



# Exeter Public Cemetery Master Plan

Fraser Drysdale



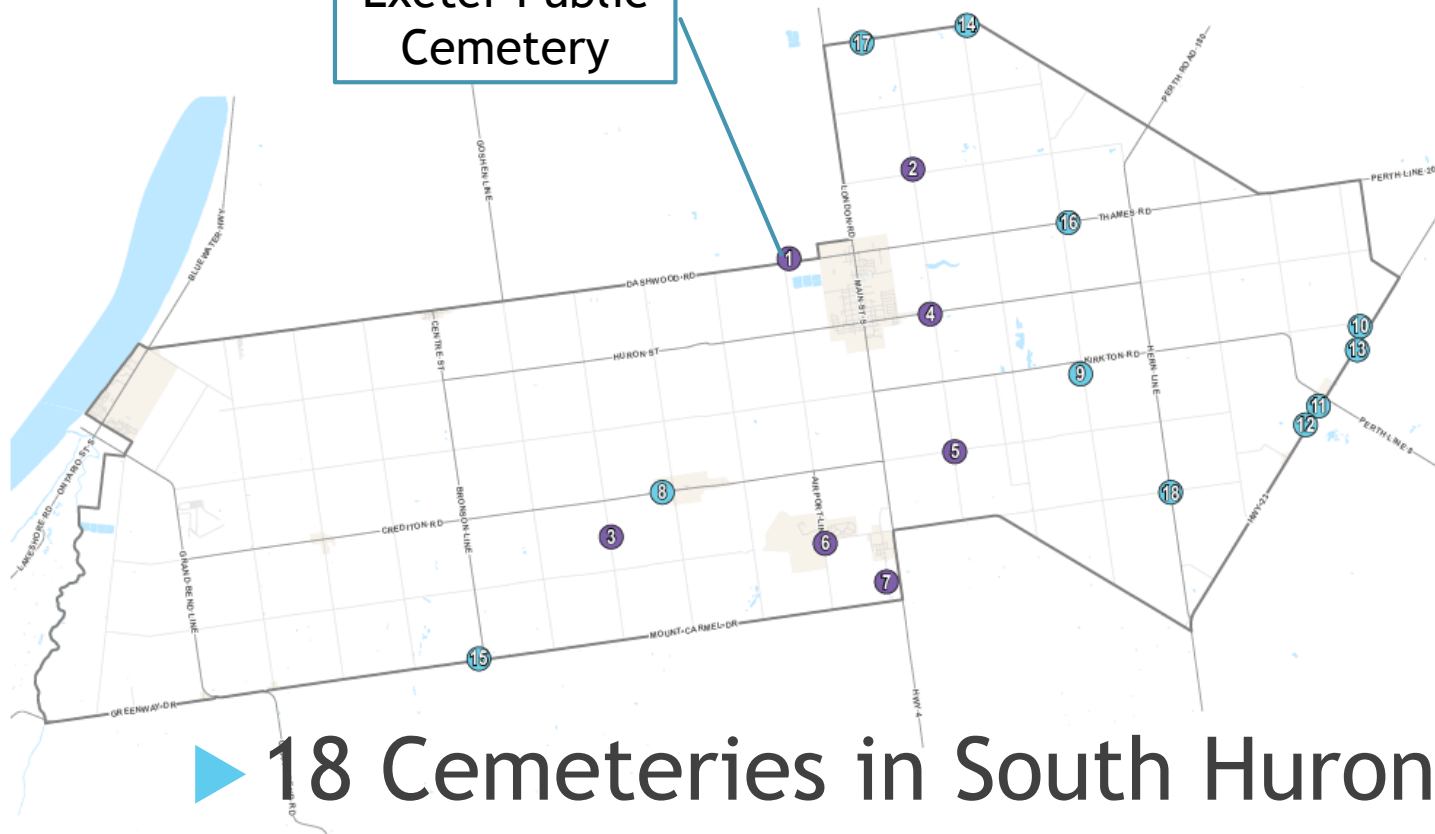
# Outline

- ▶ Cemetery Master Plan Process
- ▶ South Huron's Cemeteries Situation
- ▶ Important Cemetery Considerations
- ▶ Master Plan Findings/Recommendations
  - ▶ Including:
    - ▶ Perpetual Flower Bed Financial Situation
    - ▶ Cemetery Expansion Needs
- ▶ Questions

# Cemetery Master Plan Process

- ▶ Cemetery Status Quo
- ▶ Forecast Cemetery Demand/Land Needs
- ▶ Perpetual Care Fund Adequacy
- ▶ Cemetery Expansion Needs & Concept
- ▶ Price Benchmarking
- ▶ Marketing Recommendations
- ▶ Cemetery Bylaw Review & Recommendations

## Exeter Public Cemetery



### MUNICIPALITY OF SOUTH HURON OWNED CEMETERIES

- 1 Exeter Public Cemetery
- 2 Bethesda I Cemetery
- 3 Bethesda II / Credition 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 Credition 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

## ► 18 Cemeteries in South Huron:

### ► Municipality is responsible for 7:

► 1 active (Exeter Public Cemetery)

► 6 inactive pioneer cemeteries

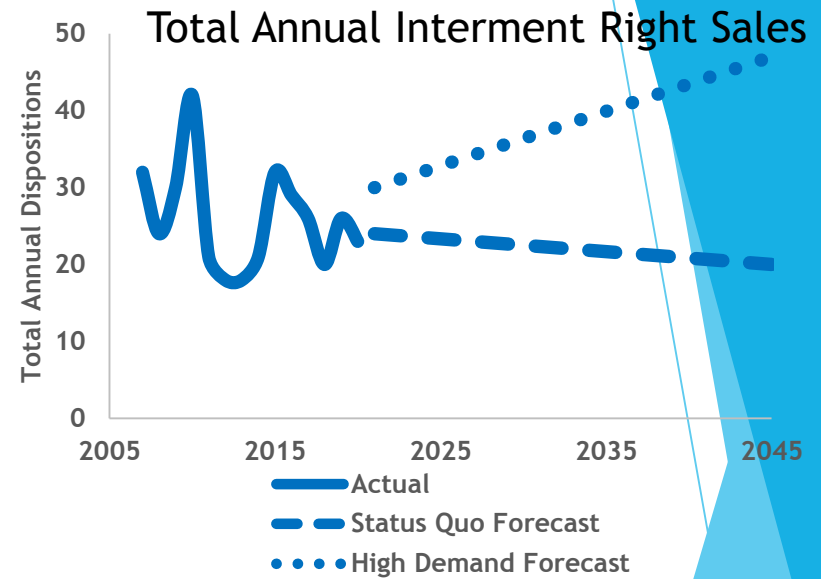
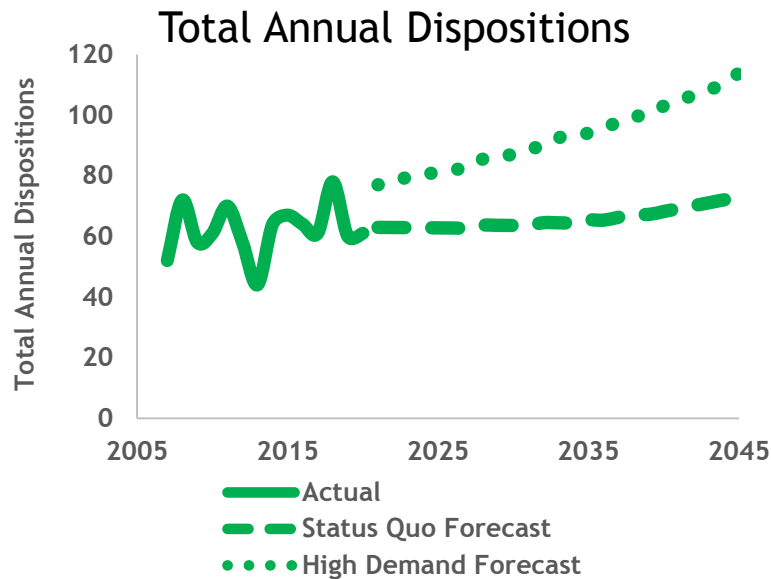
### ► 11 religious and other cemeteries



# Two Important Considerations

- ▶ Ultimately ALL cemeteries will become municipal responsibilities:
- ▶ Over the long term the ONLY source of revenue that matters is the PCF

# Forecast Demand / Land Needs



Demand Forecast Scenario	Cumulative Land Need 2020 - 2045
Status Quo Demand Forecast	0.5 acre
High Demand Forecast	0.8 acre

# Perpetual Care Fund (PCF) Adequacy Analysis

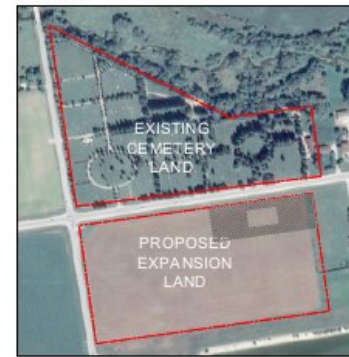
<b>Annual Maintenance Expense</b>	<b>\$65,900 (2019 dollars)</b>
<b>PCF Balance</b>	<b>\$468,754 (December 31, 2019)</b>
<b>Average Annual Withdrawal</b>	<b>\$24,836 (2010 - 2019)</b>
<b>Coverage Ratio</b> (expense / withdrawal)	<b>38%</b>
<b>Required PCF Balance</b> (at 2.5% RROR)	<b>\$2,167,000</b>
<b>PCF Contribution per acre</b>	<b>\$512,000</b>
<b>Land required to achieve PCF Adequacy</b>	<b>4 acres</b>

## 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

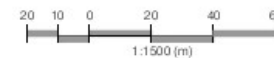
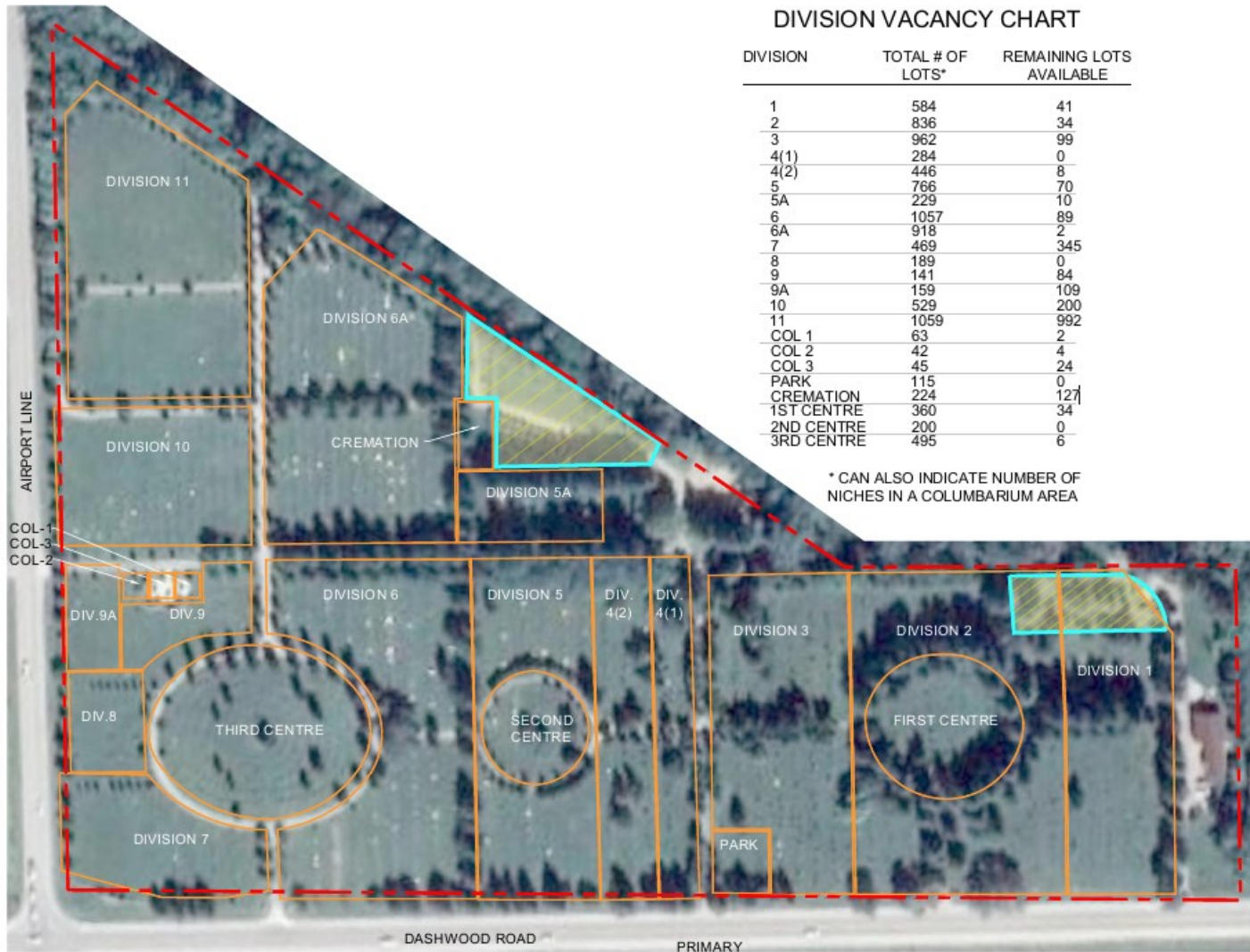
\* CAN ALSO INDICATE NUMBER OF NICHES IN A COLUMBARIUM AREA

KEY MAP



## LEGEND

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



Scale 1:1500 | July 2021 | Project No.: 20272 | Drawn By: K.S



**Hilton**  
landmarks  
A DIVISION OF GSP GROUP

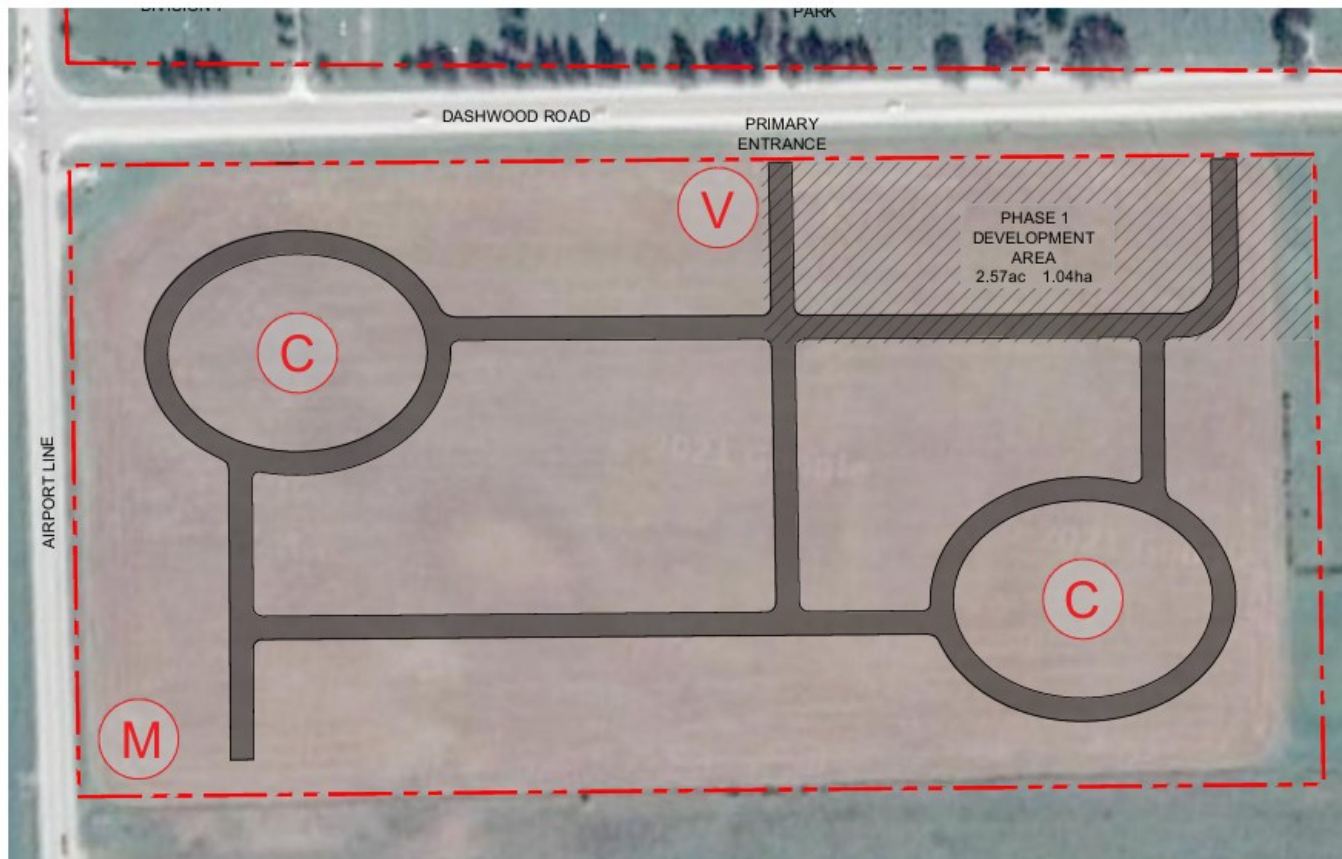
## EXETER PUBLIC CEMETERY, SOUTH HURON

Developable Land Plan



Is Your Perpetual Care Fund Adequate?





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



# Perpetual Care Flower Beds

<b>2020 Flower Bed Expense</b>	<b>\$34,684</b>
<b>Perpetual Flower Bed Fund Revenue</b>	<b>\$4,871</b>
<b>Annual Deficit</b>	<b>(\$29,813)</b>
<b>Coverage Ratio</b> (expense / withdrawal)	<b>14%</b>

# Summary Recommendations

- ▶ Develop additional amenities as needed
- ▶ Withdraw only RROR from PCF & monitor growth
- ▶ Explore options to eliminate Perpetual Flower Beds
- ▶ Adjust prices per recommendations
  - ▶ Including:
    - ▶ Non Resident surcharge
    - ▶ Reserve a portion for capital replacement
- ▶ Consider promotional activities
- ▶ Legal review of Bylaw recommendations



# Exeter Public Cemetery Master Plan

## Questions?

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# Recommendations

## **Recommendation 1: Demand/Land Needs & Operations**

- 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: Perpetual Care Fund (PCF) Adequacy**

- 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: Perpetual Flower Beds**

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

## **Recommendation 4: Pricing**

- 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: Marketing**

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

## **Recommendation 6: Cemetery Bylaw**

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

## **Recommendation 7: Stakeholder Engagement**

- 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.

