

Municipality of South Huron

Exeter Public Cemetery Master Plan



August 24, 2021



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Appendix 6: Suggested Implementation Plan

1 EXECUTIVE SUMMARY

The Municipality of South Huron is responsible for 7 of the 18 cemeteries in its boundaries. It has one active cemetery – Exeter Public Cemetery. The Municipality wished to plan for the continued operation of the cemetery in a socially, fiscally, and operationally sustainable manner. This **Exeter Public Cemetery Master Plan** addresses the issues facing the cemetery and provides strategic direction for the cemetery operations for the next 25 years and beyond.

There are several critical issues facing the cemetery. The perpetual care flower bed program is financially unsustainable and needs revamping or removal. The recommended action is reimbursement of the contributions to the trust fund to the rightholders and discontinuation of the program. This action should save the municipality the \$30,000 current subsidy for the program. Annual flower bed purchases may continue, priced appropriately.

Prices are within the regional range but are not sufficient to fully offset annual costs. It is recommended that a non-resident surcharge be levied on interment right sales to offset the benefit that would otherwise accrue to those non-residents who do not pay taxes to support the cemetery. It is also recommended that a portion of interment right sales revenue be directed to a capital reserve fund to finance the replacement of the depleting interment right sold. In the absence of other changes this would reduce the operating income of the cemetery by about \$8,000 annually.

The Exeter Public Cemetery is almost completely developed with little remaining undeveloped area. The Municipality owns a parcel of land immediately south of the cemetery, across Dashwood Road, that may be used for cemetery expansion to meet forecast community need. Although not needed immediately, planning for cemetery expansion across Dashwood Road should begin by 2025.

Demand at the cemetery will shift increasingly toward cremation in the next decades. This will necessitate the development of consumer-desired cremation interment and memorialization amenities as cremation disposition and memorialization at the cemetery is entirely optional.

The development of the expansion area across the road (when needed) will allow the cemetery's Perpetual Care Fund (PCF) to achieve fiscal self-sufficiency (i.e., cover all annual maintenance costs) with sale of four acres of additional cemetery land.

The public and stakeholders were engaged, and several issues were identified including the fencing (or lack of) along Dashwood and Airport Roads, the perpetual flower bed program and Municipal – stakeholder communication.

Public engagement showed interest in the replacement of the fences along Dashwood Road (currently removed) along Airport Road (currently in disrepair). The Exeter and District Heritage Foundation is currently fund-raising for those replacements. A border treatment using either fencing or vegetative border is recommended. Stakeholders identified a desire for streamlined communication with Municipal staff.

The Cemetery Bylaw was reviewed and recommendations for revisions to improve regulatory compliance, clarity and suitability for purpose was supplied under separate cover as an annotated document.

A summary of recommendations is attached in Section 11 – Summary of Recommendations.

2 INTRODUCTION

2.1 STUDY PURPOSE

The Municipality of South Huron, operating Exeter Public Cemetery, wished to plan for future cemetery needs of the community and how to most effectively serve them. Hilton Landmarks (a division of GSP Group) was commissioned by the Municipality to prepare a **Master Plan for Exeter Public Cemetery** toward that end.

The objective of the Master Plan was to prepare strategic direction for the operation and development of Exeter Public Cemetery (and a new expansion cemetery as it becomes necessary) so it may continue to serve the community in a socially, fiscally, and environmentally sustainable manner for many more years. The Municipality's intent for this study was to plan for the efficient ongoing operation and development of Exeter Public Cemetery with a seamless transition to a new cemetery as needs dictate.

The plan includes a **Demand / Land Needs Analysis** that predicts segmented demand for the various cemetery products and services that the cemetery offers as well as those it might add. This forecast allows phased development of cemetery amenities and expansion in a timely and appropriate product mix in order to optimize limited capital development funding.

Perpetual Care Fund (PCF) Adequacy Analysis evaluated the current status of Exeter Public Cemetery's Perpetual Care Fund (PCF) and provides recommendations to advance it toward long-term fiscal sustainability (i.e., the ability to fully offset perpetual care maintenance costs from interest generated by the PCF) without burdening the municipal taxpayers.

Site Analysis evaluation of remaining burial inventory and developable areas to determine potential and need for internal and external expansion of the cemetery.

Based upon the timing and product mix forecast in the Demand Analysis, the **Site Evaluation and Overview Physical Master Plan** evaluates Exeter Public Cemetery's current situation's opportunities and constraints in order to prepare a conceptual design with order of magnitude costing for phased development to meet forthcoming demand. Criteria for the timing of future cemetery expansion land were also developed.

Cemetery Benchmarking – Price Analysis compared Exeter Public Cemetery to six regional analogs to evaluate its pricing and operations. Recommendations for enhancements to pricing policy and product and service offerings to better meet community needs and improve cemetery fiscal operations were developed.

The ultimate outcome of the **Master Plan for Exeter Public Cemetery** is a set of recommendations and their rationale to advance the cemetery and its future expansion so that it might continue to serve the citizens of South Huron in a socially, fiscally, and environmentally responsible and sustainable manner for generations to come.

2.2 SOUTH HURON CEMETERY MARKET

There are 18 cemeteries within the Municipality of South Huron. According to the Bereavement Authority of Ontario, the Municipality is responsible for 7, there are 11 religious and other cemeteries. Of the Municipality's 7 cemeteries, 6 are inactive pioneer cemeteries that are maintained by the Municipality but do not permit lot sales or interments.

The Municipality's one active cemetery (providing both lot sales and interments) is Exeter Public Cemetery located at 39650 Dashwood Road (the northeast corner of Thames Road West and Airport Line) in Bluewater Township just east of the community of Exeter.

The following map shows the location of the cemeteries in the Municipality of South Huron followed by airphotos of the Municipality's cemeteries.



Exeter Public Cemetery – columbaria



Exeter Public Cemetery – old sections

CEMETERY LOCATION PLAN

Cemetery Master Plan | Municipality of South Huron
July 2021



MUNICIPALITY OF SOUTH HURON OWNED CEMETERIES

- 1 Exeter Public Cemetery
- 2 Bethesda I Cemetery
- 3 Bethesda II / Crediton Primitive Methodist Church Cemetery
- 4 Ebenezer Memorial Cairn
- 5 Eden Cemetery
- 6 Fairfield Cemetery
- 7 Methodist Hick's Bible Christian Cemetery

RELIGIOUS / PRIVATELY OPERATED CEMETERIES

- 8 Crediton Cemetery
- 9 Elimville United Church Cemetery
- 10 Canada Presbyterian Cemetery
- 11 Kirkton Methodist Cemetery
- 12 Anglican Church Cemetery
- 13 Kirkton Union Cemetery
- 14 McTaggart's Cemetery
- 15 Our Lady of Mount Carmel Cemetery
- 16 Thames Road United Church Cemetery
- 17 Hensall Union Cemetery
- 18 Zion Cemetery



DIVISION VACANCY CHART

DIVISION	TOTAL # OF LOTS*	REMAINING LOTS AVAILABLE
1	584	41
2	836	34
3	962	99
4(1)	284	0
4(2)	446	8
5	766	70
5A	229	10
6	1057	89
6A	918	2
7	469	345
8	189	0
9	141	84
9A	159	109
10	529	200
11	1059	992
COL 1	63	2
COL 2	42	4
COL 3	45	24
PARK	115	0
CREMATION	224	127
1ST CENTRE	360	34
2ND CENTRE	200	0
3RD CENTRE	495	6

Note: Available lots in Divisions 1, 2 & 3 may require GPR location to ensure availability.

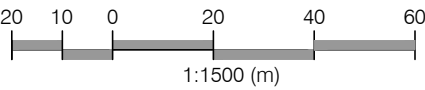
* CAN ALSO INDICATE NUMBER OF NICHES IN A COLUMBARIUM AREA

KEY MAP



LEGEND

- CEMETERY PROPERTY BOUNDARY
19.2 acres (7.8 hectares)
- REMAINING DEVELOPABLE LAND
0.7ac (0.3ha)
- CEMETERY DIVISION BOUNDARY



#2 Bethesda I Cemetery

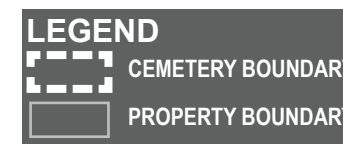


#3 Bethesda II / Crediton Primitive Methodist Church Cemetery

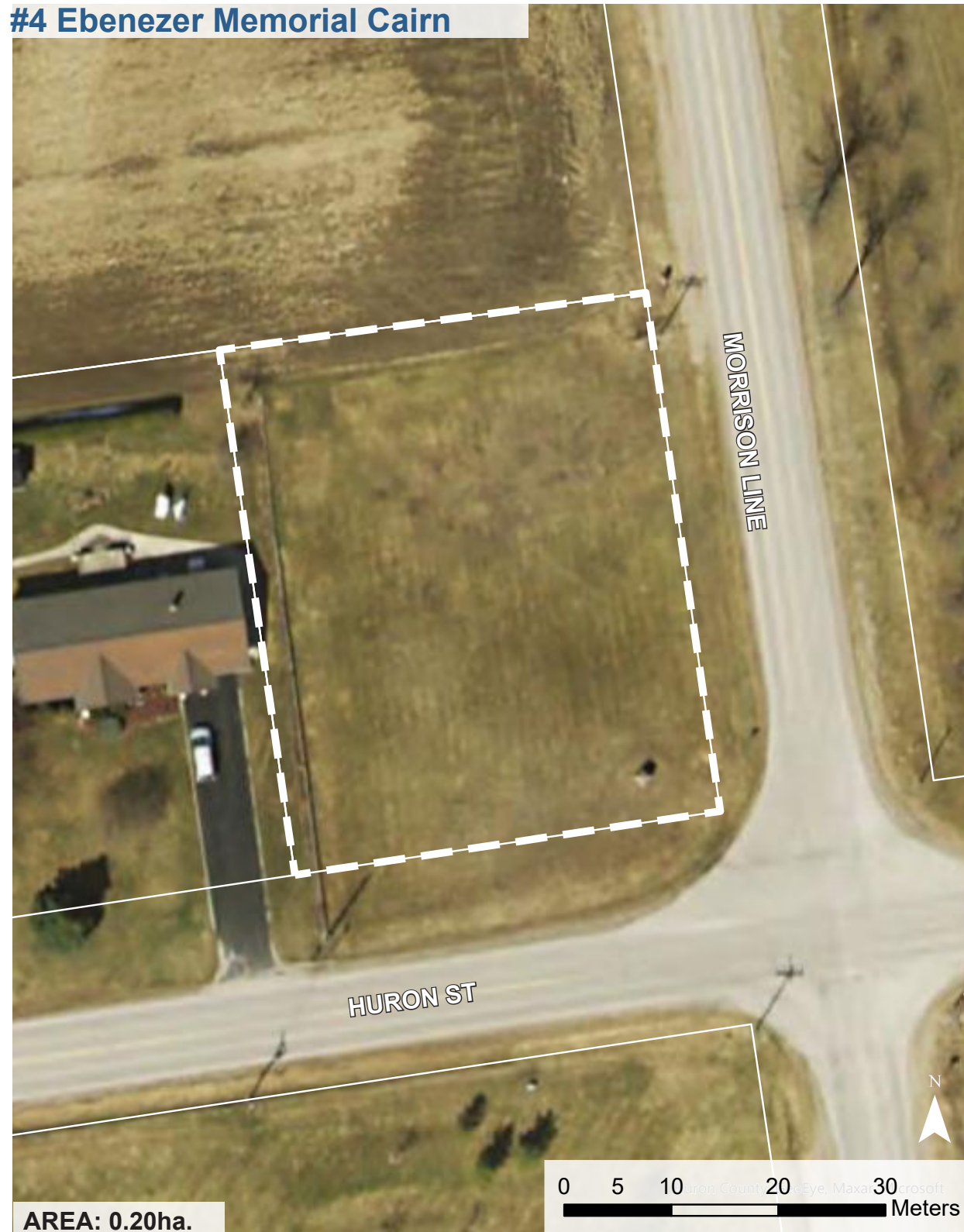


CEMETERY LOCATION AERIAL IMAGES

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#4 Ebenezer Memorial Cairn

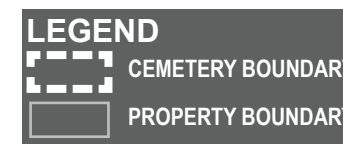


#5 Eden Cemetery



CEMETERY LOCATION AERIAL IMAGES

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#6 Fairfield Cemetery

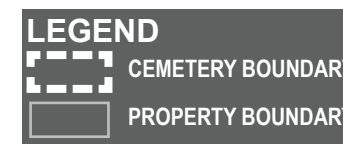


#7 Methodist Hick's Bible Christian Cemetery



CEMETERY LOCATION AERIAL IMAGES

Cemetery Master Plan | Municipality of South Huron
July 2021



2.3 CURRENT INVENTORY AT EXETER PUBLIC CEMETERY

2.3.1 Current Developed Inventory

Exeter Public Cemetery is the Municipality of South Huron's only active cemetery with inventory and remaining developable land to sell. The following table shows the total developed interment right inventory at the cemetery.

Interment rights inventory are divided into several categories:

- **Sold & Occupied** are those interment rights that have been sold and exercised (i.e. interred into) at least once. There is no potential for future interment right sales revenue but there may be some opportunity for additional installation of cremated remains or memorialization;
- **Sold PreNeed** includes the category **Reserved** and are those interment rights that have been sold but not yet exercised (i.e., interred into). There is no potential for future interment right sales but there is potential for future interments and memorialization;
- **Unusable** interment rights are lots that are not usable for various administrative, physical, or geotechnical reasons (for example, set aside for future columbarium use). This may be temporary issue pending tree removal or resurveying or it may be a permanent issue preventing future interment right sale;
- Taken together those three previous categories represent the total interment right inventory that is unavailable for sale and will not contribute to interment right revenue but may generate additional operational revenue (e.g., opening/closings, monuments, etc.); and,
- **Available for Sale** represents the remaining developed interment right inventory that may be sold to gain both interment right and Perpetual Care Fund (PCF) revenue. Available for Sale and Reserved interment rights represent the cemeteries only developed sources of PCF revenue.

The inventory of interment rights that are Available for Sale are the most significant values as they represent the future interment right sales revenue of the cemetery. These values represent the depleting resource of cemetery land used and available.

Table 2.1 Exeter Public Cemetery's Total Interment Rights Inventory (at January 28, 2021)

Interment Right Type	Total Lot Inventory	Sold & Occupied	Sold PreNeed*	Unavailable	Available for Sale
Casket Lots*	13,487	7,256	3,818	212	2,201
Cremation Ground Lots	393	198	66	1	127
Columbarium Niches	220	117	73		30
Total Interment Rights	14,099	7,571	3,957	213	2,358

* Sold PreNeed includes lots categorized as Reserved.

The following table shows the remaining available developed inventory in each of the Divisions (Sections) in Exeter Public Cemetery. Note that the lots in the older Divisions (1, 2 & 3) may require GPR surveying to precisely locate vacancies due to imperfect records.

Table 2.2 Exeter Public Cemetery Developed Inventory (as at January 28, 2021)

Division	Type	Sold & Occupied	Sold PreNeed*	Unusable	Available For Sale	Total Inventory
01 [†]	Casket	543	520		41 [†]	1,104
01C [†]	Casket	326	214		34 [†]	574
02 [†]	Casket	684	603	40	112 [†]	1,439
02 [†] C	Casket	200	64			264
03 [†]	Casket	863	524		99 [†]	1,486
03 [†] C	Casket	487	215		6 [†]	708
04(1)	Casket	284	152			436
04(2)	Casket	438	178		8	624
05	Casket	611	201		52	864
05A	Casket	219	13		10	242
05B	Casket	85	7		18	110
06	Casket	832	311		53	1,196
06A 2 GRAVE	Casket	909	117	6	2	1,034
06E	Casket	80	23	1		104
06W	Casket	52	15	1	36	104
07	Casket	123	146		345	614
08	Casket	57	51	132		240
09	Casket	25	51	32	84	192
09A	Casket	48	35		109	192
10	Casket	327	211		200	738
11	Casket	63	167		992	1,222
TOTAL CASKET LOTS		7,256	3,818	212	2,201	13,487
PRK	Cremation	114	53	1		168
Cremation	Cremation	84	13		127	224
TOTAL CREMATION LOTS		198	66	1	127	392
COL1	Niche	61	17		2	80
COL2	Niche	36	40		4	80
COL3	Niche	20	16		24	60
TOTAL NICHES		117	73	0	30	220
GRAND TOTAL RIGHTS		7,571	3,957	213	2,358	14,099

* Sold PreNeed includes lots categorized as Reserved.

† Available lots in Divisions 1, 2 & 3 may need GPR location to ensure availability.

2.3.2 Partial Valuation of Remaining Inventory

The remaining developed saleable 2,358 interment rights at Exeter Public Cemetery have an approximate value of \$3,059,255 at current (2020) prices. Of this total, about \$1,208,185 will be deposited to the Perpetual Care Fund (PCF) with the remaining \$1,851,070 revenue to support ongoing operations. This does not include the potential value of undeveloped cemetery lands which are evaluated later in this report. The following table shows the current valuation of the remaining developed interment rights. Note that this valuation represents only the value of interment right sales and does not include the operational revenue (openings/closings, monument foundations, etc.) that can easily double the total value.

Table 2.3 Partial* Valuation of Current Saleable Inventory at Exeter Public Cemetery (2020 Prices)

Interment Right Type	Saleable Inventory	2020 Average Price	Operational Revenue	PCF Contribution**	Total Value
Casket Lots*	2,201	\$1,315	\$1,736,589	\$1,157,726	\$2,894,315
Cremation Ground Lots	127	\$810	\$61,722	\$41,148	\$102,870
Columbarium Niches	30	\$2,069	\$52,759	\$9,311	\$62,070
Total Interment Rights	2,358		\$1,851,070	\$1,208,185	\$3,059,255

* NOTE: Valuation includes only interment right sales but not operational revenue (openings/closings, etc.)

** PCF Contribution is 40% of purchase price for ground lots and 15% for columbarium niches.

2.3.3 Remaining Developable Land

Of the total of 19.5 acres in Exeter Public Cemetery there remains only less than 0.4 acre of developable land in the current area. There is a potential expansion area of 20.4 acres across Dashwood Road immediately to the south.

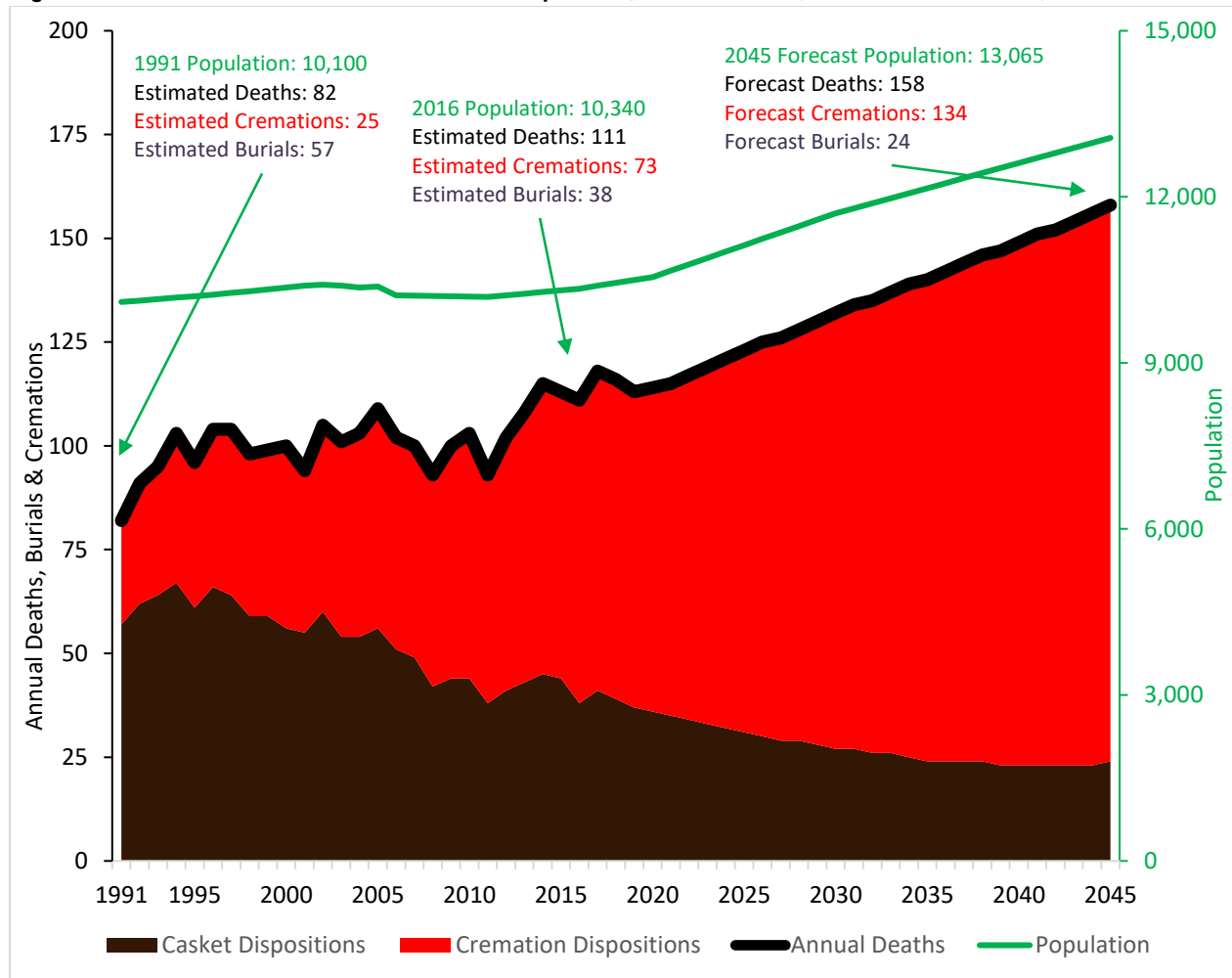
3 DEMAND / LAND NEEDS ANALYSIS

3.1 INTRODUCTION – SOUTH HURON DEMOGRAPHY

The Municipality of South Huron with a population of 10,096¹ (StatCan 2016 census), after declining growth in the first decade of the millennium has been growing at about 0.3% annually between 2011 and 2016.

As the population of South Huron grows, so will the annual number of deaths in the Municipality. Consumer demand for cremation has been growing at a faster rate than growth in annual deaths resulting in all the growth in after-death dispositions occurring with cremations. The following chart shows the growth in South Huron's population (shown in green using right-hand scale) as well as total annual deaths (solid black line using left-hand scale), casket burials (brown area – left-hand scale), and cremations (red area – left-hand scale). Note the steady decline in casket burials with all of the growth in after-death care demand occurring in cremations (red area).

Figure 3.1 South Huron's Estimated/Forecast Population, Annual Deaths, Burials & Cremations, 1993 - 2045²



¹ This and subsequent data from Statistics Canada 2016 census of Municipality of South Huron Census Subdivision.

² Sources: Municipality of South Huron, Statistics Canada, Cremation Association of North America, Hilton Landmarks projections

The growth in the population of South Huron is forecast to average 0.9% annually over the next 25 years, growing by 25% over that time. As the population ages, particularly the Baby Boomers, the number of annual deaths will increase at a faster rate, averaging 1.3% annually over that same period, resulting in annual deaths in South Huron increasing by 39% to 158 per year.

Consumer preference for cremation has been increasing steadily for the last 30 years and is expected to continue increasing until leveling off at about 85% by 2043. This will result in annual cremations increasing to 134 annually by 2045, an average increase of 2.2% annually. Casket dispositions in the Municipality are anticipated to decline by 33% to 24 annually by 2045 (-1.6% annually). The following table shows the forecast population, annual deaths, cremations, and burials in the Municipality of South Huron for selected years over the next 25 years to 2045.

Table 3.2 South Huron Forecast Population, Annual Deaths, Burials & Cremations, 2020 – 2045

South Huron Forecast Category	Year (forecast values)				25 Year Increase		
	2020	2025	2035	2045	#	%	%/Year
Population	10,550	11,125	12,155	13,065	2,515	24%	0.9%
Annual Deaths	114	123	140	158	44	39%	1.3%
Cremation Rate	69%	75%	83%	85%	16%	24%	0.9%
Annual Cremations	78	92	116	134	56	72%	2.2%
Annual Burials	36	31	24	24	-12	-33%	-1.6%

Sources: Municipality of South Huron population forecast, Statistics Canada, Cremation Association of North America, Hilton Landmarks projections

It is important that cemetery staff educate consumers on the importance of the cemeteries as significant places for the interment and memorialization of their loved ones. There is a wide-spread lack of understanding among the public of the benefits of a respectful and beautiful place for the placement and memorialization of our dead.

Cremation has made cemeteries entirely optional to the after-death care process. Consumers are no longer required by law to inter their loved ones in a cemetery as was (and continues to be) the case for casket interments. Furthermore, cremation has separated disposition (interment, inurnment, scattering, etc.) from memorialization (headstones, markers, plaques, etc.). These both are now optional and entirely at the consumer's discretion. It is therefore incumbent upon cemetery staff and management to educate the public of the benefits of cemetery interment and memorialization.

Cemeteries are for the living. They connect us to our past. They provide a place for us to visit and remember our ancestors, to work through our grief and honour those who have passed before us. They also connect us to the wider community through the community history that is preserved there. Finally, they provide a public space where people may enjoy the outdoors in passive recreation and linkages to other community activities and amenities.

3.2 CURRENT DEMAND AT EXETER PUBLIC CEMETERY

There can be wide variations in dispositions and sales from year to year but over the longer term (5 years) both tend to return to the mean trend. The following tables shows the total annual number of dispositions (openings/closings, interments, inurnments, and scatterings) over the last fourteen (14) years from 2007 to 2020 at Exeter Public Cemetery.

Forecast dispositions (openings/closings) represent the future operational revenue that accrues from the sale of openings/closings and ancillary services but do not relate directly to land use as they occur into interment rights that are sold (either at-need or pre-need). Casket interments have been trending downward over the last fourteen years while both cremation ground lot interments and columbarium niche inurnments have trended upward.

Table 3.3 Exeter Public Cemetery's Total Annual Dispositions 2007-2020

Disposition Type /Year	Casket Interment	Cremation Ground Interment	Columbarium Niche Inurnment	Total Dispositions
2007	35	10	7	52
2008	44	23	5	72
2009	32	23	3	58
2010	41	15	5	61
2011	44	16	10	70
2012	33	15	10	58
2013	26	16	2	44
2014	46	12	6	64
2015	52	11	4	67
2016	34	19	11	64
2017	39	17	5	61
2018	38	27	13	78
2019	25	24	11	60
2020	24	31	6	61
14 Year Average	37	19	7	62

Cemetery sales are related to cemetery dispositions, but the correlation is not one to one. Interment rights may be purchased at-need (at the time of death of the rightsholder) or preneed (prior to the death of the rightsholder). Preneed interment right sales occur in advance of interment and may precede it by years and even decades.

Casket interments must occur in casket lots (or mausoleum crypts), but cremation dispositions may be into any type of interment right. Many cremation consumers choose casket lot dispositions for two reasons:

- Enhanced memorializations opportunities (i.e., larger monuments) on casket lots; and,
- Multiple cremation interment opportunities on casket lots.

Cremation urns may be interred into a casket lot above (or in the absence of) a casket burial. There could potentially be up to four (4) interments (a casket and up to 3 subsequent cremation urns) into a single adult casket lot interment right. This allows for more efficient use of depleting interment rights and distinguishes the dispositions from the sales forecast. Dispositions represent annual operational revenue while sales represent the revenue from the depleting interment right revenue that must support cemetery capital development and perpetual care fund growth.

Sales will lead dispositions by the number of preneed sales that occur but will lag dispositions by the number of multiple burials into a single interment right. Casket lot sales tend to lead casket dispositions slightly for the reasons described above while cremation ground lot sales significantly lag dispositions. Columbarium niches sales tend to follow dispositions due to the offsetting effects of preneed sales and multiple dispositions (2 inurnments are permitted in a niche).

The following table shows the annual number of interment right sales (casket lots, cremation ground lots and columbarium niches) for each of the last fourteen years from 2007 to 2020. Casket lot sales have trended up slightly over the last fourteen years in response to the demand for casket lots by cremation consumers. Cremation ground lot sales and columbarium niche sales have remained relatively level, maintained by the offsetting forces of increasing cremation demand and the transference of cremation demand to casket lot sales.

Table 3.4 Exeter Public Cemetery's Total Annual Interment Right Sales 2007-2020

Interment Right Type / Year	Casket Lot Sales	Cremation Ground Lot Sales	Columbarium Niche Sales	Total Interment Right Sales
2007	21	1	10	32
2008	16	0	8	24
2009	24	0	6	30
2010	27	0	15	42
2011	11	0	10	21
2012	10	0	8	18
2013	10	0	8	18
2014	11	2	8	21
2015	26	1	5	32
2016	13	5	11	29
2017	16	1	9	26
2018	9	3	8	20
2019	16	2	8	26
2020	15	3	8	23
14 Year Average	16	1	9	26

3.3 EXETER PUBLIC CEMETERY FORECAST DEMAND

3.3.1 Two Demand Forecasts

Two demand forecasts have been prepared to evaluate the potential for increased demand at Exeter Public Cemetery. The **Status Quo Demand Forecast** predicts a continuation of demand growth as has been seen at the cemetery historically and forecast based upon South Huron's projected growth. The Status Quo Forecast assumes that the Municipality maintains the current operational status, and more importantly, that sufficient inventory of interment rights remains available. The **High Demand Forecast** evaluates the impact of increased demand should the Municipality implement the recommendations of this report including enhanced marketing efforts.

Results of both forecasts are presented in the following sections. Each demand forecast includes projections for both dispositions (openings/closings) which represent future operational revenue and interment right sales which represent revenue for cemetery capital development, perpetual care fund growth as well as land need and use.

It is important to note that while casket dispositions must go into casket lots, cremation dispositions may go into any of the three interment right types, including casket lots. Many people choose casket lots for cremation for their memorialization opportunities (large monument) as well as multiple interments into one lot. This has the effect of reducing cremation ground lot sales below the number of cremation interments.

3.3.2 Status Quo Demand Forecast

The Status Quo Demand Forecast is based upon projected growth of South Huron's population and mortality and assumes a continuation of operations as at present. The following table shows forecast dispositions for Exeter Public Cemetery under the Status Quo Demand Scenario for selected years up to 25 years in the future (2045). A complete table showing year by year figures is included in **Appendix 2**.

Forecast dispositions represent the future operational (opening/closing, etc.) revenue that the cemetery will earn providing cemetery services. This revenue is closely related to forecast mortality rates although increased marketing effort will lead to increased market share and hence revenue. This revenue will cease when the cemeteries are eventually sold out and interments cease.

Table 3.5 Exeter Public Cemetery's Status Quo Forecast Annual & Total Dispositions, 2020 – 2045

Status Quo Scenario Dispositions	Year (forecast values)				26 Year Increase		
Category	2020	2025	2035	2045	#	%	%/Year
Total Annual Dispositions	61	63	65	73	12	20%	0.7%
Annual Casket Interments	24	26	19	17	-7	-29%	-1.4%
Total Annual Cremation Dispositions	37	37	46	56	19	51%	1.7%
Annual Cremation Ground Interments	31	27	33	40	9	29%	1.0%
Annual Niche Inurnments	6	10	13	16	10	167%	4.0%

As the consumer demand for cremation (as measured by the cremation rate) increases each year the number of casket burials at Exeter Public Cemetery continues to fall. Casket dispositions at Exeter Public Cemetery have been declining at about 1.4% per year and that trend is anticipated to continue under the Status Quo demand scenario. Cremation ground interments and niche inurnments have been increasing as consumers increasingly choose cremation. The growth in niche inurnments is outpacing that in cremation ground interments.

Forecast dispositions represent the future operational (openings/closings, monument foundations, etc.) revenue and will forecast changes in operational revenue (not including the effects of price changes).

The following table shows the forecast interment right sales under the Status Quo Demand Scenario for the Exeter Public Cemetery for selected years up to 25 years in the future (2045). A complete table showing year by year figures is included in **Appendix 2**.

Table 3.6 Exeter Public Cemetery's Status Quo Forecast Annual & Total Sales, 2020 – 2045

Status Quo Scenario Interment Right Sales	Year (forecast values)				26 Year Increase		
Category	2020	2025	2035	2045	#	%	%/Year
Total Annual Interment Right Sales	26	24	22	20	-6	-23%	-1.0%
Annual Casket Lot Sales	15	12	9	6	-9	-60%	-3.6%
Total Annual Cremation Interment Right Sales	11	12	13	14	3	27%	1.0%
Annual Cremation Ground Lot Sales	3	4	7	9	6	200%	4.5%
Annual Columbarium Niche Sales	8	8	6	5	-3	-38%	-1.9%

Annual casket lot sales have been declining as dispositions do. Cremation ground lot sales have been increasing slightly as have cremation ground dispositions as cremation demand increases. Columbarium niche sales have been declining very slightly but will eventually increase to keep up with inurnments.

Forecast interment right sales represent the revenue from the sale of interment rights that may be split into three components: contributions to the Perpetual Care Fund (PCF) to earn income for future maintenance expenses, capital reserve to replace the sold land and facility inventory, and current revenue to offset sales and administrative costs. These sales are subject to increase due to enhanced product offerings and marketing.

3.3.3 High Demand Forecast

The high demand forecast is based upon the improvement of the status quo through enhanced product and service offerings as well as increased marketing as recommended in this report.

The following table shows forecast dispositions under the High Demand Scenario for selected years up to 25 years in the future (2045). As the cremation rate increases it will have a moderating effect on annual casket dispositions which are expected to return to the long-term trend over time. The rising cremation rate will cause annual casket burials to increase more slowly than annual cremation dispositions. A complete table showing year by year figures is included in **Appendix 2**.

Table 3.7 Exeter Public Cemetery's High Demand Forecast Annual & Total Dispositions, 2020 – 2045

High Demand Scenario Dispositions	Year (forecast values)				26 Year Increase		
Category	2020	2025	2035	2045	#	%	%/Year
Total Annual Dispositions	61	81	95	114	53	87%	2.5%
Annual Casket Interments	24	32	27	29	5	21%	0.8%
Total Annual Cremation Dispositions	37	49	68	85	48	130%	3.4%
Annual Cremation Ground Interments	31	35	48	60	29	94%	2.7%
Annual Niche Inurnments	6	14	20	25	19	317%	5.9%

As compared to the Status Quo demand scenario, the High Demand scenario shows an overall increase in total dispositions over the next 25 years. Casket dispositions under this scenario are also anticipated to show a slight increase from the 2020 level as Exeter Public Cemetery increases its share of the declining local market. Total cremation dispositions of all types are anticipated to rise more significantly as a result of increasing cremation rates.

The following table shows forecast interment right sales under the High Demand Scenario for selected years up to 25 years in the future (2045). A complete table showing year by year figures is included in **Appendix 2**.

Table 3.8 Exeter Public Cemetery's High Demand Forecast Annual & Total Sales, 2020 – 2045

High Demand Scenario Interment Right Sales	Actual	Year (forecast values)				26 Year Increase		
Category	2019	2020	2025	2035	2045	#	%	%/Year
Total Annual Interment Right Sales	26	33	40	47	21	81%	2.4%	26
Annual Casket Lot Sales	15	16	16	16	1	7%	0.3%	15
Total Annual Cremation Interment Right Sales	11	17	24	31	20	182%	4.2%	11
Annual Cremation Ground Lot Sales	3	6	11	16	13	433%	6.9%	3
Annual Columbarium Niche Sales	8	11	13	15	7	88%	2.5%	8

Refer to the previous section (Section 3.3.2) for a description of the revenue and capital implications of the disposition and interment right sales forecasts.

3.4 EXETER PUBLIC CEMETERY'S FORECAST LAND NEED

Based upon cumulative interment right sales as forecast in the two demand scenarios described above, a forecast of cemetery land use and needs was formulated. Interment right sales represent land use as the interment right grants to the rightsholder the right to deposit human remains in that lot or niche into perpetuity. Once an interment right (lot or niche) is sold, the land that encompasses it is reserved for that rightsholder into perpetuity.

The following table shows forecast cumulative interment right sales (hence inventory needed and by extension land used) at Exeter Public Cemetery over the next 25 years to 2045 for both the Status Quo and High Demand Cases.

Table 3.9 Exeter Public Cemetery's Status Quo & High Demand Forecast Cumulative Interment Right Sales 2020-2045

Cumulative Interment Right Sales, 2020 – 2045	Status Quo Forecast	High Demand Forecast	Current Inventory*
Cumulative Casket Lot Sales (all types)	253	415	2,201
Cumulative Cremation Ground Lot Sales	156	259	127
Cumulative Columbarium Niche Sales	167	321	30

* Currently developed saleable inventory as of January 28, 2021.

There is sufficient remaining developed inventory to meet projected demand at Exeter Public Cemetery for the next 25 years. However, as much of this is dispersed throughout the cemetery it will become less desirable as people will prefer adjacent family lots. There remains less than 0.4 acre developable land (2% of the total area) in Exeter Public Cemetery, and although it will not be needed for several decades it is important to reserve the adjacent cemetery expansion land for future cemetery needs. In the interim, that land may be utilized for a temporary purpose such as agriculture.

The following table shows the scheduled implementation timing for the next phase of development at Exeter Public Cemetery.

Table 3.10 Exeter Public Cemetery's Next Phase of Development Schedule

Cumulative Interment Right Sales, 2020 – 2045	Current Inventory*	Sales Life (yrs)	Development needed by
Cumulative Casket Lot Sales (all types)	2,201	> 25 years	As needed
Cumulative Cremation Ground Lot Sales	127	> 10 years	As needed
Cumulative Columbarium Niche Sales	30	3 years	2022

* Currently developed saleable inventory as of January 28, 2021.

For analysis purposes, the following table shows the equivalent total cumulative land need at Exeter Public Cemetery over the next 25 years (to 2045) under both the Status Quo Demand Scenario and the High Demand Scenario.

Table 3.11 Exeter Public Forecast Cumulative Land Need, 2020 - 2045

Demand Forecast Scenario	Cumulative Land Need 2020 – 2045
Status Quo Demand Forecast	0.5 acres
High Demand Forecast	0.8 acres

If additional columbarium niches are developed as required, there is sufficient developed inventory of casket and cremation ground lots at Exeter Public Cemetery to serve the citizens of South Huron for more than 10 years. This will become less desirable as becomes more dispersed through the cemetery. There is, however, very little remaining developable land at the cemetery and subsequent expansion to the property across the road will be necessary after that time. It is important that the Municipality retain ownership of the future expansion land to the south.

3.5 CEMETERY GIS MAPPING

Exeter Public Cemetery uses the Stone Orchard computer cemetery management system, a well-regarded Canadian solution for municipal cemeteries. However, the current level of mapping in the system is inadequate (and in some areas, incorrect) to properly identify the locations of interment rights. It is recommended that the Municipality upgrade the cemetery mapping to GIS standards in order to properly manage the interment rights.

3.6 RECOMMENDATIONS

There is sufficient land, if prudently developed, at Exeter Public Cemetery to serve the Municipality's needs for more than 10 years. Already developed inventory will also continue to serve community needs, however, that existing inventory will become less desirable as it becomes more dispersed throughout the cemetery. This will put increasing demand upon newly developed areas with more desirable interment rights.

Subsequently, and in order to eventually achieve fiscal self-sustainability in the Perpetual Care Fund, additional cemetery land will need to be developed. South Huron is fortunate to have a parcel immediately adjacent to the cemetery across Dashwood Road. This land should be reserved for future cemetery use and planning for development should occur within ten years. In the interim it may be used for a temporary purpose such as agriculture.

Recommendation 1: The Municipality of South Huron should develop interment right options at Exeter Public Cemetery as listed below to meet forecast demand:

- Develop additional columbarium niches in 2022;
 - This may be designed as a cremation garden with multiple disposition and memorialization alternatives including scattering in an aesthetically-pleasing setting;
- Multiple grave plots (e.g., Division 7) may be sold as individual lots by contract. Individual lots in other sections may be sold aggregated into multi-lot plots by contract;
- Monitor demand relative to forecast annually;
- Develop the expansion lands to the south as needed;
- Review/revise demand forecasts at minimum every five years; and,
- Upgrade the Stone Orchard mapping to GIS standards.

4 PERPETUAL CARE FUND ADEQUACY ANALYSIS

The Municipality of South Huron maintains a Perpetual Care Fund (**PCF**) as per the requirements of the Ontario Funeral, Burial and Cremation Services Act (**FBCSA**). Over the long term, an adequately funded **PCF** is the single requirement for a fiscally sustainable cemetery system. Once an interment right (lot, crypt or niche) has been sold and exercised (i.e. interred/inurned into and memorialized) then there is no further income that will accrue to that piece of land except the income from the **PCF**. The Municipality of South Huron currently taxes its citizens to support the cemetery at an average annual amount of about \$45,000 (about \$4.23 per resident), but a user-pay system is considered more equitable. It is thus important to determine the requirements of an adequately funded **PCF** to develop a strategy to achieve it. It should be noted that there is a perpetual flower bed program that also contributes to this deficit. It is discussed in a subsequent section.

Under the **FBCSA**, municipalities are required to maintain not only their own cemeteries but also any abandoned or neglected ones with their boundaries. As it is the fate of all cemeteries to eventually sell their interment rights inventory and become abandoned, they will all (in the long term) eventually devolve to municipal responsibility. Planning for an adequately funded **PCF** is the means by which the Municipality may reduce and ultimately eliminate this burden on the taxpayers.

4.1 SOUTH HURON'S PERPETUAL CARE FUND – (PCF)

The following table shows the annual deposits, interest, and withdrawals from the Exeter Public Cemetery **PCF**. From an opening balance of \$330,958 in 2010 it ended 2019 with a closing balance of \$468,754 an increase of \$137,796 over those ten years. Deposits are made from the contribution from the sale of interment rights as well as some donations. The fund earns interest and capital gains. The FBCSA permits only the interest earned to be withdrawn from the fund and only to be used for offsetting the costs of cemetery maintenance.

Table 4.2 Annual Deposits/Withdrawals to Exeter Public Cemetery's PCF

Year	Opening Balance	PCF Contributions	Donations & Capital Contributions	Interest Earned	PCF Withdrawals	Closing Balance
2010	\$330,958	\$17,303	\$2,943	\$29,298	-\$29,298	\$351,204
2011	\$351,204	\$9,117	\$1,927	\$29,998	-\$29,998	\$362,248
2012	\$362,248	\$7,194	\$1,721	\$29,810	-\$29,810	\$371,163
2013	\$371,163	\$6,608	\$1,353	\$29,209	-\$29,209	\$379,124
2014	\$379,124	\$10,155	\$2,060	\$27,329	-\$27,329	\$391,339
2015	\$391,339	\$23,757	\$1,092	\$30,685	-\$30,685	\$416,188
2016	\$416,188	\$14,184	\$3,044	\$16,384	-\$16,384	\$433,416
2017	\$433,416	\$10,040	\$1,871	\$14,360	-\$14,360	\$445,327
2018	\$445,327	\$7,316	\$2,582	\$17,378	-\$17,378	\$455,225
2019	\$455,225	\$10,964	\$2,565	\$23,913	-\$23,913	\$468,754
2010-2019	\$124,267	\$116,638	\$21,158	\$248,364	-\$248,364	\$117,550

The following table shows the year over year changes in Exeter Public Cemetery's **PCF**. Total Growth shows the percentage net change from Opening to Closing Balance including all additions and disbursements. As it is the practice of Exeter Public Cemetery to withdraw the entire interest earned, this reflects primarily the deposits to the fund. Nominal Investment Return is the percentage return (i.e., interest) on the fund's opening balance (deposits are made annually). Real Rate of Return (**RROR**) is equal to the nominal rate (Nominal Investment Return) minus the Consumer Price Index (**CPI**) which reflects the devaluing effect of inflation. The **RROR** shows the real increase in purchasing power in the **PCF**'s balance.

Table 4.3 Annual Returns and Growth in Exeter Public Cemetery's PCF

Year	Total PCF Growth	Nominal Investment Return	CPI	RROR
2010	6.1%	8.9%	2.3%	6.5%
2011	3.1%	8.5%	2.5%	6.1%
2012	2.5%	8.2%	0.5%	7.7%
2013	2.1%	7.9%	1.5%	6.4%
2014	3.2%	7.2%	1.0%	6.2%
2015	6.3%	7.8%	2.0%	5.8%
2016	4.1%	3.9%	2.1%	1.8%
2017	2.7%	3.3%	1.7%	1.6%
2018	2.2%	3.9%	1.4%	2.5%
2019	3.0%	5.3%	2.4%	2.9%
Averages				
10 Year	3.6%	6.5%	1.7%	4.8%
5 Year	3.7%	4.8%	1.9%	2.9%
3 Year	2.6%	4.2%	1.8%	2.3%

Notes:

Total **PCF** Growth equals
Closing Balance / Opening Balance

Nominal Investment Return equals
(Interest Earned) / (Opening Balance)

CPI equals the Canadian Consumer Price Index as reported by the Bank of Canada

RROR (Real Rate of Return) equals
Nominal Investment Return minus CPI

In the current economic climate, investment returns are becoming increasingly difficult to obtain. This is evidenced by the decline in the average **RROR** over progressively more recent periods. The ten-year average **RROR** was 4.8% but it has dropped to 2.3% over the last 3 years. It is important to factor in the effect of inflation via the **RROR** lest the purchasing power of the **PCF** decline.

Best practice for **PCF** management is to withdraw only the **RROR** although legislation permits the withdrawal of all the interest. Withdrawing only the **RROR** ensure that the corpus of the fund grows to offset inflationary effects.

It is important that the **PCF** be invested in an account that earns more than the rate of inflation as this will allow capital growth in the fund that will offset the purchasing power declines due to inflation. If all the annual interest continues to be withdrawn each year, then nothing is retained in the fund to offset the effects of inflation. When an interment right or marker is sold and exercised then no further income will accrue to that land or amenity. The income from the **PCF** must cover the ongoing perpetual care maintenance costs.

If all of the interest were to be withdrawn each year, the fund would not grow, and each year inflation would reduce the purchasing power of the fund to cover the cost of that interment right or monument sold. New deposits that are made to offset the future costs of newly sold interment rights and monuments would suffer the same inflationary decline.

4.2 ANNUAL CARE AND MAINTENANCE EXPENSES

Cemetery activities may be divided into two broad categories: 'operations' and 'maintenance'. The distinction is important because over the long term, operations costs will cease when sales and interments cease at the cemetery (i.e., it becomes sold out and inactive) while maintenance costs will continue forever (and increase with inflationary pressure).

'Operations' refers to the general operations of an active cemetery, specifically these activities:

- Include interments, inurnments, scatterings, monument installations, etc.;
- Require personnel with cemetery-specific skills (i.e., opening/closing, monument installation, etc.);
- Typically attract revenue (i.e., fees for services); and,
- Cease once a cemetery is completely inactive (i.e., no sales or interment activity).

Once interment right sales at a cemetery cease then the cemetery becomes semi-active and interment (service) revenue will slowly decline as pre-need interment right sales are exercised. This gradual slowing of service (interment) revenue may last for decades after interment right sales cease. When those interments cease entirely then the costs associated with providing those services as well as their associated revenues also cease.

However, the costs associated with ongoing perpetual care maintenance will continue into perpetuity. 'Maintenance' refers to the costs of ongoing care and maintenance of the cemetery, specifically:

- Turf care (mowing, fertilizing, etc.), tree care, snow and waste removal, road, fence, building and other lifecycle capital costs, as well as monument maintenance;
- Except for the last, these skills are widely available and not cemetery-specific;
- Generally, these activities do not attract revenue and must be funded by income from the **PCF** (or municipal subsidy); and,
- These activities continue into perpetuity after a cemetery is inactive.

To avoid continual and increasing reliance on municipal subsidy, the cemetery's **PCF** needs to have sufficient funds to cover these latter costs when the cemetery becomes inactive. The allocation of expenses is thus important to correctly forecast the future costs and needs for **PCF** revenue to cover the ongoing expenses.

With the assistance of South Huron cemetery staff, cemetery costs including administrative overhead were estimated and allocated between operations and maintenance activities as defined above. Maintenance expenses were estimated at 50% of all costs excluding 0100 Contracted Services, 8002 TCA Amortization Expense and 0500 Transfer to Reserves. It is estimated that annual current maintenance costs are approximately \$2,916 per acre per year. This is within the range of normal for a municipality of South Huron's size. Given South Huron's Exeter Public Cemetery and 6 pioneer cemeteries total areal extent of about 22.6 acres, all of which is currently being maintained, an annual total maintenance expense of \$65,900 (2019 dollars) is suggested.

For the purpose of long-term planning, it is assumed that **PCF** expenses will rise at a pace consistent with inflation as measured by the Consumer Price Index (**CPI**) as monitored by Statistic Canada. This assumption bears watching in the future.

4.3 THE EFFECTS OF INFLATION AND REAL RATE OF RETURN (RROR)

Inflation has the effect of raising the cost of perpetual care maintenance each year. Even if the **PCF** could produce enough interest to fully offset the annual maintenance expense in any given year, unless the interest grows year over year to match the effects of inflation then the interest earned will fall farther behind what is required in each subsequent year.

The means to allow the **PCF** interest to keep pace with inflation is to only withdraw interest at the real rate of return (**RROR**) which is calculated by subtracting the inflation rate from the nominal rate of return. For example, if the **PCF** nominal rate of return was 5% and inflation was 2% then the **RROR** would be 3% annually (5% minus 2%).

It is recommended that the Municipality of South Huron reserve in the **PCF** a portion of the annual interest (including capital gains) equal to the inflation rate as measured by the Consumer Price Index (**CPI**). Restated, the Municipality should only withdraw the real rate of return (**RROR**) from its Perpetual Care Fund (**PCF**) by retaining in the **PCF** a portion of the annual interest equal to the rate of inflation in order to offset the effects of inflation. Withdrawing only the **RROR** will allow the fund to grow to offset the effects of inflation. This will reduce the operating revenue available to the cemetery and will require increasing one or more of pricing, PCF contribution rate, or municipal subsidy.

4.4 REQUIRED BALANCE IN PCF TO OFFSET MAINTENANCE EXPENSE

The Municipality of South Huron maintains a total of 22.6 acres of cemetery lands in its 1 active and 6 pioneer cemeteries. Estimates of current maintenance expenses at \$2,916 per acre per year suggest an annual maintenance cost of \$65,900 (2019 dollars). The balance in the **PCF** that would be required to fully offset that cost into perpetuity may be calculated based upon a forecast **RROR**. The following table shows the required balance and additional contributions required to fully fund the **PCF** (in current 2019 dollars), assuming:

- Annual Perpetual Care Maintenance Expense: \$65,900 (2019 dollars).
- Current **PCF** Balance: \$468,754 (at December 31, 2019)

Table 4.4 Required Balance in PCF at Various RROR's

RROR	Required PCF Balance	Additional PCF Contributions Required*	Additional Cemetery Land Sales Required
1.0%	\$6,590,000	\$6,121,000	12 acres
2.0%	\$3,295,000	\$2,826,000	6 acres
2.5%	\$2,636,000	\$2,167,000	4 acres
3.0%	\$2,197,000	\$1,728,000	3 acres
4.0%	\$1,648,000	\$1,179,000	3 acres
14.1%	\$468,754	Required RROR to achieve sufficiency at current balance	

It would require an unrealistically high **RROR** of 14.1% (about 16% nominal return) to achieve fiscal self-sustainability with the current **PCF** balance. This is not a problem while Exeter Public Cemetery still has expansion land to develop and sell to fund the **PCF**.

As shown above, the balance required in the **PCF** is extremely sensitive to change at low **RROR**'s. The **PCF** managers have been successful in achieving above-average returns, but those returns have declined over the last several years. If a 2.5% **RROR** in the **PCF** is achieved, then an additional \$2,167,000 deposited to the **PCF** would be required to fully offset maintenance costs at Exeter Public Cemetery and the 6 pioneer cemeteries into perpetuity.

Annual return rates of the **PCF** and inflationary effects should be monitored each year prior to withdrawal of interest from the fund. Only the **RROR** (i.e., that excess of return over the rate of inflation) should be withdrawn in any given year. The portfolio should be managed to optimize rate of return (hence **RROR**).

4.5 REMAINING INVENTORY PCF CONTRIBUTION

As shown in Table 2.3 Partial Valuation of Current Saleable Inventory at Exeter Public Cemetery in the previous Section 2.3.2, the currently developed interment right inventory will provide \$1,208,105 in contributions to the PCF at current (2020) prices and contribution rates.

Table 4.5 Current Saleable Inventory Contributions to PCF at Exeter Public Cemetery (2020 Prices)

Interment Right Type	Saleable Inventory	2020 Average Price	PCF Contribution*
Adult Casket Lots*	2,201	\$1,315	\$1,157,726
Cremation Ground Lots	127	\$810	\$41,148
Columbarium Niches	30	\$2,069	\$9,311
Total Interment Rights	2,358		\$1,208,185

* NOTE: PCF Contribution is 40% of purchase price for ground lots and 15% for columbarium niches.

At the forecast demand mix, each acre of cemetery land will yield, on average, 540 casket lots, 330 cremation lots and 390 columbarium niches, a total of 1,260 interment rights for sale. At current (2020) cemetery prices each acre of developed cemetery land will contribute \$512,000 to the **PCF**. The 0.4 acre remaining at Exeter Public Cemetery might contribute an additional \$204,800 to the **PCF**.

The \$2,167,000 additional **PCF** contribution required to achieve fiscal self-sufficiency (i.e., to cover the annual maintenance costs) at a 2.5% **RROR** can be produced by the sale of 4 acres of the proposed cemetery expansion land across the road to the south.

If prudently managed, the cemetery expansion land across Dashwood Road to the south is more than sufficient to achieve self-sufficiency in Exeter Public Cemetery's **PCF**.

The preceding analysis is predicated upon the assumption that maintenance costs and required maintenance fees (hence **PCF** contributions) keep pace with inflation. It is not possible to completely control costs but, at the very least, prices may keep pace with the inflation-driven rising costs. This ensures that each new lot sold will provide a sufficient contribution to the **PCF** to ensure its perpetual maintenance given the current costs and their anticipated future increases.

It is recommended that the prices for interment rights as well as maintenance fees be revised annually to reflect (at the least) inflationary increases required to enhance fiscal **PCF** sustainability.

4.6 ROADMAP TO PCF ADEQUACY

To summarize the requirements necessary to achieve ultimate fiscal adequacy in the **PCF** as described above, we note the following:

- **Assumptions/Recommendations**

- Cemetery interment right prices and required maintenance fees should rise each year at least by the rate of inflation;
- To the extent that is possible within the municipal staffing framework, it should be attempted to maintain annual increases in perpetual care maintenance expenses within the rate of inflation;
- A portion of the annual interest earned on the **PCF** equal to the annual rate of inflation should be retained in the capital of the fund (i.e. only the **RROR** is withdrawn); and,
- The **PCF** investment portfolio should continue to be managed to achieve the highest rate of return possible within the Municipality's investment policy and alternatives.

- **Contingencies**

- The inventory and limited remaining developable land at Exeter Public Cemetery is adequate to achieve fiscal adequacy in Exeter Public Cemetery's **PCF**. Additional cemetery land must be developed (as needed) and sold to fund the **PCF**.

- **Tools for Achieving PCF Adequacy**

- **PCF** portfolio management to optimize **RROR**;
- Control (inasmuch as possible) of perpetual care maintenance expense increases;
- Annual control of cemetery interment price and maintenance fee increases (hence **PCF** contributions) to at least maintain pace with inflation;
- Price increases faster than the rate of inflation will reduce both the time and land required to achieve fiscal sustainability in the **PCF**;
- Retention of inflationary increases in **PCF** corpus (i.e. withdrawal of **RROR** only) to ensure continued fund adequacy; and,
- Development of new cemetery land in a phased fashion as required by demand to supply the necessary contributions to the **PCF** to reach fiscal adequacy.

4.7 RECOMMENDATIONS

- Achieve a positive Real Rate of Return (**RROR**) in the Perpetual Care Fund (**PCF**) by retaining in the **PCF** a portion of the annual interest equal to the rate of inflation.
- Annual return rates of the **PCF** and inflationary effects should be monitored each to guide appropriate withdrawal of the interest from the fund. The portfolio should be managed to optimize rate of return (hence **RROR**).
- Prices for interment rights be revised annually to reflect (at the least) inflationary increases required to enhance fiscal **PCF** sustainability.

Recommendation 2: The Municipality of South Huron should manage Exeter Public Cemetery's PCF by:

- Withdrawing only the Real Rate of Return (nominal interest plus capital gains minus inflation);
 - This will reduce operating income available to the cemetery and will require increasing one or more of prices, PCF contribution rate, or municipal subsidy;
- Utilizing the withdrawal to offset annual perpetual care maintenance expenses; and,
- Capital may be borrowed from the fund for capital expansion but should be repaid with interest adequate to offset inflation.

5 PERPETUAL CARE FLOWER BEDS

The Municipality has an outstanding liability to provide perpetual flower bed plantings to 940 graves. The revenue from the Perpetual Flower Fund is inadequate to offset the ever-increasing cost of installing and caring for these flower beds.

The flower beds are a highly regarded feature of Exeter Public Cemetery, and their removal would be largely opposed. However, they represent a large and growing burden upon the taxpayers of the Municipality. They were an item of concern in the Stakeholder Engagement process with opinions voiced on both sides of the issue.

It is best practice in municipal cemeteries that only products that may be delivered at the time of sale be offered for preneed or perpetual sale. It is recommended that Municipalities offer only preneed sales of interment rights as the contract (i.e., deed) is delivered at the time the contract is paid. The Municipality's only obligation is to maintain that interment right into perpetuity.

The preneed sale of services, such as future openings/closings or perpetual flower beds, are discouraged as they create a future obligation of unknown amount.

In 2020 the perpetual flower bed expense was \$34,684 to be offset by only \$4,871 in revenue from the perpetual flower bed fund, an annual deficit of \$29,813. With the revenue from the perpetual flower fund covering only 14% of the annual costs this will result in an increasing burden upon the taxpayers of South Huron.

It is unfair to the taxpayers that those who purchased the perpetual flower beds receive this benefit that is borne by the taxpayers. If the perpetual flower bed contract holders (or their estates) were reimbursed for their initial payment (whatever that was when it was made) then they would have received all of these years of flower beds at no cost to them. That is a fair and equitable response that would release the Municipality from the obligation to continue burdening the taxpayers with this program. The Municipality has all of the original payments preserved as the capital portion of the Perpetual Flower Care Fund so there would be no additional cash outlay.

The Municipality could continue the annual flower bed program, ensuring that the fee for same is adequate to offset the annual costs. The fees would be adjusted each year to reflect the actual cost of providing that service. Those who wish to receive that service would have the information to decide whether or not to continue it. There would be no burden upon the Municipal taxpayers for this service.

It is recommended that the Municipality explore methods to reduce their liabilities for this program. A possible method, that would require a legal opinion, would be to reimburse the perpetual flower bed contract holders for the amount that they paid for the original contract thereby providing them with all of the previous years' flowers at no cost to them and thereby releasing the Municipality from future unfunded liability.

Recommendation 3: The Municipality of South Huron should:

- Explore options to eliminate the Perpetual Care Flower Beds as describe above.

6 COMPETITIVE PRICE ANALYSIS

6.1 COMPETITIVE PRICE ANALYSIS

Current prices for cemetery interment rights, products and services at Exeter Public Cemetery were compared with six regional and comparable municipalities:

- South Huron (2016 population – 10,096);
- Perth East (2016 population – 12,261);
- Kincardine (2016 population – 11,389);
- Lambton Shores (2016 population – 10,631);
- Bluewater (2016 population – 7,136);
- Georgian Bluffs (2016 population – 10,479); and,
- The Blue Mountains (2016 population – 7,025).

Perth East, Kincardine, Lambton Shores and Georgian Bluffs are similar in size while Bluewater and The Blue Mountains are slightly smaller. (copies of price lists and detailed tables of prices are attached as Appendix 3).

Prices at Exeter Cemetery are generally reasonable relative to comparable municipal cemeteries. The cemetery wisely charges a \$300 fee for interments in those lots purchased prior to 1955 which made no PCF contribution. The surcharges for Saturday casket interments and mausoleum winter storage may be raised to bring them more in line with the regional average. Appropriate surcharges for winter interments and Sunday interments (if considered) should be added to the fee schedule.

Several of the surrounding municipalities (Perth East, Kincardine, and Lambton Shores) charge non-residents of their municipalities a surcharge ranging from 25% to 50% on interment rights. This is a reasonable practice given that the cemeteries are supported by municipal taxpayer subsidies and non-residents gain that benefit without having contributed taxes. This is discussed in more depth below.

Table 6.1 Exeter Public Cemetery's Competitive Price Comparison with Regional Average

Cemetery Product/Service	Exeter Public Cemetery	Regional Average	Difference	
			\$	%
Interment Rights				
Adult Upright Monument Casket Lot	\$1,315	\$1,183	\$132	11%
Cremation Ground Lot	\$810	\$696	\$114	16%
Columbarium Niche – Low Range	\$1,760	\$1,429	\$331	23%
Columbarium Niche – Mid Range	\$2,040	\$1,570	\$470	30%
Columbarium Niche – High Range	\$2,305	\$1,710	\$595	35%
Interment Services				
Pre 1955 Lots – PCF Contribution	\$300	\$275	\$25	9%
Adult Casket Interment	\$823	\$829	-\$6	-1%
Child Casket Interment	\$398	\$429	-\$31	-7%
Infant Casket Interment	\$398	\$393	\$5	1%
Cremation Ground Interment	\$557	\$438	\$119	27%
Columbarium Niche Inurnment	\$345	\$279	\$66	24%
Disinterment – Casket	\$1,225	\$1,311	-\$86	-7%
Disinterment – Cremation Ground	\$1,225	\$457	-\$457	-100%
Disinterment – Columbarium Niche	\$345	\$346	-\$1	0%
Surcharges				
Late Charge – Casket	\$395	\$250	\$145	58%
Late Charge – Cremation	\$315	\$217	\$98	45%
Saturday – Casket Interment	\$395	\$456	-\$61	-13%
Saturday – Cremation Interment	\$315	\$297	\$18	6%
Sunday/Holidays		\$627	-\$627	-100%
Winter Interment		\$561	-\$561	-100%
No Vault Setup	\$250	\$700	-\$450	-64%
Mausoleum Storage	\$150	\$219	-\$69	-31%
Cleaning Stone	\$60	\$60	\$0	0%
Raising Stone	\$30	\$30	\$0	0%
Non-Resident Surcharge		38%		-38%
Monument/Marker Foundations				
Monument Foundations (per cu.ft.)	\$24	\$20	\$4	18%
Monument Foundations (minimum)	\$292	\$292	\$0	0%
Flat Marker Foundation (up to 173 sq.in.)	\$30	\$73	-\$43	-59%
Flat Marker Foundation (over 173 sq.in.)	\$212	\$186	\$26	14%
Administrative Fees				
Interment Rights Transfer	\$82	\$82	\$0	1%
Staking Fee		\$110	-\$110	-100%

Table 6.2 Exeter Public Cemetery's Competitive Price Comparison with Comparative Municipalities

Cemetery Product/Service	Exeter Public Cemetery	Perth East	Kincardine	Lambton Shores	Bluewater	Georgian Bluffs	The Blue Mountains
Interment Rights							
Adult Monument Casket Lot	\$1,315	\$1,365	\$1,225	\$1,200	\$1,190	\$1,008	\$975
Cremation Ground Lot	\$810		\$616	\$675	\$910	\$602	\$561
Columbarium Niche – Low	\$1,760	\$1,365	\$1,075			\$1,720	\$1,224
Columbarium Niche – Mid	\$2,040	\$1,365	\$1,288			\$1,835	\$1,324
Columbarium Niche – High	\$2,305	\$1,365	\$1,507			\$1,950	\$1,424
Interment Services							
Pre 1955 Lots	\$300					\$250	
Adult Casket Interment	\$823	\$872	\$965	\$800	\$800	\$570	\$975
Child Casket Interment	\$398	\$490			\$300	\$520	\$438
Infant Casket Interment	\$398	\$490	\$540		\$300	\$290	\$342
Cremation Interment	\$557	\$456	\$295	\$515	\$550	\$255	\$438
Cremation Niche Inurnment	\$345		\$270			\$200	\$300
Disinterment (Casket)	\$1,225	\$577	\$2,600	\$1,000/hr	\$1,050	\$1,430	\$984
Disinterment (Cremation)	\$1,225	\$346	\$440			\$495	\$548
Disinterment (Niche)	\$345	\$346					
Surcharges							
Late Charge - Casket	\$395			\$115/½hr	\$250	\$62/½hr	
Late Charge - Cremation	\$315			\$115/½hr	\$200	\$62/½hr	
Saturday Interment - Casket	\$395	\$674	\$700	\$260	\$250		
Saturday Interment - Cremation	\$315	\$287	\$385		\$200		
Sundays/Holidays		\$782	\$700	\$400			
Winter Interment		\$788	\$905	\$250	\$300		
No Vault Setup	\$250			\$1,150			
Mausoleum Storage	\$150	\$396	\$110				
Cleaning Stone	\$60						
Raising Stone	\$30						
Non-Resident Surcharge		39%	25%	50%			
Monument/Marker Foundations							
Monument Foundations (/ft³)	\$24		\$15			\$22	
Monument Foundations (min.)	\$292						
Flat Marker Foundation (≤173in²)	\$30					\$115	
Flat Marker Foundation (>173in²)	\$212					\$160	
Administrative Fees							
Interment Rights Transfer	\$82	\$29	\$100	\$150	\$75	\$35	\$100
Staking Fee						\$110	

6.2 NON-RESIDENT SURCHARGES

Some surrounding municipalities are charging non-residents a surcharge to purchase interment rights (and some services). Municipalities in Ontario are required by provincial legislation to maintain all abandoned and neglected cemeteries within their boundaries. Contribution to cemetery Perpetual Care Funds (PCFs) was not required prior to 1955. Hence, municipalities, such as South Huron, that have a number of pioneer cemeteries to maintain, operate at a financial deficit and are supported by taxpayer revenue. Non-residents who purchase interment rights in Exeter Public Cemetery benefit from that taxpayer support without contributing to the tax base. Residents of South Huron who purchase interment rights in adjacent municipalities are faced with surcharges while the reverse is not true for residents of those surrounding municipalities.

There has been municipal tax roll subsidy of Exeter Public Cemetery averaging \$42,831 per year over the last five years. Residents have been paying for the operation of the cemetery out of their tax assessments. Furthermore, those citizens who have purchased interment rights preneed have paid a maintenance fee that is designated to offset cemetery maintenance costs. Non-residents have not contributed tax revenue to the operations of Exeter Public Cemetery.

Some of the surrounding municipalities, including Perth East, Kincardine, and Lambton Shores, charge pricing premiums to non-residents to offset the cost of the municipally tax-supported cemetery products and services. The premiums charged at the above-mentioned municipalities range from 25% to 50% above the resident pricing.

Instituting a non-resident premium of 25% would assist the Municipality in reducing the tax-supported deficit. Note that non-resident premiums would only apply to the sale of interment rights. All other cemetery services and products should be supported by the prices charged for them.

Concern is often raised that former residents who move away will be unfairly burdened if they return for cemetery purposes, but this is easily remedied by defining residents in the cemetery bylaw as those who at some point resided (and thus paid taxes) for a specified length of time in South Huron. In other municipalities, that length of time is generally set at 5 to 10 years. This would allow those previous residents who moved away to purchase interment rights at the resident rate.

Some of the surrounding municipalities are less generous in their residency policies, for example:

- The City of Welland determines residency at the time of purchase, either pre-need or at-need;
- So does the City of St. Catharines:
 - *6.8 An interment rights holder who is not a resident of the City of St. Catharines and who has not been a ratepayer of the City of St. Catharines for the preceding ten years shall pay the prices specified for non-residents in the price list.*
 - St. Catharines Cemetery Bylaw #95-29

In the interests of equity, it is recommended that residency include those who have previously resided in South Huron for some minimum period (5 to 10 years). Non-resident surcharges ensure that those who have not previously contributed to the municipal tax base supporting the cemeteries pay their fair share of those costs.

6.3 CEMETERY REVENUES AND EXPENSES

In addition to market comparisons, it is important that prices are set sufficiently high to offset the associated costs both capital and operating costs (including adequate funding for the Perpetual Care Fund or PCF) for the long-term fiscal sustainability of the cemetery. In order to achieve this goal, a clear understanding of cemetery revenues and expenses is necessary.

As a general rule, prices should be set so that all of the associated costs are recovered through the fees. Council may decide that tax roll subsidy is to be provided but should do so with rational and careful forethought.

There are three classes of cemetery revenues and expenses that should inform pricing policies. These are: interment right sales revenue, operational expenses, and perpetual care maintenance expenses.

6.3.1 Cemetery Revenues

Cemetery operational revenue is derived from those fees charged for cemetery services and products (not including interment right sales). These cemetery-specific services, such as openings/closings, monument foundations, administrative fees, etc., will cease once the cemetery's interment rights are sold and occupied. The fees charged for these services should be set at a rate adequate to offset their immediate direct and indirect (administrative overhead) costs.

There is no direct revenue for perpetual care maintenance other than the fee that is to be reserved in the perpetual care maintenance fund (PCF) and any excess residual revenue from other sales.

Interment right sales generates revenue that may be considered to be divided into three streams: capital replacement reserve, perpetual care maintenance fund reserve and current revenue.

Cemetery interment rights are a depleting asset. Every lot or niche that is sold uses a portion of the available land until it is all sold. Therefore, a portion of the revenue from each interment right sold should include a contribution to a capital reserve fund for the replacement (i.e., purchase) of the land and development costs to replace the interment right sold. That is to say, a sufficient portion of the revenue from the sale of 750 casket lots in a one-acre section to purchase and develop another one-acre section of casket lots should be set aside in a capital reserve for that purpose. A more immediate example is the sale of columbarium niches. The revenue from the sale of all of the niches in an individual columbarium should include the reserving of capital funds adequate to purchase the next columbarium to replace the one sold.

The contribution to the perpetual care maintenance fund (PCF) is to be used to generate interest (and/or capital gains) to fund the ongoing perpetual care maintenance expenses that have no other direct source of income.

Finally, the remaining portion of the interment right sales revenue should be used to offset the current operational expenses associated with the sale of that right (i.e. sales, recordkeeping, administration and overhead costs).

Any excess revenue from operational sales or interment right sales that exists after the other requirements have been met may be used to offset current perpetual care maintenance expenses.

6.3.2 Operational Expenses

Operational expenses (i.e., those cemetery-specific services such as openings/closings, monument foundations, etc. that attract revenue) should be entirely offset by the price charged for those services. The revenue allocated for these expenses is generated at the time the expenses are incurred (e.g., the fee for opening/closing is received at the time that the opening/closing occurs). These services should be fiscally self-sustaining, and they will cease (both expense and revenue) when the cemetery is sold out and occupied. Operational expenses should be entirely covered by the fees charged and collected at their time of provision. Any excess should be directed to a cemetery reserve fund.

6.3.3 Perpetual Care Maintenance Expenses

Cemetery perpetual care maintenance expenses (i.e., those more general grounds maintenance activities such as snowplowing, turf and tree maintenance, and road and fence repair) do not attract direct revenue to offset expenses and will continue into perpetuity.

As maintenance expenses do not attract any revenue as they are performed, they must be supported by funding from other sources. A portion of the operational revenue accruing to operational activities may be utilized to offset ongoing maintenance costs while the cemetery is in active selling mode. It must be understood that over the long term the only two relevant sources of revenue to offset ongoing perpetual care maintenance expenses are income from the Perpetual Care Fund (PCF) and/or municipal tax roll subsidy. It is prudent to plan for the PCF to reach fiscal adequacy (i.e., annual income fully offsetting annual maintenance costs) by the time the interment rights inventory is sold out (at which point there will be no further contributions to the PCF).

6.4 PRICING RECOMMENDATIONS

With regard to operational (i.e., cemetery services) pricing, the most important task is ensuring that operational prices are set appropriately to offset all current operational expenses with operational sales revenue.

Interment rights sales revenue should be split into three streams (capital replacement reserve, PCF contribution and the remainder to current associated costs).

Prices at Exeter Public Cemetery are generally in line with regional averages. There are several opportunities noted previously for price increases. There are also opportunities to set prices for activities that are currently not supported by cost-recovery pricing such as winter and Sunday interments. Activities that have incrementally increased costs (such as winter interments) should be evaluated for additional charges.

Non-resident surcharges are recommended to equitably distribute cemetery costs to those who do not support them through their tax payments.

The objective of the pricing policy is to ensure that the prices accurately reflect the total cost of the products and services being offered to ensure a fair 'user-pay' model. The Municipality has means and methods to support those citizens who are suffering financial distress and would otherwise struggle to pay their full share while the remainder can carry their proportional burden.

Prices should be raised each year to ensure that they keep pace with the inflationary rise in costs.

Recommendation 4: The Municipality of South Huron should:

- Adjust prices as described above;
- Institute a non-resident surcharge;
- Adjust prices annually to reflect changes in the Consumer Price Index; and,
- Reserve a portion of interment right sales for capital replacement of depleting asset.
 - This will reduce operating income available to the cemetery and will require increasing one or more of prices, PCF contribution rate, or municipal subsidy.

7 MARKETING PLAN

The management of public service facilities, such as Exeter Public Cemetery, are typically organized to provide a public benefit and are not usually required to achieve fiscal breakeven. It may be argued that the provision of cemetery services should be largely borne by the consumers who utilize that service.

One perspective to consider is that of those who have purchased interment rights prior to need. They have paid a portion of that fee for the perpetual care of that interment right. Why then should they be burdened with tax roll subsidy of the cemeteries? Cemeteries that operate at fiscal breakeven with appropriate fees equitably transfer the burden to those who utilize the cemetery.

Given the age and number of cemeteries the Municipality of South Huron is responsible for and the relatively recent introduction of perpetual care maintenance funds (post 1955) it is not unexpected that Exeter Public Cemetery operates at a fiscal deficit. The purpose of this plan is to outline strategies by which the Municipality may advance the cemeteries toward fiscal self-sufficiency over time.

In order to achieve this end, there are three aspects that must be monitored:

- Cemetery prices:
 - should be adequate to offset their associated operational, administrative, tangible and intangible costs;
 - A portion of each interment right sale should be directed to a capital reserve to replace the interment right sold.
 - should rise to keep pace with inflation in order to remain adequate; and,
 - (refer to the previous Section 6 for a discussion of pricing strategies)
- Operational costs:
 - Increase should be maintained (as much as possible) at or below the rate of inflation.
- Cemetery marketing:
 - Product and service offerings should be aligned to current and forecast consumer demand; and,
 - Public awareness and perception of the cemeteries should be enhanced through programs and advertising.

The first two parameters are discussed elsewhere in this report. Cemetery marketing has become vitally important to the long-term sustainability of the cemeteries as the cremation rate has risen and continues to rise. Prior to the introduction of cremation cemeteries were a legislated requirement as the only location for the burial and entombment of human remains. With the introduction of cremation cemeteries have become entirely optional. It is thus important that cemeteries provide value to consumers by providing demanded products and services. Furthermore, cemeteries must increase the public awareness of these offerings through programs and advertising.

In addition to public outreach, Exeter Public Cemetery should continue coordination and cooperation with local funeral homes who provide the bulk of the consumers to the cemetery.

7.1 ADDRESSING CHANGING MARKET DEMANDS

A proactive sales approach should be utilized to reinforce and maintain the importance of Exeter Public Cemetery to the forefront of awareness in the community.

The largest impact on cemetery operations has been the rising demand for cremation. It has transformed demand for cemetery products and services from a legislated requirement (for casket interment/entombment) to an entirely optional exercise for the cremation consumer. The demand for cremation is anticipated to continue rising for the next 10 to 15 years.

Marketing of public sector services to enhance revenue streams of a given operative within the public regime is a relatively new strategy. Typically, municipalities should draw on private sector models or other public institutions experiencing success in a given operative venue. An increased budget for marketing efforts within the context of a comprehensive marketing plan will result in increased revenue at Exeter Public Cemetery. This will in turn reduce the need for tax roll subsidy as well as work toward ensuring the long-term financial adequacy of the PCF.

There are many issues related to marketing cemetery services and products. Generally though, a pro-active sales approach must be realized to reinforce and maintain the cemetery products and services to the forefront in the community.

Dying and after death care are not on the top ten list for most citizens of any population base, no matter how inevitable their reality. It is therefore about a gentle awareness program, an infusion of the reality stream into the available market, (i.e., everyone!) that ultimately engenders success in a cemetery's fiscal endeavours.

A successful marketing program needs to be broad to cover all required aspects of reaching the buying public in need at their time of need. The Municipality, without its own crematorium or funeral home on site, lacks the opportunity to be on the front end of such purchasing decisions most often realized in such facilities.

The Municipality must continue to be pro-active in formulating additional "partnership" alliances with those funeral homes, crematoriums, etc., who in turn need Exeter Public Cemetery for disposition of remains they are processing. Exeter Public Cemetery has to proactively enhance pre-need sales and its capacity to provide attractive interment and memorialization options to a wide range of clientele, in particular a rising number of customers seeking cremation as their final choice.

A successful marketing program needs to be broad to cover all required aspects of reaching the buying public in need at their time of need. The cemetery is not usually the first point of contact at the time of need as customers typically go through a funeral home first. It is thus important to maintain close relationships with all the local funeral service providers and allied service partners.

7.2 MARKET CONDITIONS

All the growth in the after-death care market in South Huron will occur in cremation for the next 25 years. Cremation consumers have disposition and memorialization options that do not involve the cemetery. It is therefore important that the cemetery increase public awareness of the value that it provides for cremation consumers to encourage cemeteries as **the place that will always be there for visitation, a family continuum for final resting peace of loved ones.**

7.3 FACILITY CONDITIONS

Overall, Exeter Public Cemetery is currently well-maintained in a neat and orderly fashion. Grounds maintenance is performed on a regular schedule. Public perception of the cemetery is favourable, and staff are well-regarded.

7.4 MARKETING OBJECTIVES

Marketing objectives direct the development for strategies and action programs. South Huron's cemetery marketing objectives should include:

- **Expanded memorialisation options/examples:**

(The following list identifies opportunities and records them as a base check continuum for cemetery management personnel. Many of these options are currently offered and should be continued.)

- Addition of aesthetically-pleasing cremation gardens as needed with a variety of cremation disposition and memorialization alternatives and price points.
- Temporary grave markers. This “public relations device” softens the unmarked grave scenario while family awaits the arrival of a final marker for the gravesite. This aspect would be included in the initial service cost.
- Offering memorialization features/accessories such as memorial benches and trees. This program may be expanded to offer memorialization of boulders (“Memory Stones”) and other landscape elements such as sculpture features, ‘garden’ gates, etc.
- Special services related to landscape feature/gardens i.e.: annual plant maintenance program for an annual fee (note that this requires an annual fee, as opposed to the perpetual flower program).

- **Community Events**

- Historic grave walking tours, ‘spirit’ walks, etc. highlighting the historical figures who rest in the cemetery.
- Participate in grief counseling outreach programs.
- Write regular articles about cemetery activities for local papers, etc. (Work with the local genealogical society in this regard).

- **Graveside Services**

- Provide graveside services such as dressings, canopy, carpets, and seating.
- Provide portable sound system for graveside eulogies/services, background music, etc. (especially helpful to those with hearing disabilities – most notably the aged – the largest attendee group).

- **Memorialisation ‘Leases’**

This concept is extremely important to the long-term bottom line for the cemeteries. In effect it allows the cemeteries to not sell ‘forever’. Once a cemetery commits to selling a memorialization opportunity it is theoretically in perpetuity. In lieu of this, the intent is that the cemetery leases the right to memorialize to an individual (on a plaque installed on a bench, boulder, tree, wall, foot bridge, etc.) for a reasonable but definite (i.e.: not forever) time span. The typical lease term might approximate 5-7 years. It should include a right of first refusal for renewal.

This allows new rate increases assuring necessary upgrades to the feature are being met financially, renewed interest in a feature, or the opportunity to effect a change if need be. It also allows over time someone else an opportunity to ‘buy into’ memorializing their loved one. The Municipality must always think of gains and long-term realities of perpetual care in its approach to whatever it installs or allows to be installed on its cemetery grounds.

- **‘In Memory Of’ Donations**

These constitute a potential revenue generating program for the cemeteries. At the same time, it offers special memorialization opportunities for those seeking them, and who are willing and able to afford same as a means to memorializing the past life of someone dear to them now interred in Exeter Public Cemetery.

Many of these special features (i.e.: water fountains, sculptures, etc.) may entail substantial capital dollars and their implementation could occur by outright donation from one individual or by a multitude of donations by various individuals or stakeholder groups ‘buying into’ development of a feature with the actual memorialization occurring on a common plaque or on individual plaques. In some cases, the Municipality may develop the feature and finance same through the “buy in memory of donations” of others.

Development of such features is somewhat akin to the cemetery installing a columbarium and then marketing the individual niches to realize a ‘bottom line’ over time.

The Municipality will have to lead the way for such special features, establishing guidelines to ensure quality, longevity, low maintenance characteristics, high aesthetic appeal, etc., sometimes just offering plans for such development as the ‘seed’ to the public will stimulate a prospective donation into being realized.

7.5 MARKETING PRACTICES

These are not always direct result producers (i.e.: a sale). Oftentimes they are an attitude/impression enhancer, a public relations stroking of potential clients and will be perceived as a true complement to the onsite services provided by your cemetery. Effectively practised by any Municipal staff associated with the cemeteries these ideas will provide positive marketing results. They are not intended to be prioritized.

- **Recommendations**

- Encourage staff participation in community organizations such as Rotary, Kiwanis, Legion, etc. to raise critical public awareness of Exeter Public Cemetery.
- Listen carefully and understand clients' needs, wants, desires and their budget.
- Provide meaningful, personalization and innovative services and products to satisfy clients' needs (burial or cremation).
- Create positive changes that are focused on your consumers' demands.
- Learn from your 'silent' partners – the local funeral homes, other area cemeteries.
- Build opportunities for strategic partnership alliances (i.e.: funeral homes, product/service suppliers, area crematorium owner/operators).
- Position Exeter Public Cemetery to compete in your marketplace today and as it will likely evolve in the next 5 – 10 years, including the green burial and pet cemetery trends.
- Train field and office staff in appropriate deportment in the presence of the newly bereaved or other visitors to the cemetery. Have them do their very best at all times for the cemeteries' clientele. When that isn't enough (and understandably at such stressful time for some individuals it can't ever be enough) have staff be aware to offer "we're very sorry, we can't do anymore". Typically, such complaints are not meant to be personally directed toward staff but are a response to the circumstances of loss and resultant grief. Grief awareness programs are available and cemetery staff at all levels will benefit from exposure to them.

- **Provide training for those staff responsible for pre-arrangement so that they may:**

- Explain all products and services, making certain families understand their features and benefits, to assist them in making their decisions.
- Provide information on burial versus cremation options. Provide cost options for every possible component of a cemetery service/memorialization, preferably in written form.
- Provide a varied range of cemetery services and products, including basic offerings. Provide information sheets to consumers to help them understand the benefits and value of the products and services offered to them.
- Provide and explain services and product options, stressing personalization opportunities.
- Have information readily available on pre-planning one's cemetery needs/memorialization (pros/cons).

7.6 MEDIA/PUBLIC MARKETING ACTIVITIES

Like it or not, the Municipality should be promoting Exeter Public Cemetery. More and more the public is fascinated with genealogical origins and web sites have quickly become a fantastic way to spread this information. It would be beneficial to promote the cemetery's facilities, its tariffs, and its by-laws for today's prospective online shopper.

The Municipality may decide to publish a cemetery newsletter either online or as an interest column in the local newspaper, carrying a message promoting Exeter Public Cemetery.

Use the various types of media to educate/inform consumers about the things important to them (i.e., pre-arrangement, cremation personalization services and products, hours of operation, tariffs, interment alternatives, payment plans, etc.). This can enhance the cemeteries' profiles in the community helping to gain the image and respect the Municipality desires from its customers.

7.7 COMMUNITY ACTIVITIES

- **Recommendations**

- The Municipality should, complete with its own reasonable guidelines for such use, offer cemetery grounds to local (qualified) interest groups who would provide 'friendly' tours of the cemetery accommodating different comfort levels for people to visit the cemetery – to become exposed to it in a non-traditional/ non imposing manner.
 - Such tours might include historic walks, 'spirit' walks, horticultural tours, bird watching, etc.
 - Qualified groups might include local schools, horticultural, historical, genealogical, and other publicly-oriented groups.
 - Care must be exercised to ensure qualified groups maintain the dignity and decorum of the cemetery as well as not disturb or inconvenience services and visitation.
- Cemetery staff might write monthly columns in local papers/journals about South Huron's cemeteries' history, or those activities associated with them (i.e.: cremation versus casket burial, etc.).

7.8 OTHER MARKETING APPROACHES

Implementing a variety of these marketing recommendations may be a taxing issue for municipal staff based on the Municipality's current structure. It is Municipal staff on hand who have to, on a continuum; effect the plan to produce optimum results.

- **Recommendations**

- Take a critical look at your services and client relations with an eye to satisfying even more people in the future.

- Find ways to better understand consumer needs and wants (i.e.: research, formal/informal) and be proactive in providing innovative services and projects.
- Get client feedback as to the value of your services; send questionnaires (by email or regular mail with return postage paid) a few weeks later and follow up with a phone call.
- Ensure pamphlets about cemetery services/memorialisation planning and costs are visible (i.e.: upright holders) so funeral attendees and visitors can help themselves.
- Include favourable comments (from questionnaires or phone calls) in promotional material.
- Meet and work with families with this quote in mind: **“People don’t care how much you know, until they know how much you care”**.

7.9 IMPROVING DELIVERY OF CEMETERY SERVICES TO THE PUBLIC

Improved services will include upgraded appearances and perpetual care standards. To make the public comfortable with greater ‘buy-in investment’ interest in a cemetery, the Municipality may have to front certain costs to illustrate its intent and results by raising service standards in a tangible manner. This may mean landscape and sign improvements, entry treatment upgrades, building components including accessibility, and safe clean public washrooms on site and appropriate sales/administration facilities.

• Recommendations

- Implement landscape and sign improvements, entry treatment upgrades, provide a private meeting room with tissues for arrangement meetings at Town Hall.
- Partnership alliances may be struck with selected suppliers (i.e., funeral homes, monument suppliers, crematorium, florists, etc.)
- The Municipality will have to be as much a ‘front end’ provider of the after-death care process as any of the local related facilities in order for Exeter Public Cemetery to survive as a viable community entity which meets community burial needs.
- The Municipality, relative to Exeter Public Cemetery, must make very careful objective assessment of any proposed agreements with the private sector. The Municipality at all times must protect its assets; identify its liabilities and the perceived image for any such arrangement, prior to finalizing any negotiations with private interests. It’s not to say deals shouldn’t be made but the arrangement must be fair with a ‘win-win’ situation for all participants.

It takes staffing (or drawing on outside municipal resources of volunteers) to organize promotional programs (i.e.: historic walking tours, grief programs, horticultural and naturalist groups, etc.) to develop cemetery related programs.

Detailed Site Design by professionals knowledgeable in the cemetery consulting field will also yield results for the Municipality, through lot layout design, special cemetery/garden features,

creating a variety of interment options/mixes to best suit forecast demand/land needs, aesthetics, maintenance aspects, development costs and optimum revenue streams for the Municipality.

Enforcement in a fair and consistent manner the existing (or as revised) By-Laws/Regulations for Exeter Public Cemetery is another inexpensive short-term objective. This 'must do' activity will go a long way to making maintenance operations more cost effective and enhance Exeter Public Cemetery's overall appearance.

Review of the Cemetery By-Law and Fees indicates the Municipality must continually assess and increase product and service prices annually to keep pace with inflation and in relation to service/product enhancements.

The Municipality should identify and list memorialization features for sale or lease on the Fee Schedule. These features might include benches, trees, shrub beds, flower plantings, flowerpots, memorial plaques on walks, memory stones, and any fountains, foot bridges, etc. as might be incorporated into burial gardens. The ideal circumstance is a lease for 5 – 7 years with the first right of refusal for the lessee to renew the memorialization lease prior to its expiry. The opportunity for the Municipality to increase lease rates for ensuring lease periods would thus help offset increases in new purchases, replacements, repairs, and general maintenance costs of any given memorialization feature. Such increases would be borne by the lessee renewing their lease or alternatively by another first-time lessee picking up the option to memorialize.

Effective management which will keep field costs associated with grave digging and marker foundation installations in line with the typical industry costs of 45-50% of total operating costs.

As Exeter Public Cemetery expands overall development areas, increased operating costs must be offset by increased revenues. These recommendations will help:

- **Recommendations**

- Devise and implement a cost-effective Marketing Plan;
- Continue with regular and ongoing review of Cemetery By-Laws/Fees to improve regulatory/field operations administrative/management.
- Enhance interment/memorialization options available to buying public (hire cemetery professionals to assist in detailed design for cemetery expansion/plot development plans).
- Assess overall field operations efficiencies and realign with acceptable industry standards for operating costs.

7.10 EDUCATIONAL PROGRAMS

Numerous educational and cultural opportunities are afforded at Exeter Public Cemetery. School programs could readily be geared to different age groups and perhaps even match curricula at the schools. These might include:

- Field study for science;

- Rubbing markers;
- Local history research;
- Art- sketching;
- Creative writing;
- Clean up your cemetery;
- Mapping – geography;
- Symbolism – meaning.
- **Science based activities/programmes might entail:**
 - Tree identification;
 - Collect leaves;
 - Cemetery photography contests;
 - Seeds;
 - Bark rubbing;
 - Record characteristics;
 - Field guides;
 - Soil analysis – dig site;
 - Bug collecting;
 - Monument analysis (i.e.: marble, granite – affects of time and nature);
 - Wildlife tracking (winter snows).

7.11 COMMUNITY OUTREACH PROGRAMS

Many cemeteries operate a variety of programs to facilitate a ‘friendly’ interface with the community. Often these activities might be theme-associated such as:

- Valentine’s Day;
- St. Patrick’s Day
- Easter – Sunrise Services/Easter Egg Hunt;
- Mothers’/Fathers’ Day;
- Christmas (“Tree of Hope” or of “Memories”, etc.);
- Veterans’ Day/Decoration Day Program;
- **Other activities might offer:**
 - Bird watching events;
 - Gardening/Landscape Seminars;
 - Photo Contests;
 - Walking Tours (i.e.: history, dignitaries’ resting sites, plant/bird identification tours);
 - Genealogy tours (tracing the family tree, etc.);

7.12 MARKETING STRATEGY

Exeter Public Cemetery's management/sales personnel must be cognizant of the Municipality's entire customer base. This includes foremost burial rights holders, potential customers, citizens, Municipal staff, cemetery neighbors, users of this special green space in the urban fabric, historical organizations, school, church and other community-based groups. These people and organizations have legitimate and ongoing expectations for the cemetery and the services it offers that must be incorporated into an implementable marketing program on a continuum.

7.13 MARKETING HIGHLIGHTS

- Dedicate capital funds for enhancing interment/memorialization alternatives – especially cremation gardens;
- Accommodate cemetery/community events (i.e.: 'Spirit' walks, grief counseling, etc.);
- Promote 'memorialization leases' (for benches, memory stones, trees, etc.)
- Consider 'in memory of' donations program;
- Continue staff participation in cemetery related associations (i.e.: Ontario Association of Cemetery and Funeral Professionals - OACFP) and various related training programs;
- Advertise cemetery facilities, services and products, carefully consistently, sensitively, etc. Ads should always be positive, without any negativisms at all, whether in local papers/magazines or online. Preach 'All-denominational' not 'Non-denominational';
- Provide accessible (to code) public washrooms and general administration and sales facilities for all users regardless of disability.
- Protect Municipal and community interests in striking agreement with private interest 'partners' to facilitate a mutual win-win scenario for both 'partners';
- Prepare detailed design of cremation gardens, etc., in advance of need to establish appropriate development budgets in advance of Council approval and sales need.
- Promote educational outreach programs to school/church groups, etc., (i.e., history research, nature study, etc.)
- Promote community outreach programs (Veterans' Day, Mothers'/Fathers' Day events, etc.);
- Promote to niche markets such as veterans and other cultural and religious groups;
- Address public concerns about cemetery issues including cremation alternatives.

Recommendation 5: The Municipality of South Huron should consider:

- Implementing some of the lower-cost promotional activities described above.

8 CEMETERY BYLAW REVIEW

The Municipality of South Huron Exeter Cemetery Bylaw No. 57/2016 and its associated Schedules were reviewed and evaluated with the Ontario Funeral, Burial and Cremation Services Act, 2002 with respect to compliance, clarity, consistency and equity.

The Bylaw and Schedules are provided in the form of annotated copy under separate cover. Please refer to those documents for a complete accounting of all recommended changes.

The main objectives of the Bylaw review:

- Compliance (and consistency) with the Ontario Funeral, Burial and Cremation Services Act, 2002 (**FBCSA**);
- Clarity to avoid misunderstanding; and,
- Fairness and equity for citizens, clients, staff and suppliers.

Some general comments on the Bylaw review:

- Gender neutral pronouns where applicable;
- Consistency of definitions with the FBCSA (avoid duplication of definitions as the Act will supersede);
- Distinction between a “Lot” or single interment right and a “Plot” of one or more “Lots” sold as a unit;
 - A “Lot” refers to an individual ground lot, crypt or niche and is a unit for the physical recording of dispositions; and,
 - A “Plot” is a sales unit of one or more individual interment rights (“Lots”) sold as a unit and is a contractual unit.
- It is recommended that the Municipality explore methods to eliminate its obligations to the perpetual flower bed program.
 - A possible method (subject to legal review) might be collapsing the fund in order to refund the principal amounts paid by each rightholder.

Please refer to the annotated Bylaw and Schedules for recommended revisions.

Recommendation 6: The Municipality of South Huron should consider:

- Proposed revisions to the Cemetery Bylaw (supplied under separate cover).

9 STAKEHOLDER ENGAGEMENT

9.1 INTRODUCTION

There were two phases to the stakeholder engagement process. The first was a public survey available on the Municipality's website. There was also a series of telephone interviews with staff, former staff and stakeholder suppliers.

The three primary questions that were posed to respondents were:

- What is going well at Exeter Public Cemetery? *(so that the cemetery may continue or enhance it).*
- What issues or concerns are there for Exeter Public Cemetery? *(to identify gaps and opportunities for improvement).*
- How do you envision Exeter Public Cemetery in the future? *(to provide strategic direction to the cemetery).*

9.2 PUBLIC SURVEY

The public survey was up on the Municipal website for one month, between February 17th and March 18th, 2021. There were 25 respondents to the survey. The survey asked four questions and provided for the users' responses as well as optionally providing their contact information. The questions asked were:

- What features or practices at Exeter Public Cemetery do you like or are working well in your opinion?
- What would you like to see improved or added at Exeter Public Cemetery?
- How would like to see Exeter Public Cemetery develop in the next 10 to 25 years?
- Do you have any other comments or suggestions regarding the Municipality's cemeteries?

Following is a table summarizing the key responses to the public survey. The responses were categorized into several broad topics of interest:

- Praise for what is going well at the cemetery;
- The fencing along both Dashwood and Airport Roads were identified as an issue, with some respondents on each side of the issue;
- The perpetual flower program was also identified as an issue with both advocates and opponents;
- Opinions were expressed on development and operation priorities; and,
- Cemetery maintenance (road, trees and turf) was an identified concern.

Table 9.1 Summary of Common Responses in Public Survey

Category	Response	Number of Responses	Percent of Total	In Favor Opposed
Praise	Cemetery is well-maintained / attractive	18	72%	
	Staff appreciated / well-respected	6	24%	
	Cemetery is welcoming / open every day / to all	4	16%	
	Winter burials a benefit	3	12%	
Fencing	Replace wrought iron fence on Dashwood Road	14	56%	82%
	Do not replace wrought iron fence on Dashwood Road	3	12%	18%
	Fundraise for donated fence	4	16%	
	Repair / replace chain link fence on Airport Road	2	8%	67%
	Remove chain link fence on Airport Road	1	4%	33%
Flowers	Maintain flowers	8	32%	73%
	End perpetual flower program	3	12%	27%
Development	Add columbaria/cremation/scattering gardens	9	36%	
	Expand cemetery to South	5	20%	
	Repair mausoleum	5	20%	
	Replace Cemetery sign	2	8%	
	Establish Cemetery Board / community input	2	8%	
Maintenance	Maintain / replace trees	8	32%	
	Maintain / repair roads	6	24%	
	Turf maintenance / care in trimming	6	24%	
	Repair / replace benches	5	20%	

Exeter Public Cemetery and the staff who operate it were generally well-regarded by respondents to the survey.

The fencing along Dashwood Road was widely desired to be replaced. There was concern for the capital cost and ongoing maintenance required for a wrought iron fence similar to the original. Some support for fundraising for a donated fence was expressed. Concern for the aesthetics and state of the chain link fence along Airport Road was noted. Some suggestions for replacing fencing with shrubbery borders were provided.

The perpetual flower program was an item of concern with the majority in favour of maintaining it. Cemetery development of additional features for cremation (columbaria, cremation and scattering gardens) was broadly supported. Expansion of the cemetery to the South as well as repair of the mausoleum and replacement of the cemetery sign were identified as capital objectives. The desire for community input perhaps through the establishment of a Cemetery Board was expressed.

Maintenance of the cemetery roads, trees and turf was of great interest to respondents. Many were concerned with strewn grass clippings on monuments as well as overall maintenance.

The entire unedited public survey responses are attached as Appendix 4. Respondent names (where given) have been redacted for privacy.

9.3 STAKEHOLDER INTERVIEWS

Cemetery Management provided a list of stakeholders to be individually interviewed in greater depth on operations at Exeter Public Cemetery. These were:

- John-Michael Weber, Superior Memorials – *Cemetery monument supplier*
- Nick Haberer, Haberer Interment Services – *Cemetery vault supplier*
- Colin Haskett, Haskett Funeral Homes – *Local funeral home*
- Jim Hoffman, T. Harry Hoffman & Sons Funeral Home – *Local funeral home*
- Jamie Hoffman, Hoffman's PTL Excavation – *Contractor for cemetery casket interments*
- Jim Dietrich, Deputy Mayor, Municipality of South Huron

It should be noted that as private for-profit enterprises, the stakeholders' desires may not always align with Municipal objectives and should be evaluated accordingly. All respondents felt that the cemetery is being well-maintained, and staff are helpful. A common concern was communication between and among the various stakeholder groups and the Municipality. Items of concern are summarized below:

Most Common Issue:

- **Communications** between the Municipality, funeral homes and supplier/contractors can be convoluted with unclear lines of authority and notification.
 - Recommend a primary (and secondary) point of contact at the Municipality to coordinate activities at the cemetery.
 - Responsibilities and notification requirements (for Municipality, funeral homes, and supplier/contractors) should be specified in policy and contracts.
 - Municipality should continue to provide direction for coordination between various suppliers/contractors (e.g., funeral homes, interment contractor, vault supplier). As the Municipality does not have sufficient cemetery demand to provide full time staff allocated to the cemeteries, work must be delegated to the contractors/suppliers.

Specific Issues:

- A desire to erect more monuments on 2 & 3 grave plots. The current bylaw permits only one (larger) monument on multiple lot plots.
 - More monuments on multiple lot plots would allow more space for inscriptions.
- A desire for an upright section that would permit upright monuments 3' high on a 30" base.
- Lot widths are tight with vaults
- Trees at end of rows present operational access problems.

- Winter burials should continue.
 - It is important that the Municipality charge appropriately for this service with its increased costs.
- A desire for Municipality to supply boards to cover open interments.
- Interment contractor would like to provide input on suitability of conditions for interment. Turf damage occurs when the soil is wet.

9.4 STAKEHOLDER ENGAGEMENT SUMMARY

Exeter Public Cemetery and its staff were very well regarded by the public and stakeholders. The most common public issues were desire for border treatments and concern for the perpetual flower beds. The most common stakeholder concern was streamlining communications.

Recommendation 7: The Municipality of South Huron should consider:

- Allowing the Exeter and District Heritage Foundation to install fencing or border vegetation along Dashwood and Airport Roads; and,
- Continue to improve current cemetery processes, procedures and communications with stakeholders; and,
- Responsibilities and notification requirements for all parties should be specified in policy and contracts.

10 UPCOMING LEGISLATIVE CHANGES

The Ministry of Government and Consumer Services has announced upcoming changes to Ontario Regulation 30/11 under the *Funeral, Burial and Cremation Services Act, 2002 (FBCSA)*. The upcoming changes have very little effect on operations at the South Huron Cemeteries as most of the requirements are already being met. The changes and their effect on operations at the South Huron Cemeteries is summarized below. For the complete changes to the regulations please refer to: [O. Reg. 258/21: General](#).

Effective July 1, 2021:

- **License display requirements:**
 - No longer required to display a hardcopy licence in the office.
 - Must post the licence number and description of the licence type to the website
 - **This must be done before July 1, 2021.**
- **Price List and Consumer Information Guide:**
 - Must post the Price List and the BAO Consumer Information Guide to the website
 - **This information is currently posted to the website.**
 - **This report's Bylaw review recommends separating the Price List from the Bylaw so that it may be updated annually as other fees and tariffs.**

Effective January 1, 2022:

- **Cemetery Care and Maintenance Funds (PCFs):**
 - Non-commercial cemeteries may borrow from the capital portion of their PCF to increase the capacity of their cemeteries.
 - **South Huron may borrow capital from its PCF to fund expansion across the road to the south but must repay the loan over time.**
 - Minimum contributions on the sale of interment rights and monuments are increased.
 - **South Huron's interment right fees are well above the minimum, so no change is required.**
 - **The fees for monument installation are doubled and will require adjusting the Price List accordingly**
 - The Minister will review the required PCF contributions every five years.
 - A table outlining the PCF contribution changes is displayed on the following page.

Contribution Type	Current Contribution Amount	Contribution Amount (effective January 1, 2022)
In-ground graves that are 2.23 m ² (24 ft ²) or larger	\$250 or 40% of price (whichever is greater)	\$290 or 40% of price (whichever is greater)
In-ground graves that are smaller than 2.23 m ² (24 ft ²)	\$150 or 40% of price (whichever is greater)	\$175 or 40% of price (whichever is greater)
Tomb, crypt or compartment in a public mausoleum	\$500 or 20% of price (whichever is greater)	\$830 or 20% of price (whichever is greater)
Niche or compartment in a public columbarium	\$100 or 15% of price (whichever is greater)	\$165 or 15% of price (whichever is greater)
Scattering ground for which there will be only one scattering rights holder	\$100 or 40% of price (whichever is greater)	\$115 or 40% of price (whichever is greater)
Scattering ground for which there will be more than one scattering rights holder	\$25 or 15% of price (whichever is greater)	\$30 or 15% of price (whichever is greater)
Scattering ground for which there will be no scattering rights holder	\$25	\$30
A private mausoleum provided or constructed by a person other than the cemetery operator is installed in a cemetery	\$500 multiplied by the number of tombs, crypts, compartments or 20% of the sum of specified prices (whichever is greater)	\$575 multiplied by the number of tombs, crypts, compartments or 20% of the sum of specified prices (whichever is greater)
A private columbarium provided or constructed by a person other than the cemetery operator is installed in a cemetery	\$100 multiplied by the number of niches and compartments or 15% of the sum of specified prices (whichever is greater)	\$115 multiplied by the number of niches and compartments or 15% of the sum of specified prices (whichever is greater)
To establish a cemetery	\$100,000	\$165,000
Flat marker measuring less than 1,116.13 cm ² (173 in ²)	\$0	\$0
Flat marker measuring at least 1,116.23 cm ² (173 in ²)	\$50	\$100
Upright marker measuring 1.22 m (4 ft) or less in height and 1.22 m (4 ft) or less in length, including the base	\$100	\$200
Upright marker measuring more than 1.22 m (4 ft) in either height or length, including the base	\$200	\$400

11 SUMMARY OF RECOMMENDATIONS

The recommendations presented in the previous sections are summarized below for convenience. Please refer to the relevant sections for rationales and specific details.

Recommendation 1: The Municipality of South Huron should develop interment right options at Exeter Public Cemetery as listed below to meet forecast demand:

- Develop additional columbarium niches in 2022;
 - This may be designed as a cremation garden with multiple disposition and memorialization alternatives including scattering in an aesthetically-pleasing setting;
- Multiple grave plots (e.g., Division 7) may be sold as individual lots by contract. Individual lots in other sections may be sold aggregated into multi-lot plots by contract;
- Monitor demand relative to forecast annually;
- Develop the expansion lands to the south as needed;
- Review/revise demand forecasts at minimum every five years; and,
- Upgrade the Stone Orchard mapping to GIS standards.

Recommendation 2: The Municipality of South Huron should manage Exeter Public Cemetery's PCF by:

- Withdrawing only the Real Rate of Return (nominal interest plus capital gains minus inflation);
 - This will reduce operating income available to the cemetery and will require increasing one or more of prices, PCF contribution rate, or municipal subsidy;
- Utilizing the withdrawal to offset annual perpetual care maintenance expenses; and,
- Capital may be borrowed from the fund for capital expansion but should be repaid with interest adequate to offset inflation.

Recommendation 3: The Municipality of South Huron should:

- Explore options to eliminate the Perpetual Care Flower Beds as describe above.

Recommendation 4: The Municipality of South Huron should:

- Adjust prices as described above;
- Institute a non-resident surcharge;
- Adjust prices annually to reflect changes in the Consumer Price Index; and,
- Reserve a portion of interment right sales for capital replacement of depleting asset.
 - This will reduce operating income available to the cemetery and will require increasing one or more of prices, PCF contribution rate, or municipal subsidy.

Recommendation 5: The Municipality of South Huron should consider:

- Implementing some of the lower-cost promotional activities described above.

Recommendation 6: The Municipality of South Huron should consider:

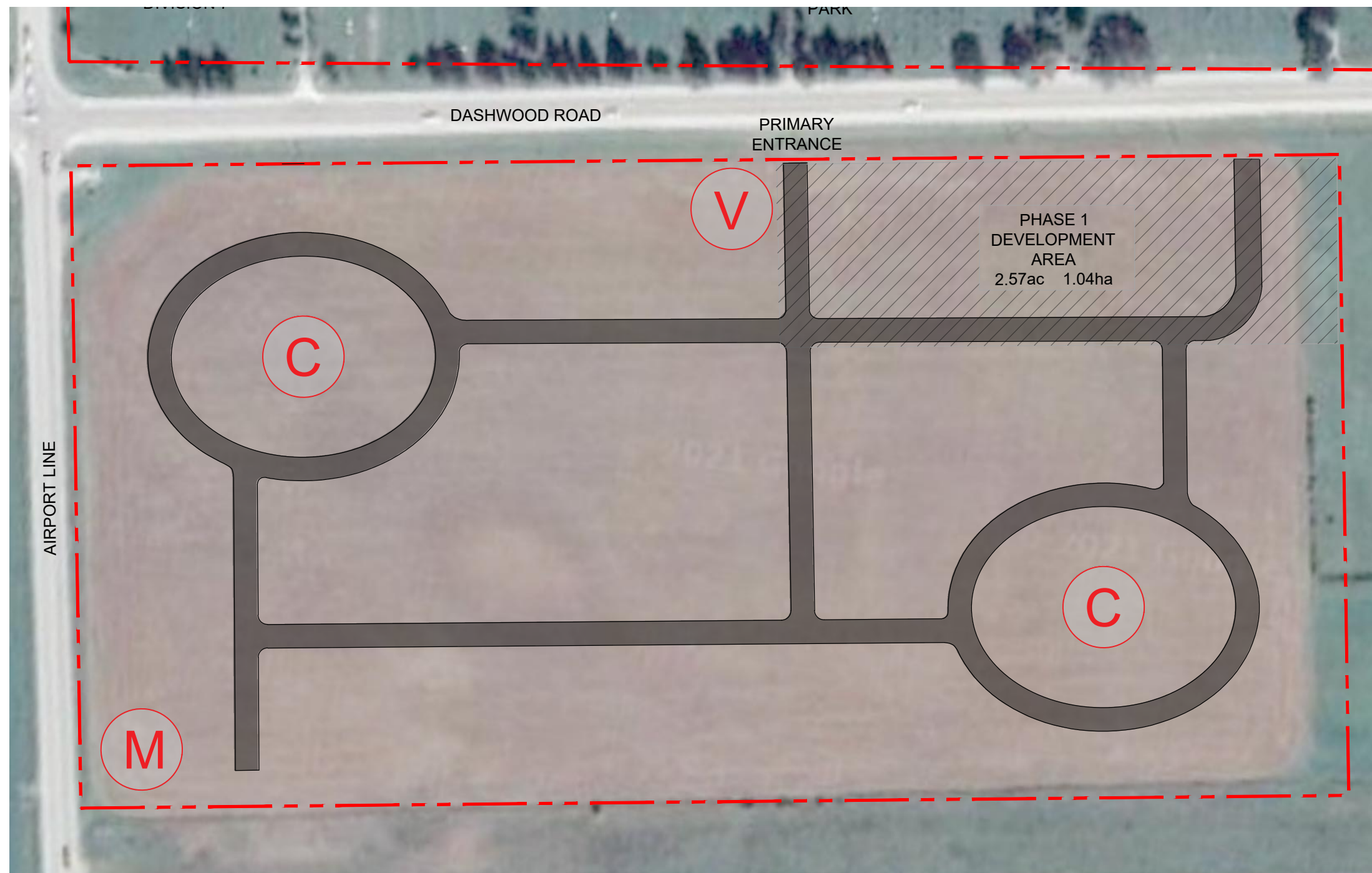
- Proposed revisions to the Cemetery Bylaw (supplied under separate cover).

Recommendation 7: The Municipality of South Huron should consider:

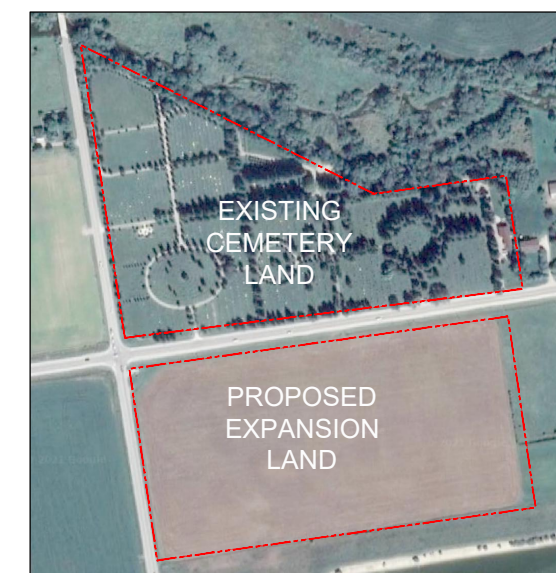
- Allowing the Exeter and District Heritage Foundation to install fencing or border vegetation along Dashwood and Airport Roads; and,
- Continue to improve current cemetery processes, procedures and communications with stakeholders; and,
- Responsibilities and notification requirements for all parties should be specified in policy and contracts.

12 CONCEPT EXPANSION LAYOUT CONSIDERATION

The plan on the following page shows the proposed concept for the development of the expansion lands across Dashwood Road from Exeter Public Cemetery. The first phase of development is highlighted and an order magnitude capital cost estimate for the first phase of development follows the concept diagram.



KEY MAP



LEGEND

- - - CEMETERY PROPERTY BOUNDARY
20.33 acres, (8.2 hectares)
- PROPOSED ROAD NETWORK
- V VISITOR/SALES CENTRE
- M MAINTENANCE EQUIPMENT STORAGE
- C COLUMBARIA

EXETER PUBLIC CEMETERY EXPANSION, SOUTH HURON

Developable Land Plan

20 10 0 20 40 60
1:1500 (m)
Scale 1:1500 | April 21, 2021 | Project No.: 20272 | Drawn By: K.S



Exeter Public Cemetery, South Huron - Expansion Lands

Order of Magnitude Cost Estimate

Date: June 2, 2021

Phase 1

Item	QTY	Units	Unit Price	Cost
1.0 Site Grading				
Rough grading of entire expansion lands.	82,000.00	m ²	\$5.00	\$410,000.00
Subtotal 1.0				\$410,000.00
2.0 Fine Grading and Seeding				
Initial seeding by hydroseed method of entire expansion lands.	82,000.00	m ²	\$ 5.00	\$410,000.00
Subtotal 2.0				\$410,000.00
3.0 Water Service				
Connection to municipal water line, installation of backflow preventer, water service to Phase 1 area and two spigots.	1	LS	\$ 36,500.00	\$36,500.00
Subtotal 3.0				\$36,500.00
4.0 Roads				
Establishment of a seven meter wide gravel road into the expansion lands and serving the Phase 1 area including turn-around at termination.	260	lin.m.	\$ 500.00	\$130,000.00
Subtotal 4.0				\$130,000.00
5.0 Legal Survey				
Preparation of a legal survey.	1	LS	\$ 5,000.00	\$5,000.00
Subtotal 5.0				\$5,000.00
6.0 Signage				
Installation of stop signs at the main entrance/exit, section signage and wayfinding signage.	1	LS	\$ 5,000.00	\$5,000.00
Subtotal 6.0				\$5,000.00
7.0 Fencing and Gates				
Installation of 6' chainlink fencing around property perimeter.	1220	lin.m.	\$ 80.00	\$97,600.00
Gates for Phase 1 to consist of heavy-duty chain at each entrance.	2	ea	\$ 200.00	\$400.00
Subtotal 7.0				\$98,000.00
8.0 Consulting Budget				
Phase 1 Detail Design: consulting geotechnical engineer, civil engineer and landscape architect.	1	LS	\$ 260,000.00	\$260,000.00
Subtotal 8.0				\$260,000.00
Cost estimate pricing does not include aspects of detailed design such as, but not limited to, site furniture, vegetation, columbaria, headstones, markers and site related buildings.				
Sub-total				\$1,349,500.00
Contingency 20%				\$269,900.00
Grand Total				\$1,619,400.00

APPENDIX 1

Appendix 1a: Glossary of Cemetery Terms

**Appendix 1b: Cemetery Products for Interment
& Memorialization**

Abandoned:	When referring to a cemetery indicates that no interment activity is occurring (see also – Active and Inactive).
Active:	When referring to a cemetery indicates that sales of burial rights is continuing (see also – Abandoned and Inactive).
ADR:	Average Annual Death Rate , usually quoted as annual deaths per thousand population. Measures the rate at which deaths occur in a particular population.
At-Need:	Referring to the purchase of death care services and/or products by the deceased's survivors or trustees after death has occurred.
Burial:	Any disposition involving below-grade disposition of human remains. Usually full body dispositions but may include cremated remains. Used interchangeably with Interment .
Casket:	A container for holding a dead human body for funeral, cremation, interment or entombment purposes.
Columbarium:	A free standing structure or structure incorporated into a retaining wall, or inside walls of a building intended for the inurnment of cremated human remains in compartments (niches).
Combination:	A cemetery with an onsite funeral home.
Community Mausoleum:	A building or structure for the interment of casketed full body human remains in compartments (crypts). The rights for mausoleum crypts are sold individually. May also include indoor columbarium niches.
Cremation:	The irreversible reduction of human remains to residual ashes and bone fragments by thermal and mechanical means.
Cremation Garden:	An area of the cemetery set aside to offer a variety of alternatives for cremation disposition and memorialization, including columbaria and scattering, in an aesthetically pleasing environment.
Cremorial:	A below grade, top-accessed, level pre-installed system of columbarium niches. Typically with a bronze marker, flush to grade.
Crypt:	An individual space within a mausoleum intended for the entombment of human remains, typically above grade.

- Death Care:** Any services or products related to the transportation, preparation or final disposition of deceased persons. It includes funeral services, cremation and transportation, as well as cemetery, casket and memorialization product sales. Also referred to as **After-Death Care**.
- Developable Cemetery Land:** Land within a cemetery that has the appropriate physiographic, geotechnical and hydrological characteristics suitable for cemetery development as casket lots but may also include land suitable for cremation garden and other cemetery developments. This represents the cemetery's remaining potential for future sales inventory development.
- Developed Cemetery Land or Lots:** Land or lots within a cemetery that have been surveyed, landscaped, laid out and either sold or available for immediate sale and burial. This represents the cemetery's total current inventory of sold and available interment rights.
- Developed – Unsold Cemetery Land or Lots:** A subset of **Developed Cemetery Land or Lots** that are available for sale. This represents the cemetery's immediately available inventory of saleable interment rights.
- Developed – Sold/Unoccupied (aka Delivered) Land or Lots:** A subset of **Developed Cemetery Land or Lots** for which the interment rights have been sold but not exercised (i.e. interred in). In conjunction with Developed – Sold/Occupied Land or Lots this represents the cemetery land and interment rights that must be maintained in perpetuity.
- Developed – Sold/Occupied Land or Lots:** A subset of **Developed Cemetery Land or Lots** for which the interment rights have been sold and exercised (i.e. interred in). In conjunction with Developed – Sold/Unoccupied Land or Lots this represents the cemetery land and interment rights that must be maintained in perpetuity.
- Disposition:** Any final disposal of human remains, including burial, inurnment, entombment and scattering of cremated remains.
- Entombment:** The placement of casketed human remains in a crypt.
- Funeral, Burial and Cremation Services Act** The Provincial Act governing all cemeteries in Ontario. Also known as the **FBCSA**.
- Family Mausoleum:** Typically a small building or structure for the interment of casketed full body human remains in compartments (crypts) for individuals from a single family. The rights for the family mausoleum crypts are sold jointly/together. Sometimes called a private mausoleum. Modern versions may also include indoor columbarium niches.

Foundation/Footer:	The concrete footing on which a monument is erected, specifically to support the monument.
Green burial:	Green burial is the interment of a body in a manner that minimizes negative impact on the environment. Embalming may be discouraged or prohibited. The body may be either wrapped in a shroud or placed in a bio-degradable casket/container. The graves may be hand dug and interment rights purchase may include the protection of a large natural area in perpetuity. Field stones may be used for markers or markers may be prohibited. Also known as natural burial. Some cemeteries offer green burial interment within naturalized areas.
Inactive:	When referring to a cemetery indicates that sales of burial rights has ceased (i.e.: “sold out”) although interment/ inurnment activity may continue for many years. (see also – Abandoned and Active).
Interment:	See Burial above.
Interment Right:	A right, acquired by purchase, inheritance or transfer, for the interment of human remains or cremated remains in a lot, niche, crypt, etc. Commonly referred to as a “Deed”.
Inurnment:	The final disposition of cremated human remains, it includes ground burial (interment) of the urn as well as placement of the urn in a columbarium niche or mausoleum crypt.
Lawn Crypt:	An above-grade crypt over a single or multiple grave lot. Typically faced in granite or other suitable cemetery material. Usually sold to an individual or family.
Lot:	An area of land in a cemetery containing, or set aside to contain, human remains, commonly called a grave.
Marker:	Any product used to identify the deceased in a lot (grave). Typically flat or flush with ground (see Monument).
Mausoleum:	A building or structure, other than a columbarium, used as a place for the interment of casketed full body human remains in compartments (crypts). May also include indoor columbarium niches.
Memorialization:	Any object placed in a cemetery in memory of someone. Typically includes a plaque or engraved surface. May include benches, boulders, and trees with plaques.
Modular Crypt:	Below grade prefabricated modular concrete crypts that are placed then backfilled to grade level.

Monument:	Any product used to identify the deceased in a lot (grave). Typically upright (see Marker).
Niche:	An individual space (typically about 12" x 12" x 12" inside space) within a columbarium intended for the inurnment of cremated human remains. Generally accepts 2 urns.
Open/Close:	Refers to those cemetery services provided at the time of interment, inurnment, or entombment. May include excavation of a lot, reparation of ground surface as well as provision of an awning and chairs.
Ossuary:	A container for the commingled storage of human bones, typically in the form of cremated remains and usually below grade.
Pedestal Columbarium:	A separate, free-standing columbarium in the form of a small pedestal that may contain up to 4 individual niches. Typically sold to a family but may be offered individually
Perpetual Care Trust Fund:	A legislated trust fund required by the FBCSA into which a portion of the revenue from the sale of interment rights and monuments/markers must be deposited. Only the revenue may be withdrawn to offset perpetual care maintenance costs e.
Pillow Marker:	A product used to identify the deceased in a lot (grave). The pillow marker sits above the ground, with one elevated end providing a sloped surface that is angled at 45 degrees from the back to the front. The sloped surface allows for shedding of water and easier viewing. Also known as bevel or slant markers (also see Marker and Monument).
Plot:	An area of land in a cemetery containing, or set aside to contain, human remains, containing one or more lots sold as a unit (see Lots above). May be double, triple, quad, etc.
Preneed:	Refers to the purchase of death care services and/or products prior to the death of the rightholder.
Removal:	Transportation of human remains from the place of death to an authorized location. Also in "removal from province" representing those human remains shipped out of province for final disposition (either in cremated state or as casketed full body).
Rows:	A series of interment rights laid out in a line with the long axes adjacent and numbered sequentially. A number of rows will comprise a Section.

Scattering:	Is the irreversible dispersal of cremated human remains or commingling in a defined area within a cemetery. This includes commingled placement of cremated remains in an ossuary.
Scattering Garden:	A location where cremated remains may be surface scattered or core scattered (placed uncontained into a small excavation). It needs ground covering that is easily maintained with scatterings. Usually offered as part of a Cremation Garden (see also).
Section:	A contiguous developed area of a cemetery, typically bounded by cemetery roads, that has interment rights identified by unique numbers. Older cemeteries may use terminology such as block or division to describe similar areas. A section is comprised of a number of rows.
Undevelopable Cemetery Land:	Land within a cemetery that lacks the appropriate physiographic, geotechnical and hydrological characteristics suitable for cemetery development as casket lots. Examples of issues that would invalidate lands for cemetery use include steep slopes, high water table and lack of soil coverage. Some cemetery land classified as Undevelopable for casket lot development may be used for other specific purposes such as cremation garden development. Some Undevelopable cemetery land may also be made Developable through mitigation of problems (e.g. slope reduction, addition of fill or drainage).
Urn:	A container for cremated human remains.
Vault:	Also known as an outer burial container, this is any container in which a casket (or urn) is placed. It protects the casket (or urn) and prevents subsidence problems associated with in ground burials in the cemetery.

1. CASKET LOTS

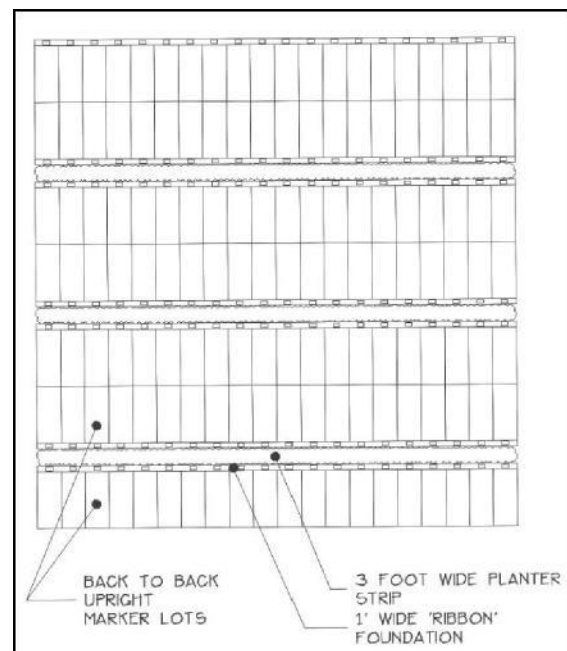
1.1. Traditional Casket Burial Lots

Traditional casket burial involves excavating a grave, placing the casket therein and then filling, leveling and seeding/sodding the surface. Grave depth of excavation is typically 1.8m for casket placement with a minimum overburden of 0.6m.

Subsidence, or settlement of the ground surface over the burial, is a concern and can require subsequent filling, leveling and resodding/seeding.

Alternative Upright Marker Casket Lot Layout

- conventional casket/burial plots
- 4' x 10' dimensions
- 3' wide planter strip between back to back markers (for potentilla, dwarf spireas, peonies, daylilies, or dwarf shrub roses). These plants are all dwarf growing, are easy to maintain, offer seasonal colour, interest, etc.
- enhances cemetery's overall aesthetics with use of appropriate plantings.
- provides sense of paths/openness but capitalizes on this space for flat marker or casket burial lots.
- sets up wide mowing swaths for more cost-effective turf maintenance.
- allows use of alternating markers (ie: rows of uprights backing up against a (less expensive alternative) row of "pillow blocks" (or even flat marker lots). The intent is to "control" placements of flats within the cemetery without compromising aesthetics or maintenance needs.
- Can be implemented with or without a ribbon foundation



Alternative Upright Casket Lot Layout (HLI design)



Dwarf plant materials in planting strips include spirea, potentilla and peonies. (HLI design)



Concrete ribbon foundation for back-to-back casket lots without planting strip. (HLI design)



Peonies planted between rows of upright markers on ribbon foundations. (HLI design)

1.2. Below Grade Modular Crypts

Below grade modular crypts are typically precast concrete components which allow easy opening/closing of graves as well as minimizing perpetual care maintenance. Their installation involves removal of topsoil, leveling (or excavation) of the ground, installation of the crypts, backfilling around them and then a layer of soil with seeding on top. From the surface, below grade crypts look no different than traditional casket lots (although they do not exhibit the subsidence over individual graves that is typical

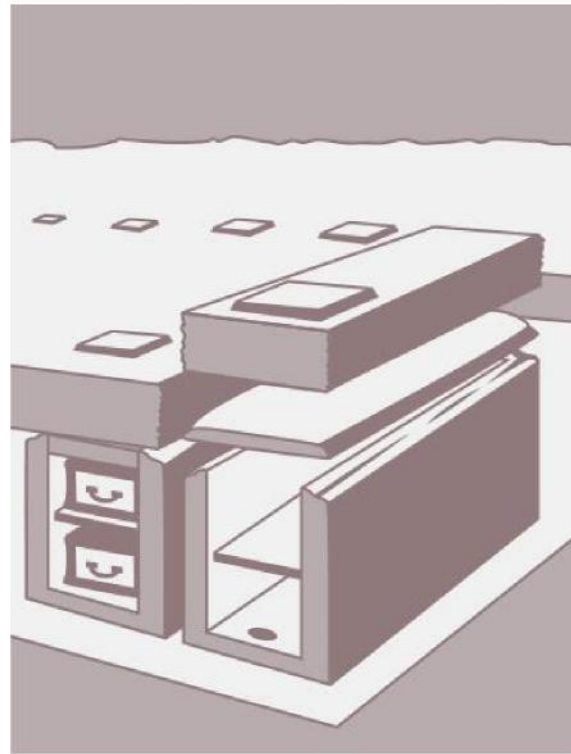


Modular crypt installation (Photo credit: web capture)



of traditional graves).

Modular crypt installation (Photo credit: web capture)



Double depth modular crypt section (Phot credit: web capture)

1.2.1. Advantages of Below Grade Modular Crypts

Below grade modular crypts reduce both operational (i.e. opening/closing) and long-term care maintenance costs markedly. Opening and closings may be done in winter and summer as there is only a thin layer of overburden/turf on top of each crypt cover. Burial operations would entail removal of the soil cover to expose the crypt cover, which is removed and then replaced after interment. Compared to traditional casket burial (particularly without a burial vault or liner) this system reduces the cost/effort for opening/closing and avoids accidental equipment/burial encroachment on adjacent gravesites. This system also minimizes long term maintenance costs that can occur as a result of subsidence due to grave soil settlement.

1.2.2. Constraints on Below Grade Modular Crypts

Below grade crypts generally have a higher capital cost to install than development of traditional casket lots. This higher capital cost may be mitigated by reduced operational costs for opening/closings as well as long-term maintenance costs due to reduced subsidence.

1.3. Above Grade Lawn Crypts

Above grade (mausoleum) crypts, commonly referred to as lawn crypts are individual (or sometimes side by side tandem) crypts placed upon a slab on grade foundation. Typically, they may be clad in granite, or consist of structural granite construction, similar to columbaria.



Single lawn crypt



Installation of double lawn crypt

1.3.1. Advantages of Above Grade Lawn Crypts

Opening/closing of lawn crypts is analogous to opening a columbarium niche and very much easier than traditional in-ground casket burial. Long-term maintenance is also very low, generally less than that required for a columbarium. These units can effectively be installed on only marginally modified existing grade and would not necessarily entail imported soil to complete their installation.

1.3.2. Constraints on Above Grade Lawn Crypts

These units may have a higher capital cost than below grade crypts due to the materials used (typically granite) as well as the requirements for a foundation. Acceptance of /demand for this type of amenity may not be high given local cultural / demographic factors.

1.4. Community Mausoleum

A community mausoleum is analogous to a columbarium in that it offers individual crypts in a communal structure. It may be an enclosed indoor structure (with or without heating) or may be outdoors similar to a columbarium.

1.4.1. Advantages of Community Mausolea (Indoor or Outdoor)

This type of amenity has the lowest operating (opening/closing) costs of any of the casket disposition methods described above, although lifecycle costs of the structure housing the crypts enter into the cost



Community mausoleum - exterior



Community mausoleum - interior

equation. Entombments may take place at any time, winter or summer. If the mausoleum is enclosed then it may be heated making committals and visitations much more comfortable in the winter but these 'comforts' do add to capital and life cycle costs.

1.4.2. Constraints on Community Mausolea

Indoor Mausolea generally have the highest capital costs associated with installation depending upon the nature of the mausoleum. Crypt prices are usually set to reflect these higher initial costs and that of perpetual care.

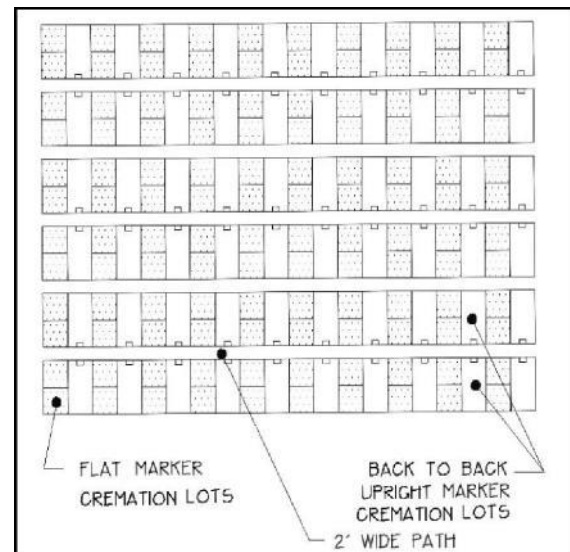
2. CREMATION INTERMENT OPTIONS

2.1. Traditional In-Ground Cremation Lots

These are similar to traditional casket lots in development, operational and maintenance costs. Due to the smaller excavation size, interments may be performed during the winter months. There is also a reduced requirement for depth of cover when compared to casket burial hence these type of amenities may be developed where insufficient soil cover might otherwise exist for casket burial.

Alternative Upright/Flat Marker Cremation Ground Layouts

- accommodates 2 - 3 interments per plot
- upright and flats are separated by a 2' wide turf path or planting bed
- plot sizes 4' x 6' or 4' x 8' upright marker plot
- 4' x 4' flat marker plot
- doesn't physically and therefore visually "cram" burial plots/markers together.
- mixes uprights and flats for enhanced site aesthetics, "sales appeal" and maintenance ease.
- visitors will find it easier to locate (especially during winter months) grave sites with flat markers due to association with uprights.
- provides enhanced memorial alternatives for client purchase.



Alternative One- Cremation Ground Lot Layout

2.2.1 Advantages of Traditional In-Ground Cremation Lots

These are the simplest and least costly cremation disposition method to develop. The most important requirement is sufficient depth of cover for at least a two-foot deep excavation. Lotting plans can be designed to be land efficient yet still accommodate some form of upright memorial or pillow block style marker. Lotting Plans can also provide for flat marker lots.



Cremation lot section (Design:HLI)

2.2.2 Constraints on Traditional In-Ground Cremation Lots

Traditional in-ground cremation lots are often crowded and offer limited memorialization opportunities (i.e. no upright monuments). Some cremation consumers purchase traditional casket lots to use for cremation interments because of the memorialization alternatives that they afford. Other cremation consumers prefer columbaria niches for their disposition/memorialization alternatives.



Cremation lot section (Design: HLI)

2.2. Below Grade Cremorials

Analogous to a columbarium placed horizontally in the ground these are a hybrid cremation disposition and memorialization alternative that offer some of the advantages of both conventional in-ground cremation interment and columbarium niche inurnment.

2.2.3 Advantages of Below Grade Cremorials

Once installed, these offer easy access for opening closing as well as very low long-term maintenance requirements.

Constraints on Below Grade Cremorials

As with columbaria, there is a capital cost associated with the installation of this type of amenity. Relative to columbaria, this type of amenity may suffer some greater difficulty in the winter in locating and uncovering the niches beneath the snow, although their locations may be corner-staked during the winter season to offset this aspect.



Cremorial area (Design: HLI)

2.3. Community Columbaria

Demand for columbarium niche inurnment is increasing as the cremation rate and public awareness of this disposition and memorialization option increase. The community columbarium offers individual niches to consumers in a communal outdoor structure.



Columbaria (Design: HLI)



Promontory Green columbaria/cremation garden (Design: HLI)

The picture above of 'Promontory Green' in Kelowna, BC features a variety of cremation interment options, including niche walls, outdoor crypts, in-ground cremation burials, scattering gardens & even casket burials adjacent to the pergola feature

2.3.1. Advantages of Community Columbaria

Next to ossuaries (described in a following section) community columbaria incur the lowest operating (opening/closing) and life cycle maintenance costs of any of the other cremation and casket disposition alternatives outlined here.

2.3.2. Constraints on Community Columbaria

These structures can have significant capital costs associated with purchase and installation. Although demand for these amenities is increasing, they will not replace the need for casket disposition for those that prefer it for religious, ethnic, or cultural reasons nor the preference by some choosing cremation for in-ground interment of their cremated remains.

2.4. Private/Pedestal Columbaria

Private or pedestal columbaria and family estate columbaria are small individual columbaria offering 2 or 4 niches in an individual free-standing columbarium structure. This type of amenity is often purchased by a family (or more than one family) to provide more individualized disposition and memorialization.

They may be sited in various locations within the cemetery, either among conventional lots or preferably in an aesthetically designed cremation garden (see Pedestal Columbarium below).

2.2.4 Advantages of Private/Pedestal Columbaria

These offer individual and family inurnment and memorialization opportunities to those who desire / can afford them. Private columbaria have very low operating (opening/closing) and maintenance costs.



Pedestal columbarium (Design: HLI)

2.4.1. Constraints on Private/Pedestal Columbaria

There is a relatively significant capital cost associated with the purchase and installation of this type of amenity. Due to the higher cost of units, the resultant high sale price may limit demand for these amenities. This type of amenity may best be allowed for in the design and then offered on a contingent basis with development of each unit only occurring when ordered/paid for at Lakeview Cemetery as an element within a Cremation Garden setting.

2.5. Ossuaries

Ossuaries are for the communal disposition of cremated remains. Typically installed below grade, cremated remains are commingled making the process irreversible.

2.2.5 Advantages of Ossuaries

Ossuaries have relatively low installation costs and the lowest operating (opening/closing) and maintenance costs of any of the other cremation and casket disposition alternatives outlined here. Ossuary commingling of cremated remains requires a slightly higher cost compared to the scattering of cremated remains. This amenity affords high interment density in a very confined land base.



2.2.6 Constraints on Ossuaries

Commingling of cremated remains is an irreversible process and not desirable to some. There is a relatively modest capital cost associated with the installation of such an amenity.



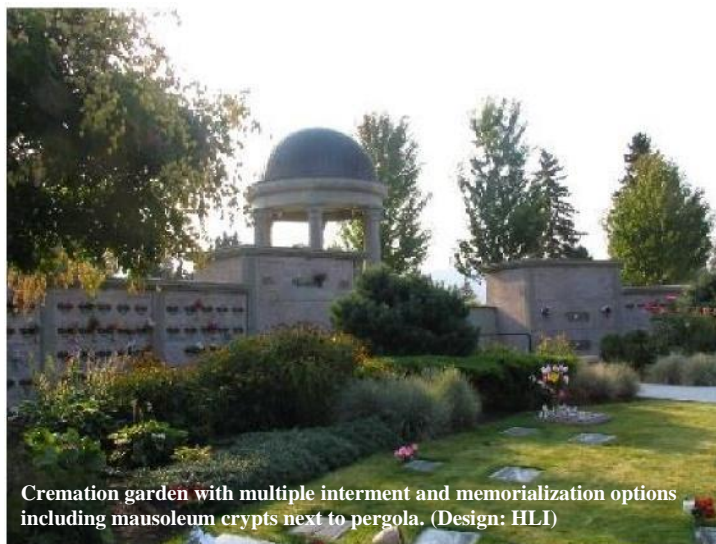
Ossuary feature (Photo Credit: Eickhoff Columbaria Inc.)

2.6. Scattering Gardens

Scattering Gardens are designed feature areas with multiple alternatives for cremation disposition and memorialization (including surficial scattering or in-ground interment) in an aesthetically pleasing environment. A well-designed scattering garden can be a valuable community asset.

2.2.7 Advantages of Scattering Gardens

Scattering gardens offer a variety of cremation disposition and memorialization alternatives within a relatively compact area hence result in a very efficient use of limited or even otherwise cemetery lands unusable for conventional burial purposes cemetery land. Their many memorialization options and aesthetic design can increase desirability and improve both time to payout and ultimate return.



2.2.8 Constraints on Scattering Gardens

There are no major cost or development constraints for developing a scattering garden per se, as its primary costs relate to a common memorialization feature and some landscaping elements. A scattering garden may be handled cost-effectively using indigenous soft and hard landscape elements. It is important to note that once the cremated remains are incorporated into the garden bed, other than hand working the ground, no further disturbance, alteration or redevelopment of the planting bed for any other use is permitted.



2.7. Woodland Cremation Garden

Assessment of on-site natural wooded areas suitability to utilize them to develop a woodland memorial garden would result in a highly desirable interment /memorialization areas for cremation dispositions.

2.2.9 Natural Wooded Areas Advantages

Wooded areas can play an important role in providing opportunity for development of alternative cremation interment options. They are especially useful when cemetery lands are within Conservation areas with restrictions to traditional cemetery development. As cremated remains are inert, they can be interred in woodland settings with minimal disturbance environmentally and physically.



Woodland cremation garden pathway (Photo: HLI)

Since the cremated remains cannot be disturbed once interred, the woodlands have a further level of protection.

From a design standpoint, while not suitable for casket burials, wooded areas are ideal places to create “nature walks” with memory stone and individual columbarium cremation lots.

3. GREEN BURIALS

A very old burial approach but contextually new is the currently common but trending ideal for a 'Green Burial'. While there are many "shades of green", reference to the green burial concept typically entails that burial uses no toxic embalming fluids and only a biodegradable casket or a burial shroud. Natural rocks, wildflowers, shrubs and trees serve as markers. Graves can be located via GPS (Global Positioning System) or a small memorial plaque may be installed. Some cemeteries allow memorialization only on a "common" plaque feature.



Green burial with simple wooden casket (Photo: web capture)



Green burial in a woodland setting. (Photo: web capture)

'Extreme shades of green' may dictate a hand dug gravesite. Some consider a cremation burial as 'green' while for others it may simply mean being buried near a tree.

APPENDIX 2

Appendix 2: Annual Demand Forecast Tables

Status Quo Demand Scenario Forecast

Year	Annual Casket Dispositions	Annual Casket Lot Sales	Cumulative Casket Lot Sales	Cumulative Casket Lot Land Use (ac.)	Annual Cremation Ground Dispositions	Annual Cremation Ground Lot Sales	Cumulative Cremation Ground Lot Sales	Cumulative Cremation Ground Lot Land Use (ac.)	Annual Niche Dispositions	Annual Niche Sales	Cumulative Niche Sales	Cumulative Niche Land Use (ac.)	TOTAL CUMULATIVE LAND USE (ac.)
2020	24	15	15	0.0	31	3	3	0.0	6	8	8	0.0	0.0
2021	30	13	28	0.0	24	3	6	0.0	9	8	16	0.0	0.0
2022	29	13	41	0.1	25	3	9	0.0	9	8	24	0.0	0.1
2023	28	12	53	0.1	25	4	13	0.0	10	8	32	0.0	0.1
2024	27	12	65	0.1	26	4	17	0.0	10	8	40	0.0	0.1
2025	26	12	77	0.1	27	4	21	0.0	10	8	48	0.0	0.1
2026	25	12	89	0.1	27	4	25	0.0	10	7	55	0.0	0.2
2027	24	11	100	0.1	28	5	30	0.0	11	7	62	0.0	0.2
2028	24	11	111	0.1	29	5	35	0.0	11	7	69	0.0	0.2
2029	23	11	122	0.2	29	5	40	0.0	11	7	76	0.0	0.2
2030	22	10	132	0.2	30	5	45	0.0	12	7	83	0.0	0.2
2031	21	10	142	0.2	31	6	51	0.0	12	7	90	0.0	0.2
2032	21	10	152	0.2	31	6	57	0.0	12	7	97	0.0	0.3
2033	20	10	162	0.2	32	6	63	0.0	13	7	104	0.0	0.3
2034	19	9	171	0.2	33	6	69	0.0	13	6	110	0.0	0.3
2035	19	9	180	0.2	33	7	76	0.0	13	6	116	0.0	0.3
2036	18	9	189	0.3	34	7	83	0.0	13	6	122	0.0	0.3
2037	18	8	197	0.3	35	7	90	0.0	14	6	128	0.1	0.3
2038	18	8	205	0.3	35	7	97	0.0	14	6	134	0.1	0.4
2039	17	8	213	0.3	36	8	105	0.0	14	6	140	0.1	0.4
2040	17	7	220	0.3	37	8	113	0.0	15	6	146	0.1	0.4
2041	17	7	227	0.3	37	8	121	0.0	15	6	152	0.1	0.4
2042	17	7	234	0.3	38	8	129	0.1	15	5	157	0.1	0.4
2043	17	7	241	0.3	39	9	138	0.1	15	5	162	0.1	0.4
2044	17	6	247	0.3	39	9	147	0.1	16	5	167	0.1	0.5
2045	17	6	253	0.3	40	9	156	0.1	16	5	172	0.1	0.5

High Demand Scenario Forecast

Year	Annual Casket Dispositions	Annual Casket Lot Sales	Cumulative Casket Lot Sales	Cumulative Casket Lot Land Use (ac.)	Annual Cremation Ground Dispositions	Annual Cremation Ground Lot Sales	Cumulative Cremation Ground Lot Sales	Cumulative Cremation Ground Lot Land Use (ac.)	Annual Niche Dispositions	Annual Niche Sales	Cumulative Niche Sales	Cumulative Niche Land Use (ac.)	TOTAL CUMULATIVE LAND USE (ac.)
2020	24	15	15	0.0	31	3	3	0.0	6	8	8	0.0	0.0
2021	35	16	31	0.0	30	4	7	0.0	12	10	18	0.0	0.1
2022	34	16	47	0.1	31	5	12	0.0	13	10	28	0.0	0.1
2023	34	16	63	0.1	33	5	17	0.0	13	10	38	0.0	0.1
2024	33	16	79	0.1	34	6	23	0.0	14	11	49	0.0	0.1
2025	32	16	95	0.1	35	6	29	0.0	14	11	60	0.0	0.2
2026	31	16	111	0.1	36	7	36	0.0	15	11	71	0.0	0.2
2027	30	16	127	0.2	38	7	43	0.0	15	11	82	0.0	0.2
2028	31	16	143	0.2	39	8	51	0.0	16	11	93	0.0	0.2
2029	30	16	159	0.2	40	8	59	0.0	16	12	105	0.0	0.3
2030	29	16	175	0.2	41	9	68	0.0	17	12	117	0.0	0.3
2031	29	16	191	0.3	43	9	77	0.0	17	12	129	0.1	0.3
2032	28	16	207	0.3	44	10	87	0.0	18	12	141	0.1	0.4
2033	29	16	223	0.3	45	10	97	0.0	19	13	154	0.1	0.4
2034	28	16	239	0.3	46	11	108	0.0	19	13	167	0.1	0.4
2035	27	16	255	0.3	48	11	119	0.0	20	13	180	0.1	0.5
2036	27	16	271	0.4	49	12	131	0.1	20	13	193	0.1	0.5
2037	27	16	287	0.4	50	12	143	0.1	21	13	206	0.1	0.5
2038	27	16	303	0.4	51	13	156	0.1	21	14	220	0.1	0.6
2039	26	16	319	0.4	53	13	169	0.1	22	14	234	0.1	0.6
2040	27	16	335	0.4	54	14	183	0.1	22	14	248	0.1	0.6
2041	27	16	351	0.5	55	14	197	0.1	23	14	262	0.1	0.7
2042	27	16	367	0.5	56	15	212	0.1	23	14	276	0.1	0.7
2043	27	16	383	0.5	58	15	227	0.1	24	15	291	0.1	0.7
2044	27	16	399	0.5	59	16	243	0.1	24	15	306	0.1	0.8
2045	29	16	415	0.6	60	16	259	0.1	25	15	321	0.1	0.8

APPENDIX 3

Appendix 3: Price Comparison Table & Price Lists

Price Category	South Huron	Regional Average	South Huron Difference		South Huron	Perth East	Kincardine	Lambton Shores	Bluewater	Georgian Bluffs	The Blue Mountains
			\$	%							
Interment Rights											
Upright Monument Casket Lot	\$1,315	\$1,183	\$132	11%	\$1,315	\$1,365	\$1,225	\$1,200	\$1,190	\$1,008	\$975
Cremation Ground Lot	\$810	\$696	\$114	16%	\$810		\$616	\$675	\$910	\$602	\$561
Columbarium Niche - Low	\$1,760	\$1,429	\$331	23%	\$1,760	\$1,365	\$1,075			\$1,720	\$1,224
Columbarium Niche - Mid	\$2,040	\$1,570	\$470	30%	\$2,040	\$1,365	\$1,288			\$1,835	\$1,324
Columbarium Niche - High	\$2,305	\$1,710	\$595	35%	\$2,305	\$1,365	\$1,507			\$1,950	\$1,424
Openings/Closings											
Pre 1955 Lots	\$300	\$275	\$25	9%	\$300					\$250	
Adult Casket Interment	\$823	\$829	-\$6	-1%	\$823	\$872	\$965	\$800	\$800	\$570	\$975
Child Casket Interment	\$398	\$429	-\$31	-7%	\$398	\$490			\$300	\$520	\$438
Infant Casket Interment	\$398	\$393	\$5	1%	\$398	\$490	\$540		\$300	\$290	\$342
Cremation Interment	\$557	\$438	\$119	27%	\$557	\$456	\$295	\$515	\$550	\$255	\$438
2 Inurnments at Once (Niche)	\$504	\$504	\$0	0%	\$504						
Disinterment (Casket)	\$1,225	\$1,311	-\$86	-7%	\$1,225	\$577	\$2,600	\$1,000/hr	\$1,050	\$1,430	\$984
Disinterment (Cremation)		\$457	-\$457	-100%		\$346	\$440			\$495	\$548
Disinterment (Niche)	\$345	\$346	-\$1	0%	\$345	\$346					
Surcharges											
Late Charge - Casket	\$395	\$250	\$145	58%	\$395			\$115/½hr	\$250	\$62/½hr	
Late Charge - Cremation	\$315	\$217	\$98	45%	\$315			\$115/½hr	\$200	\$62/½hr	
Late Time	4:00 PM				4:00 PM			3:30 PM	4:00 PM	4:00 PM	
Saturday Interment - Casket	\$395	\$456	-\$61	-13%	\$395	\$674	\$700	\$260	\$250		
Saturday Interment - Cremation	\$315	\$297	\$18	6%	\$315	\$287	\$385		\$200		
Sundays/Holidays		\$627	-\$627	-100%		\$782	\$700	\$400			
Winter Interment		\$561	-\$561	-100%		\$788	\$905	\$250	\$300		
Winter Dates							Dec 1 - Mar 31	Dec 1 - Mar 31	Dec 15 - Apr 1		
No Vault Setup	\$250	\$700	-\$450	-64%	\$250			\$1,150			
Mausoleum Storage	\$150	\$219	-\$69	-31%	\$150	\$396	\$110				
Cleaning Stone	\$60	\$60	\$0	0%	\$60						
Raising Stone	\$30	\$30	\$0	0%	\$30						
Non-Resident Surcharge		38%		0%		39%	25%	50%			
Foundations											
Monument Foundations (per cu.ft.)	\$24	\$20	\$4	18%	\$24		\$15			\$22	
Monument Foundations (minimum)	\$292	\$292	\$0	0%	\$292						
Flat Marker Foundation (up to 173 sq.in.)	\$30	\$73	-\$43	-59%	\$30					\$115	
Flat Marker Foundation (over 173 sq.in.)	\$212	\$186	\$26	14%	\$212					\$160	
Monument PCF Contributions											
Flat Markers (over 173 sq.in.)	\$50	\$50		0%	\$50		\$50		\$50		
Upright Monuments (up to 4 ft.)	\$100	\$100		0%	\$100		\$100		\$100		
Upright Monuments (over 4 ft.)	\$200	\$200		0%	\$200		\$200		\$200		

Price Category	South Huron	Regional Average	South Huron Difference		South Huron	Perth East	Kincardine	Lambton Shores	Bluewater	Georgian Bluffs	The Blue Mountains
			\$	%							
Flower Beds											
Initial Annual Flower Bed	\$210	\$210		0%	\$210						
Flower Bed Renewal	\$158	\$158		0%	\$158						
5-Year Flower Bed	\$683	\$683		0%	\$683						
Administrative Fees											
Transfer Fee	\$82	\$82	\$0	1%	\$82	\$29	\$100	\$150	\$75	\$35	\$100
Staking Fee		\$110	-\$110	-100%						\$110	
Interment Fee		\$235		0%				\$235			

Includes \$20 Burial PermitIncorrect PCF Rate



Schedule "A"

Exeter Public Cemetery-Price List

Licence #3277923

Effective Date: June 1, 2016

Exeter Public Cemetery

39650 Dashwood Road
Exeter, ON N0M 1S6

Office Address

Monday-Friday 8:30 a.m. - 4:30 p.m.
322 Main Street
Exeter, ON N0M 1S6
519-235-0310

Exeter Public Cemetery-Price List

Sale Interment Rights

*Care and Maintenance (C&M), 40% of the purchase price of all graves and lots and 15% of the purchase price of all niches, is contributed into an irrevocable trust fund as a requirement under the Funeral, Burial and Cremation Services Act, 2002 and Ontario Regulation 30/11- The Care and Maintenance Fund. Income from the Fund is used to provide general care and maintenance of the Cemetery in perpetuity.

Traditional Grave	Price	C&M Portion*	HST	Total Fee
Price per grave	\$ 1,315.00	\$ 526.00	\$ 170.95	\$ 1,485.95
Cremation Lot	\$ 810.00	\$ 324.00	\$ 105.30	\$ 915.30

Columbarium	Price	C&M Portion*	HST	Total Fee
Per Niche - Rows ABCJKL	\$ 2,305.00	\$ 345.75	\$ 299.65	\$ 2,604.65
Per Niche - Rows DEFMNP	\$ 2,040.00	\$ 306.00	\$ 265.20	\$ 2,305.20
Per Niche - Rows GHQR	\$ 1,760.00	\$ 264.00	\$ 228.80	\$ 1,988.80

Interment Charges

	Price	C&M Portion*	HST	Total Fee
Adult Burial	\$ 823.00		\$ 106.99	\$ 929.99
Infant/child Burial	\$ 398.00		\$ 51.74	\$ 449.74
Cremation Burial	\$ 557.00		\$ 72.41	\$ 629.41
Cremation Niche	\$ 345.00		\$ 44.85	\$ 389.85
Two interments same niche/same time	\$ 504.00		\$ 65.52	\$ 569.52
Two interments same lot/time (Burial & Cremation)	\$ 1,035.00		\$ 134.55	\$ 1,169.55
Two interments same lot/time (Cremation)	\$ 823.00		\$ 106.99	\$ 929.99
Disinterment Burial	\$ 1,225.00		\$ 159.25	\$ 1,384.25
Disinterment Niche	\$ 345.00		\$ 44.85	\$ 389.85

Additional Charges

	Price	C&M Portion*	HST	Total Fee
Saturday-Interment- Regular	\$ 395.00		\$ 51.35	\$ 446.35
Saturday-Interment- Cremation	\$ 315.00		\$ 40.95	\$ 355.95
Weekdays after 4 p.m.- Interment Regular	\$ 395.00		\$ 51.35	\$ 446.35
Weekdays after 4 p.m.- Interment Cremation	\$ 315.00		\$ 40.95	\$ 355.95
No Vault Setup	\$ 250.00		\$ 32.50	\$ 282.50
Mausoleum Storage	\$ 150.00		\$ 19.50	\$ 169.50
Cleaning Stone (per stone)	\$ 60.00		\$ 7.80	\$ 67.80
Raising Stone (per stone)	\$ 30.00		\$ 3.90	\$ 33.90

Monuments

	Price	C&M Portion*	HST	Total Fee
Monument-Foundation per cu. ft.	\$ 24.00		\$ 3.12	\$ 27.12
Monument-Minimum Foundation Charge	\$ 292.00		\$ 37.96	\$ 329.96
Flat Marker Foundation (up to 173 sq. in.)	\$ 30.00		\$ 3.90	\$ 33.90
Flat Marker Foundation (over 173 sq. in.)	\$ 212.00		\$ 27.56	\$ 239.56

Exeter Public Cemetery-Price List

Care and Maintenance Contribution

The following fees are contributed to the Care and Maintenance Fund

	Price	C&M Portion*	HST	Total Fee
Pre 1955 Lots (no C&M was charged) per grave		\$ 300.00	\$ 39.00	\$ 339.00
Flat markers exceeding 173 sq. inches surface area		\$ 50.00	\$ 6.50	\$ 56.50
Monuments measuring up to 4 feet		\$ 100.00	\$ 13.00	\$ 113.00
Monuments measuring more than 4 feet		\$ 200.00	\$ 26.00	\$ 226.00

Flower Beds

Standard 3'x18" bed, larger beds prorated based on size	Price	C&M Portion*	HST	Total Fee
Initial Annual Bed	\$ 210.00		\$ 27.30	\$ 237.30
Renewed Annual Bed	\$ 158.00		\$ 20.54	\$ 178.54
5-Year Flower Bed	\$ 683.00		\$ 88.79	\$ 771.79

Other Fees

	Price	C&M Portion*	HST	Total Fee
Transfer Fee	\$ 82.00		\$ 10.66	\$ 92.66

TOWNSHIP OF PERTH EAST Schedule I By-law 63-2020					
CEMETERIES	MGR	SERVICE	DESCRIPTION	2021 Rates	
Administrative Services, Fees & Products	Clerk	Cemetery Fee	Interment Rights Transfer	\$ 28.90	
Administrative Services, Fees & Products	Clerk	Cemetery Fee	Columbarium Bronze Wreath Marker	\$ 750.10	
Administrative Services, Fees & Products	Clerk	Cemetery Fee	Columbarium Bronze Wreath Marker flower holder	\$ 40.00	
Administrative Services, Fees & Products	Clerk	Cemetery Fee	Winter Storage – per Casket	\$ 396.25	
Resident - Interment (Plot Sales)	Clerk	Cemetery Fee	Adult Single Plot	\$ 818.91	\$ 1,364.85
Resident - Interment (Plot Sales)	Clerk	Care & Trust Fee	Adult Single Plot	\$ 545.94	
Resident - Interment (Plot Sales)	Clerk	Cemetery Fee	Columbarium Niche	\$ 1,160.12	\$ 1,364.85
Resident - Interment (Plot Sales)	Clerk	Care & Trust Fee	Columbarium Niche	\$ 204.73	
Non-Resident (Plot Sales)	Clerk	Cemetery Fee	Adult Single Plot non resident	\$ 1,138.47	\$ 1,897.45
Non-Resident (Plot Sales)	Clerk	Care & Trust Fee	Adult Single Plot non resident	\$ 758.98	
Non-Resident (Niche Sales)	Clerk	Cemetery Fee	Columbarium Niche	\$ 1,612.79	\$ 1,897.40
Non-Resident (Niche Sales)	Clerk	Care & Trust Fee	Columbarium Niche	\$ 284.61	
Interment Service (Burial Fees)	Clerk	Cemetery Fee	Adult Casket Burial	\$ 859.55	
Interment Service (Burial Fees)	Clerk	Provincial Fee	Adult Casket Burial	\$ 12.00	
Interment Service (Burial Fees)	Clerk	Cemetery Fee	Child or Infant Casket Burial	\$ 478.35	
Interment Service (Burial Fees)	Clerk	Provincial Fee	Child or Infant Casket Burial	\$ 12.00	
Interment Service (Burial Fees)	Clerk	Cemetery Fee	Cremented Remains Burial - interment	\$ 444.05	
Interment Service (Burial Fees)	Clerk	Provincial Fee	Cremented Remains Burial - interment	\$ 12.00	
Interment Surcharges	Clerk	Cemetery Fee	Saturday Casket Burial	\$ 674.10	
Interment Surcharges	Clerk	Cemetery Fee	Saturday Cremated Remains	\$ 286.85	
Interment Surcharges	Clerk	Cemetery Fee	Sunday/Holiday Casket Burial	\$ 782.10	
Interment Surcharges	Clerk	Cemetery Fee	Sunday/Holiday Cremated	\$ 373.30	
Interment Surcharges	Clerk	Cemetery Fee	Winter Burial	\$ 788.45	
Interment Surcharges	Clerk	Cemetery Fee	Disinterment - From Plot	\$ 577.00	
Interment Surcharges	Clerk	Cemetery Fee	Disinterment - From Niche	\$ 346.20	
Interment Surcharges	Clerk	Cemetery Fee	Disinterment - Cremation (regular burial site)	\$ 346.20	
Marker Fee	Clerk	Cemetery Fee	Flat Marker (Smaller than 1,116.13 cm ² /173 in ²)	\$ -	
Marker Fee	Clerk	Cemetery Fee	Flat Marker (1,116.23 cm ² /173 in ² or larger)	\$ 50.00	
Marker Fee	Clerk	Cemetery Fee	Upright Marker (1.22 m/4 ft or less in height and 1.22 m/4 ft or less in length, including the base)	\$ 100.00	
Marker Fee	Clerk	Cemetery Fee	Upright Marker (more than 1.22 m/4 ft in either height or length, including the base)	\$ 200.00	

Schedule D				back to Table of Contents
Cemetery Rates				
	Description of Fees & Charges	2021 Fee (excluding taxes)	Subject to HST (13%)	Notes
	Interment Rights Fees			
	In Ground Lots			
	Upright or flat markers allowed on graves, flat markers only on cremation lots			
	Ratepayers:			
1a.	Single grave (adult) – Land (Kinc. 9' x 3', Tiv. 9' x 4', Port Bruce 9' x 3'6")	\$ 1,225.00	Y	
1b.	Single grave (infant) – Land (Kinc. 2' x 4', Tiv. 4' x 4')	\$ 616.00	Y	
1c.	Cremation lot – Land (Kinc. 2' x 4', Port Bruce 3' x 3'6")	\$ 616.00	Y	
	Non-Ratepayers:			
1d.	Single grave (adult) – Land (Kinc. 9' x 3', Tiv. 9' x 4', Port Bruce 9' x 3'6")	\$ 1,533.00	Y	
1e.	Single grave (infant) – Land (Kinc. 2' x 4', Tiv. 4' x 4')	\$ 770.00	Y	
1f.	Cremation lot – Land (Kinc. 2' x 4', Port Bruce 3' x 3'6")	\$ 770.00	Y	
	Columbarium Fees			
2a.	Each opening and closing fee	\$ 250.00	Y	
	Structures S72A, S48B, S24D (12" x 12" x 12")			
	Ratepayers:			
2b.	First Row Niches (hold 2 urns)	\$ 1,075.25	Y	
2c.	Second Row Niches (holds 2 urns)	\$ 1,288.00	Y	
2d.	Third Row & Above (holds 2 urns)	\$ 1,506.50	Y	
	Non-Ratepayers:			
2e.	First Row Niches (hold 2 urns)	\$ 1,343.20	Y	
2f.	Second Row Niches (holds 2 urns)	\$ 1,610.00	Y	
2g.	Third Row & Above (holds 2 urns)	\$ 1,881.40	Y	
	Structures S72B (14" x 14" x 12"), S72T (14" x 14" x 14"), S124C (14" x 14" x 14")			
	Ratepayers:			
2h.	First Row Niches (hold 2 urns)	\$ 2,357.50	Y	
2i.	Second Row Niches (holds 2 urns)	\$ 2,817.50	Y	
2j.	Third Row & Above (holds 2 urns)	\$ 3,392.50	Y	
	Non-Ratepayers:			
2k.	First Row Niches (hold 2 urns)	\$ 2,944.00	Y	
2l.	Second Row Niches (holds 2 urns)	\$ 3,490.25	Y	
2m.	Third Row & Above (holds 2 urns)	\$ 4,212.45	Y	
	Care and Maintenance:			
	Included in the above Interment Rights Fees are amounts to be transferred to the Care and Maintenance Trust Fund as follows:			
2n.	In ground grave (24 sq ft or larger)	the greater of 40% or \$250		
2o.	In ground grave (smaller than 24 sq ft)	the greater of 40% or \$150		
2p.	Niche	the greater of 15% or \$100		
	Interment and Miscellaneous Charges			
	Ratepayers and Non-Ratepayers:			
3a.	Transfer of ownership	\$ 100.00	Y	
3b.	Issuance of replacement certificate	\$ 100.00	Y	
3c.	Niche Vase	\$ 42.00	Y	
3d.	Interment - adult	\$ 945.00	Y	
3e.	Interment- infant (up to five years)	\$ 520.00	Y	
3f.	Interment- cremated remains	\$ 275.00	Y	
	Additional charge for Saturday, Sunday and Holidays:			
3g.	- cremated remains	\$ 385.00	Y	
3h.	- adult and infant interments	\$ 700.00	Y	
3i.	Installation of concrete monuments	\$ 15.00	Y	/cubic ft
3j.	Storage	\$ 110.00	Y	
3k.	Disinterment and re-interment - Casket	\$ 2,600.00	Y	
		Plus any other costs		
3l.	Disinterment - Cremated Remains	\$ 440.00	Y	
		Plus any other costs		
3m.	Burial Permit	\$ 20.00		
	Monument Maintenance Rates- Ratepayers and Non-Ratepayers			
4a.	Flat markers over 173 square inches	\$ 50.00	Y	
4b.	Upright marker 4 feet or less in height and 4 feet or less in length, including the base	\$ 100.00	Y	
4c.	Upright marker more than 4 feet in either height or length, including the base	\$ 200.00	Y	

Schedule D Continued				back to Table of Contents
Cemetery Rates				
	Description of Fees & Charges	2021 Fee (excluding taxes)	Subject to HST (13%)	Notes
	Winter Burials Dec. 1 – March 31			
	<u>In-Ground Lots</u>			
5a.	Interment – adult	\$ 1,850.00	Y	
5b.	Infant (up to five years)	\$ 1,010.00	Y	
5c.	Cremated remains	\$ 525.00	Y	
	<u>Columbarium</u>			
5d.	Each opening and closing fee	\$ 505.00	Y	



Price List for Arkona Cemetery 2021

Sale of Plots

Two Grave Plots

Price per lot for:	Fee	Rights	Care & Maintenance	HST	Total
Resident	\$2,400.00	\$1,440.00	\$960.00	\$312.00	\$2,712.00
Non-Resident	\$3,600.00	\$2,160.00	\$1,440.00	\$468.00	\$4,068.00

One Grave Plot

Price per lot for:	Fee	Rights	Care & Maintenance	HST	Total
Resident	\$1,200.00	\$720.00	\$480.00	\$156.00	\$1,356.00
Non-Resident	\$1,800.00	\$1,080.00	\$720.00	\$234.00	\$2,034.00

Cremation Plots

Price per lot for:	Fee	Rights	Care & Maintenance	HST	Total
Resident	\$675.00	\$405.00	\$270.00	\$87.75	\$762.75
Non-Resident	\$1,000.00	\$600.00	\$400.00	\$130.00	\$1,130.00

Grave Opening Fees

Private contractor fees:

Grave Opening \$500 plus HST

Cremation Opening \$250 plus HST.

Additional charges at time of opening

Description	Fee	HST	Total
No Vault Burials	\$1,150.00	\$149.50	\$1,299.50

Winter snow removal by private contractor for \$50 per hour plus HST.

Other Service Fees

Other Services	Fee	HST	Total
Disinterment	\$1,000.00	\$130.00	\$1,130.00
Transfer Fees	\$150.00	\$19.50	\$169.50
Interment Fee	\$125.00	\$16.25	\$141.25

The disinterment fee listed above is a cost per hour plus equipment or cost recovery if by private contractor.



THE MUNICIPALITY OF
LAMBTON SHORES

Price List for Baptist Cemetery 2021

Sale of Plots

One Grave Plot

Price per lot for:	Fee	Rights	Care & Maintenance	HST	Total
Resident	\$1,200.00	\$720.00	\$480.00	\$156.00	\$1,356.00
Non-Resident	\$1,800.00	\$1,080.00	\$720.00	\$234.00	\$2,340.00

Grave Opening Fees

Private contractor fees:

Grave Opening \$500 plus HST

Cremation Opening \$175 plus HST.

Additional charges at time of opening

Description	Fee	HST	Total
No Vault Burials	\$1,150.00	\$149.50	\$1,299.50

Winter snow removal by private contractor for \$50 per hour plus HST.

Other Service Fees

Other Services	Fee	HST	Total
Disinterment	\$1,000.00	\$130.00	\$1,130.00
Transfer Fees	\$150.00	\$19.50	\$169.50
Interment Fee	\$235.00	\$16.25	\$141.25

The disinterment fee listed above is a cost per hour plus equipment or cost recovery if by private contractor.



Price List for Beechwood Cemetery 2021

Sale of Plots

Four Grave Plot

Price per lot for:	Fee	Rights	Care & Maintenance	HST	Total
Resident	\$4,800.00	\$2,880.00	\$1,920.00	\$624.00	\$5,424.00
Non-Resident	\$7,200.00	\$4,320.00	\$2,880.00	\$936.00	\$8,136.00

Two Grave Plot

Price per lot for:	Fee	Rights	Care & Maintenance	HST	Total
Resident	\$2,400.00	\$1,440.00	\$960.00	\$312.00	\$2,712.00
Non-Resident	\$3,600.00	\$2,160.00	\$1,440.00	\$468.00	\$4,068.00

One Grave Plot

Price per lot for:	Fee	Rights	Care & Maintenance	HST	Total
Resident	\$1,200.00	\$720.00	\$480.00	\$156.00	\$1,356.00
Non-Resident	\$1,800.00	\$1,080.00	\$720.00	\$234.00	\$2,034.00

Cremation Plot

Price per lot for:	Fee	Rights	Care & Maintenance	HST	Total
Resident	\$675.00	\$405.00	\$207.00	\$87.75	\$762.75
Non-Resident	\$1,000.00	\$600.00	\$400.00	\$130.00	\$1,130.00

Grave Opening Fees

Type of Opening	Fee	HST	Total
Full Burial	\$800.00	\$104.00	\$904.00
Cremation	\$515.00	\$66.95	\$581.95

Grave opening fees include one interment fee. Grave opening fees are by cost recover if done by a private contractor.

Additional charges at time of opening

Description	Fee	HST	Total
Late Charges	\$115.00	\$14.95	\$129.95
No Vault Burials	\$1,150.00	\$149.50	\$1,299.50
Saturday Openings	\$260.00	\$33.80	\$293.80
Statutory Holidays and Sundays	\$400.00	\$52.00	\$452.00
Winter Opening for full burials	\$250.00	\$32.50	\$282.50
Winter Opening for cremation burials	\$125.00	\$16.25	\$141.25

Late charges are applied for every one half hour after 3:30 p.m. Winter opening fees are in effect from December 1 to March 31 inclusive.

Other Service Fees

Other Services	Fee	HST	Total
Disinterment	\$1,000.00	\$130.00	\$1,130.00
Transfer Fees	\$150.00	\$19.50	\$169.50
Interment Fee	\$125.00	\$16.25	\$141.25

The disinterment fee listed above is a cost per hour plus equipment.



THE MUNICIPALITY OF
LAMBTON SHORES

Price List for Ward Cemetery 2021

Grave Opening Fees

Private contractor fees:

Grave Opening \$500 plus HST

Cremation Opening \$175 plus HST.

Additional charges at time of opening

Description	Fee	HST	Total
No Vault Burials	\$1,150.00	\$149.50	\$1,299.50

Winter snow removal by private contractor for \$50 per hour plus HST.

Other Service Fees

Other Services	Fee	HST	Total
Disinterment	\$1,000.00	\$130.00	\$1,130.00
Transfer Fees	\$150.00	\$19.50	\$169.50
Interment Fee	\$125.00	\$16.25	\$141.25

The disinterment fee listed above is a cost per hour plus equipment or cost recovery if by private contractor.

BLUEWATER CEMETERIES PRICE LIST

SALE OF INTERMENT RIGHTS

*Care and Maintenance (C&M), 40% of the purchase price of all graves and lots, is contributed into an irrevocable trust fund as a requirement under the Funeral, Burial and Cremation Services Act and Ontario Regulation 30/11 – the Care and Maintenance Fund. Income from the Fund is used to provide general care and maintenance of the Cemetery in perpetuity.

LOT TYPE	PRICE	C&M PORTION *	HST	TOTAL FEE
Regular Grave Lot	\$850.00	\$340.00	\$110.50	\$960.50
Cremation Lot	\$650.00	\$260.00	\$84.50	\$734.50

INTERMENT CHARGES

INTERMENT CHARGE	PRICE	HST	TOTAL FEE
Adult	\$800.00	\$104.00	\$904.00
Child Under 13	\$300.00	\$39.00	\$339.00
Cremation – No Vault	\$400.00	\$52.00	\$452.00
Cremation – Vault	\$550.00	\$71.50	\$621.50

ADDITIONAL CHARGES - INTERMENT

ADDITIONAL CHARGES - INTERMENT	PRICE	HST	TOTAL FEE
Cremation – Saturday and weekdays after 4:00 pm	\$200.00	\$26.00	\$226.00
Full Burial – Saturday and weekdays after 4:00 pm	\$250.00	\$32.50	\$282.50
Winter Charge (December 15-April 1)	\$300.00	\$39.00	\$339.00

DISINTERMENT CHARGES

DISINTERMENT CHARGE	PRICE	HST	TOTAL FEE
Summer	\$1050.00	\$136.50	\$1186.50
Winter	\$1300.00	\$169.00	\$1469.00

OTHER FEES

OTHER FEE	PRICE	HST	TOTAL FEE
Transfer Fee	\$75.00	\$9.75	\$84.75

Care and Maintenance Contribution – The following fees are contributed to the Care and Maintenance Fund

MONUMENT TYPE	C&M PORTION *	HST	TOTAL FEE
Monument measuring up to 4 feet	\$100.00	\$13.00	\$113.00
Monument measuring more than 4 feet	\$200.00	\$26.00	\$226.00
Flat Marker	\$50.00	\$6.50	\$56.50

SCHEDULE ‘M’ TO BY-LAW NO. 2020-139

Georgian Bluffs

CEMETERY FEES

This schedule of fees shall come into full force and effect upon the 1st day of April, 2013 or as soon as possible thereafter upon receipt of approval from the Cemeteries Regulations Unit, Consumer Protection Branch, the Ministry of Government and Consumer Services, of the Province of Ontario

ADMINISTRATIVE FEES
*(Plus applicable taxes – HST)

	CHARGE
Processing Fee - Transfer of Interment Rights (plus tax)	35.00
Pre 1955 Sales: Care & Maintenance for interment rights not previously paid (i.e. transfer of plot without documentation of Care & Maintenance having been paid)	\$250.00 / lot
Issuance of Interment Rights Certificate	35.00

CEMETERY	TYPE	ADULT/CHILD	MINIMUM SIZE		INTERMENT RIGHT SPACE	CARE & MAINTENANCE	TOTAL
MOUNT PLEASANT							
	Burial	Adult	4' X 10'		720.00	288.00	\$1008.00
	Cremation		4' X 3'4"	Regular	265.00	150.00	\$ 415.00
			4' X 5'	Premium	430.00	172.00	\$ 602.00
		Child	1'6" X 3'4"		180.00	150.00	\$ 330.00
BOYD							
	Burial	Adult	3' X 10'		540.00	216.00	\$756.00
	Cremation		3' X 3'4"	Regular	265.00	150.00	\$ 415.00
			4' X 5'	Premium	430.00	172.00	\$ 602.00
		Child	1'6" X 3'4"		180.00	150.00	\$ 330.00
OXENDEN							
	Burial	Adult	3' X 10' min.		540.00	216.00	\$756.00
	Cremation		3' X 3'	Regular	265.00	150.00	\$ 415.00
			4' X 4'-6"	Premium	430.00	172.00	\$ 602.00
		Child	1'6" X 3'4"		180.00	150.00	\$ 330.00

Georgian Bluffs

CEMETERY FEES

CEMETERY	TYPE	ADULT/CHILD	MAXIMUM SIZE	CONTRACTOR	CHARGE	TOTAL
INTERMENT CHARGES						
	Burial	Adult		Primary	\$ 570.00	\$ 570.00
		Child	3' X 6'		520.00	\$ 520.00
		Infant/Small Child	2' X 3'4"		290.00	\$ 290.00
	Cremation				255.00	\$ 255.00
	Late Charge (per half hour)				62.00	\$ 62.00
		After 4PM M-F or After 1PM Saturday (half hour charge)				
DISINTERMENTS						
Prices do not include vault lift truck charges. Prices include recovery/overhead costs						
Same Cemetery						
		Adult			1430.00	\$ 1430.00
		Child	3' X 6'		1315.00	\$ 1315.00
		Infant	2' X 3'		765.00	\$ 765.00
		Cremated Remains			495.00	\$ 495.00
Disinterment only						
		Adult			765.00	\$ 765.00
		Child	3' X 6'		765.00	\$ 765.00
		Infant	2' X 3'		440.00	\$ 440.00
		Cremated Remains			275.00	\$ 275.00
MARKER/MONUMENTS						
Foundations			per cubic foot		22.00	\$ 22.00
Flat Marker Installation						
	Corner Blocks		6" X 6"	per post	25.00	\$ 25.00
	Flat Marker		10" X 16"		115.00	\$ 115.00
			12" X 24"		145.00	\$ 145.00
			> than 288 sq in		160.00	\$ 160.00
Locator only (install by monument dealer)					110.00	\$ 110.00

Big Bay Memorial Wall Administration Fee

\$75/memorial

Georgian Bluffs

CEMETERY FEES

Mount Pleasant Cemetery Columbarium

Row (From Bottom)	Base Price	Included Care & Maintenance (15%)	Plaque	Opening & Closing	Price Before HST	HST (13%)	Total
1 -Bottom	\$800.00	\$120.00	\$600.00	\$200.00	\$1,720.00	\$223.60	\$1,943.60
2	\$900.00	\$135.00	\$600.00	\$200.00	\$1,835.00	\$238.55	\$2,073.55
3	\$900.00	\$135.00	\$600.00	\$200.00	\$1,835.00	\$238.55	\$2,073.55
4-TOP	\$1,000.00	\$150.00	\$600.00	\$200.00	\$1,950.00	\$253.50	\$2,203.50
Memory Wall Plaque	\$400.00				\$400.00	\$52.00	\$452.00

NOTES:

1.
- Plaques must be purchased for every niche.
2.
- Township of Georgian Bluffs will order the plaques. Cost includes plaque plus any end date plaques and freight charges
3.
- Plaques include two names, dates of birth and dates of death (price includes installation, engraving and freight)
4.
- Columbarium Care and Maintenance must be 15% or \$100, whichever is greater as per the *Funeral, Burial and Cremation Services Act, 2002*
5.
- Prices may be adjusted year over year
6.
- End date plaques will be needed if plaque is bought pre-need, before known date of death. End date plaques are fastened on to existing plaque

Plaque Cost To Municipality

	Scroll Ends with m/d/y
Plaque	\$400.00
End Date Plaques (per)	\$40.00

Each item is tax applicable plus freight

The Corporation of The Town of The Blue Mountains
By-law No. 2021 - 15
Schedule G

Cemetery Services

Item	Description	Fee or Charge
1.	Genealogical Searches	\$50.00 per hour
2.	Lots	
	Standard ³³	\$975.00
	Cremation ³³	\$561.00
	Columbarium Row 1 and Row 6 ³⁴	\$1,224.00
	Columbarium Row 4 and Row 5 ³⁴	\$1,324.00
	Columbarium Row 2 and Row 3 ³⁴	\$1,424.00
3.	Interment Charges	
	Adult	\$975.00
	Infant	\$342.00
	Child	\$438.00
	Double Depth	\$408.00 in addition to above
	Cremation – In ground	\$438.00
	Cremation – Niche	\$300.00
	Standard Disinterment Only	\$984.00
	Standard Disinterment and second grave opening in another location	\$1,859.00
	Cremation Disinterment Only	\$548.00
	Cremation Disinterment and second cremation grave opening in another location	\$986.00
4.	Markers	
	Flat marker measuring at least 1,116.1 cm2 (173 sq. in)	\$50.00
	Upright marker measuring 1.07 m (3’ 6’) in either height or length including the base	\$100.00
	Upright marker measuring more than 1.22 m (4’) in either height or length including the base	\$200.00
5.	Transfer Fee	\$100.00
6.	Issue New Deed	\$40.00

33 40% care and maintenance included in the price.
34 15% care and maintenance included in the price of the niche.

APPENDIX 4

Appendix 4: Public Survey Responses

What features or practices at Exeter Public Cemetery do you like or are working well in your opinion?	What would you like to see improved or added at Exeter Public Cemetery?	How would like to see Exeter Public Cemetery develop in the next 10 to 25 years?	Do you have any other comments or suggestions regarding the Municipality's cemeteries?
It is. beautifully maintained and a pastoral	I would like to see the wrought iron fence replaced		
20 years ago needed place to bury family member. .long before the thoughts of cremation were accepted.. So we bought 4 plots, To us it was a place we had to have when someone died. Not sure we would buy them today	Some places have a cemetery board so same service throughout the municipality, and recommendations made to municipality by community.. Cemetery board would have. Budget and look after the grounds., so take it away from municip,ity as too expensive Stop the flowers, and allow the saddles and that's it.. no shrubs on gravesights, so easy cutting..trees around the grounds, and perennials 10 or 20 year year plan, with forecast.. as the numbers will be declining, and may become dead themselves. If you are going to treat it like a garden , then need washrooms	Already answered..above.. I think the cemetery will be a thing of the past with gravesights only, even though we have plots, next generation will not other to visit the dead like we did,, Look at the "closed" cemeteries and is that what all of them are going to look like in a few years,, or will it be just drawers where you put ashes Glad to see a group of people want a fence and are going to pay for it..So support this over tax dollars being used	Yes..give them up,, ask province fo take them back, because I don't think it is a core service they need to be in, and will just become a cash lay out for upkeep, as we have seen with many no longer used It is not an essential service like a road, and what does it do for sustainability.. Maybe ask council if it is affordable?
the upkeep of the grounds and the flowers are kept well. with all the flower being red really makes it look classy	remove that ugly fence to to west . it makes to cemetery look trashy . the south side looks so much better with out the fence. if a boarder needs to be there plant a green fence with small box wood shrubs		
The grounds are well maturated and love how the put flowers in every year	I woul like to see the fence replaced with a black cast iron one so it can be repaint as needed.		
I like the appearance of the Exeter cemetery. Clean, well maintained and consistent. I have visited many and learned quickly to appreciate ours. Others are cluttered, overgrown and messy.	The current benches are old, run down and in my opinion eye sores and serve as no function due to their condition. I would like to see new benches made of a sustainable product, low maintenance and a pleasure to sit on. Perhaps like the ones at the splash pad. Nice metal and wood would maybe suit the overall feel of the cemetery but would require annual maintenance to keep them looking nice. Practicality should be taken into consideration. I also feel a new fence is in order along airport line. The fence removed should be replaced with something similar as to what was taken down yet one that does not require the labour intensive upkeep. I would also like to see a little more consideration taken, where possible, lawn mower clippings could be directed away from stones rather than plastering them with long wet grass.		I am grateful and thankful that our cemetery offers winter burials. I strongly believe the price to install a headstone concrete foundation is an outrageous money grab. To the point I think it is an insult and cruel to hit our citizens with, especially when the are in the vulnerable stages of grieving. I have compared this cost with other cemeteries in Huron County. Overall I would like to commend the staff involved in the maintenance and upkeep. .Job well done.
We like that the cemetery is open year round. And that the grass is kept groomed and neat.	We would like the option to be able to plant our own flowers in front of the stone		
I was employed at cemetery many years ago. I realize there have been several changes made to the operation. I can not comment on current practices with limited background info.	One thing that comes to mind is directory of some fashion. An overall map with divisions or surnames.	We must plan for the future now. Start developing existing properties for expansion. Put in roadways, landscape etc.	As in everything these days it appears that cost cutting has become an underlying factor in many decisions moving forward. This seems to be evident with cemeteries. Look forward to some form of group input.
The cemetery is one of the nicest looking features for the town of Exeter. Although the flower beds are a huge drain on the finances for tax usage within the Municipality, they continue to be a benefit to the appearance of the whole cemetery. the current by-laws that are in place have been working for many years and should continue to operate the facility as intended from many years of operation.	the infrastructure needs to be updated and maintained and not left to deteriorate until it no longer is acceptable. The water system is a series of plastic and steel pipes that are of sizes from 2 in to 1/2 in, some work and some not so well. this has moved from the old system that pulled water from the river to the service now coming from town water. This is needed to maintain the flowers for infity (yes that is what the contracts for perpetual is) The roads are in much need of added gravel and proper leveling. Drainage under the roads, especially the south west corner is a benefit as this area is a no bury zone during the times of year when the water table is at ground level.	The future is keeping up to (or ahead of) the expected demands of the community users. Cremations are going to be the big part of the internments and the cemetery needs to address this need. Columbariums should be built for the future now. Construction costs are going to go up every year and it would be more prudent to build large now as the demand will be there and not just do "stepping stones" to just keep up. These structures can be a "high demand" feature as many families will want to have the "best" location. Keeping this in mind, an expansion may not be on the horizon for many more years as the demand for full burials and the social conscience to conserve land will move away from traditional internments. Show some forethought and be progressive in the use of what is there, not relegating the cemetery to the back burner. The fence is an issue for conversation as those that remember seeing it for so many years are the ones that want it back. The property itself looks great if it gets looked after. A new fence would be costly to upkeep and the structure would be extremely expensive to prevent cars from ' going through" knocking over headstones. Community groups may take on the task of replacing the fence but not remembering the past will mean repeating the same issue in the future. As with the cemetery itself, it costs money every year to have it.	The cemetery is a beautiful part of our municipality and it should be given the attention it deserves. The abandoned cemeteries have unfortunately only remained as a small reminder of the past.
Maintenance should continue to be done by Municipality	Fence installed.. More focus spent on urn storage.	Expansion to property to the south.	All cemeteries should be respected as a historical part of South Huron.
Crypt or garden area for cremations.	Quality of planting of perpetual care flowers. The service was purchased for perpetuity. If it cannot be provided then give over and let individuals subsidise with their own or allowed to add to it within a given selection. The sparse	Maintain current trees and plant young ones with a plan for future. Plan for another garden setting for cremations as I believe more people are choosing this option.	I don't think private fund raising should be needed to replace the fence at the Exeter Public Cemetery. Funds should have been set aside for this maintenance and eventual replacement over the years. Poor planning. I

What features or practices at Exeter Public Cemetery do you like or are working well in your opinion?	What would you like to see improved or added at Exeter Public Cemetery?	How would like to see Exeter Public Cemetery develop in the next 10 to 25 years?	Do you have any other comments or suggestions regarding the Municipality's cemeteries?
	plants that have been planted the past few years are pathetic. I personally would like to see the banning of solar lights and dollar store clap trap.	Land on the other side of 83 highway would seem to be appropriate if more room is needed for Exeter.	prefer the style of fence that has always been there. If it is to be replaced, please do not replace it with something contemporary style that belongs on a condominium deck.
I have not had any dealings with the Exeter cemetery, but the one issue that we deal with at the Crediton cemetery is the flowers. Everyone is responsible for their own including maintenance of their weeding. This works with most people but then others plant and then leave it so it can look pretty sad by fall. We maintain the lawns only. Definitely ca be a challenge keeping it neat.	I don't have any suggestions		
I like that the cemetery is open and welcoming to everyone, every day.	I would like to see the new fence put around the cemetery.		Where are the other cemeteries that the municipality is responsible for?
My wife & I definitely want the original EXETER CEMETERY sign put back in place with a height restriction in place!! We also like the proposal of the fundraiser for replacing the fence around the cemetery, which we have donated to..			
For 3 to 4 decades the EPC was known for all the flowers beds that were maintained by the staff. At one point when Communities in Bloom program started in the early 1990's it was noted as one of the more beautiful cemeteries. I would like to see the flower bed service continue. The cemetery should be a place where loved ones can come and have some sense of peace and serenity. I was reminded years ago by a wise person who said " If you want a sense of how a community regards itself, checkout their community cemetery ". It was nice to have the Cemetery Office on the grounds and have personal contact with the clients when they were purchasing services. They were taken out to the location on the grounds and would get all the answers to their questions about the services and lots right there and then. The public appreciated this during their time of need.	I know know South Huron is always looking for cost saving ways for each department and in doing so hiring summer help at a reduced rate working at the cemetery grounds. Hiring part time help in my opinion does save but part time help doesn't take ownership in the job or grounds and that is reflective in the way the job is done. I would like to see more permanent staff on the grounds that has at least some horticultural back ground and can maintain the grounds on regular schedules and maybe not when help can be found.	Better maintained driveways, maybe paved. Fencing replaced. Tree replacement program.	As I mentioned in the above question, more permanent staff. Another reason for this would be to keep the rule and regulations that apply. I might be a little bias in my opinions when it comes to the EPC but make no apologies for that. I managed the EPC for almost 15 years. I had great former managers to follow who set a great standard for the EPC which I was happy to continue and try to improve where needed. However over the years at no fault of the part time staff, I do notice the cemetery deteriorating over time. Services be farmed out, no more fence, less flowers in each bed, monuments leaning, weeds, driveways deteriorating, tree limbs not maintained, grass cutting and trimming standards falling. some rules being relaxed, some permanent flower beds missed,
Driving past the EPC overall everything looks acceptable. Before I really had much to do with visiting, I must commend Harry Knip for his exceptional care while in his hands. A cemetery is a place of respect and should always reflect that.	I gave up my flowerbed because I did not feel that what I was paying for and promised was being fulfilled and it was most annoying to arrive to see grass filling the flowerbed and dried on grass adorning the tombstone.. My in-laws have perpetual care in place and still seeing flowers not deadheaded and bind weed curling around the planted flowers is disgusting as well as mature dandelions. Mulching mowers have been on the market for quite some time now and it sure would make more sense to me to use one of those between the rows of tombstones . A mower can only cut grass so fast and if the operator of the mower were to reduce the speed we would not see grass not cut and then the next spot that is a little lower scalped to see the dirt. In the open areas where there are no tombstones yet, rows of cut grass can be eliminated by going back over that line. It is not a hay field. My parents are buried in Kirkton Union Cemetery and I have yet to see tombstones adorned or grass in the flower beds or cut grass ready to bale.	As it is but with more cremations taking place may have to create more space for additions to the existing ones.	It is interesting to note that all of the smaller cemeteries around all look so well manicured. When saddles are installed on the tombstones I would hope that some that need to be replaced because they have served their time and no longer look appealing would be asked to be removed or replaced. If someone were to plant flowers of their own, it would be picked up on in an instant and in order to keep the cemetery looking good, this too needs to be kept in line. I like the idea that solar lights were allowed in these saddles as to me when passing at night it is nice to see the caring and thought put into these remembrances.
	The return of the iron fence that was removed without consultation. And perhaps a public accounting of how this came to pass in the first place.		
Very well maintained cemetery. Staff do an excellent job of the upkeep	Updated mausoleum - the current facility is old & dated Some form of fence along the Dashwood Road would make things look better and the signage has disappeared	Continue on as is - Add columbarium's as they are becoming quite popular	Get rid of the flowers - huge costs that can be attributed towards maintenance in the cemetery - Some trees need to be removed and laneway corners could be widened to allow ease of vehicles turning. Possibly even add pavement to the main roads in the cemetery
I like everything about it . It could use a new fence , which I understand has been discussed. .	See above :))		
The Staffs' pride with the care from grass cutting to flower beds.	The replacing of the rod iron fencing that was taken down. When trees are removed replace with larger spaded trees rather than smaller tree replacements. Asphalt the gravel roads within the cemetery.	Increase Cremation vault areas.	
-lawn trimming	-The tombstone flower saddles are nice at first but over time they deteriorate and make an unsightly mess. We pick many pieces of them up on our walks. There are some that are years old. Are there rules about removing them after		

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	<p>time? Some of the old flower saddles and arrangements that are taken off the stones by staff get placed on the wooden deck in front of the chapel and are left there for weeks or months on end instead of being properly disposed of. Jars and vases get placed there too after decoration day so instead of seeing them get broken after weeks of sitting there we pick them up and take them home. I recently made a donation of them to someone who has a flower business and can use them.</p> <p>-Needs more staff regular garbage pickup as so much garbage is either dumped or blows in from highway.</p> <p>-The north boundary needs to be cleaned up, dead trees, old garbage, old fencing. One tree is leaning very precariously over the road east of the chapel.</p> <p>-The little old chapel could be fixed up to host services and protect people from the rain at internments. We see there is a new steel roof but it could be a lovely quiet spot if fixed up. I suggested this to Communities in Bloom one time. A new wooden deck was put on in front of the chapel about 3 years ago or so but a snow blade knocked into it this winter and tore boards off the steps to make an already unsightly deck even worse.</p> <p>-Staff could be more vigilant and respectful in taking care of what is there as with the case of the above deck. Hire staff that know what looking after a cemetery means to visitors and families alike. We notice that garbage is run over by the lawnmowers instead of picking it up. It just makes more mess for neighbours like us who pick it up.</p> <p>-Remove the old wooden bench/garbage bins that were lovely 30 years ago but look really bad now.</p> <p>-Fix up the west driveway and the ugly columns at the entrance. The cement flower pot moulds on the top of them are not what should have been put there many, many years ago. The gate at the west entrance is bent from equipment too.</p> <p>-The gardens around the columbariums need to be thinned out and maintained better each year. They are getting very weedy. People have placed little trinkets at the base of the columbariums which is fine, but they are eventually falling off and breaking, or getting rain and snow soaked. Dead flowers stay in front of them for a long time which should be disposed of. There is a dead live flower wreath there now that needs to be taken away.</p> <p>-A lot of the old pine trees and cedars need to be replaced. So many of them are dying or becoming just too big.</p> <p>-A new tree planting effort should take place with emphasis on new hardy trees instead of replacing with scrubby trees here and there that don't live very long. Possibly the ABCA could make a donation of new trees.</p> <p>-The west chainlink fence is getting very weather worn and unsightly.</p> <p>-Some of the old circle roadways widened and gravelled, trees removed that are unsightly or dying.</p> <p>-Tidy up the dirt dump behind the chapel. Pots and discarded artificial flowers don't get disposed of and get thrown into the banks of soil which certainly isn't good for the environment. Empty the blue box bins back there that are overflowing with cemetery garbage, old glass jars and discarded pots. They haven't been emptied in ages. It's very unsightly back there and seems to be a place to toss old equipment and cemetery garbage.... out of sight, out of mind. We realize the cemetery needs the dirt dump but it could be kept tidier. We find beer cans and coffee cups, etc. tossed back there which is very disheartening to look at.</p> <p>-We would prefer to see money spent on improving what is there now (as stated above) instead of a whole new iron fence on the south side as recently proposed.</p> <p>****We walk the cemetery almost every day and enjoy it so much. We always</p>		

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	<p>make sure to pick up garbage inside or along the ditches which unfortunately is a sign of the times that people can't take their own garbage home. We are particularly disheartened by the look of the north boundary and the huge, huge trees that are falling down and dangerous. The clinging vines have choked so many of the lovely pines out at the northwest end of that boundary. They were planted not long after we came here 40 +years ago and it's so sad to see them dead or dying from the vines.</p> <p>****Monarch butterflies congregate in the Fall back where the tree nursery is and it's a beautiful sight. It was so sad to see the beautiful maple trees that were planted back there but then dug up and taken away for other areas, probably within the municipality.</p> <p>****We know it will take a lot of money to make improvements and hope that some of our suggestions help with some much needed improvements. We look forward to hearing and seeing what improvements will be made to what has been a beautiful, peaceful cemetery. We consider it our park and we know a lot of other people do too. There are so many mourners who visit the cemetery and to see some major improvements would be wonderful for them to see in the near future.</p>		
<p>The cemetery is well maintained and is a pleasant place to visit and walk through.</p> <p>We are pleased that families can now have the option of having names inscribed on the back of headstones when there is not sufficient room to add the names of recent members on the front. This is especially an issue in areas where there are 3 or 4 grave plots.</p> <p>Allowing the option for the names (ie: children and their spouse) on the back of the headstone seems to be more efficient and aesthetic, and eliminates the need of additional footstone or other smaller markers.</p>	<p>A change in the current rules is needed with regard to the placement of flat markers, or foot markers, or even a small headstone. This issue has arisen recently as it affects a specific actual and potential other final burials on graves in Division 03C - Lot 158 - 3 grave section, and Division 03C - Lot 163 - 3 grave section.</p> <p>One issue we would like considered is the ability to install a small headstone or marker at the head of the grave instead of at the foot of the grave (when there is already an existing tombstone centred over existing 3-grave plots). It makes more sense to have any marker installed at the head of the grave rather than at the foot, that the current rule defines. This would bring better continuity and symmetry to the look the cemetery and comply with family requests.</p>	<p>Future planning needs to include more area in the cemetery allocated strictly to cremations, either in-ground or in a columbarium. Cremations would have flat markers only.</p> <p>Similarly, in future areas where casket burials are allowed it would be good to restrict markers to flat markers only, no upright markers. This would allow for a more park-like appearance with shade trees and benches that provide for a calming restful experience for visitors.</p> <p>In addition, there should be a specific area for approved scattering of ashes where the deceased person has requested this, but the remaining family member has no idea where this can be conveniently and legally done, and would prefer the scattering be done in a real cemetery where other relatives are already buried.</p>	<p>The above comments and suggestions would improve the overall look of the existing Exeter Cemetery grounds; thoughts for 10 to 20 year planning for accommodating future burials; facilitate the work of the maintenance crews now and in the future; and continue the visual appeal of one of the nicest looking cemeteries in Huron County.</p>
<p>Mixing the old with the now. It's hard to do but I think the overall look of the cemetery has achieved that.</p>	<p>Although you can now add names to the back of an existing headstone, this is good but not always practical for everyone. Being able to put a small headstone or an inground marker at the head of a single grave, beside an existing three grave plot, would help keep the look of the area more uniform. I am experiencing this situation now myself.</p> <p>I also know from having experience in maintaining the cemetery for a number of years that foot makers ten to sink down or get over grown.</p> <p>I think that being able to keep things at the top of a grave makes it easier to find who is buried there and not have to look all over.</p>	<p>A more uniform look. Since more cremations are taking place I think there will be a need for more columbariums. As we lose more land I think cremations should go into a columbarium unless a family has already purchased a grave site.</p> <p>As new land is used for future burials a more straight alignment of markers. This would help with maintenance as well as a more uniform look.</p>	
<p>- the columbarium niches, with their garden-like settings, have provided another option for families who have chosen cremation to lay their loved ones to rest. With the number of cremations increasing in recent years, no doubt there will be a need to add additional structures to accommodate future inurnments. If and when more columnbariums are added, consideration might be given to placing the structures in another section of the cemetery should adequate space be available</p> <p>-not having restricted hours when visitors are allowed is a plus. With the Cemetery always open people have the opportunity to visit whenever there is a need-I hope this remains the case</p> <p>-positive comments from visitors about how well the grounds are maintained</p>	<p>-for those gravesides for which yearly flower beds are planted with annuals each spring, perhaps choosing drought resistant perennials would lessen the need for daily watering</p> <p>-there are several varieties of hostas that are both shade and sun tolerant and do not require much care</p> <p>-sedums are also excellent in sun or shade....and their blooms change colours throughout the growing season, lasting well into the fall</p> <p>-both of these plants can be split which would guarantee a ready supply of plants when needed</p> <p>-no doubt there are many more perennials that would be suitable for the grave sites</p> <p>-regular care of the wooden benches to ensure they are structurally safe and cleaned and re-stained when there is a need</p> <p>-some TLC is needed for the Mausoleum....at present, it appears to be a catchall for seasonal items removed from gravesites</p>	<p>-have regular community input about the cemetery and address any perceived concerns</p> <p>-perhaps form a Cemetery Advisory Committee for this purpose</p> <p>-create a digital grave site inventory with a map that can be accessed on-line to provide visitors looking for a particular grave site's location-families often visit the area area looking for their ancestors and this "app" would certainly help with the quest!!!</p>	<p>-ensure their preservation-through appropriate maintenance practices</p> <p>-make note of any historical significance of those individuals who are buried there to the community in which they lived</p>

What features or practices at Exeter Public Cemetery do you like or are working well in your opinion?	What would you like to see improved or added at Exeter Public Cemetery?	How would like to see Exeter Public Cemetery develop in the next 10 to 25 years?	Do you have any other comments or suggestions regarding the Municipality's cemeteries?
	-ensuring the existing historical components of the cemetery are carefully preserved-at present, the original gates and brick pillars need some attention		
MOSH has a beautiful cemetery and the municipality has always worked very hard at presenting very lovely, respectful grounds. Burying all year round is an asset. Columbariums are a great idea and the ability to bury cremated remains on normal graves is an assest. Annual and Perpetual flowers are beautiful in the cemetery and should be kept.	As far as improvements are concerned, I will list several opportunities to enhance the cemetery. With Annual and Perpetual Flower Beds should be dead headed more frequent to promote new blooms with watering and fertilizing and keep the wood chips to keep weeds down and which will sustain the flowers through the season. Also cleaning of old stones and memorials and repair and placement of more benches that would not be worn by the weather would be beneficial. 2 - 3 more Columbariums should be developed as cremation is more popular. The Main Roads should be paved and named. Better signage as to the different areas of the cemetery should be completed. Old stones should be straightened and cleaned. Trees should be trimmed for driving around on roads. The Mausoleum and area around should be cleaned up. Signs stating phone # or contact to get burial infor.	I am concerned with the proposal of a roundabout at the corner of 83 and Airport Line. The Cemetery area to the south should be developed in phases and trees started to be planted and road system established. For Decoration Day the area that is used, should be leveled with dirt, trees kept and cement patio stones should be placed to make a more presentable area for the Service so that chairs are not sinking into the ground. Hydro should be made available to the area. Flower bunkers should be made and flowers maintained. I feel that the wrought iron fence should be replaced and make the cemetery look like a cemetery.	All the old cemeteries in old Usborne and Old Stephen should be maintained with grass cutting and upkeep. Old records were kept by the old churches and I don't know if information of burials would be with some present day churches or would have been sent to the County of Huron for archiving.
The maintenance of the grounds has always been satisfactory. It is well kept and attractive. I am not up to speed on the cost of plots etc so I can't comment on the business side or as to what the amount of tax dollars is that goes annually to the cemetery upkeep.	Obviously we wish to see a fence erected to replace the old one. We are actively involved in fundraising at the present , to accomplish that end. Once the fence is in place, the heritage foundation along with council should attempt to draft some kind of plan to repair some of the older head stones which form a part of our history. I am thinking mostly of those individuals who were prominent in the past. Of course, this would have to be in agreement with the surviving family and also with their financial commitment . This should not cost the taxpayer anything, if the family agrees for posterity's sake to step up to the plate with our encouragement and blessing. Even if it works with a few families, their heritage and memory will be preserved.	The town purchased the lands south of the highway for expansion some day. The river flats to the north would not allow for moving in that direction with more gravesites.	I am glad that some of the pioneer cemeteries are being at least cut and maintained. There are 3 on the second and and third concession of Usborne Twp with stone cairns that need to be maintained.

APPENDIX 5

Appendix 5: Stakeholder Interview Responses

Cemetery Management provided a list of stakeholders to be individually interviewed in greater depth on operations at Exeter Public Cemetery. These were:

- John-Michael Weber, Superior Memorials – *Cemetery monument supplier*
- Nick Haberer, Haberer Interment Services – *Cemetery vault supplier*
- Colin Haskett, Haskett Funeral Homes – *Local funeral home*
- Jim Hoffman, T. Harry Hoffman & Sons Funeral Home – *Local funeral home*
- Jamie Hoffman, Hoffman's PTL Excavation – *Contractor for cemetery casket interments*
- Jim Dietrich, Deputy Mayor, Municipality of South Huron

It should be noted that as private for-profit enterprises, the stakeholders' desires may not always align with Municipal objectives and should be evaluated accordingly. All respondents felt that the cemetery is being well-maintained, and staff are helpful. A common concern was communication between and among the various stakeholder groups and the Municipality. Summaries of the Stakeholder's responses follow:

John-Michael Weber, Superior Memorials – Comments:

- There is an expressed desire for the ability to erect more monuments on 2 & 3 grave plots;
 - The current bylaw only permits one (larger) monument on multiple lot plots;
 - There is a desire to permit more monuments to allow more space for inscriptions;
- Desired an upright section that would allow upright monuments 3' high on 30" base;
- Concerned that 6 cremations on a single casket lot does not allow sufficient space on the monument for memorialization (4 inscriptions maximum). Bylaw currently only permits up to 3 cremated remains in a lot.
- Lot widths are very tight with vaults.

Nick Haberer, Haberer Interment Services – Comments:

- Cemetery well taken care of – flowers add class;
- Municipal staff is caring;
- Trees at ends of rows present operational access problems;
- Good relationship with Municipal staff;
- Communications between Funeral Homes, Municipality and Haberer can be convoluted;

- Notifications for openings comes from Municipality;
- Notifications for closings may be delayed (either from the municipality or the funeral home) resulting in delayed closings.

Colin Haskett, Haskett Funeral Homes – Comments:

- Likes perpetual flower beds;
- Wishes to ensure winter burials continue. Need to charge appropriately;
- Contracting out versus in-house interments. Issues:
 - Responsibility and liabilities
 - Graves left open after interments;
 - Communications between various stakeholders and suppliers is concerning;
 - Sometimes delays or confusion resulting from three-way communications between funeral home, Municipality and interment contractor;
 - Interment orders should come from Alex Wolfe directly.

Jim Hoffman, T. Harry Hoffman & Sons Funeral Home – Comments:

- Felt the fee structure is too high;
- Would like to see nice chain link fence;
- Winter burials can be an issue with snow levels;
- Would like shorter response time below 48 hours;
- Communication between stakeholders and Municipality is a concern;
 - See Colin Haskett comment above.

Jamie Hoffman, Hoffman's PTL Excavation – Comments:

- Notification sometimes less than 48 hours;
- Needs coordination with vault company;
- If there is no vault, there should be a Municipal employee on site;
- Should be a designated Municipal contact person (right now sometimes Rebekah and sometimes Alex);
- Need boards to cover open interment – would like Municipality to supply;
- Heavy clay and rock – excavator turf damage when wet;
 - Would like to be consulted regarding suitability of conditions for interments
 - Would like notification sent when burial not feasible.

Jim Dietrich, Deputy Mayor – Comments:

- Cemetery is well-maintained;
- Records are well-kept;
- Location is great;

APPENDIX 6

Appendix 6: Suggested Implementation Plan

Suggested Implementation Plan

- Pricing recommendations may be implemented immediately:
 - Reserving a portion of interment right sales for capital replacement will reduce operating income and increase cemetery subsidy.
- Eliminating the perpetual flower bed program by distributing original deposits to the payers will eliminate the cost to subsidize the program (currently about \$30,000 annually).
- Retaining the real rate of return in the Perpetual Care Fund will reduce cemetery revenues by about \$8,000 dollars annually.
- Many promotional activities may be implemented at minimal or no cost.
- Revisions to the Cemetery Bylaw should be reviewed by the Municipality's legal counsel prior to implementation.
- A border treatment along Dashwood and Airport Roads should be selected and implemented.
- Additional columbarium niches should be developed in the cemetery in 2022 per recommendation 1.
- The concept diagram in Section 12 shows the potential first phase of development in the expansion lands across the road from Exeter Public Cemetery.