest an aggressive pricing be maintained to significantly undercut competition. The Cemetery is able to easily accommodate the placement of fifty to one-hundred benches without much difficulty. Neighboring properties have priced their bench inventory at a premium- some cemeteries within ten miles of Hillside Memorial Park Cemetery charge as much as \$24,000 for benches. Our recommended price point is intended to price these items at a profitable margin while aggressively pursuing an increased market-share within the mid-range to high-end cremation memorialization market place.

CREMATION ESTATES:

"Cremation Estates" are a bank of private niches that will be utilized to inurn a number of cremated remains. These estates are often used as multi-generational family estates.

We strongly recommend that this feature be installed in a "good-better-best" methodology, incorporating exclusivity and distinction into the introduction of this product line. Avoiding a "cookie-cutter" placement of the initial installation of this option will create greater demand. Our "Sample General Price List" describes in greater detail our recommendation of pricing for this item. Our recommendation is that the Cemetery should again price this item with the intention of it being profitable, yet aggressively priced to entice consumers interested in this property type to Hillside Memorial Park Cemetery on the basis of cost savings. The Cemetery is a beautiful and peaceful location that is at least comparable if not superior in grandeur to competitive properties with a compassionate staff, in head to head pricing Hillside Memorial Park Cemetery should attract greater market-share.

RESULTS: PROPERTY PRICING (cont'd)

As demand for Cremation Estates increases over the years, and they become more common, we recommend that in lieu of increasing their prevalence in the cremation garden's design, that the narrow property between the most northern and the brick wall be developed into a section dedicated to Cremation Estate properties of varying sizes.

Our recommendation is to price these items ranging from \$5,500 for a two-inurnment estate without a flower vase to \$15,375 for a premium design incorporating a bench.

PEDESTAL CREMATION ESTATES:

"Pedestal Cremation Estates" have niches that are located within the base/pedestal of an artistic display. These estates are easy to place throughout a cemetery, including all gardens and the interiors of the mausoleums.

Exterior locations for this item are plentiful at the Cemetery. We recommend that the stumps of fallen trees throughout the cemetery be completely removed and that pedestal estates be installed in the locations of these stumps to avoid interference with the property rights of others. It is our recommendation that standard exterior sites, devoid of additional design features or memorialization, start at \$11,750 and that a few interior locations within the "new" mausoleum be priced at \$18,550.

In the design of future uses of the Redlands Mausoleum we recommend that a limited number of exquisite pedestal estates be incorporated and that a price range of \$40,000 to \$120,000 be placed on these premium estates depending upon the design and location.

NICHE SPACE:

Our recommendations for the pricing of current and expanded niche locations is detailed in the Sample General Price List located in the Appendix of this rate study report. It should be noted though that our recommendation is that niche locations be marketed on a "good-better-best" methodology. Niche spaces located outside should have "good-better-best" locations, included in these offerings are wall niches, granite columbarium, and premium external niche options.

Furthermore, niches located in the interior of both mausoleums should be installed to conform to the "good-better-best" methodology. Granite-front niches are amongst the "good" offerings, while glass-front and mosaic niches are "better" options, and benches and pedestal estates are the "best" options in these locations.

The Sample General Price List located in the Appendix details all of our recommendations for property pricing at Hillside Memorial Park Cemetery. It is important to realize that our recommendations are market-oriented, without the ability to precisely forecast the installation cost of every item listed on the Sample Price List. Our recommendations relied upon industry standards and norms for costs and pricing methodologies.

SISTER PROPERTIES

Our firm has identified three “sister cemeteries” that while there are a number of differences between these properties and Hillside Memorial Park Cemetery; each is similar enough to the Cemetery that they may offer a valuable snapshot by which to gauge and compare the Cemetery’s offerings and competitiveness of pricing without having to conduct an in-depth comprehensive rate study. A Manager with industry expertise will be able to utilize site visits and competitive research techniques to evaluate these limited properties on an annual basis, or more frequently in some cases, to better evaluate Hillside Memorial Park Cemetery’s competitiveness in the marketplace.

Visiting Sister Properties should become routine as these trips help Cemetery Directors evaluate simple features such as street and section signage; landscaping design and planting options; modernization of amenities; inclusion of new technologies such as an information kiosk; and advertising efforts for special marketing events. Additionally, evaluating pricelists of Sister Cemeteries helps insure that the Cemetery remains competitively priced and is staying current with the services that are being charged to the consumers. There is much that can be gleaned and gained by sit visits by individuals with a trained eye and industry expertise. By utilizing the Sister Cemetery model in the future, the City can save tens of thousands of dollars in consulting fees by having a Cemetery Manger competent and capable enough to conduct site visits.

We have identified the following locations as Sister Cemeteries and we recommend incorporating future evaluations of these properties as a part of the City’s future efforts in maintaining effective pricing, modern offerings as well as comparable marketing efforts including web presence.

- a.) Montecito Memorial Park, Loma Linda, CA
- b.) Fairhaven Memorial Park, Santa Ana, CA
- c.) Loma Vista Memorial Park, Fullerton, CA

PRODUCT PRICING

Currently the Cemetery merchandising and sales methodologies are outdated when compared to modern industry standards. We recommend that the staff be trained to employ a “value added” sales process, and merchandise products to improve the sales performance of the Cemetery. Currently, protective vault sales are all but non-existent, with the Cemetery only stocking basic grave boxes and liners in their inventory.

Independent research firm Product Acceptance & Research (PAR), based in Evansville, Indiana, was commissioned to conduct an online survey of consumers who were inclined to choose burial if making funeral arrangements for a loved one. The result of PAR’s research was then published in the August 2014 edition of Funeral Business Advisor Magazine. PAR constructed the study to achieve the standard 95% confidence level with a $\pm 5\%$ margin of error. No vault manufacturing company was identified by name during the course of their study. Fifty-three percent of the respondents were male and forty-seven percent female. All were 18+ years old with sixty-four percent over 45 years of age, the demographic which is more likely to have made or will be making funeral arrangements in the nearer term. Seventy-three percent of the respondents were residents of the United States and twenty-seven percent residents of Canada. Eighty-four percent identified themselves as Christian, five percent Jewish, five percent “other” and six percent as having no faith affiliation.

The most compelling insight from this study was that seventy-eight percent of burial families stated that they did not know the difference between a burial vault and a grave box. This basic knowledge is crucial for families to make educated decisions. After learning the difference between a grave box and a burial vault, most did not choose a grave box. Study participants were asked to watch a brief video that explained differences between a grave box and a burial vault. Basic construction, protective properties, and personalization capabilities were addressed in the two-minute video.

After viewing the video, participants were asked if they would choose a grave box or a burial vault if making funeral arrangements. Only seventeen percent said they would choose a grave box. Fifty-seven percent would choose a burial vault based on a simple video. This clearly demonstrates the value of basic education. The remaining twenty-six percent stated that they needed additional information before making a choice, presenting the opportunity for cemetery sales professionals to further educate their consumer. This study validates the idea that education makes a significant difference in the decisions that families make when it comes to burial vaults. Consumers are able to make better, more informed product choices – even with assumptions that those better options will cost them more. Consumers are concerned about protection, not just cemetery compliance. Families are also very interested in personalization of the burial vault.

The Cemetery should be utilizing the various educational tools that their burial vault vendor has available to help communicate with and educate families. Videos are particularly powerful, again demonstrated in this study, as most are comfortable and willing to watch a video and it can educate the entire family at the same time. Videos can also be shown in various environments where staff might engage with a family, including selection rooms, arrangement conference rooms, on PCs or tablets used by staff, or on the Cemetery’s website.

Currently, there are very few product lines offered for sale by the Cemetery. The installation of increased interment and inurnment sites will provide the potential for an increased number of product lines. These potential product offerings are discussed in the

PRODUCT PRICING (cont'd)

Marketing Plan that was completed and is attached in the Appendix of the Business Plan for Hillside Memorial Park Cemetery, as well as in the Business Plan.

PRICE DETERMINATION

The price determination factors of products sold by the Cemetery are:

1. Markup
2. Graduated Recovery
3. Sales Frequency

The *Customer Value Index* is based on the notion that companies best positioned to outperform in today's turbulent markets are those that create exceptional value for customers by operating with a sense of authenticity, transparency, empathy, and societal purpose. They are developing "Social Capital", creating more emotional, less transactional relationships and increasing the annuity value of their customer asset.

Roger Martin, Dean of the Rotman School of Management at the University of Toronto points out in his 2010 Harvard Business Review article, *The Age of Customer Capitalism*, we are experiencing a dramatic shift of power in the marketplace from seller to buyer. Social media is accelerating this shift. As companies recognize this and look for ways to continually build and deepen the customer relationship, social media is also supercharging the efforts of the most customer centric organizations, allowing the best to get even better. This added transparency also creates an important listening post investors can use to peer into the conversations of consumers and uncover those companies that excel at creating authentic customer engagement.

Pricing is the manual or automatic process of applying prices to sales, based on factors such as: a fixed amount, quantity break, promotion or sales campaign, and many others. The needs of the consumer can be converted into demand only if the consumer has the willingness and capacity to buy the product. Thus, pricing is very important in marketing. Price determination has been defined to include any "method used by management to establish the selling price for services and merchandise."

We recommend that the Cemetery adopt aggressive pricing across all product lines. Consumers have access from limitless suppliers for most items. Vaults and grave boxes are also sold by local funeral homes. Interestingly enough, the Cemetery warehouses their inventory. We recommend that the City re-evaluate their vault sales relationship with local funeral homes, as the current arrangement is convoluted and is not advantageous for the Cemetery. Urns are sold at local funeral homes, online merchants including Costco and the Cemetery should also include an urn product line to offer consumers unique and customizable selections. Increased memorialization opportunities will occur from the increased options we recommend being installed at the Cemetery.

Our recommendation is for the City and Cemetery develop a product pricing structure that automatically increases pricing when Cemetery item costs increase, such as a "fixed multiplier" pricing methodology. Below we briefly describe and illustrate a few industry standard pricing methods and formulas.

PRODUCT PRICING (cont'd)

MERCHANDISE RETAIL VALUE (MRV):

Merchandise Retail Value is: "the relationship between the wholesale cost of the merchandise and the total cost (both of service and merchandise) to the consumer."

$$\text{MVR} = \frac{\text{Wholesale Cost}}{(\text{Total of Merch.} + \text{Serv.})}$$

For Example: If the Cemetery's service charges for a traditional burial is \$3495; and the service family selects a vault retailing for \$2400 with a wholesale cost of \$827, what is the MVR?

$$\frac{827}{(3495 + 2400)} = .14 \text{ MVR}$$

CONSUMER VALUE INDEX (CVI):

The Consumer Value Index is: "the percentage derived by dividing the wholesale cost of the merchandise by the retail price of the merchandise."

The Consumer Value Index

$$\text{CVI} = \frac{\text{Wholesale Cost}}{\text{Retail Cost}}$$

$$\text{CVI} + \text{Markup} = 100\%$$

- (AKA: Gross Margin, Margin)
- "the difference between merchandise cost and selling price"

Retail Price	Wholesale Price
- Wholesale Price	+ Markup
Markup	Retail Price

PRODUCT PRICING (cont'd)

TYPES OF MARKUP

1. Fixed Multiple or Times Factor
2. Percent
3. Fixed Dollar Amount

FIXED MULTIPLE/TIMES FACTOR

- “the product cost is multiplied by a constant factor”
- The multiple is usually 2-4.
- Every product type receives the same markup factor.
- As you move up the price ladder there is no improvement in the CVI.

PERCENTAGE

- Markup is a percentage of the selling price.

For example, if the product’s wholesale price is \$600 and the retail price is \$1800, the markup is \$1200.

To calculate markup as a percent:

$$\frac{1200}{1800} = 67\%$$

GRADUATED RECOVERY

- “a pricing method where the markup varies”
- Types:
 1. Increasing Price Structure
 2. Declining/Decreasing Price Structure
 3. Modified Declining Price Structure

We recommend against a graduated recovery methodology, as the City involvement in the pricing approval process is time consuming and pricing transparency to the consumer limits the advantages to this model.

INCREASING PRICING STRUCTURE

- There is a direct relationship between the markup and the price of the merchandise.
- CVI tends to decrease with each step upward in the product assortment

PRODUCT PRICING (cont'd)

DECREASING PRICING STRUCTURE

- There is an inverse relationship between the markup and the price of the vault.
- Higher priced vaults are given a lower markup.
- The markup is inversely proportional to the wholesale cost of the vault.

MODIFIED DECLINING PRICE STRUCTURE

- Similar to the declining model except the lowest priced vault is less expensive.
- Entry-level offerings remain within the range of affordability for most consumers.
- A gradual improvement in CVI is evident as the consumer climbs the price ladder.

PRODUCT PRICING SUMMARY

It is important to recognize the importance of the consumer mindset of "Value Progression:" where the more a consumer spends, the more value he/she should receive.

We recommend a progression merchandising methodology for products being sold at the Cemetery. It should be kept in mind that our recommendations are based on "Penetration Pricing": where products are priced lower than those offered by competitors.

Depending on the preference of the City and Cemetery Director, the overall pricing methodology of the Cemetery could benefit from a "Price Pointing" methodology.

PRICE POINTING

- Good/Better/Best
- Pricing merchandise in a logical progression of value to the consumer.
- Products in the lowest (good) price line end in "95".
- Products in the middle (better) price line end in "25" or "75".
- Products in the higher (best) price line end in "00" or "50".

SERVICE FEES

Our firm has long been a proponent of the professional service philosophy that: "If it's not Illegal, Immoral, and no one gets hurt; then it is possible for the family to have their way." Currently, the Cemetery is losing significant revenue based on their inflexibility or unwillingness to provide services that are common at their competitors. Service options such as Saturday Services should be allowed, and viewed as sources of increased revenue. Our Sample General Pricelist recommendations identify numerous service fees that are currently going uncollected due both to an outdated pricing matrix and unusually limited offerings by industry standards.

We recommend a Functional Pricing method, in which families at the Cemetery are charged for the services that they use, and have greater options and access to the Cemetery and staff.

PRODUCT PRICING (cont'd)

FUNCTIONAL PRICING METHOD

- "A method of price quotation in which the charges are broken down into several major component parts such as professional services, facilities, and merchandise."
- Three categories:
 1. Professional services
 2. Facilities/property
 3. Merchandise

ENDOWMENT FEES

The Cemetery is a public, municipal cemetery governed by Health and Safety Code section 8125 et seq. There is no State statute within those sections that would require the City of Redlands to establish an endowment or perpetual care fund. The City has opted to establish and maintain such a fund on a voluntary basis.

There has been much public comment provided to our firm in regard to the Cemetery's endowment fund. We recommend that the City Council act to establish by what means and methods and when these funds may be utilized. It is our recommendation that the City adopt similar, if not the same governing language and standards used to manage the endowment fund that is used to govern non-municipal cemeteries.

Families pay into the endowment fund of a cemetery to insure that the final resting place of their loved ones is cared for long after the cemetery property has been purchased. The public is owed a clear accounting and understanding of how endowment care funds are to be invested and utilized.

ESTABLISHING ENDOWMENT FEES

Currently the Cemetery uses a dollar amount charged on property purchases to fund the endowment fund. We recommend against continuing this practice. By utilizing this method, families making purchases based on pricing needs view the endowment fees as "unfairly" high for them. We recommend that endowment care funds be collected as a percentage of property sale prices, ranging from 10 to 20%. The Sample General Price List attached to the Appendix of this Rate Study details our recommendations for exact percentages on each property listed for Hillside Memorial Park Cemetery. It is worth noting that our recommendations are that in the majority of transactions, a 15% fee be charged for Endowment Care, with an exception of a 20% fee be charged in Upright Marker sections, and a 10% fee be charged for property that is sold by the square foot installation of Build-to-Suit options. It is our recommendation that the Cemetery should not charge an endowment fee that is below 10% of property sale price.

DISCOUNTS

A number of competing cemetery properties maintain a “no walk” discount policy. This policy allows sales managers to issue a discount to compete with competitors’ pricing. We recommend that a “marketing budget” be created every year to facilitate discounted services to be granted by the Cemetery Director. Some reasons to grant discounts are:

- Competing on price
- Providing a compassionate discount to a family who has suffered multiple losses at once
- Discounting in light of a local tragedy

VETERAN DISCOUNT

We recommend that Veterans and their spouses be credited with a \$600 discount (no cash value) towards the purchase of an interment/inurnment location, even if the discount exceeds the cost of the inurnment, as with an ossuary or scattering garden placement. This type of discount is a valuable marketing tool in a region where Riverside National Cemetery serves the needs of many Veterans. What Riverside National Cemetery does not do is allow for extended families to be connected by proximal burial locations.

There is sufficient markup built into the pricing structure we recommend to account for this discount. The good will that can be built within the community, as well as family heritage built within the Cemetery will improve the public image of the Cemetery. This discount will likely generate more revenue as part of the Cemetery’s marketing efforts than it will cost to operate. This discount has been employed in other parks in the region, and it has most commonly lead to up-sale opportunities, and increased the average sale of Veteran services. It has been observed at other cemeteries that this discount is not often used for placement in economical inurnment sites, but has often encouraged families to step-up to a better option than they had originally planned to purchase.

APPENDIX

1. SAMPLE GENERAL PRICE LIST.....47
2. LIST OF CEMETERIES INCLUDED IN RATE STUDY54

SAMPLE GENERAL PRICE LIST



HILLSIDE MEMORIAL PARK
CEMETERY & CREMATORIUM
A RICH TRADITION, A LASTING TRIBUTE

GENERAL PRICE LIST

These prices are effective **SAMPLE DATE**

Prices are subject to change without notice. Please check with us for possible changes if your purchase is deferred. State and local taxes will be added where applicable.

Prior to drafting any contract for goods or services, the responsible party or the decedent's survivor who is handling the final arrangements is entitled to receive a copy of any preneed agreement in the possession of the cemetery that has been signed and paid for, in full or in part, by or on behalf of the decedent.

COMPARE PRICES
The California Department of Consumer Affairs in the "Consumer Guide to Funeral and Cemetery Purchases," states: "Compare Prices and Services." When comparing cemetery prices, it is important that you ask what is included, or not included, in a quoted price. Our staff would be pleased to answer any questions you may have about our prices and services to help you make your comparison.

BURIAL (INTERMENT, TITLE & RECORDING)
Includes the following items, dependent upon ground or mausoleum interment: Administrative or clerical charges, including accounting, title search and recording, legal requirements, verifying right of interment, checking and recording interment order, scheduling interments, preparing instructions for workers, etc.; preparation of interment space with labor, trucks and other equipment for removing sod, digging interment space, removing excess dirt; the use of lowering devices, chairs, artificial grass, tarpaulins, brace boards, matting; removing marble crypt or niche front, placing seal slab and refitting marble front, etc.

Charges for full-size interment spaces starting at.....	\$1,195
Additional charge for oversized Interments.....	\$650
Charges for cremated remains placed in niche or ground	\$650
Additional Charge for Interment Held on Saturday or arriving after 2pm (M-Sat)	\$595
Property Transfer Fee.....	\$375
(Fee for handling and processing paperwork associated with completing property transfers)	
Additional Rights of Interment (Upon Approval of Cemetery Manager).....	\$1,260
Vase In Ground (Installed).....	\$75
Marker Setting Fee – Charged each time the marker is placed or replaced.....	\$315
Outer Burial Container or Vault Setting Fee.....	\$350
Rights to Place Memorial Bench (Upon Approval of Cemetery Manager).....	\$1,000
Inscription, Bronze Plaque, or Lettering (for Niches, Crypts, Gardens or Estates) starting at.....	\$550
Mausoleum Crypt Protector (Required for <u>ALL</u> Mausoleum Purchases).....	\$425
(Embalming Required for ALL Mausoleum purchases. Caskets MUST be standard size)	
Memorial Service in Mausoleum or on Cemetery Grounds (without Funeral Home).....	\$450
Cremation Fee for Remains Weighing Under 250lbs.....	\$125
Cremation Fee for Remains Weighing in Excess of 250lbs.....	\$250
Cremation Witness Fee (By Appointment Only).....	\$500
Expedited Cremation Fee (for completion of cremation process within 24 hours).....	\$250

SAMPLE GENERAL PRICE LIST (cont'd)

Expedited Interment Fee (In lieu of 48 hours notice).....\$875
 Storage Fee for Cremated Remains (per day starting one week after cremation).....\$10
 Insurance Assignment Fee will be 3% of the total cost of the assignment.
 Donated Item Installation Costs Vary By Size and Location. These Fees Priced On Case By Case Basis
 US Military Veterans Discount for Veteran and Spouse\$600
 (Must Present Form DD-214 reflecting honorable discharge, and applies only toward the purchase price of interment/inurnment property)

All fees are due and payable 24 hours prior to interment. Cash, Check, VISA, MasterCard, Discover, American Express, and Pre-Approved Insurance Assignments are accepted. Payment plans are available for advance of need cemetery property purchases. WE RESERVE THE RIGHT TO REFUSE SERVICE TO ANYONE.

CEMETERY OPTIONS

GROUND SPACES (Traditional Burial)	PROPERTY	ENDOWMENT	TOTAL
Single Grave Basic Location	\$1,600.00	15% (\$240.00)	\$1,840.00
Double Depth Basic Location	\$2,100.00	15% (\$315.00)	\$2,415.00
Single Grave Traditional Location	\$3,400.00	15% (\$510.00)	\$3,910.00
Double Grave Traditional Location	\$4,600.00	15% (\$690.00)	\$5,290.00
Single Grave Premium Location	\$6,500.00	15% (\$975.00)	\$7,475.00
Double Grave Premium Location	\$9,900.00	15% (\$1,485.00)	\$11,385.00
Single Grave Upright Marker	\$11,400.00	20% (\$2,280.00)	\$13,680.00
Double Grave Upright Marker	\$12,900.00	20% (\$2,580.00)	\$15,480.00
Semi-Private Estate Double Interment with Identifier	\$14,500.00	15% (\$2,175.00)	\$16,675.00
Semi-Private Family Estate Four Interments with Identifier	\$17,300.00	15% (\$2,595.00)	\$19,895.00
Private Family Estate Four Interments with Identifier	\$27,200.00	15% (\$4,080.00)	\$31,280.00
Private Family Estate Six Interments with Identifier	\$40,800.00	15% (\$6,120.00)	\$46,920.00
Private Family Estate Eight Interments with Identifier	\$54,400.00	15% (\$8,160.00)	\$62,560.00
Private Family Estate Ten Interments with Identifier	\$68,000.00	15% (\$10,200.00)	\$78,200.00
Private Mausoleum Double	\$72,000.00	10% (\$7,200.00)	\$79,200.00
Private Estate Land Only	\$500.00 per Square Foot	10% of Total	
Build-to-Suit Estates (Constructed Upon Approval)	Depending on Selections	10% of Final Construction	

SAMPLE GENERAL PRICE LIST (cont'd)

CREMATION OPTIONS	PROPERTY	ENDOWMENT	TOTAL
Ossuary (Comingling of Cremated Remains)	\$425.00	15% (\$63.75)	\$488.75
Scattering Garden (Scattering Urn Required)	\$425.00	15% (\$63.75)	\$488.75
Urn Garden (Urn Vault Required)	\$1,350.00	15% (\$202.50)	\$1,552.50
Granite Columbarium (Single Capacity) includes cylinder urn	\$2,250.00	15% (\$337.50)	\$2,587.50
Cremation Pillow Estate (Single)	\$3,500.00	15% (\$525.00)	\$4,025.00
Flat Garden Estate (Single & Double)	\$4,000.00	15% (\$600.00)	\$4,600.00
Arbor Granite Niche (Single & Double)	\$5,000.00	15% (\$750.00)	\$5,750.00
Boulder Estate (Single & Double)	\$7,000.00	15% (\$1,050)	\$8,050.00
Cremation Pillow Estate (Double)	\$7,250.00	15% (\$1,087.50)	\$8,337.50
Bench Estate – Standard (Single to Quad Inurnment)	\$9,500.00	15% (\$1,425)	\$10,925.00
Bench Estate – Premium (Single to Quad Inurnment)	\$12,500.00	15% (\$1,875)	\$14,375.00
Family Cremation Estate with Vase (Single to Double)	\$5,500.00	15% (\$825.00)	\$6,325.00
Family Cremation Estate (Single to Quad)	\$8,750.00	15% (\$1,312.50)	\$10,062.50
Family Cremation Estate With Two Vases (Single to Quad)	\$11,100.00	15% (\$1,665.00)	\$12,765.00
Family Cremation Estate With Bench Niches (Single to Six)	\$15,375.00	15% (\$2,306.25)	\$17,681.25
Pedestal Family Estates Standard Exterior Location (Single to Four)	\$11,750.00	15% (\$1,762.50)	\$13,512.50
Pedestal Family Estates Standard Interior Location (Single to Four)	\$18,550.00	15% (\$2,782.50)	\$21,332.50

Cremation Garden and Ossuary Name Plates.....\$210
 Cremation Garden and Ossuary Name Plate Setting Fee.....\$45
 Granite Columbarium 8" Rock-edge Memorial Plate (Name and Date).....\$365
 Granite Columbarium 8" Rock-edge Memorial Plate Setting Fee.....\$45

EXTERIOR GRANITE-FRONT NICHES

LEVEL	PRICE	ENDOWMENT	TOTAL
A	\$1,400	15% - \$210	\$1,610
B	\$4,200	15% - \$630	\$4,830
C & G	\$5,600	15% - \$840	\$6,440
D & F	\$5,800	15% - \$870	\$6,670
E	\$6,100	15% - \$915	\$7,015
H & Up	\$4,700	15% - \$705	\$5,405

INTERIOR GRANITE-FRONT NICHES

LEVEL	PRICE	ENDOWMENT	TOTAL
A	\$4,800	15% - \$720	\$5,520
B	\$5,600	15% - \$840	\$6,400
C & G	\$6,100	15% - \$915	\$7,015
D & F	\$6,500	15% - \$975	\$7,475
E	\$6,700	15% - \$1,005	\$7,805
H & Up	\$5,900	15% - \$885	\$6,785

SAMPLE GENERAL PRICE LIST (cont'd)

REDLANDS MAUSOLEUM

Crypt Space Is No Longer Available – Sold Out - Beware of buying crypts in this mausoleum from private parties and brokers, as modern casket dimensions are larger than the crypt spaces.

Columbarium of Peace (Communal Columbarium) Includes Inscription on Memory Wall	\$5,400	15% (\$960)	\$7,360.00
Glass-Front Niche Level A (Single)	\$5,900	15% (\$885)	\$6,785
Glass-Front Niche Level B (Single)	\$6,400	15% (\$960)	\$7,360
Glass-Front Niche Level C & G (Single)	\$7,500	15% (\$1,125)	\$8,625
Glass-Front Niche Level C & G (Double)	\$9,800	15% (\$1,470)	\$11,270
Glass-Front Niche Level D & F (Single)	\$9,300	15% (\$1,395)	\$10,695
Glass-Front Niche Level D & F (Double)	\$10,400	15% (\$1,560)	\$11,960
Glass-Front Niche Level E (Single)	\$11,500	15% (\$1,725)	\$13,225
Glass-Front Niche Level D & F (Double)	\$12,900	15% (\$1,935)	\$14,835
Glass-Front Niche Level E,F,D (Three of Four)	\$18,700	15% (\$2,805)	\$21,505
Pedestal Niches (Up to Four)	\$28,900	15% (\$4,335)	\$33,235

SAMPLE GENERAL PRICE LIST (cont'd)

HILLSIDE MAUSOLEUM

Glass-Front Niche Level A (Single)	\$4,700	15% (\$705)	\$5,405
Glass-Front Niche Level B (Single)	\$5,200	15% (\$780)	\$5,980
Glass-Front Niche Level C & G (Single)	\$6,200	15% (\$930)	\$7,130
Glass-Front Niche Level C & G (Double)	\$5,600	15% (\$840)	\$6,440
Glass-Front Niche Level D & F (Single)	\$9,100	15% (\$1,365)	\$10,465
Glass-Front Niche Level D & F (Double)	\$10,200	15% (\$1,530)	\$11,730
Glass-Front Niche Level E (Single)	\$10,900	15% (\$1,635)	\$12,535
Glass-Front Niche Level D & F (Double)	\$12,100	15% (\$1,815)	\$13,915
Glass-Front Niche Level E,F,D (Three of Four)	\$16,900	15% (\$2,535)	\$19,435

Crypt Space Level A,	\$7, 800	Endowment 15% (\$1,170)	\$8,970
Level B (Single)	\$12,900	Endowment 15% (\$1,935)	\$14,835
Level C (Single)	\$12,400	Endowment 15% (\$1,860)	\$14,260
Level D (Single)	\$10,600	Endowment 15% (\$1,590)	\$12,190
Level E (Single)	\$8,900	Endowment 15% (\$1,335)	\$10,235
Level F (Single)	\$8,100	Endowment 15% (\$1,215)	\$9,315

SAMPLE GENERAL PRICE LIST (cont'd)

OUTER BURIAL CONTAINER PRICE LIST

These prices are effective as of **SAMPLE**. Please check with us for possible changes if your purchase is deferred. In most areas of the country, state or local law does not require that you buy a container to surround the casket in the grave. However, many cemeteries ask that you have such a container so that the grave will not sink in. Either a burial vault or a grave liner will satisfy these requirements. Hillside Memorial Park Cemetery requires a container for ground burial not in a pre-constructed lawn crypt. However, you do not have to buy the required container from us.

ADULT FULL SIZE OUTER BURIAL CONTAINERS RANGE FROM \$600 TO \$12,000.

INFANT AND CHILDREN OUTER BURIAL CONTAINERS RANGE FROM \$140 TO \$160. CREMATION OUTER BURIAL CONTAINERS RANGE FROM \$195 TO \$795.

CREMATION VAULTS

The Protector Vault\$195
 The Monticello Vault\$350
 The Venetian Vault\$525
 The Cameo Rose Vault\$525
 The Bronze Triune Vault\$625

FULL SIZE OUTER BURIAL CONTAINERS

Continental Vault\$995
 Venetian Vault\$1,295
 Veteran Triune Vault\$1,825
 Stainless Steel Triune Vault...\$1,995
 Cameo Rose Triune Vault.... \$1,995
 Bronze Triune Vault.....\$2,696
 Wilbert Bronze Vault..... \$12,000

OVERSIZED OUTER BURIAL CONTAINERS

Oversized Duravault #6.....\$800
 Oversized Duravault #7.....\$875
 Continental #2.....\$1,295

UNLINED CONCRETE OUTER BURIAL CONTAINERS

Bell Bottomless Container.....\$600.00
 Concrete Box.....\$695.00

SAMPLE GENERAL PRICE LIST (cont'd)

PRICE LIST OF URNS

Cremation urns range in price from \$25 to \$2125

1. Solid cast bronze memorial art, Peaceful Garden, Watering Can.....	\$2125.00
2. Solid cast bronze memorial art, Dolphins *	\$1410.00
3. Solid cast bronze urn, Aristocrat with verdigris patina finish.....	\$1142.00
4. Luminous handmade crystal urn, Crystal Lily.....	\$950.00
5. Cobalt blue hand-blown glass, Sapphire Seas *	\$850.00
6. Pink hand-blown glass, Summer Urn.....	\$850.00
7. Elegantly crafted pewter urn, Angel Embrace.....	\$700.00
8. Hand-spun cast-solid pewter with braided accents, Arlington*.....	\$550.00
9. Solid cherry urn in obelisk shape with military service emblem.....	\$550.00
10. Red Duke handcrafted and ornamented urn, cherry Foresthill or maple Shasta.....	\$525.00
11. Solid walnut urn with laser carved Hummingbird, Rose Bouquet, Lighthouse or Country Lane.....	\$500.00
12. Solid walnut urn, Ambassador, with Clock and laser carved Elk.....	\$475.00
13. Solid cherry urn with Mosaic Rose Inlay.....	\$465.00
14. Solid walnut urn with natural finish, Diplomat.....	\$450.00
15. Hand carved Indonesian mahogany urn, Mountain Scene *	\$425.00
16. Solid oak or walnut urn, Ambassador, with laser carved Elk or Cabin.....	\$400.00
17. Solid walnut urn, Hampton, with laser carved Trout, Bass or Horse & Foal.....	\$375.00
18. Solid oak urn with laser carved scene, The Road Home or Evening Reflections.....	\$375.00
19. Solid oak or walnut urn with laser carved tree.....	\$350.00
20. Solid myrtle wood urn with Black Walnut Cross.....	\$350.00
21. Glazed ceramic urn with soft embedded country flowers, Country Bouquet.....	\$340.00
22. Solid cherry urn with 8X10 photo display.....	\$325.00
23. Solid myrtle wood hexagon urn with Black Walnut Dovetail.....	\$300.00
24. Solid brass urn with Mother of Pearl*.....	\$300.00
25. Sand-casted brass with hand-engraving Avondale Slate w/leaves or Avondale Teal w/butterflies*.....	\$275.00
26. Pottery urn with Mule Deer, Horses or Mt. Shasta	\$265.00
27. Solid cedar urn with Memory Chest	\$250.00
28. Round spun bronze urn with brushed finish.....	\$230.00
29. Rainier cultured marble chest urn, Alabaster (white) or Malachite (green)	\$225.00
30. Wood cube urn in Bamboo	\$225.00
31. Wood cube urns in a variety of woods, shapes and sizes	\$65.00 - \$175.00
32. Sheet bronze urn	\$65.00
33. Hard plastic urn	\$25.00

Personalization and engraving is available on many urns.

Asterisks * by the urns listed above indicate the availability of keepsake urns that may be purchased to match.
(Keepsake urns are smaller urns used to split ashes between families and/or friends, see Keepsake Urn price list.)

LIST OF CEMETERIES INCLUDED IN RATE STUDY

Hillside Memorial Park Cemetery
Redlands, CA

Mountain View Cemetery
Beaumont, CA

Corona Sunnyslope Cemetery
Corona, CA

Pierce Brothers Crestlawn Memorial Park
Riverside, CA

Riverside National Cemetery
Riverside, CA

Evergreen Memorial Park
Riverside, CA

Olivewood Cemetery
Riverside, CA

Perris Valley Cemetery
Perris, CA

San Geronio Memorial Park
Banning, CA

San Jacinto Valley Cemetery
San Jacinto, CA

Orange County Catholic Cemeteries
Orange, CA; Anaheim, CA; Lake Forest, CA

Anaheim Cemetery,
Anaheim, CA

Holy Cross Cemetery
Anaheim, CA

LIST OF CEMETERIES INCLUDED IN RATE STUDY (cont'd)

Santa Ana Cemetery
Santa Ana, CA

Fairhaven Cemetery
Santa Ana, CA

Loma Vista Cemetery
Fullerton, CA

Rose Hill Cemetery
Whittier, CA

Bellevue Memorial Park
Ontario, CA

Holy Cross Catholic Cemetery
Pomona, CA

Hermosa Memorial Park
Colton, CA

Home of Eternity Cemetery
San Bernardino, CA

Mt. View Cemetery
San Bernardino, CA

Our Lady Queen of Peace Cemetery
Colton, CA

Rialto Park Cemetery
Rialto, CA

Green Acres Memorial Park
Bloomington, CA

Forest Lawn Memorial Park
Palm Springs, CA

LIST OF CEMETERIES INCLUDED IN RATE STUDY (cont'd)

Palm Springs Cemetery District
Palm Springs, CA

Forest Lawn Memorial Park
Covina Hills, CA

Pomona City Cemetery
Pomona, CA

Forest Lawn Hollywood Hills
Los Angeles, CA

Simi Valley City Cemetery
Simi Valley, CA

Pierce Brothers Valley Oaks Cemetery-Griffin Memorial Park
Westlake Village, CA

PHOTO REFERENCE GUIDE

HILLSIDE MEMORIAL PARK

PREPARED BY
RYAN M. LEE
MARCH 2015
FOR THE CITY OF REDLANDS

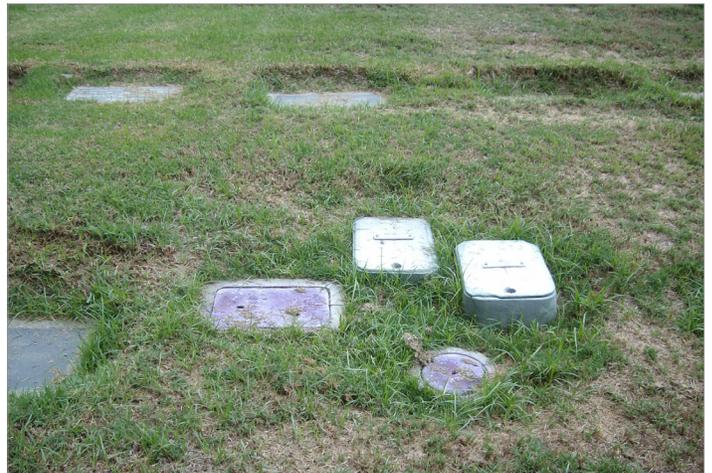


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BASIC BURIAL LOCATIONS

Single or Double Depth Interments

The “Basic Burial Location” is located in close proximity to an object – either man-made or natural – that then makes the location less desirable to the consumer. Examples of a less desirable location include the gravesite being near fences, drainage pipes, and junction boxes (see photos on the right).



TRADITIONAL BURIAL LOCATIONS

Single or Double Depth Interments

“Traditional Burial Locations” are common locations that are unremarkable and found throughout the grounds of the cemetery (see photos on the right).



PREMIUM BURIAL LOCATIONS

Single or Double Depth Interments

A “Premium Burial Location” is the most desirable location due to their proximity to roads, walkways, features (such as a fountain), amenities, or their view. They may also be graves located in an Upright Marker section, but limited to a flat marker (the photos on the right, for example, are close to the mausoleum, or near semi-private family estates).



UPRIGHT MARKER LOCATIONS

Single or Double Depth Interments

“Upright Marker Locations” are graves located in areas which allow for the installation of upright markers and monuments.

It is common within the industry for upright marker sections to alternate between rows that allow upright or flat memorialization options. This practice is maintenance focused and is a time and cost savings method often employed by modern cemeteries.



SEMI-PRIVATE ESTATES

Double Depth Interments

“Semi-Private Estates” are premium properties, distinguishing in nature, utilizing a double-depth interment method that is most frequently pre-installed, and allows for standardized upright memorialization (see photos on the right).



SEMI-PRIVATE FAMILY ESTATES

Double Depth Interments

“Semi-Private Family Estates” are premium properties, distinguishing in nature and utilize a double-depth interment method that is most frequently pre-installed, and allows for standardized memorialization. A Family Estate offers a minimum of four interments (see photos on the right).



PRIVATE FAMILY ESTATES

Double Depth Interments

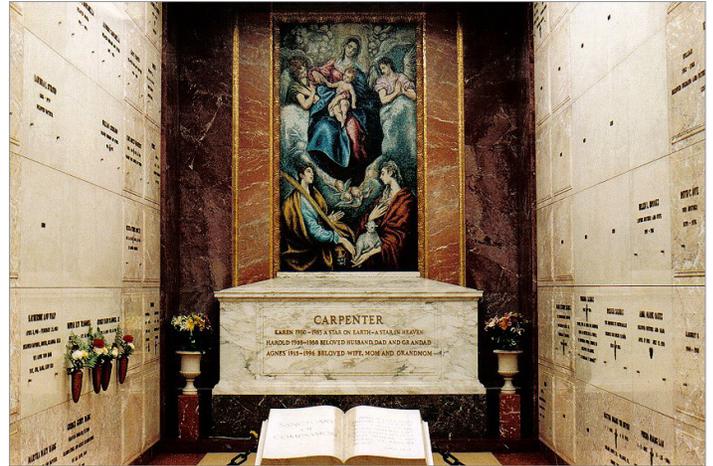
“Private Family Estates” are premium properties, prestigious in nature, and utilizing a double-depth interment method allowing for family and individual memorialization. This property type offers a minimum of four interments behind a sectioned off area creating a private garden (see photos on the right).



SARCOPHAGUS

Double Depth Interments

A “Sarcophagus” is a stone facade crypt. Often, a sarcophagus includes a sculpture, inscriptions, and is placed in a prominent location.



PRIVATE MAUSOLEUM

A private building housing a number of crypts and niches (see photos on the right).



BUILD-TO-SUIT ESTATES

A location which is sold by the square foot for the installation of custom designed interments and memorialization options (see photos on the right).



OSSUARY

Single Inurnment

An ossuary is a scattering vault generally developed for up to 1,000 cremated remains, and is a very economical option for families who have opted for cremation. Using an ossuary requires the co-mingling of cremated remains in an underground vault. Cremated remains are scattered into the vault via an aboveground tube that is often incorporated into the beautification of the surrounding area.

Families opting to utilize an ossuary are able to memorialize loved ones by using a standardized memorialization system (see photos on the right).



SCATTERING GARDEN

Single Inurnment

A “Scattering Garden” is a designated site for the scattering of cremated human remains in the cemetery. The use of a dedicated area assures the site will not be developed for other use. Families opting to utilize the scattering garden are able to memorialize loved ones by using a standardized memorialization system (see photos on the right).

Although the term “scattering” may invoke ideas of cremated remains being scattered above the ground, scattering gardens are essentially earth burials of cremated remains utilizing a biodegradable urn.



GRANITE COLUMBARIUM

Single Inurnment

A “Granite Columbarium” is constructed utilizing a single slab of granite with holes cored into the stone allowing for inurnment of individual cremated remains. Memorialization is via a standardized circular bronze plaques (see photos on the right).



ARBOR NICHES

Single or Multiple Inurnment

A “Cremation Niche Arbor” is an open, outdoor structure, constructed to include niches for inurnment of cremated remains, and may also serve as an entrance to a cremation garden, or a semi-covered area to conduct services (see photos on the right).



BOULDER ESTATES

Single Inurnment

“Boulder Estates” are either cored out natural rocks or durable synthetic materials cast to have the appearance of natural stone. Boulder Estates vary in size and can accommodate the inurnment of cremated remains to meet the need of families seeking options from a single location to a family estate (see photos on the right).



CREMATION PILLOW ESTATES

Single or Multiple Inurnment

“Pillow Estates” are named for the “pillow” cut of the granite that marks a burial location and is used as the base for bronze memorialization plaques. These estates utilize the same products found in the urn garden, however the “estate” is set aside and is distinctly set apart from other inurnment sites within the urn garden (see photos on the right).



BENCH ESTATES

Single or Multiple Inurnment

“Bench Estates” are granite benches designed to inurn cremated remains and they are made in many forms (see photos on the right).



CREMATION ESTATES

Multiple Inurnment

“Cremation Estates” are a bank of private niches that will be utilized to inurn a number of cremated remains. These estates are often used as multi-generational family estates.



PEDESTAL CREMATION ESTATES

Multiple Inurnment

"Pedestal Cremation Estates" have niches that are located within the base/pedestal of an artistic display. These estates are easy to place throughout a cemetery, including all gardens and the interiors of a mausoleum.



GRANITE FRONT NICHES
Single or Multiple Inurnment



GLASS FRONT NICHES

Single or Multiple Inurnment



MOSAIC FRONT NICHES
Single or Multiple Inurnment



RETAINING & PERIMETER WALL NICHES
Single or Multiple Inurnment



CUSTOMER SERVICE KIOSK

A “Customer Service Kiosk” is a computer station made available to the public to assist them in finding answers to common queries such as grave locations, and other common information.



STANDALONE MAUSOLEUMS

“Standalone Mausoleums” are structures that provide both crypt and niche space without creating a building with a walk-in interior. All crypt and niche locations are accessible and viewable from the buildings exterior.



MARKETING PLAN

HILLSIDE MEMORIAL PARK

**PREPARED BY
RYAN M. LEE
MARCH 2015
FOR THE CITY OF REDLANDS**



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BACKGROUND

Hillside Memorial Park Cemetery is a city-owned and operated facility located in Redlands, CA. The park was incorporated in 1886 and remained privately owned until 1918 when the City of Redlands acquired the park and assumed its maintenance. It is the oldest continually-operating business in Redlands. The park has been designated as a “historic resource of significant value to the people of Redlands” by the City Council. Approximately 41 acres have been developed into a park with an additional 13 acres available for future development.

There are two mausoleums at the park. The first, “The Redlands Mausoleum”, was constructed in 1928 and contains 280 mausoleum crypts. The “New” Mausoleum was built in 1958 and contains 768 crypt spaces. An addition in 1972 provided another 350 crypt spaces.

The City has expressed an interest in upgrading the grounds and marketing the cemetery more aggressively. At present, the grounds would not be considered “cremation friendly.” The existing columbaria are almost full and there are no cremation scattering gardens or other cremation memorialization areas devoted to those choosing cremation, even though, according to our market research, the local cremation rate is approximately 48%.

Additionally, there appears to be a marketing and revenue opportunity for the cemetery through the addition of a crematory on the premises, as none of the funeral homes located in the immediate area have an onsite crematory. A crematory would provide convenience and significant cost savings to the local and regional funeral service providers that would choose to utilize a crematory facility located at Hillside Memorial Park Cemetery, in lieu of being forced to drive to facilities located in Riverside or San Bernardino.

GOALS

The goal of the marketing campaign is to communicate to the community at large the many positive changes that are taking place at Hillside Memorial Park Cemetery, and position the location as the preferred final resting place in the Redlands area.

AUDIENCE

The primary target audience of our marketing efforts is the Redlands community. In recent months, residents have read about the financial and other woes of Hillside Memorial Park Cemetery in local media. The marketing plan will create a positive image of the Cemetery for release through these local media outlets.

A secondary focus of this marketing plan is local funeral homes and those in the surrounding area. We must make them aware of the changes and improvements taking place at Hillside Memorial Park Cemetery. It should not be assumed that funeral homes within Hillside Memorial Park Cemetery’s service area are aware of the coming changes to the property.

BRANDING & MARKETING

The American Marketing Association (AMA) defines branding as: “a customer experience represented by a collection of images and ideas,” whereby potential buyers recognize, become and remain loyal to a company or organization. An organization’s brand publicly distinguishes it from other products, services, or concepts so that it can be easily communicated and effectively marketed. Branding is the process of creating and disseminating the brand name. In summary, it is what will differentiate Hillside Memorial Park Cemetery from the competition.

The American Marketing Association (AMA) defines marketing as: “a set of processes or tactics for creating, communicating, and delivering value to customers.” It also manages customer relationships in ways that benefit the organization and its stakeholders.

A key element in the overall brand image of Hillside Memorial Park Cemetery is the logo. The current logo found on the General Price List is in dire need of an update to have a more contemporary look and feel. The use of greenery (flowers and leaves) to spell out the name “Hillside” does nothing to further the brand image of the cemetery. We have designed for the City a logo, and recommend that the City approve it for use by Hillside Memorial Park Cemetery. We understand that the City has required the use of the City Seal on all business cards and other materials. We recommend that the City create an exemption for Hillside Memorial Park Cemetery from this practice.

Very few consumers know or give a second thought to what organization owns a cemetery, or what the organizational structure of a service provider happens to be. This being the case, there is not much impact on the consumer by including the City Seal on Hillside Memorial Park Cemetery’s marketing materials. The current General Price List was designed many years ago, and is dated and arguably unprofessional as a result. Incorporating a professional logo projects an image to consumers that is more positive and assuring. Families entrust Hillside Memorial Park Cemetery with the earthly remains of their loved ones and the level of service provided by the staff is of paramount importance; however, by distributing marketing materials that are not up to professional standards, the reputation of cemetery is needlessly undermined.

An image logo has proven to be more easily recognizable by consumers as Joe Camel, Mickey Mouse, and McDonald’s golden arches have proven in multiple marketing studies. Hillside Memorial Park Cemetery’s most notable features are the two entrance gates that were designed by Samuel Yellin. These gates are historically important, but are relatively unknown to most consumers. Utilizing a logo that includes closed gates will do little to project an inviting organizational image, and an image of open gates will do little to highlight the historical importance of the gates. Hillside Memorial Park has literally miles of walls constructed of stone, and hundreds of cypress trees. The logo that we submit with this report creates a relevant image logo that also projects a professional image.

Furthermore, Hillside Memorial Park Cemetery needs to develop and promote a reputation or character in the community. In other words, what it represents. At present, its reputation is nothing more than that of a plot of land where the remains of dead people are buried or otherwise interred. We need to create a position or “brand” that is much more. Our marketing must show Hillside Memorial Park Cemetery as a vibrant place with lots of activities and events taking place on a regular basis. It should become a place to visit often, not just on Memorial Day and other holidays.

BRANDING & MARKETING

While on the topic of positioning, it is important that we give certain areas or landmarks in the cemetery more “marketing-friendly” names. Terms like “Old” Mausoleum and “New” Mausoleum do nothing to improve the brand image of the cemetery. “The Redlands Mausoleum” is better than referring to it as the “Old” Mausoleum, but the “New” Mausoleum should be renamed since it is now almost 60 years old.

Additionally, the cemetery sections should receive new nomenclature beyond the numerical designation. It is much easier to market space in the “Serene Gardens” section of the cemetery than selling space located in “Section 13.” We recommend that Hillside Memorial Park Cemetery be exempt from any City “naming” processes or rules.

Once the brand positioning has been determined, a theme or tagline should be created. The slogan should reference the past and look to the future. Following is a suggested line for consideration and future development that touches on the past and looks to the future:

A rich tradition, a lasting tribute

POTENTIAL LOGO DESIGN



**HILLSIDE MEMORIAL PARK
CEMETERY & CREMATORIUM**

A RICH TRADITION, A LASTING TRIBUTE

PRODUCT LINE MARKETING

A thorough market analysis has been completed to examine the product line that is currently offered at Hillside Memorial Park Cemetery. It is our conclusion that the products offered by the Cemetery need to be updated to reflect the current competitive environment. Two product lines that we believe offer marketing potential are the burial vault line and the urn vault line.

The burial vault product line should be expanded and the pricing of each should be more reflective of the market conditions at local funeral homes. The vault line should adopt a “Good” – “Better” – “Best” merchandising philosophy which is prevalent today throughout funeral services in the marketing of funeral products to families.

Specifically, the “Good” offering should be the current unlined concrete box at \$600. A “Better” plastic-lined concrete burial vault should be offered around \$995, and a “Best” metal-lined concrete burial vault should be offered at \$1995.

The concrete liner should continue to be offered for sale at approximately \$450, but not be aggressively marketed.

The urn vault product line should also be expanded and the pricing of each should be more reflective of market conditions. Specifically, an entry level “Good” plastic-lined concrete urn vault should be offered at around \$395, a mid-range “Better” plastic-lined concrete urn vault should be offered at around \$695 and a “Best” metal-lined concrete urn vault should be offered at \$995. A simple plastic urn vault should be made available at around \$195.

The burial vault supplier should have available for use, a selection of professionally designed marketing materials such as informational brochures and fliers. If not, the supplier should be obliged to assist in funding the creation of such materials to help sell their products.

There has been some discussion regarding the addition of a crematory to the premises. Doing so will require marketing support in two areas. The first is the product line as an additional service that will provide Hillside Memorial Park Cemetery with the opportunity to add cremation urns and related merchandise to its operations. In many cases, the manufacturer or supplier may provide the initial products (urns) for display purposes “on consignment” or may offer them at no charge. There should also be a number of finished marketing materials (brochures and catalogs) from the supplier(s) for use by the Cemetery to help market these products to families.

The second marketing initiative need will be to communicate this new service to prospective customers – local funeral homes. Since this audience is limited, a direct marketing campaign (personal letters to each funeral home) will be employed. The letter will announce this new service and explain the benefits of having a trusted and local company like Hillside Memorial Park Cemetery supervise and manage this process rather than another source.

MARKETING TACTICS

It is understood that there is a financial resource constraint in executing any recommended marketing tactics, so careful evaluation of which programs will deliver the greatest return has been explored and evaluated.

Strategies and tactics will be continuously revised as new information/research reveals better ways to market Hillside Memorial Park Cemetery. However, the core marketing tactics that will be initially considered and evaluated are:

- **ADVERTISING** – Given the paid nature of advertising, it is not recommended to initially include it as a component of the marketing plan for Hillside Memorial Park Cemetery. However, lower cost methods of effective marketing would be:
 1. Every Door Direct Mailers delivered to strategic neighborhoods promoting specific features or services. An example would be targeting higher property value neighborhoods with advertisements for the best options available at the cemetery.
 2. Printed Inserts developed for inclusion and mailed with City utility bills. This will raise brand awareness within the community.
 3. In future years, a marketing budget should be included in the Hillside Memorial Park Cemetery budget. Such a marketing budget should make up no less than 5% of the overall budget, and the industry standard marketing budget is between 7-12%.

- **PUBLICITY RELEASES** – The local paper, the Redlands Daily Facts, has been very supportive of the Cemetery in the past – having regularly publicized news and happenings at Hillside Memorial Park Cemetery. There are a number of viable topics for drafting press releases to distribute to the paper, especially as a number of the new services and community events come to life. This would include:
 1. Announcement of the addition of the crematory
 2. Announcement of the addition of the scattering garden
 3. Announcement of a staff member that has been promoted
 4. Announcements promoting events at the cemetery

- **ELECTRONIC NEWSLETTER** – A quarterly newsletter should be created and emailed to the list of people who have provided their addresses. The newsletter should contain information about the cemetery (new products and new services) as well as news and information about upcoming events at the cemetery. MailChimp is a cost-effective software platform for creating and distributing email newsletters. The Friends of Hillside or other local clubs could take responsibility for the development and distribution of the newsletter as a service project.

- **SALES SUPPORT RESOURCES** – As a start, a new and consumer-friendly General Price List (GPL) should be created and be more than simply a recitation of prices on a sheet of paper. The presentation should be more “promotional” than “informational.” It should be prepared in an electronic format to reduce printing costs and should be designed using four-color photos.

MARKETING TACTICS (cont'd)

- **FUNERAL PROFESSIONAL EVENTS** – To help bring funeral professionals to Hillside Memorial Park Cemetery to see the changes, a number of continuing education programs should be scheduled at the cemetery. The programs for these events could be coordinated and sponsored by the supplier of vaults to the Cemetery (and by the company that will be supplying the crematory equipment if a crematory is added). This would allow funeral directors to attend and receive needed continuing education credits while at the same time seeing firsthand the improvements at Hillside Memorial Park Cemetery.
- **WEBSITE** – Hillside Memorial Park Cemetery needs a stand-alone website apart from the city of Redlands. There are a number of marketing companies in the Redlands area who would be more than capable of establishing this independent, online presence for Hillside Memorial Park Cemetery. Our firm could also undertake this project.

However, a more cost-effective way to potentially develop the website would be to reach out to one of Penny McElroy's graphic design students at the University of Redlands who could undertake this task as a class assignment or independent study project. A second option could be to work with the Marketing Advisory Council at the University of Redlands who oversees the Marketing Certificate program in the Continuing Studies College. They may be able to recommend a student who could coordinate this endeavor as a class project.

From a functionality standpoint, the key tabs or topical areas of the newly revised website should include: History/About, Locate a Loved One, Grief and Healing, Tours/Events, Map, Facilities & Preplanning/Policies.

- **SOCIAL MEDIA** – Hillside Memorial Park Cemetery should set up a Facebook page and regularly post to these pages. Additionally, the company may want to explore other social media tactics such as Twitter, Instagram, and Pinterest. Posting duties and approval of posts may be delegated as appropriate. The Cemetery Director should develop the marketing messages to be delivered via social media. Who it is that will be actually tasked to physically post the material to the appropriate sites is less relevant. The posting of social media requires some oversight, such as the Cemetery Director actually approving the content, but the posting process should not be burdened by a committee or require Quality of Life Departmental or Public Relations Officer approval.

Our firm or a professional digital marketing agency in the Redlands area could be contacted to coordinate this initiative. These duties could also be outsourced to the aforementioned marketing resources at the University of Redlands.

PUBLIC & COMMUNITY RELATIONS

To date, Hillside has been involved with several community events on the cemetery grounds. Since community outreach programs are excellent ways to nurture warm feelings about the cemetery and increase goodwill at a low investment, existing programs should be continued (and enhanced) with additional programs explored. There are a number of clubs and organizations in the Redlands area with which the cemetery could host an event.

- **OCTOBER WALKING TOURS (Existing)** – This annual tour is conducted by the Redlands Area Historical Society and provides a history of the city and the cemetery.
- **MEMORIAL DAY CEREMONY (Existing)** – This event, held in conjunction with American Legion Posts 106 & 650, has become an annual tradition at the cemetery.
- **TREE AND SHRUB TOUR** – Since the cemetery has close to 1000 trees, a walking tour of the trees and shrubs could be coordinated through the Redlands Horticultural and Improvement Society each spring around Arbor Day and perhaps again in the fall.

In addition, the Redlands Horticultural and Improvement Society could also be approached about doing a service project whereby notable tree and shrub species could be identified and a small permanent marker be placed in close proximity that identifies the species. A self-guided walking tour with a map showing the location of these tree and shrub species should also be developed.

- **OTHER WALKING TOURS** – There are a number of additional walking tours that might be considered. This would include tours provided to school groups as part of a school field trip, bird watching tours, an evening sunset/star gazing tour, stone wall tour, and a Women of Redlands tour.
- **REDLANDS PHOTO CONTEST** – Coordinated by the Redlands Camera Club, this event will encourage all Redlands area residents to visit and photograph some element of the cemetery – whether it is trees, shrubs, monuments or the stone wall. These photos could then be displayed and judged by the club. (This could be a great way for the camera club to attract new members as well!)
- **CHRISTMAS WREATHS OR POINSETTIAS** – This could be a project for the Boy Scouts or one of the other service clubs in the area whereby Christmas wreaths or poinsettias are purchased from the club and placed by the club on the graves in the cemetery during the holiday season.
- Other events that might be explored with local service clubs include:
 1. Family 5K Walk/Run that begins and ends at Hillside Memorial Park Cemetery
 2. Holiday Memorial Tree Lighting Ceremony organized by local clergy group
 3. Spring and Fall Cemetery Clean-up as a club's service project

NEXT STEPS

1. Identify the individual or organization that will be responsible for coordinating all aspects of Hillside Memorial Park Cemetery's marketing efforts. It is critical that this task be assigned to those who understand both marketing principles and the death care industry.
2. Identify and coordinate with those individuals and groups who can become resources for the execution of marketing materials and marketing events.
3. Develop a "Marketing Efforts Reporting Process" to insure that marketing efforts are being effectively executed.
4. Develop a meaningful Marketing Budget based on the Marketing Plan and its future needs.

RECOMMENDATIONS FOR PRENEED SALES AND CONTRACTS HILLSIDE MEMORIAL PARK

**PREPARED BY
RYAN M. LEE
MARCH 2015
FOR THE CITY OF REDLANDS**



EDUCATION
TRAINING and SERVICE
RYAN M. LEE
MORTUARYCONSULTANT.COM

BACKGROUND

Hillside Memorial Park Cemetery is a city-owned and operated facility located in Redlands, CA. The park was incorporated in 1886 and remained privately owned until 1918 when the City of Redlands acquired the park and assumed its maintenance. It is the oldest continually-operating business in Redlands. The park has been designated as “a historic resource of significant value to the people of Redlands” by the City Council. Approximately 41 acres have been developed into a park with an additional 13 acres available for future development.

The City has expressed an interest in modernizing their preneed service sales process and the contract language used to sell property before a death has occurred.

GOALS

Establish rules, procedures, and modern operating procedures in order to: cultivate future business, protect the endowment care fund, provide products and services that the community desires, and protect the community and the Cemetery from organizations and practices that could cause economic harm to either the Cemetery or the consumer.

PRENEED DEFINED AND THE LAW

“Preneed” is the term used to describe the pre-payment of goods and services before a death occurs that are directly connected to the final disposition of an individual’s earthly remains.

CAL. HEALTH & SAFETY CODE 8777

“All money or property received by a cemetery authority for deposit in a special care fund shall be placed in the custody of the trustee or trustees thereof within 30 days after receipt by the cemetery authority. The corpus of special care trusts shall be invested and reinvested and kept invested as authorized by Section 8778.”

CURRENT PRENEED CONDITIONS AT HILLSIDE

The following is an excerpt from the City of Redlands Internal Audit Report 2013-001:

“The purchase of preneed cemetery merchandise and services occurs when a customer agrees to acquire and pay for the items before they are needed. Hillside Memorial Park Cemetery offers ground spaces, crypts, niches, interment costs, and vaults or liners on a preneed basis by paying in full or using a three year payment plan. Preneed contract proceeds are deposited into a Cemetery Trust Fund. During fiscal year 2001/02 to 2011/12, the average cash balance in the Cemetery Preneed Trust Fund was \$617,670. During the same period the Fund collected a total net interest income of \$196,736. At the end of each fiscal year, the Finance Department prepares a reconciliation sheet to transfer money from the Cemetery Preneed Fund to the Cemetery Operating Fund for preneed goods and services used and interest earned during the fiscal year.

When a new preneed purchase occurs, a cemetery liability is booked in the Preneed Trust Fund. Since goods and services have not been provided, the Fund’s cash cannot be used for any of the cemetery operations unless preneed goods and services are used by customers.

City Resolution 4651 states that ‘there shall be a handling charge of thirteen percent (13%) of the unpaid balance of any preneed sales contract for cemetery grave spaces, niches, and crypts. This one-time charge may be collected in cash in addition to the down payment received, or may be added to the unpaid balance and collected as part of the contracted monthly payments. The handling charge shall be calculated on the unpaid balance. This charge is non-refundable in the event of subsequent prepayment of the contract balance.’ The resolution (implied) allows cemetery customers to return the goods previously purchased for a refund of the amount paid less the 13% handling charge. There is no other mention in the resolution about the preneed and buy-back processes. The 13% handling charge goes directly to the Cemetery’s operating fund.

We were unable to obtain evidence supporting the calculation of the 13% handling charge imposed by resolution 4651; this is due to the fact that the resolution was approved on June 19, 1990.”

LEGAL PROBLEMS WITH PRENEED

Prepaying for final arrangements might seem like a responsible and practical idea for individuals and their families. However, it is our opinion that prepaying for funeral services leaves the consumer susceptible to deceptive sales practices and puts them at risk of becoming victims of fraud.

A lawsuit recently filed by the California Funeral and Cemetery Bureau against the Funeral Directors Service Corporation, the California Funeral Directors Association, Mechanics Bank, and other defendants, alleges that millions of dollars of consumers' money paid into a "trust" was being misused, misspent, or mismanaged and the defendants had improperly invested the trust funds – the trust suffered millions of dollars in losses from investments, yet the defendants paid themselves despite the losses, in violation of California law.

Additionally, Forethought Group Inc, a company that sells end-of-life policies through funeral service providers, will be returning approximately \$25 million to California beneficiaries and has agreed to adopt strict business reforms to ensure prompt payment of benefits in the future as a result of an investigation by Controller John Chiang. Forethought is the fourth insurance company to settle with Mr. Chiang. The Controller reached similar agreements – worth more than an aggregate \$135 million for California alone – with insurer John Hancock in May 2011 and with Prudential Insurance in December 2011 and MetLife in April 2012.

Similarly, there were a number of members of the Redlands community that attended meetings with our firm and the Quality of Life Department who expressed a great deal of concern about a significant loan from the Hillside Memorial Park Cemetery Endowment Fund to the City of Redlands. From all known accounts and evidence, this loan has never been repaid to the Cemetery, even though the City of Redlands has issued interest-bearing loans to the Cemetery. Our firm strongly recommends that the City of Redlands conduct a thorough audit to resolve this claim, both for the peace of mind of the community and to avoid the possibility of litigation or fines.

PRENEED MARKETING

Corporations expend a great deal of resources in an effort to convince consumers that prepaying for a funeral is in their best interest. For example, Services Corporation International (SCI), the largest provider of death care services in North America, stated the following in their 2011 Annual Report detailing the importance of preneed sales in the company's continued growth:

"We continue to build on our extensive consumer research to market our products and services on a preneed basis. Our strategy to combine targeted direct mail, select media advertising, seminars, and the internet is generating quality preneed sales leads. During 2011, we continued to focus on enhanced training for sales management and sales counselors and also added additional sales management resources in certain markets aimed at increasing preneed sales production and sales counselor productivity."

It is an industry standard that preneed activities are viewed as marketing endeavors and that preneed sales/marketing activities are just one of the methods utilized within the death care industry to develop brand awareness and increase market share. Hillside Memorial Park Cemetery has a limited number of staff, as currently there is only one full-time employee to meet with families, and complete the tasks required to manage the administration needs of the Cemetery. It is standard within the death care industry that staff duties are bifurcated, and that staff servicing the needs of families at the time of death (at-need) focus their efforts on those duties, while employees who are hired for preneed marketing and sales are focused on lead generation, sales presentations, and are compensated by a commission structure.

Hillside Memorial Park Cemetery currently does not have the ability to effectively execute a preneed sales program. Due to the many legal issues, and the significant legal penalties associated with failing to comply with a multitude of federal and state laws, we could not recommend that Hillside Memorial Park Cemetery offer preneed sales of goods and services at this time. Hillside Memorial Park Cemetery may still sell property to consumers on an at-need and pre-need basis, as the Cemetery currently does.

PRENEED & MEDICAID

There is a particular situation in which it might be a good idea for an individual to prepay their final expenses, and that is if they apply for Medicaid. All states allow an individual to prepay final expenses in order to shelter some money for consideration for Medicaid eligibility.

In California, there is no restriction on the amount of money that can be set aside for funeral costs provided that the funds are placed into an “irrevocable” account or plan. Medicaid rules allow for up to \$1,500 to be placed in a “revocable” account or plan.

Hillside Memorial Park Cemetery should develop a system that allows consumers who are attempting to work within the Medicaid framework to create “irrevocable” pre-arranged contracts. Creating such a program offers the public a sought after option, while not requiring the creation of an extensive preneed sales program.

PRENEED CONTRACT PRINCIPLES

Since the proliferation of preneed sales is a fairly recent development, there has been little statutory guidance about what provisions should be specifically included in the prepaid contract. Certain guidelines should augment general contract disclosures to better inform consumers of the nature of the prepaid contract transaction.

PRINCIPLES

1. Prepaid contracts should conform to all applicable state and federal statutes and regulations.
2. Prepaid contracts should be written in plain English, and clearly state the merchandise and services that purchasers are buying and their prices. Use of legal or industry-specific jargon should be avoided, to the extent possible.
3. Charges should be itemized. The itemization should be in greater detail than a simple recitation of prices. It should include a complete description of the services to be rendered and an unambiguous description of the merchandise to be delivered.
4. When prices of merchandise or services to be delivered in the future are not guaranteed, or an additional payment may be required in the future, a statement to that effect should be included in the prepaid contract and initialed by the purchaser.
5. There should be an explanation of how the purchaser's funds will be protected to assure the seller's performance in compliance with the prevailing prepaid contract law.
6. The contract must clearly state what happens if merchandise is not available at delivery time and substitution is necessary. In the event of a manufacturer's discontinuation of a model, the description of the merchandise should be sufficiently complete for the authorizing agent to make a decision, based upon objective criteria, about the comparability of a needed substitution.
7. No substitution should be possible without the consent of the purchaser or, upon his or her death, the authorizing agent who lawfully controls the final disposition of the remains. However, the authorizing agent should not be allowed to initiate a material change that is inconsistent with the purchaser's wishes, for the purpose of obtaining a refund, based upon the statutory requirement to adhere to the directions of the deceased. In this regard, the prepaid contract could contain a provision, which is initialed by the purchaser, either prohibiting any changes, or alternatively, specifying what instructions could be modified and by whom.
8. The seller may enter into a written agreement with the purchaser of a prepaid contract providing for payment of a finance charge on any amount due to the seller. The prepaid contract should conform to all other applicable state and federal statutes and regulations governing imposition of finance charges.

PRENEED CONTRACT PRINCIPLES (cont'd)

9. There should be a clear disclosure of any applicable law allowing for cancellation by the purchaser within the first few days of entering into a prepaid contract. The prepaid contract should clearly explain whether, and under what terms, the prepaid contract may be cancelled after that initial cancellation period, if any.
10. We encourage the placement of all required disclosures together as an addendum to the prepaid contract, rather than adding disclosures on the face of the prepaid contract. The following should be required when an addendum to the prepaid contract is allowed:
 - The seller should be required to obtain a signature of the purchaser on the addendum, in addition to prepaid contract;
 - The addendum should be in an easy-to-read format with pages the same size as the prepaid contract;
 - The type size should be no smaller than 10 points and the printing should be high contrast for easy readability;
 - Subheadings to identify groupings or types of disclosures should be provided for clarity.
11. The purchaser of a prepaid contract may irrevocably waive and renounce their right to cancel the prepaid contract. This is essential to purchasers trying to satisfy eligibility requirements for Medicaid and Supplemental Security Income benefits. The waiver and renunciation may be included as a provision of the prepaid contract or made as an addendum, provided that the signature of the purchaser is obtained on the waiver.
12. Copies of the prepaid contract and supplemental material, such as information on credit life insurance and transfer or exchange plans, should be provided to the purchaser at the time of the preneed sale.
13. Copies of the prepaid contract and at-need documentation should be provided to the authorizing agent at the time of making at-need arrangements to ensure that the merchandise and services match those specified in the prepaid contract. A list of items substituted should be a written part of the at-need documentation.
14. The seller should retain copies of all prepaid contracts and at-need documentation for a specified period of time after performance.
15. Upon performance, cancellation of a prepaid contract by mutual agreement between the seller and the purchaser, unilateral cancellation by the seller by reason of default of the purchaser, or other valid cancellation by reason of transfer to another provider, or otherwise, the seller should submit sufficient documentation to the trustee to enable withdrawal of all funds contributed, and all earnings attributable to the prepaid contract.

GUARANTEED & NON-GUARANTEED PRENEED CONTRACTS

A 2007 AARP survey of 1,087 Americans 50 and older found that 23 percent had prepaid a portion of funerals and burial expenses for themselves or someone else. However, many funeral service providers are eliminating one of the most attractive selling points of prepaid funeral contracts: locking in the price prior to death.

Escalating commodity costs combined with unprecedented declines in interest rates and stocks have stirred intense debate about funeral agreements that contain price guarantees for both goods and services purchased prior to a death occurring. Businesses within the death care industry have stopped offering guaranteed preneed contracts, fearing that inflation in years ahead will outstrip earnings in the trust accounts. Under such a scenario, service providers assume the financial loss if, in the future, the trust account does not have enough money to cover the costs of goods and services at the time of death.

It has become the industry norm to employ licensed insurance agents to sell insurance policies that protect the service provider against losses that are currently being realized due to low interest rates, inflation and escalating costs. Currently Hillside Memorial Park Cemetery does not have a licensed insurance agent on staff.

INSURANCE ASSIGNMENT ALTERNATIVE

In the current economy, a higher number of families are relying on life insurance benefits to pay for costs associated with final expenses. Unfortunately, it can take several weeks or even months for the insurance underwriter to pay the claim to the beneficiary or the cemetery when taking an assignment. Insurance companies take, on average, 30 to 90 days to process or settle life insurance claims.

Cemeteries opting to accept insurance assignments are not only more likely to increase the total cost of goods and services sold, but it is also common to charge a fee for accepting an assignment. Increased sales are realized out of increased access to purchasing power and the emotional desire to more elaborately recognize the life of a loved one. Insurance assignments instantaneously grant consumers access to amounts of money that otherwise would be unavailable.

Unlike the consumer, cemeteries have access to funding companies that provide simple and easy insurance assignment funding. Many cemeteries use the Insurance Assignment Fee that was charged to the family to pay for the cost of utilizing a third party funding company.

Accepting an assignment as a form of payment is a common method within the industry and is typically a very simple process. At the time of service arrangements the cemetery service coordinator meeting with the family would have the beneficiary of the insurance policy sign an insurance assignment form for the amount of the cemetery bill only and request the remaining amount be sent to the beneficiary. Most funeral service providers have a generic version of this form. Many of the insurance companies will accept this, along with a certified copy of the death certificate. If any additional forms are needed, the insurance company will see to it that the beneficiary, the cemetery, and/or both, receive the proper forms.

It can take several weeks for insurance companies to process a claim and payout the benefits of a life insurance policy. There are several reliable and reputable companies that offer services that effectively accelerate this process. These companies advance payment to the cemetery, and then are reimbursed by the insurance company when the claim is paid. The family simply assigns the policy to the cemetery and, by utilizing one of the assignment service funding companies, the cemetery would generally receive payment for all expenses within 24 hours of verification of the insurance policy and assignment. This service relieves the family of an additional worry at a challenging time, while allowing the cemetery to receive immediate payment for the services provided.

OUR RECOMMENDATIONS

1. Only sell property and accept prepayment of the endowment funds as property purchases. Do not allow the sale of other goods and services on a preneed basis until other recommendations are met.
2. Only purchase back property which is desirable and in demand. Refuse to buyback property that is less desirable or is otherwise unremarkable. Cemetery brokers are available for the resale of cemetery plots, and the cemetery will generate additional revenue when the property is transferred to a new owner via the "Transfer Fee."
3. Establish that all prepaid endowment funds are "non-refundable."
4. Develop a six-month to one-year seminar plan. It is imperative to approach the program with a strategy that will become part of a future preneed marketing plan. The plan should outline the target audience, goals, strategies and tactics, and should include a detailed timeline and budget. Based on Hillside Memorial Park Cemetery's marketing plan, determine who the target audience is for the seminars. This could include men and women 55 and older, local media, churches, civic groups, senior centers, etc. Consider adding people such as lawyers and accountants who have direct contact with the families within the targeted market.
5. When developing goals, ensure they are measurable. For example, a plan to "increase sales" is insufficient. The goal might be to increase preneed leads by a specific percentage and property sales by a specific dollar amount. This will help focus strategies and measure success at various times during the implementation process. Specific goals should be set by the Cemetery Director, and only as part of a comprehensive preneed sales/marketing program.
6. Research existing speaking opportunities in the community. For example, many communities host an annual senior fair. Contact the organizations and inquire about hosting a seminar as part of their program. Make sure to communicate the educational value of such a seminar and explain that selling products and/or services is not the purpose of the seminar. It is important to view preneed sales/marketing efforts as a subset of the overall marketing efforts of the Cemetery.
7. The Quality of Life Department should develop a new calculation of the handling charge imposed on the unpaid balance of preneed contracts to cover the current costs of handling these contracts. Additionally, the Department should consider the legality of charging interest on the unpaid balances that will be paid by customers using the three-year payment plan.
8. Under no circumstances should preneed plans "freeze costs" or "guarantee" prices.
9. Our firm has received no indication that a City Resolution would be required to permit the acceptance of an insurance assignment, however, if such a requirement exists, we recommend that the City Council acts to permit such transactions.

SAMPLE CONTRACT

PAGE 1



HILLSIDE MEMORIAL PARK
CEMETERY & CREMATORIUM
A RICH TRADITION, A LASTING TRIBUTE

NON-GUARANTEED PRICE PRENEED CONTRACT

The Provider and the undersigned purchaser agree as follows:

Purchaser: _____ SSN: _____

Address: _____

CEMETERY SERVICES AND MERCHANDISE

Provider, its successors and assigns, agrees to conduct a funeral and burial (or cremation) and furnish the services, merchandise and facilities described for:

Beneficiary: _____ SSN: _____

Address: _____

The services and merchandise will be as follows:

SAMPLE CONTRACT (cont'd)

PAGE 2



HILLSIDE MEMORIAL PARK
CEMETERY & CREMATORIUM
A RICH TRADITION. A LASTING TRIBUTE

NON-GUARANTEED PRICE PRENEED CONTRACT (cont'd)

FINANCIAL AGREEMENT

The purchase price of the services and merchandise is \$ _____ as of the date of this contract (plus a 4% Administrative Fee, payable to the *Hillside Memorial Park Cemetery*).

Purchaser will pay the purchase price to Provider:

_____ By paying the total price in cash, receipt of which is acknowledged;

_____ Other (Explain below);

_____ By paying \$ _____ (receipt of which is acknowledged) this date of this contract, and further installments as follows:

_____ By writing his or her initials, Purchaser acknowledges that this contract will be funded by deposit in a Preneed Cemetery Enterprise Account.

NATURE OF AGREEMENT

_____ By writing his or her initials, Purchaser chooses to make this contract **revocable**. That is, Purchaser has the right to revoke it.

_____ By writing his or her initials, Purchaser chooses to make this contract **irrevocable**. That is, Purchaser does not have the right to revoke it.

The parties have caused this contract (which includes the provisions of all three (3) pages) to be executed this _____ day of _____, 20_____

IF THE PURCHASER HAS CHOSEN TO MAKE THIS CONTRACT IRREVOCABLE, HE OR SHE HAS 30 DAYS TO CONSIDER THIS DECISION AND REVERSE IT THEREBY MAKING THE CONTRACT REVOCABLE.

SAMPLE CONTRACT (cont'd)

PAGE 3



HILLSIDE MEMORIAL PARK
CEMETERY & CREMATORIUM

A RICH TRADITION. A LASTING TRIBUTE

NON-GUARANTEED PRICE PRENEED CONTRACT (cont'd)

USE OF PURCHASE PRICE

Provider will provide the services and merchandise described above at Provider's rates at the time they are provided. The preneed fund and its income, will be credited against the cost of services and merchandise. Any excess funds will be paid to the estate of the beneficiary or in accordance with the terms of the insurance policy. Any shortfall in funds will be paid by the estate or next of kin of the beneficiary.

REVOCAION

If this contract is revocable, in order for the Purchaser to revoke it he must deliver to the Provider/Trustee a written demand for refund before Provider furnishes any services or merchandise hereunder. Within thirty (30) days of receipt of such a demand from the purchaser, the trustee or Provider will notify the financial institution of the demand and authorize the financial institution to refund the trust fund and all its income (less any amount due to pay taxes, or trust administration).

Except for withdrawals to pay applicable taxes and trust administration fees, any withdrawal from the trust fund before the furnishing of the services and merchandise, will terminate this contract, and Provider and financial institution will be relieved from further liability. Revocation of this contract does not cancel the life insurance, which may only be terminated in accordance with the terms and conditions of the life insurance policy.

BENEFICIARY'S DEATH BEFORE PAYMENT COMPLETE

If Beneficiary dies before the purchase price has been paid in full, at the option of the Beneficiary's representative, the trust fund and its income will be credited against services and merchandise purchased.

PURCHASER'S DEATH BEFORE BENEFICIARY'S DEATH

If Purchaser and Beneficiary are not the same person, Purchaser's death before Beneficiary's death will terminate any interest of Purchaser in the trust fund and will give no right to Purchaser's representatives or heirs to withdraw it.

REMAINING FUNDS

If after Beneficiary's death any balance remains in the trust fund after Provider provides the services and merchandise, or after the termination of this contract under Revocation, or because of a failure of Provider to provide the services and merchandise, or after the other facility's charges are paid under Use of Other Facility, or because no credit against services and merchandise is made under Beneficiary's Death before Payment Complete, the balance, including income, will be paid to Beneficiary's estate.

SAMPLE CONTRACT (cont'd)

PAGE 4



HILLSIDE MEMORIAL PARK
CEMETERY & CREMATORIUM

A RICH TRADITION. A LASTING TRIBUTE

NON-GUARANTEED PRICE PRENEED CONTRACT (cont'd)

RIGHTS RESERVED

If a labor dispute, strike, government action, fire, war, epidemic, other disaster, changes in products or other causes beyond its control prevent or delay Provider from providing the services, facilities or merchandise, Provider may make reasonable substitutions of comparable services, facilities or merchandise, and it will not be liable for inconvenience delay, emotional upset, pain and suffering loss or damage experienced by Purchaser or Beneficiary, their estate, families, legatees, heirs or legal representatives. If merchandise selected is not available the Provider will make available to the Purchaser or his representative merchandise of equal or greater value. The Purchaser or his representative is entitled to approve any substitutions.

MISCELLANEOUS PROVISIONS

This form contains the entire contract between Purchaser and Provider and supersedes and integrates all communications and other contracts relating to this subject.

EXCLUSION OF WARRANTIES

There are no warranties of merchantability or fitness for a particular purpose extended by Provider. The only warranties, expressed or implied, which are granted in connection with the services and merchandise sold under this contract, are the expressed written warranties, if any, extended by the manufacturers of the merchandise sold, and no warranties are expressed or implied by Provider.

PURCHASER

The Purchaser is the person whose funds are placed into trust or who purchases an insurance policy to fund this contract. The Purchaser's tax identification number (Social Security Number) must appear on the contract.

DISCLOSURE

By completing this form, you acknowledge that you were given a current General price list and shown current Casket and Outer Burial Container lists prior to discussing those prices, services or merchandise.

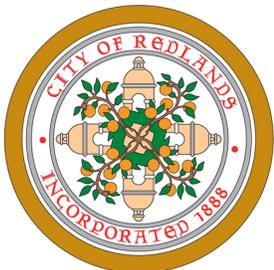
_____	_____
Purchaser Signature	Date
_____	_____
Seller Signature	Date

Print Name	

Address of Seller	

CITY RESOLUTION RECOMMENDATIONS HILLSIDE MEMORIAL PARK

**PREPARED BY
RYAN M. LEE
MARCH 2015
FOR THE CITY OF REDLANDS**



EDUCATION
TRAINING and SERVICE
RYAN M. LEE
MORTUARYCONSULTANT.COM

BACKGROUND

Hillside Memorial Park Cemetery is a city-owned and operated facility located at 1540 Alessandro Road, Redlands, CA. The park was incorporated in 1886 and remained privately owned until 1918 when the City of Redlands acquired the park and assumed its maintenance. It is the oldest continually operating business in Redlands. The park has been designated as a “historic resource of significant value to the people of Redlands” by the City Council. Approximately 41 acres have been developed into a park with an additional 13 acres available for future development.

There are two mausoleums at the park. The first, The Redlands Mausoleum, was constructed in 1928 and contains 280 mausoleum crypts. The “New” Mausoleum was built in 1958 and contains 768 crypt spaces. An addition in 1972 provided another 350 crypt spaces.

In 2013, the City performed an **Internal Audit Report 2013-001, Hillside Memorial Park Cemetery**, which went into great detail about the need for modernization in both the City resolution governing and the operational management of the cemetery.

Additionally, the deed, which transferred ownership of Hillside Memorial Park Cemetery to the City of Redlands, requires that the City “assumes and agrees to carryout and perform each and all the duties, obligations, and agreements of the grantor.” The City agreed to be responsible for keeping the cemetery property “in trim and neat condition, and maintain a lawn thereon and keep the streets, roads and walks... in good condition.”

GOALS

The primary objective of our recommendations is to assist the City in their efforts to update governing guidelines to insure the proper management of the cemetery, upgrade the internal controls over the cemetery’s operational processes and fiscal procedures, and to bring the cemetery into compliance with all applicable laws. Additionally, it is our goal to provide Hillside Memorial Park Cemetery the recommendation that will assist in developing a management structure that is focused on providing outstanding customer service and providing flexibility to meet market demands.

CITY RESOLUTION 4651

The City Council of the City of Redlands approved Resolution 4651 on June 19, 1990, the purpose of which was to establish rules and regulations to govern the use and operation of HMPC. Resolution 4651 has seven sections covering:

1. Sale, Transfer, and Repurchase of Lots and Crypts
2. Fees and Credit Regulations
3. Monument and Marker Regulations
4. Cemetery Grounds
5. Interment Regulations
6. Rescinding Resolution 3651
7. Effective Immediately Upon Adoption

City Resolution 4651 did not establish detailed rules and regulations covering HMPC's operation and management including signatory authority, sale and acquisition, mausoleum, property rights, interment and disinterment, pre-need, buy-back, endowment fund, and records.

RECOMMENDATIONS

1. Resolution 4651 should be rescinded and replaced with an updated and more comprehensive resolution.
2. Hillside Memorial Park Cemetery is in need of a long-term vision and stable leadership that is focused on the future growth and success of the cemetery.

A manager or management company should be immediately sought to oversee the management responsibilities of Hillside Memorial Park Cemetery. Updated resolution language should include specific language crafted to protect the Cemetery in the event that no permanent manager or management company is in place. We recommend language that would allow the Quality of Life Department to appoint an interim manager, upon approval of the City Manager, while a permanent manager or management company is sought and approved by the City Council.

It is our recommendation that individuals named as interim managers may only be utilized for up to 180 consecutive calendar days, unless and only upon approval of the City Council every 30 days exceeding the 180 day limit.

We recommend language be included that will distinguish individuals and cemetery management companies as non-synonymous terms. A management company may need to be hired to manage Hillside Memorial Park Cemetery for periods of time exceeding 180 days in order to provide stability and to facilitate flexibility during the search and recruitment of employees or for other, differing situations.

We also recommend resolution language that would mandate that all "Management Fees" that are charged by the City of Redlands be returned to the Hillside Memorial Park Enterprise Account for any future fiscal year that the City of Redlands fails to

CITY RESOLUTION 4651 (cont'd)

provide a Manager or that a Management Company is not in place for any term longer than 180 days. This language should specify that individuals serving as Interim Managers are not “Managers” for the purpose of this protection clause.

It is our recommendation that the Quality of Life Department be empowered to streamline the appointment of an interim manager. It should be a top priority for the City of Redlands to protect this valuable asset by placing in resolution strict time constraints to ensure consistent leadership with timely transfers of leadership when the need arises.

3. California Health & Safety Code Section 8137 states: “A cemetery owned and operated by a city, county, or city and county shall not engage in the business of selling monuments or markers, and its officers and employees who manage, operate, or otherwise maintain such cemetery on a day-to-day basis shall not engage in the private business of selling monuments or markers.”

Hillside Memorial Park Cemetery is in complete compliance with California Health & Safety Code Section 8137. However, the cemetery has not been provided with a definition of what a “marker or monument” sale is limited to. There is no legal definition of a “marker” or “monument” provided by any governing or regulatory agency.

Any updated resolution should include a clear definition of what a marker or monument is and what it is not. We recommend at the very least that the resolution include this specific definition language: “Any item or location designed with the specific intent of being able to permanently contain human remains – either cremated or not – by definition cannot be a ‘marker’ or ‘monument,’ as it is in fact a final resting place or grave location.”

We also recommend further consideration of the language below for adoption:

“Hillside Memorial Park Cemetery, its officers and employees, or any company who manages or maintains the cemetery, shall not engage in the sale of markers or monuments. A marker is a ‘headstone’ and may be made of granite, bronze, or other composite material. A monument is an upright ‘headstone’ or memorial bench that does not also contain niches suitable for the inurnment of cremated remains or any statue or other structure placed by or over a grave in memory of the dead that does not also provide space for inurnment or interment.

Hillside Memorial Park Cemetery may sell plaques and lettering for use on mausoleum crypts and niches, ossuaries, scattering gardens, urn gardens, columbarium, and other cremation memorialization options, and for the purpose of identifying private gardens, family estates, or other sites sold for interment or inurnment purposes.

Hillside Memorial Park Cemetery may also offer for sale private family estates for full body burial or inurnment of cremated remains, private mausoleums, benches designed with niches for the inurnment of cremated remains, or other products for interment or inurnment without these items being considered ‘markers’ or ‘monuments.’ If an item has the potential to inter or inurn human remains, by definition it is not a monument or marker and is recognized as a ‘grave location.’ Items specifically sold or included with interment or inurnment rights as a method of identifying such interment locations, such as those items used in

CITY RESOLUTION 4651 (cont'd)

mausoleums, columbarium, ossuaries, urn gardens, cremation gardens, and/or identifying a private estate or garden do not constitute a 'marker' or 'monument' sale."

4. We further recommend at the discretion of the Manager of Hillside Memorial Park Cemetery that the Cemetery may accept donations of monuments, statues, benches, or other gifts for use. Additionally, a fee may be charged for the installation of any such gift. The manager should have the right to waive this fee if there is good reason to do so. A "good reason" to approve the waiver of an installation fee could be based on countless factors including to support the up-sale of contract, as a condition for receiving a desirable gift, as goodwill, or to prevent negative publicity. The manager should have the authority to select the installation location of any such donation. The installation of any such item may be completed by Hillside Memorial Park Cemetery directly, or by an approved vendor that has complied with all applicable requirements and been approved to provide services.

Frequently, local veteran groups, businesses, civic organizations, religious groups, and/or families donate various monuments to commemorate events, recognize achievements, or honor groups or individuals. The Cemetery is prohibited from selling such items. However, the Cemetery should be able to welcome such generous donations, incorporate them into the cemetery grounds, and utilize their presence in the general marketing plan of the cemetery.

5. We recommend that the Director of Finance for the City of Redlands conduct, or otherwise delegate the task of completing an annual review of endowment care funds and should report to the Quality of Life Department the amounts collected during the year, investments, income and expenses, and amounts paid to the Cemetery for endowment care. Copies of this report should also be forwarded to the City Council, City Manager, and the Cemetery Director. Any future resolution should include language to protect the endowment care fund by prohibiting the refunding of endowment care fees. The City Council should also place into resolution direct language indicating under what circumstances endowment care funds may be used.
6. We recommend that the Redlands City Council limit their involvement in creating and/or changing "rules" for the cemetery. It is not necessary for the City Council to concern itself with minutia routinely found in cemetery rules, such as determining decoration disposal days, size and locations of markers, hours of operations, or times for scheduling services. It is our opinion that City Resolutions should be crafted to provide a framework and the guidelines to empower a manager to create and change rules as necessary, and in the best interest of the cemetery.
7. The Director should make the rules and decisions regarding, but not limited to:
 - a) Hours of Operation
 - b) Products and Services Offered
 - c) Developing Pricing Structure and General Price List Recommendations
 - d) Markers and Monuments Allowed to be Installed
 - e) Acceptance of Outside Products
 - f) Selection of Vendors for Merchandise Offerings
 - g) Scheduling of Staff

CITY RESOLUTION 4651 (cont'd)

8. City Resolution language should detail the frequency in which trees will be required to be inspected for health and trimmed, and should also establish guidelines for how and when roads and walkways will be evaluated and repaired. The City of Redlands has the legal obligation to maintain the grounds, trees, and walkways at Hillside Memorial Park Cemetery. These duties should not be ignored or deferred due to the Cemetery's failure to meet economic goals. The grounds, the roads, and the trees at Hillside Memorial Park Cemetery are not being maintained at an industry standard level. The City Council should create the guidelines necessary to prevent further neglect of the cemetery.

H&SC SECTION 8125

The City should lobby local members of the California Legislature to specifically exempt Hillside Memorial Park Cemetery from the five-acre limitation established by Sections 8125 and 8127. There is existing precedence for similar exemption to Section 8125. Specifically, Section 8125.5 was enacted in 2008 granting exemption for the City of Simi Valley from the five-acre limitation. This Section states: "The City of Simi Valley may survey, lay out, dedicate, own, and operate for burial purposes, or may purchase, or receive by gift or donation, five acres or more of public lands to be used as a public cemetery."

The Internal Audit Report 2013-001 offers an alternative recommendation: "The City should consider the sale (after considering all legal matters) of part or the entire HMPC to avoid any litigation or legal issue(s) that might arise as a result of the excess acreage."

If the City of Redlands includes Hillside Memorial Park Cemetery in a Government Code Section 50569 inventory, our recommendation is that there is not any instance in which any part of Hillside Memorial Park Cemetery should be considered as excess property. Though there are sections that are not currently used for interments, there have been improvements including roads, gutters, and drainage systems throughout the property.

Allowing any section of this property to be transferred to another government agency, or sold for other development, would be a disservice to the community of Redlands. The City has a tremendous asset in its hands and, as its steward, City leaders have the sacred responsibility to both protect and preserve this property as a place where the community remembers their history and honors their dead.

H&SC SECTION 8128

Hillside Memorial Park Cemetery is largely in compliance with the requirements of California Health & Safety Code Section 8128, with the only deficiency being the failure to routinely collect the birthplace of decedents who are being buried or interred, entombed, inurned, or scattered at Hillside Memorial Park Cemetery.

It is our recommendation that a directive be issued to collect, and keep on file, photocopies of death certificates of decedents (not certified originals) in order to obtain all of the information required by Health & Safety Code Section 8128.

This information should be easily obtainable from funeral homes when scheduling services.

MUNICIPAL CODE – 12.49.020

Municipal Code 12.49.020 was drafted in response to the regular and recurring problem of dogs being allowed to roam the cemetery with irresponsible owners. This problem has been greatly diminished by the enactment of Municipal Code 12.49.020.

However, 12.49.020 does not allow for either legal or beneficial exceptions to the law, including the Americans with Disabilities Acts.

- Beginning on March 15, 2011, only dogs are recognized as service animals under Titles II and III of the ADA.
- A service animal is a dog that is individually trained to do work or perform tasks for a person with a disability.
- Generally, Title II and Title III entities must permit service animals to accompany people with disabilities in all areas where members of the public are allowed to go.

Service animals are defined as dogs that are individually trained to do work or perform tasks for people with disabilities.

Examples of such work or tasks include: guiding individuals who are blind, alerting people who are deaf, pulling a wheelchair, alerting and protecting an individual who is having a seizure, reminding an individual with mental illness to take prescribed medications, calming a person with Post Traumatic Stress Disorder (PTSD) during an anxiety attack, or performing other duties.

Service animals are working animals, not pets. The work or task a dog has been trained to provide must be directly related to the person's disability. Dogs whose sole function is to provide comfort or emotional support do not qualify as service animals under the ADA.

This definition does not affect or limit the broader definition of "assistance animal" under the Fair Housing Act or the broader definition of "service animal" under the Air Carrier Access Act.

Some state and local laws also define service animal more broadly than the ADA does. Information about such laws can be obtained from the State Attorney General's office.

Under the ADA, state and local governments, businesses, and nonprofit organizations that serve the public generally must allow service animals to accompany individuals with disabilities in all areas of the facility where the public is normally allowed to go. For example, in a hospital it would be inappropriate to exclude a service animal from areas such as patient rooms, clinics, cafeterias, or examination rooms. However, it may be appropriate to exclude a service animal from operating rooms or burn units where the animal's presence may compromise a sterile environment.

Under the ADA, service animals must be harnessed, leashed, or tethered, unless these devices interfere with the service animal's work or the individual's disability prevents the use of these devices. In that case, the individual must maintain control of the animal through voice, signals, or other effective controls.

MUNICIPAL CODE – 12.49.020 (cont'd)

- When it is not obvious what service an animal provides, only limited inquiries are allowed. Staff may ask two questions: (1) is the dog a service animal required because of a disability, and (2) what work or task has the dog been trained to perform. Staff cannot ask about the individual's disability, require medical documentation, require a special identification card or training documentation for the dog, or ask that the dog demonstrate its ability to perform the work or task.
- Allergies and fear of dogs are not valid reasons for denying access or refusing service to individuals using service animals. When an individual who is allergic to dog dander and an individual who uses a service animal must spend time in the same room or facility, for example, in a school classroom or at a homeless shelter, they both should be accommodated by assigning them, if possible, to different locations within the room or different rooms in the facility.
- A person with a disability cannot be asked to remove his service animal from the premises unless: (1) the dog is out of control and the handler does not take effective action to control it or (2) the dog is not housebroken. When there is a legitimate reason to ask that a service animal be removed, staff must offer the person with the disability the opportunity to obtain goods or services without the animal's presence.
- People with disabilities who use service animals cannot be isolated from other patrons, treated less favorably than other patrons, or charged fees that are not charged to other patrons without animals. In addition, if a business requires a deposit or fee to be paid by patrons with pets, it must waive the charge for service animals.
- Staff members are not required to provide care or food for a service animal.

In addition to language conforming Municipal Code 12.49.020 with ADA requirements, the City should incorporate changes that would also make welcome at Hillside Memorial Park Cemetery for: "attendance at a service or public event, as well as in the course of their regular duties, any Police Dog; a dog controlled or used by a law enforcement officer or agency; military unit or personnel; search and rescue or first responder agency."

EXEMPTIONS FOR HILLSIDE MEMORIAL PARK CEMETERY

- Hillside Memorial Park Cemetery needs to rebuild its marketing efforts. As such, stronger brand identification within the community is essential to these efforts. The Cemetery should be exempt from any rule or requirement that limits the Cemetery from using its own logo on all marketing materials, stationery, and other forms. It is perfectly acceptable to use the City Seal in addition to the Cemetery's own logo on materials, however, the logo of Hillside Memorial Park Cemetery should be far more prominent than any use of the City's Seal in appearance and frequency on cemetery materials.
- Both public and private cemeteries routinely accept gifts and donations. The Cemetery's ability to accept such gifts should be separate from the usual manner of accepting gifts on behalf of the City. We recommend that the process be as simple as the Cemetery Director drafting a "Staff Memorandum" which details the nature of the gift; who is the donor of the gift; and any proposed placement location within the cemetery (if necessary). Such a report should then be forwarded to the Quality of Life Department staff for initial review. The Quality of Life Department staff should have a limited time - we recommend three to five days - to either reject the donation or send the "Staff Memorandum" to the City Council for an expedited approval. The entire process of accepting a gift should take less than three weeks, and certainly no more than a month.
- Veteran organizations, law enforcement associations, emergency services fraternal organizations, civic and religious groups, as well as individuals and families are common sources of donations to cemeteries. Donated gifts are often received to improve the amenities of the cemetery, increase the beauty of the land and further serve to generate marketing events for the Cemetery. Due to the substantial economic benefit and increase in goodwill within the community created by generous donations to the Cemetery, the City should create an easy, streamlined process to receive such gifts in the future.
- Hillside Memorial Park Cemetery currently uses an outdated numerical system to identify sections. There is even a "Section 13" included on maps of the cemetery. However, Section 13 is not currently used for interments and the fact that it is included on materials distributed to the public underscores the depth of naming issues at the cemetery. The rebranding of individual sections, gardens, and structures at HMPC needs to be addressed. The renaming of sections and gardens at HMPC should be given a high priority within the execution of Hillside Memorial Park Cemetery's marketing plan. To maximize the effectiveness, the Cemetery should be granted an exemption from any process or rules for the naming and re-naming of areas within the cemetery. An industry specific company should simultaneously address the renaming issues along with the development of a modernized Master Plan for future gardens and structures



HILLSIDE MEMORIAL PARK
CEMETERY & CREMATORIUM

A RICH TRADITION, A LASTING TRIBUTE

CEMETERY RULES

Rule 1: No transfer or assignment of a lot, plot, or grave, or any interest therein shall be valid until such transfer or assignment has been both approved and recorded with the Cemetery.

Rule 2: Before a disinterment may be made, there must be obtained the written consent of the legal next of kin, or in lieu of the foregoing, an order from the Court.

Rule 3: All graves and vaults shall be opened and closed and all interments and disinterment shall be made by the Cemetery, and any supplies and apparatus incident thereto supplied by the Cemetery subject to the established charges.

Rule 4: If any monument, effigy, enclosure, or any other structure, or any inscription be placed in or upon any lot or grave, which shall be determined by the Cemetery to be offensive or improper or injurious to the appearance of the surrounding lots or grounds, the Cemetery shall have the right to remove the said offensive or improper object or objects.

Rule 5: No one may plant or remove any trees, plants, or shrubs without the permission from the Cemetery.

Rule 6: All plantings of shrubs or trees on private estates are required to be approved and registered with the Cemetery office. If trees or shrubs in any lot or grave, because of their roots, branches or otherwise, shall become detrimental to the adjacent lots, graves, or avenues, or unsightly or inconvenient to passengers or pedestrians, the Cemetery shall have the right to remove said trees or shrubs or such parts thereof as it shall determine to be detrimental, unsightly, or inconvenient.

Rule 7: The Cemetery may at any time enter upon the lots or graves to keep the same neatness, and clear off the grass, weeds, wilted flowers, and debris. The Cemetery reserves the right to remove any artifacts from the grave – i.e. artificial flowers, stuffed animals, ribbons, bows, dead plantings – which are determined to be unsightly or faded and present a detriment to the natural beauty of the cemetery. The Cemetery reserves the right to use their discretion to make this determination.

Rule 8: In making excavations or doing construction, the Cemetery reserves the right to temporarily use the adjoining lots or graves to receive such tools, derricks, and materials as are necessary to perform all work.

Rule 9: The Cemetery from time to time may layout, alter, or remove paths, roads, or avenues at its sole discretion.

Rule 10: The Cemetery reserves the right to resurvey and subdivide unsold lots or plots or parts thereof.

Rule 11: The Cemetery is the only entity allowed to advertise "For Sale" any lots, plots, graves, or vaults within the cemetery. No advertisements in any form will be allowed on any work in the cemetery; the Cemetery reserves the right to remove therefore any such signs or advertisements.

Rule 12: No purchaser's title to a lot or grave shall be deemed valid until the entire amount of the purchase price is paid. Arrangements for the payment of any and all indebtedness due to the Cemetery must be made before interment is made. No merchandise or other services shall be provided or any merchandise installed until all charges due to the Cemetery are paid.

Rule 13: The Cemetery reserves the right to prohibit the mounding, hedging, or elevating of graves.

Rule 14: The Cemetery may prohibit any contractor or workman from working in the cemetery if such contractor or workmen prove to be unreliable or incapable, or if they refuse to abide by the rules and regulations.

Rule 15: To protect the grounds and especially improved lots and graves from damage, all excavations for burials and all foundations for monuments, estates, memorials, and markers, will be built by the Cemetery or an approved contractor/vendor.

Rule 16: Headstones, slabs and monuments that have fallen or which require repairing may be removed or the condition corrected by order of the Cemetery. In case of correction by the Cemetery, a charge thereof may be placed against the plot or grave.

Rule 17: No work shall be left in an improper or unfinished condition; otherwise, the same may be properly completed by the Cemetery at the expense of the lot or grave owner.

Rule 18: In all cases of burial, the Cemetery should receive and may require at least forty-eight hours notice prior to the arrival of the funeral procession at the cemetery. At the sole discretion of the Cemetery, a waiver of this notice requirement may be granted in exchange for an "Expedited Interment" fee.

Rule 19: Private contractors and others will be held responsible for any damage done to lots, graves, paths, roads, plantings, trees, structures, etc., including damage to the lawn, and shall take all necessary precautions to avoid damage.

Rule 20: Contractors and others are required to interrupt their work pending a nearby funeral service or procession.

Rule 21: Except by written permission of the Cemetery, no person or firm shall be permitted to do gardening or other similar work on any private estate or grave without first filing with the Cemetery the written authorization of the recorded owner and a statement or plan of the work to be done. The Cemetery reserves the right to disapprove and prohibit any work if it finds that the same may be detrimental to nearby lots or graves of the Cemetery as a whole, or for other good and sufficient reasons.

Rule 22: The Cemetery reserves the right to prohibit enclosures on any lots, plots, or graves.

Rule 23: The Cemetery shall take reasonable precaution to protect plot owners, and the property rights of plot owners, within the cemetery from loss or damage, but it distinctly disclaims all responsibility for loss or damage from causes beyond its reasonable control, and especially from damage caused by the elements, an act of God, common enemy, thieves, vandals, strikers, malicious mischief makers, explosions, unavoidable accidents, invasions, insurrections, riots, or order of any military or civil authority, whether the damage be direct or collateral, other than as herein provided.

Rule 24: All funerals, on reaching the cemetery, shall be under the supervision of the Cemetery. The Cemetery management is hereby empowered to enforce all Rules and Regulations and to exclude from the cemetery any person violating the same. The management and its assistants shall have charge of the grounds and buildings and at all times shall have supervision and control of all persons in the cemetery, including the conduct of funerals, traffic, employees, interment right owners, and invitees.

Rule 25: Employees of the Cemetery, while on duty, may act as "Pall Bearers" to assist funeral directors, or otherwise assist in moving the casketed remains of decedents. This type of service is a courtesy, and not a requirement of the Cemetery or its staff. The Cemetery may refuse to assist in transferring remains to the grave at its sole discretion. The Cemetery shall not be responsible for any aspect of the delivery of remains, including transition to the grave, or for the placement and staging at the grave site. The grounds of the cemetery, by nature, are at times hazardous to navigate, and those individuals acting as "pall bearers" and transferring casketed remains to the gravesite do so at their own risk. The Cemetery is not responsible for any injury (physical or emotional) or mishap that may occur while transferring any remains to the gravesite, or once the remains are placed at the gravesite temporarily for services, or during the lowering of remains into the grave.

Rule 26: Visitations or other such graveside viewings of casketed human remains are discouraged from occurring at the cemetery, but may occur with approval of the Cemetery, and under the supervision of a funeral director. The Cemetery is not liable for any injury or mishap that may occur during, or as a result of, such activities being conducted at the cemetery.

Rule 27: It shall be the duty of the lot owner to notify the Management of any change in post office address. Notice sent to a lot owner at the last address on file in the office of the Cemetery shall be considered sufficient and proper legal notification.

Rule 28: The Management reserves, and shall have, the right to correct any errors that may be made by it either making burials or removals, or in the description, either by canceling such conveyance and substituting and conveying in lieu thereof other interment property, of equal value and similar location as far as possible, or as may be selected by the Management, or by refunding the amount of money paid on account of said purchase. In the event the error shall involve the burial of the remains of any person in such property, the Management reserves, and shall have, the right to remove and bury the remains in such other property of equal value and similar location as may be substituted and conveyed in lieu thereof. The Management shall also have the right to correct any errors made by placing an improper inscription, including an incorrect name and/or date, either on the memorial or on the container for cremated remains. The Cemetery shall have no liability as a result of any errors of the type described herewith other than its obligation to take the remedial actions described.

Rule 29: The Management assumes no duty for identity of the remains of the deceased, and can give no assurance that the remains interred are that of the person shown on the interment authorization executed and delivered to the Management. The Management relies upon the representation of family, funeral director, or others making such statements of identity for interment authorization, burial permits, or death certificates, and shall have no obligation to independently establish or verify the identity of the remains.

Rule 30: The Management shall be in no way liable for any delay in the burial of a body where a protest to the burial has been made; where the Rules, Regulations, or Laws have not been complied with; or because of strikes, the elements, an act of God, common enemy, thieves, vandals, malicious mischief makers, explosions, unavoidable accidents, invasions, insurrections, riots, or order of any military or civil authority.

Rule 31: No pets shall be interred in the cemetery, either alone or with human remains.

Rule 32: When, for any reason, the interment space cannot be opened where specified, the Management may, in its discretion, open it in such location in the plot as it deems best and proper, so as not to delay the funeral. The Management shall not be liable in damages or for any error so made.

Rule 33: The Cemetery shall not be liable for damage to any casket, burial case, or urn occurring during the interment/inurnment or removal thereof.

Rule 34: A body, or cremated remain, may be removed from its original burial site to a site of equal or greater value in the cemetery when there has been an exchange or purchase for that purpose. Consent from responsible parties shall be obtained. When a single grave has been donated by the Cemetery, the grave space reverts back to the Cemetery. All such exchanges are at the discretion of the Cemetery.

Rule 35: The Management shall have the right to maintain guard at the cemetery at any time of its choosing. The Management shall have no liability for loss or damage and especially from damage caused by the elements, an act of God, common enemy, thieves, vandals, strikers, malicious mischief makers, explosions, accidents, invasions, insurrections, riots, or order of any military or civil authority, whether the damage be direct or collateral, including the loss of human remains, under any circumstances.

Rule 36: Removal of a body or cremated remains so that a space, lot, crypt, or niche may be sold or used for personal gain is not allowed. Removal contrary to the express or implied wish of the original owner is forbidden, unless the Cemetery is directed to do so by court order.

Rule 37: The scattering of cremated remains is prohibited both on common cemetery property and on grave spaces/lots where interment rights are owned. All cremated remains are to be interred in retrievable containers, with complete cemetery records afforded for each inurnment. The only exception to this rule is for the placement of cremated remains in an ossuary or specific scattering garden, which requires an approved "scattering" urn or tube. Only Cemetery personnel are authorized to place cremated remains in either an ossuary or public scattering garden.

Rule 38: The contract, deed, and these Rules and Regulations, and any amendments thereto shall be the sole and only agreement between the Cemetery and the lot owner. The statements of any employee and/or sales agents shall in no way be binding.

Rule 39: Spaces and crypts are laid out, designed, and constructed based upon recognized industry standards. In the event of an oversized or overweight deceased person, or because of disfigurement, such human remains cannot be interred within the confines of such standard spaces or crypts, the Management then reserves the right to relocate the human remains, and to substitute the interment site and merchandise to accommodate such circumstances.

Rule 40: Boisterous or unseemly conduct that would disturb the quiet and good order of the cemetery shall not be permitted in the cemetery, or in any of its buildings. Walking, jogging, and bicycling are permitted on streets and roads during times the cemetery gates are open. Photography is permitted on cemetery grounds, and any professional photography or filming is contingent upon the permitting process of applicable government agencies.

Rule 41: It is of the utmost importance that there should be strict observance of all of the proprieties of the cemetery, whether embraced in these rules or not, as no improprieties shall be allowed, and the Management shall have power to prevent improper assemblages.

Rule 42: All persons are prohibited from gathering flowers, either wild or cultivated, or breaking trees, shrubbery or plants, or disturbing birds or other animal life.

Rule 43: The Cemetery reserves to itself and to those lawfully entitled thereto, a perpetual right of ingress and egress over interment spaces for the purpose of passage to and from other interment spaces. Except as may be necessary to gain access to other interment spaces within the cemetery, persons within the cemetery grounds shall use only the avenues, walkways and roads. All persons are strictly forbidden to break or injure any tree or shrub, or mar any landmark, marker, or memorial or in any way deface the grounds of the cemetery.

Rule 44: The City of Redlands deems the cemetery to be sacred and must be treated accordingly by all who visit. The right is reserved by Management to refuse entrance to any person, to expel from the grounds anyone violating the rules, and to refuse admittance of any material or merchandise.

Rule 45: Memorial dealers shall be required to furnish the Management for approval a blue print or sketch of the proposed memorial, specifying size, location on lot, inscription, quality of stone, and the name of the producer furnishing said stone. Cemetery Management may develop streamlined practices for vendors and dealers who may be granted exemptions to this rule.

Rule 45 (a): Cemetery Management shall have authority to reject any plan or design for any memorial which, on account of size, design, inscription, kind or quality of stone is (in the opinion of the Management) unsuited to the lot on which it is to be placed.

Rule 45 (c): The Management reserves the right to stop all work of any nature, whenever, in its opinion, property preparations have not been made; or when tools and machinery are insufficient or defective; or when work is being executed in such a manner as to threaten life or property; or when the monument dealer has been guilty of misrepresentation; or when any reasonable request on the part of the Management is disregarded; or when work is not being executed according to specifications; or when any person employed on the work site violates any rule of the Cemetery.

Rule 45 (d): The completed work is subject to the approval of the Management, and, if unsatisfactory, may be removed.

Rule 45 (e): Duplication of the design of any memorial shall not be permitted in a location sufficiently near to the original, that the duplication is readily noticeable, without the written consent of the person(s) with legal authority and the expressed consent of the Management of the Cemetery. Copying existing memorials in any area may be authorized to conform to family gravesites or estates, at the sole discretion of the Cemetery.

Rule 45 (f): Monument or memorial dealer's names shall not appear on any marker or product installed at the cemetery without prior consent of the Cemetery.

Rule 45 (g): Any memorial benches shall be approved by Management for both design and location, and shall be placed on a concrete foundation, for which such fees are paid in full, and constructed of first-grade granite.

Rule 45 (h): In addition, the monument dealer shall provide to the Management of the Cemetery proof of general liability, workers' compensation, and product liability insurance satisfactory to the Management. Said insurance certification shall conform to the regulations of the City of Redlands.

Rule 45 (i): Upon inspection by the Management of the Cemetery, any damage to the grounds of the cemetery must be corrected and the grounds restored. In the event this is not done to satisfaction, the Management shall do whatever necessary to restore the cemetery premises to their condition prior to installation, and shall charge back against the monument dealer the costs of correctional restoration. Any balances owed to the Management of the Cemetery by the monument dealer shall be remitted within thirty (30) days of receipt of the itemized statement, or the Management shall prohibit the memorial dealer access to the cemetery until such time as the balance is paid in full.

Rule 45 (j): Memorial installation requires experience and often times special equipment. No person, firm, or corporation, other than recognized and approved monument dealers or Management, shall be permitted to install memorials in the cemetery.

Rule 45 (k): Should any memorial become unsightly, dilapidated, or a menace to visitors, the Management shall have the right either to correct the condition or to remove the same, at the expense of the lot owner, and at the sole discretion of the Cemetery.

Rule 45 (l): No marker shall be removed from the cemetery, except by the Management, unless with written order of the owner and permission granted by Management.

Rule 46: The placing of boxes, shells, toys, metal designs, frames, ornaments, chairs, settees, wood or iron cases, glass, anything breakable, and similar articles upon lots shall not be permitted, and, if so placed, may be removed. The Cemetery is not responsible for theft or damage to any personal property, including artifacts, personal effects, etc., placed on or near interment spaces or elsewhere in the cemetery.

Rule 47: Vases, flowers, pictures, flags, letters, or any such mementos are prohibited on crypt or niche fronts. Only one vase, approved by the Cemetery, is allowed on crypt and niche fronts. Live flowers are also prohibited in any mausoleum. If they are placed, they may be removed at the discretion of the Cemetery.

Rule 48: The Cemetery shall not condone or allow the removal of memorial decorations from graves by persons other than the family of the deceased, with exception being the employees of the Cemetery in the operation of their duties; or individuals and service organization volunteers acting under the direct direction of Cemetery personnel.

Rule 49: The term “endowment care” shall not be construed as meaning the maintenance, repair, or replacement of any memorials placed or erected upon lots; nor the planting of flowers or ornamental plants; nor the maintenance or doing of any special or unusual work in the cemetery; nor does it mean the reconstruction of any marble, granite, bronze or concrete work on any section or lot, or any portion or portions thereof in the cemetery, mausoleum, or other building or structure, caused by the elements, an act of God, common enemy, thieves, vandals, strikers, malicious mischief makers, explosions, unavoidable accidents, invasions, insurrections, riots, or by order of any military or civil authority, whether the damage be direct or collateral.

Rule 50: “Special Care” shall include only those specific services set forth in a Special Care Agreement with the lot owner. It may include the improvement or embellishment of all or any part of the cemetery or any lot in it; the erection, maintenance, removal, repair, or preservation of any memorial; the planting and cultivation of flowers, trees, shrubs, or plants in and around the cemetery, or any part thereof; and the filling and care of vases, special care of flower beds, and the placing of floral decorations at dates requested, including the special care or ornamenting of any lot, section, or building, or any portion thereof, or any other purpose or use not consistent with the purpose for which the cemetery was established or is being maintained. Special care funds may be invested with and in the same manner as endowment care funds.

Rule 51: No waiver of any violation of these Rules and Regulations shall operate as a waiver of any subsequent violation of the same rule or regulation or as a waiver of any other rule or regulation, or the violation thereof. Special cases may arise in which the literal enforcement of a rule may impose unnecessary hardship. The Cemetery therefore, reserves the right, without notice, to make exceptions, suspensions, or modifications in any of these Rules and Regulations when, in its judgment, the same appear advisable; and such temporary exception, suspension, or modification shall in no way be construed as affecting the general application of such rules.

Rule 52: The Management, its employees, and all others designated by Management are hereby empowered to enforce all Rules and Regulations, and to exclude from the property of the cemetery any person violating the same. The Management shall have charge of the ground and buildings, and at all times shall have supervision and control of all persons in the cemetery, including the conduct of funerals, traffic, employees, lot owners, tourists, and visitors.

Rule 53: The Cemetery may, from time to time, revise these Rules and Regulations and make reasonable administration and conduct of the cemetery. If any rule or regulation or part thereof shall be declared invalid, such declaration shall not affect or invalidate the remaining Rules and Regulations or parts thereof herewith established.



HILLSIDE MEMORIAL PARK
CEMETERY & CREMATORIUM

A RICH TRADITION, A LASTING TRIBUTE

MONUMENTS, HEADSTONES AND MARKERS

1. No monument, headstone or marker will be placed on the lot unless the lot is paid for in full.
2. Flush markers will have at least a four-inch butt. No flush markers will be permitted prior to interment in the grave to be marked.
3. Only one flush marker is allowed to identify both interments in an Urn Garden Lot.
4. Only one upright stone will be allowed on a lot; all other stones will be flush markers except that on an old lot, existing markers may be duplicated.
5. Only one flush marker per grave space will be allowed.
6. Designs for all monuments, headstones and markers must be approved by the Cemetery Department. Motifs on monuments, headstones and markers must be superimposed and part of the monument. All monuments, headstones and markers must be monolithic regardless of the theme.
7. No stone may bear anything of an advertising nature.
8. The size of a flush marker shall be consistent with the size of the lot and not protrude above grade.

9. MONUMENTS, HEADSTONES AND MARKERS WILL NOT EXCEED THE FOLLOWING MAXIMUM LIMITS:

SINGLE GRAVE	2' X 1' X 2' HIGH
TWO GRAVE LOT	3' X 1' X 3' HIGH
THREE GRAVE LOT	3' 6" X 1' X 3' HIGH
FOUR GRAVE LOT	3' 6" X 1' X 3' HIGH
SIX GRAVE LOT	3' 6" X 1' X 3' HIGH
BABY/STILLBORN GRAVE	1' 2" X 8" X 2' HIGH
URN GARDEN LOT	2' X 1' FLUSH MARKER

- 10. All inscription work on new monuments, headstones and markers must be done prior to setting.
- 11. Inscription work on all existing monuments, headstones and markers require a work permit signed by the lot owner or his or her legal heir and identifying the lot number and section.

12. GOVERNMENT MARKERS

- a. Only one (1) Government Marker is allowed on each Veterans' grave in the Veterans' section.
- b. The Cemetery Department is not responsible for any damage to monuments, headstones or markers.

MORTUARY CONSULTANTS FUNDING SEARCH

PREPARED BY RYAN M. LEE

FOUNDATION FUNDERS (Est. \$200,000)

ANNENBERG FOUNDATION

<http://www.annenbergfoundation.org/>

Due Dates: Rolling, but application must be submitted within 45 days of online account generation

Funding Area: Multiple possible including Arts, Culture and Humanities, Civic and Community, Human Health and Wellness

Notes: Funding for program and operational support only; No capital funding.

Steps:

- Create strategy based on Grantmaking Guidelines and choice of Funding Program
- Contact Program Officer for further alignment
- Download application and templates and prepare
- Complete online application

Request: Grants awarded from \$10,000-\$100,000

THE WEINBERG FOUNDATION

<http://hjweinbergfoundation.org/>

Due Dates: Rolling

Funding Area: General Community Support, Capital only

Notes: Applicants must have proof of 501c3 status, serve low income individuals primarily, and commit to assist vulnerable and at risk populations. Should not apply until at least 50% of capital funds have been raised and have value-engineered drawings or contract with builder has been signed.

Steps: Submit LOI by email or mail and if accepted, submit full application

Request: Fund up to 30% of total capital budget

MORTUARY CONSULTANTS FUNDING SEARCH (cont'd)

CARRIE ESTELLE DOHENY FOUNDATION

<http://www.dohenyfoundation.org/>

Due Dates: Rolling

Funding Area: Improving Health and Welfare Programming

Notes: Funds projects and very rare for capital funding is very rare.

Steps:

- Relationship Building with the Board to gauge interest
- Submit Letter of Interest or Case Statement

Request: Depends upon foundation interest

THE WEINGART FOUNDATION

<http://www.weingartfnd.org/home>

Due Dates: Rolling

Funding Area: Capital Projects, especially greater access to services for persons who are underserved or economically disadvantaged.

Notes: Funding is available to support land, facility, equipment purchases, renovations, or new construction. For large capital campaigns, an application will generally only be invited for projects that are in the final phase of fundraising and are construction-ready. The Foundation provides grants and other support designed to improve the capacity and sustainability of nonprofit organizations delivering effective services in the areas of health, human services and education for people and communities in need. The Foundation gives highest priority to activities that provide greater access to people who are economically disadvantaged and underserved.

The Foundation also funds activities that benefit the general community and improve the quality of life for all individuals in Southern California.

Steps:

- Contact program officer to apprise them of the project
- Approach after 50% of capital budget pledged and the project is construction ready Follow with LOI submittal

Request: Funds up to 10% of total capital budget

MORTUARY CONSULTANTS FUNDING SEARCH (cont'd)

NORRIS FOUNDATION

<http://norrisfoundation.org/>

Due Dates: Applications are accepted December 1-January 31

Funding Area: Community

Notes: Few new applicants are accepted every year so relationship with the Foundation is critical

Steps:

- Work to develop relationship with Board and staff
- Engage program officer is reviewing program ideas and case statement

Request: Depends upon foundation interest

S MARK TAPER FOUNDATION

<http://www.smtfoundation.org/home.html>

Due Dates: 2015 Grant Cycle has not been announced yet

Funding Area: "enhancing the quality of people's lives in Southern California"

Notes: General Operating Support or Program/Project Support

Steps:

- Submit an LOI early in the calendar year
- Applications will be mailed April-June to those selected
- Application are reviewed with possible site visit in September
- Grant funds are awarded in December.

Request: Grants in the \$50,000-\$200,000, with some large grants over \$250,000.

THE COETA AND DONALD BARKER FOUNDATION

(No website) P.O. Box 936, Rancho Mirage, CA United States 92270-0936, Telephone: (760) 340-1162

Due Dates: Rolling Application (Board meets 5 times per year)

MORTUARY CONSULTANTS FUNDING SEARCH (cont'd)

Funding Area: Arts, Community/economic development, Environment, Natural resources, Equipment, Operating, Program Development

Notes: Does not fund organizations who depend primarily on federal or tax dollars so case needs to be made by Friends of Hillside that the Park's funding comes from income generation and the grant will assist develop economic sustainability and provide community benefit

Steps:

- Contact foundation staff to discuss the projects and gauge interest
- Submit an LOI or Case Statement, depending upon staff instruction

Request: Depends upon foundation staff recommendation

THE RALPH M. PARSONS FOUNDATION

<http://www.parsonsfoundation.org/>

Due Date: No deadlines and LOI's are reviewed within 6 weeks

Funding Area: Community and Civic Projects, such as Public Gardens; Services for Underserved and Disadvantaged

Notes: Funds almost exclusively for organizations that provide services in Los Angeles County so we will need to make a case for potential visitation of the project from across the region, including Los Angeles County.

Steps:

- Contact foundation staff to discuss the projects impact on the entire region
- Submit an LOI
- Submit full application

Request: \$50,000

THE COMMUNITY FOUNDATION

<http://www.thecommunityfoundation.net/>

Due Dates: TBD 2015 cycle has not been announced yet

Funding Area: Community Impact Fund

MORTUARY CONSULTANTS FUNDING SEARCH (cont'd)

Notes: No capital funding, project only

Steps: Submit application as directed on the website

Request: TBD

CORPORATE PARTNERS (Est. \$100,000)

EDISON INTERNATIONAL FOUNDATION

<http://www.edison.com/home/community/our-funding-priorities.html>

Due Dates: 3 cycles per year March 1-31, June 1-30, September 1-30

Funding Area: Civic Engagement

Notes: The Foundation gives small grants and is an access point for building relationship with Edison Corporate, who can offer many opportunities from funding energy efficiency measures to large marketing sponsorships

Steps:

- Reach out to local community outreach representative
- Complete online application
- Develop relationship with Edison Corporate

Request: \$5,000 (Foundation); \$50,000+ (Corporate)

UNION PACIFIC FOUNDATION

Due Dates: LOI due Aug 1, 2015 and Application due August 15, 2015, Funding cycle details available May 1, 2015

Funding Area: Community and Civic Program to assist community-based organizations and related activities that improve and enrich the general quality of life in the community: botanical gardens, children's museums, history projects, etc.

Notes: Must be in UP service area—nearest is Colton, which should be close enough

Steps:

- Reach out to local UP representative
- Online LOI in July, Application in August

Request: \$25,000-\$50,000

MORTUARY CONSULTANTS FUNDING SEARCH (cont'd)

WELLS FARGO FOUNDATION

https://www.wellsfargo.com/about/charitable/ca_guidelines

Due Dates: Rolling

Funding Area: Community Development-Revitalize and stabilize community

Notes: Project-specific grants funded more than general capital campaigns. Relationship with a high level executive or major account holder will be important for larger grants.

Steps:

- Identify relationships with local and regional Wells Fargo staff/executives
- Identify relationships with significant account holder at Wells Fargo
- Contact local program officer for alignment and relationship development

Request: \$25,000

NORTHRUP GRUMAN

<http://www.northrupgruman.com/CorporateResponsibility/CorporateCitizenship/Philanthropy/Pages/ContributionGuidelines.aspx>

Funding Area: Education, Services for Veterans and the Military, Health and Human Services, Environment

Notes: Relationship building with the organization will be critical for grants and ongoing support

Steps:

- Identify relationships with Northrup Gruman staff/executives
- Submit LOI and Application

Request: \$10,000

Tribe Partners (Est. \$100,000)

MORONGO TRIBE OF MISSION INDIANS

<http://www.morongonation.org/content/donations>

Due Dates: Rolling

Funding Area: Military and Military Family Support

MORTUARY CONSULTANTS FUNDING SEARCH (cont'd)

Notes: Online application process but building relationships with Tribal Council and veterans organizations within the Tribe will be vital to success and can increase grant size tremendously.

Steps:

- Outreach to Tribal Council, veterans and elders
- Submit online application when ready

Request: \$50,000-\$75,000

SAN MANUEL BAND OF MISSION INDIANS

<http://www.sanmanuel-nsn.gov/charitable.php.html>

Due Dates: Quarterly

Funding Area: Economic Development or Special Projects

Notes: Funding priority area is San Bernardino County. Online application process but building relationships with Tribal Council and elders within the Tribe will be vital to success and can increase grant size tremendously. Please note that several grants have exceeded \$500,000, with one grant of \$3.7 million to University of Redlands.

- Outreach to Tribal Council, veterans and elders
- Submit online application when ready

Request: \$100,000+

COMMUNITY PARTNERS (\$10,000 & Visibility)

Kiwanis of Redlands-Noon Club

Sunrise Rotary Club-Redlands

Redlands Art Association

Inland Empire United Way

Redlands Community Foundation - (Gave to Friends of Hillside Memorial Park in Art and Culture Program in 2013; Great funding partner to open other funding opportunities)

MORTUARY CONSULTANTS FUNDING SEARCH (cont'd)

FAITH-BASED PARTNERS (\$20,000 & Visibility)

(Need to determine which congregations most use HMPC)

BUDDHISM

Khan Hans Buddhist Temple
 Vietnamese Buddhist Cultural
 Sakyamuni Buddhist Meditation
 Sambuddhaloka Buddhist Vihara

CHRISTIANITY

Arrowhead Christian Academy
 Christ the King Lutheran Church
 Crosswalk Church
 Desert Hills Presbyterian Church
 First Baptist Church of Redlands
 First Baptist Church of Yucaipa
 First Church of Christ, Scientist
 First Congregational Church of Redlands
 First Evangelical Lutheran Church
 First Presbyterian Church of Redlands
 First United Methodist Church of Redlands
 Redlands Seventh Day Adventist Church
 Redlands United Church of Christ
 Relive Church
 Restoration Covenant Church
 Trinity Episcopal Church
 Trinity Evangelical Free Church
 University United Methodist Church
 Yucaipa Christian Church

HINDU

Hindu Society of Inland Empire

ISLAM

Islamic Academy Of Riverside
 Dar Al Uloom Al Islamiyah-Amer
 Cham American Muslim Community

MORTUARY CONSULTANTS FUNDING SEARCH (cont'd)

JUDAISM

Temple Beth El

Congregation Emanu El

Congregation Etz Hadar

Chabad Of The Inland Empire

MEMORANDUM ON HILLSIDE MEMORIAL PARK CEMETERY AND THE COLLECTION OF DEVELOPMENT FEES

FROM: Ryan M. Lee

TO: City of Redlands Quality of Life Department

DATE: October 30, 2014

A primary Principle of the "Managed Development" plan for the City of Redlands has been that "the cost of infrastructure required to mitigating the effects of new development shall be paid by the new development (MAR98 - City of Redlands General Plan 1A.10). Additionally The Development Fee Policy of the City of Redlands is to charge new development projects fees to "cover 100% of their pro rata share of cost on any public infrastructure, facilitates or services".

Hillside Memorial Park Cemetery is available to all individuals regardless of their race, ethnicity, religion, age, or economic standing. In its essence, the cemetery serves all of the Redlands community equally. Furthermore, Hillside has been designated as a "historic resource of significant value to the people of Redlands" by the City Council.

The last known significant improvement to the cemetery took place in 1972 when the "new" mausoleum underwent an expansion. I have not been able to ascertain with any level of certainty the last time that any road maintenance has occurred, or when the trees were last trimmed, or when the buildings were professionally prepped and painted at Hillside.

According to the March 1998 City of Redlands General Plan, the population of the City of Redlands in 1970 was 36,374, and then grew to be 43,619 by 1980, and continued to grow to 60,394 in 1990. The Census sited the population of the City of Redlands to be 68,747 in 2010 and the Census Bureau's "Quick Facts" website now estimates the current population of the City of Redlands to be 70,000. According to these figures the population of the City of Redlands has nearly doubled (estimated population growth of 33, 626) in the forty-two years since the last major improvement occurred at Hillside Memorial Park Cemetery.

It is not a difficult to draw the conclusion that community development is the direct cause that Hillside Memorial Park Cemetery is now serving a community that has doubled in size, without any meaningful improvements being made to the facility.

Furthermore, the City of Redlands and the community has placed a great amount emphasis on, and resources into the practice of "Historic Preservation". As the City's only cemetery, and the oldest business in town, Hillside is certainly a historical site worthy of adequately maintaining and preserving.

Additionally, the City of Redlands Master Plan MAR98 [3.24 (a)(b)(c)] details to what standard of care that the City is obligated

MEMORANDUM ON HILLSIDE MEMORIAL PARK CEMETERY AND THE COLLECTION OF DEVELOPMENT FEES (cont'd)

to undertake in maintaining City owned historic buildings and grounds. The City has failed to maintain Hillside Memorial Park Cemetery in such a way as to be in accordance with these stated standards of care.

Currently the City of Redlands website (<http://www.cityofredlands.org/MUED/engineering/fees>) states that, "Development Impact Fees cover all Public Works Department fees related to impacts on facilities resulting from development. Fees cover Transportation, Storm Drainage, Parks and Public Facilities. Fees are due at the time of building permit issuance."

Hillside Memorial Park Cemetery certainly qualifies as a public facility. The cemetery does incur greater strains on its staff and resources as the community grows due to expanded development. Accordingly collection of development fees would be warranted to insure that the cemetery roads, walkways, grounds and structures are maintained in such a way as to honor its historical significance and relevance within the Redlands community.

Furthermore, development fees are commonly used to provide services and amenities for the community to insure a certain standard of living, or quality of life. Whether those services are in the form of public parks, swimming pools, green space, walking paths, or bike lanes, the City has maintained these services and facilities for the overall betterment of the community. Development fees that are collected have been used to fund a wide variety of projects to serve the multiple interests of the community at large. While not all citizens may make use of elaborate playgrounds or sports facilities, or participate in community sports leagues, the City has seen these as worthy investments for the community quality of life. An argument could be made that needed care and improvements ought to be made at the only facility in town where the community inter its dead.

SUMMARY CAPITAL IMPROVEMENT MATRIX

HILLSIDE MEMORIAL PARK

**PREPARED BY
RYAN M. LEE
MARCH 2015
FOR THE CITY OF REDLANDS**



EDUCATION
TRAINING and SERVICE
RYAN M. LEE
MORTUARYCONSULTANT.COM

OVERVIEW

Our firm has submitted to the City of Redlands a comprehensive report that details our recommendations for modernizing the Cemetery and its operations. We have drafted this supplemental Summary Capital Improvement Matrix at the request of the Quality of Life Department. It is our goal with this summary report to create a document that is easy to review and that details our recommendations for Capital Improvement Projects, consultative services and product installations in a step-by-step summary. This document is not comprehensive and is not intended to replace the final project report that was previously delivered to the City of Redlands. This summary does not make mention of operational, merchandising, marketing, regulative, or other recommendations not expressly included in this summary.

IMMEDIATE RECOMMENDATIONS

TRANSITIONAL CONSULTING SERVICES

The City of Redlands has spent a great deal of resources in an effort to create a vision and plan for the future of Hillside Memorial Park Cemetery. Advanced industry expertise is required to implement the key components of our recommendations and business plan. Due to the fact that Hillside Memorial Park Cemetery currently does not have a Cemetery Director, the City should hire a consultant with the necessary industry expertise to assist the City of Redlands achieve their goals for the cemetery. We recommend that the City utilize the services of a consulting firm for:

- Apply for project funding grants that have been identified
- Complete landscape designs renderings and plans for the proposed Cremation Garden and Court of Christian Heritage
- Assist the City as they Consider Installation of a cremation retort
- Implementing Recommendations

COST:

Without knowing the length of the time commitment or the exact services requested by the City, it would be impossible to properly estimate the cost of consulting services. Identifying the depth and breadth of the services required and the length of the consulting services contract, and how long it will likely take for the City to identify and hire a Cemetery Director will necessary for a proper quote for services to be established. Additionally the cost of services for designing gardens and other areas will vary depending on the details required by the City for completing and submitting design plans.

MANAGEMENT

It is our recommendation that a permanent Cemetery Director or Cemetery Management Firm be hired to oversee the long term planning, strategy, and operations at Hillside Memorial Park Cemetery. Consulting Services should continue until such a time that a Cemetery Director or Cemetery Management Firm has been hired, made it through standard employment probationary periods, and has been sufficiently briefed and trained.

COST:

The economic impact of hiring a Cemetery Director or Cemetery Management Firm should be viewed as a revenue generating investment. Installing a leader who is an expert within the death-care industry at the Cemetery will improve the services and offerings being delivered to the community, and increase the revenue being generated. The cost of not following this recommendation will be realized in diminished revenues and decreased market-share.

There may be a financial advantage realized by the City to contract the Management of the Cemetery to a management firm in lieu of creating a position to be filled by a municipal-employee. Our recommendation is that an annual salary range between \$65,900 and \$89,900, depending on experience and expertise and the comprehensiveness of the compensation package.

IMMEDIATE RECOMMENDATIONS (cont'd)

CREMATION RETORT INSTALLATION

It is our recommendation that the City install a cremation unit on the grounds of Hillside Memorial Park Cemetery. Our report has identified many economical and logistical advantages to utilizing an existing building at the cemetery for this installation.

COST:

Approximately \$125,000 for the installation of the crematory retort and for improvements to the existing structure, including the installation of a cremation viewing room and an ADA approved restroom.

PROJECTED ANNUAL REVENUE:

\$80,000-\$120,000

CEMETERY GROUND IMPROVEMENTS

CREMATION NICHE WALL

The building that our report identified as being used for the installation of a crematory retort should have a privacy wall installed to the southeast, near the cell tower. We recommend that a wall of niches be placed in lieu of a standard wall or fence.

COST:

\$300 per niche

PROJECTED REVENUE:

\$1,400 - \$4,700 per niche.

ADDITIONAL OFFERING INSTALLATIONS

Our recommendations are presented with a methodology focused on maximizing capital improvement projects with a dual focus of modernizing the cemetery grounds and creating new revenue generating opportunities. Any reference to costs of installation should be viewed as reference and not as a quote from our firm. We make no representation that the costs presented in this summary will be the eventual cost to the City of Redlands.

CREMATION GARDEN

It is our recommendation that the City remove the closed section of road to the North, East, and South of the current Block M and repurpose this area for the installation of a cremation garden. This installation will be developed over decades, and be designed in phases to insure that the Cemetery continues to provide consumers with modern offerings. Phase One would likely incorporate the entire length of road located to the south of Block M which runs east to west down a gentle slope. Aside from the offerings we have identified, we further recommend the inclusion of beautification amenities that increase the popularity a perceived value of the property by the consumer. Any design of this location should include the installation of a significant water feature.

REDLANDS MAUSOLEUM

The Redlands Mausoleum is a beautiful and unique building, and every installation within it should be of the highest quality, and command a price that is reflective of this fact. It will take decades for the Columbarium of Peace to achieve capacity, with expansion opportunities existing with each installation of glass front niches. The only limitation for inurnment is the availability of listing names on the Memorial Wall near the entry door.

A bank of glass front niches should be installed as a centerpiece to the entry of the mausoleum. The actual cost of the installation is dependent on the size and quality. We recommend top tier installations be the standard for the Redlands Mausoleum. Glass front niches should have the addition of LCD lighting and include flower vases.

CEMETERY GROUND IMPROVEMENTS (cont'd)

HILLSIDE MAUSOLEUM (The New Mausoleum)

This location of the cemetery will need significant updating and rebranding efforts. This location also has the greatest potential for future revenue generation. The front of the mausoleum is in need of updating and repair due to years of deferred maintenance and trees that are threatening the buildings foundation and exterior. We recommend taking advantage of this necessity by updating the front (north facing) side of the building. The removing problematic trees, an unused flagpole, and extensive loose masonry work in necessary. The re-design of the landscape should be included in the transitional consulting contract, as issuing an Request For Proposal would take significant time and likely lead to costs ranging from \$10,000 - \$25,000 for renderings or architect approved plans. Inclusion of this service into a consulting contract will lead to a savings of up to 50% of the overall cost of design.

In our effort to incorporate revenue generation into every capital improvement project it is our recommendation that the inclusion of a minimum of two sarcophaguses be effectuated in the redesign of the front of the mausoleum at an estimated installation cost of \$30,000 for the pair. The inclusion of this feature adds to the overall cost of the project, but also creates properties that add to the distinction of the cemetery, and potentially generates over \$240,000 in revenue. The improvement of this area will also be utilized in annual marketing events and sales efforts.

The installation of Mosaic Niches at the south entrance of the mausoleum building is necessary in phase one for two reasons: First, the current area looks unimpressive, if not un-kept. Secondly, the area overlooks the area that we recommend be developed into Simi-Private and Private Estates. Updating this area will also add to the prestige and the perceived value of the surrounding area.

The long term planning of the Hillside Mausoleum will include development of the center courtyard to include additional cremation offerings, additional glass front niche banks near the northeast entrance and the possible installation of window niches between the northwest and northeast entrances.

SUMMARY CAPITAL IMPROVEMENT MATRIX

CEMETERY GROUND IMPROVEMENTS (cont'd)

Prioritized CIP Description	Available Revenue for Future CIP	CIP Cost	Annual Project Revenue	Project Differential	Construction Duration	Interment Size/Units	Estimated Years Until Full or Second Phase
Phase 1 (July 2015- July 2016)							
Crematory Retort Installation		\$125,000.00	\$100,000.00	\$(25,000.00)	6 months	1 to 3 units	Multiple Retorts As Feasible
Cremation Garden	\$(25,000.00)	\$85,000.00	\$140,000.00	\$30,000.00	6 months	1 -Ossuary & Scatter Grdn; 1000 Other	Phase Two Added In 5 to 8 Years
Court of Christian Heritage	\$30,000.00	\$60,000.00	\$25,000.00	\$(5,000.00)	3 months	2 Sarcophagus	15 Years
Redlands Maus. Communal Columbarium	\$(5,000.00)	\$1,000.00	\$5,000.00	\$(1,000.00)	1 month	300	25 Years
Granite/Glass Niches Hillside Maus.	\$(1,000.00)	\$25,000.00	\$20,000.00	\$(6,000.00)	2 months	50 Niches	Phase Two Added In 8 Years
Bench Estates	\$(6,000.00)	\$25,000.00	\$30,000.00	\$(1,000.00)	1 month	5-10 + Custom Installs	Added As Sold - Limited Inventory
Pedestal Estates	\$(1,000.00)	\$15,000.00	\$20,000.00	\$4,000.00	2 month	5-10 + Custom Installs	Added As Sold - Limited Inventory
SemiPrivate & Private Estates	\$4,000.00	\$45,000.00	\$60,000.00	\$19,000.00	5 months	Southside of Hillside Maus.	Phase Two Added In 7 to 9 Years
Redlands Mausoleum Glass Niches	\$19,000.00	\$20,000.00	\$50,000.00	\$49,000.00	3 months	75 Niches	Phase Two Added In 5 to 8 Years
Phase 2 (July 2017-July 2020)							
Wall Niches	\$49,000.00	\$50,000.00	\$20,000.00	\$19,000.00	4 months	150	12 to 15 Years
Mosaic Niches Hillside Mausoleum	\$19,000.00	\$60,000.00	\$30,000.00	\$(11,000.00)	4 months	36	7 to 10 Years
Stand Alone Mausoleum	\$(11,000.00)	\$85,000.00	\$35,000.00	\$(61,000.00)	6 months	1 with 25 Crypts	6 to 10 Years
Private Family Estates	\$(61,000.00)	\$75,000.00	\$150,000.00	\$14,000.00	4 months	Reclaimed Roadway	10 to 12 Years
Glass Front Niches Hillside Mausoleum	\$14,000.00	\$20,000.00	\$15,000.00	\$9,000.00	3 months	50	6 to 12 Years
Hillside Mausoleum Cremation Courtyard	\$9,000.00	\$80,000.00	\$40,000.00			300 Niches	9 to 15 Years