



Staff Report

Report To: Dan Best, Chief Administrative Officer

From: **Rebekah Msuya-Collison, Director of Legislative Services**
Alex Wolfe, Deputy Clerk

Date: September 20 2021

Report: CL#32-2021

Subject: Exeter Public Cemetery Master Plan – Summary of Recommendations and High-level Implementation Plan

Recommendations:

That South Huron Council receives the report of Rebekah Msuya-Collison, Director of Legislative Services and Alex Wolfe, Deputy Clerk titled Exeter Public Cemetery Master Plan – Summary of Recommendations and Next Steps; and

That Council validate and approve the Exeter Public Cemetery Master Plan High-level Implementation Plan as outlined in Appendix 1 of this report, as presented.

Purpose:

Approval.

Background and Analysis:

South Huron Committee of the Whole received the Exeter Public Cemetery Master Plan presentation and report at their August 30, 2021 meeting. The presentation provided the framework and approach to the Exeter Public Cemetery Master Plan.

The foundation of the master plan was based upon public consultation with the community, stakeholders, staff and others in the bereavement service industry as well as changing trends and industry best practices for Cemetery management and operation. The purpose of the current master plan is to:

- Ensure continuity of service delivery to the community and to guide decision makers in ensuring the Cemetery is viable into the next century;
- Ensure the needs and expectations of families and funeral service providers are being met;
- Ensure that the Cemetery can respond to the changing ways that interment of a loved one can be celebrated; and
- Examine the lifespan and sustainability of Exeter Public Cemetery

The purpose of the plan was to provide strategic guidance for administration, operations, and capital expenditures. This plan offers a snapshot of the state of the Exeter Public Cemetery in 2021 and details 7 recommendations relating to interment right options, Perpetual Care Fund (PCF), perpetual flowerbed program, fees, expansion, promotional activities, administrative and operational considerations and legislative updates.

The recommendations are prioritized by staff on as short, medium and long on Appendix 1 to this report. On this scale, a ranking of 1 is deemed very important and contains a current status update. There has been progress on implementing the initiatives since the start of the master plan process. Staffing resources and capital budget does impact the ability to implement all the recommendations; however, overall progress has been achieved.

Regulatory Framework

Under the *Ontario Funerals, Burials and Cremation Services Act*, the municipality is responsible for the management and administration, customer service, maintenance and development of the Exeter Public Cemetery grounds and buildings. A by-law (57-2016) under the authority of the *Ontario Funerals, Burials and Cremation Services Act* governs the regulation and management of the cemetery.

Project Schedule:

The chart below outlines the tasks identified in the Exeter Public Cemetery Master Plan together with the project schedule to date.

Task	Staff Lead and Resources	Timeline
Initial report to Council with overview of the Exeter Public Cemetery, Regulatory By-law and background and process to review master plan.	R. Msuya-Collison	August 2019
Council approved Cemetery Master Plan RFP – Hilton Landmarks	R. Msuya-Collison	November 2020
Staff consultation meetings and background research	R. Msuya-Collison, A. Wolfe, J. Becker, S. Becker, Hilton Landmarks	January 2021 to June 2021
Background Research	R. Msuya-Collison, A. Wolfe, S. Becker	January to June 2021
Public Engagement	R. Msuya-Collison, A. Wolfe	March 2021
Cemetery Master Plan Stakeholder Interviews	R. Msuya-Collison, A. Wolfe, Hilton Landmarks Deputy Mayor Dietrich	April 2021
Analysis and review of draft report and findings, By-law and forms	R. Msuya-Collison, A. Wolfe, S. Becker	July to August 2021
Findings presented to Committee of the Whole	R. Msuya-Collison, A. Wolfe, Hilton Landmarks	August 2021

Council consideration and direction:

1. Does Council agree with the recommendations (i.e. should it stay in the final plan)?
2. Does Council agree with the priority given to each recommendation? Short term (1-3 years), medium term (2-4 years), and long term (3-5 years).

Allotting recommendations to be implemented over each term will allow staff to manage resources, financial commitments and disruptions to the intended purpose of the Cemetery as a place for quiet contemplation. Based on

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community interest, internal processes and/or the need for some of the recommendations to be implemented in the short and medium terms, staff have analyzed the timing and method whereby each recommendation can be achieved. Appendix 1 summarizes and prioritizes the recommendations over the short, medium and long term and includes:

- Is a follow up report, by-law amendment, and/or approval from the BAO required;
- A recommended implementation window, highlighted on the chart with a green background;
- A rationale for the selected implementation window;
- A high level implementation plan for each recommendation.

Cemetery By-Law

The Cemetery By-law includes sections that direct:

- Interment Rights- The sale of a lot or niche via an Interment Rights Contract and the cancellation and resale of these rights.
- Interment Procedures- The administrative rules and conditions that must be met prior to performing an interment including Interment Rights Holder verification, and the authorization and payment via a signed services contract by the verified interment rights holder to open the grave and perform an interment.
- Disinterment Procedures- The administrative rules and regulatory framework that must be met prior to performing a disinterment, including the permission of the interment rights holder, and the medical officer of health in some cases.
- Care and Maintenance Funds – The explanation on how the income generated from the fund is used to maintain, secure and preserve the cemetery grounds.
- Care and Maintenance of Flowers – The administrative rules and framework for size and fees for flowerbeds.
- Lot Decorations- The rules that guide what cemetery visitors can place on a lot where they have interment rights, or permission from the interment rights holder.
- Memorialization- The administrative rules that guide monument (headstone) and marker placement, material, size, and upkeep. This section also details the requirement for monument foundations.
- Contractors – The administrative rules applicable for any contract work to be performed within the cemetery.

The review of the Cemetery By-law will occur following the master plan process and Council confirmation of the recommendations to ensure the regulatory by-law reflects Council direction and the intent of the master

plan. The revisions and comments to the current Exeter Cemetery By-Law as provided by Hilton Landmarks as part of the Master Plan process is shown as Appendix 2 to this report.

Future Considerations

The scope of this Master Plan project did not consider improvements, changes and assessments to landscaping, structures or roadways within the Exeter Public Cemetery. In the future consideration should be given to improving access for persons with disabilities, maintenance of buildings including structural condition of Mausoleum, and a tree inventory for a plan for their ongoing care. Buildings and related major maintenance could be included in the Asset Management Plan. Buildings will be assessed and prioritized with corporate facility condition assessment which is planning to be considered in the 2022 budget.

Operational Considerations:

Revisions to the Cemetery By-Law require the municipality to provide the Registrar with details of the standardized by-law that is being adopted and confirmation that the municipality is a member in good standing. The municipality must also follow specific notice requirements to ensure that customers and members of the public are aware of any proposed changes to the by-law.

Cemetery By-laws and amendments are only valid after they are submitted to and approved by the Registrar. Legislative changes to the Act have increased the Perpetual Care Fund (PCF) contributions on the sale of monuments and the Municipality will need to change those fees effective January 2022.

South Huron's Strategic Plan:

Section 6.2.2 of the Municipality of South Huron 2015- 2019 Strategic Plan identifies Strategic Objectives. The following elements are supported by the actions outlined in this report:

- ✓ Administrative Efficiency and Fiscal Responsibility
- ✓ Transparent, Accountable, and Collaborative Governance

Financial Impact:

The Exeter Cemetery Master Plan was approved in the 2021 operating budget. The Master Plan contains certain financial impacts with respect to recommended initiatives which are outlined in Appendix 1.

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Should Council choose to move forward on the proposed plan, there will be financial impacts including resources, both internally and externally. Costs associated with approved recommendations will be included in relevant budget development.

Legal Impact:

There may be legal implications as a result of the actions outlined in this report and noted under the analysis section of Appendix 1.

Staffing Impact:

There are no staffing implications as a result of the actions outlined in this report.

Communication Actions:

Legislative requirements for communications under the *Funeral, Burial and Cremation Services Act*. Ongoing direct communication with stakeholders.

Policies/Legislation:

Funeral, Burial and Cremation Services Act, 2002 (FBCSA)
Exeter Cemetery By-Law 57-2016

Consultation:

S. Becker, Director of Finance
J. Becker, Director of Fire and Community Services

Related Documents:

Funeral, Burial and Cremation Services Act, 2002 (FBCSA)
[Exeter Public Cemetery Master Plan](#)
Consultant Cemetery By-Law Revisions
[Project Webpage](#) – to be updated following this meeting.

Respectfully submitted,

Rebekah Msuya-Collison, Director of Legislative Services

Alex Wolfe, Deputy Clerk

Appendix 1 - CL#032-2021 – High-level Implementation Plan

Number	Recommendation	Priority	Rationale	High-level Implementation Plan	Status
1	Develop additional columbarium niches in 2022.	medium	30 Niches available for sale and based on average of 7 per year and capital reserve is 52,826. One 84 niche columbarium is estimated approximately \$40,000 plus installation, landscaping and design costs. The estimate is based on one columbarium only. There are other options for Council consideration noted in the Master Plan that could be explored to confirm best options for the Cemetery. The Master Plan confirms that there is sufficient remaining developed inventory to meet	Initiate Landscape plan for future columbaria in Exeter Public Cemetery for additional columbarium and or options. Design and landscape plan for this project to be forecasted as an operational project. Options to be provided to Council for development of additional niches in 2024 subject to budget approval for those years.	Not yet started.

			projected demand at Exeter Public Cemetery for the next 25 years.		
1	Multiple grave plots and multi-lot plots	short	Based on demand, most consumers purchase 1 and 2 grave plots and cremation options. BAO has confirmed no additional by-law amendments required to make this change.	The municipality will strive to align policies, bylaw and operating values for a division of 2, 3 and 4 grave sections. Develop a plan and implement in 2022.	Not yet started.
1	Monitor demand relative to forecast annually	short	The demand for cremation is anticipated to continue to rise for the next 10 to 15 years.	Develop an annual demand forecast review.	Annually
1	Develop the expansion lands	long	The Master Plan confirms that there is sufficient remaining developed inventory to meet projected demand at Exeter Public Cemetery for the next 25 years. If additional columbarium niches are developed as required, there is sufficient	Monitor and review demand forecasts. This will be done annually and more comprehensively every 5 years.	Not yet started.

			<p>developed inventory of casket and cremation ground lots for more than 10 years.</p> <p>In 2009, the Municipality rezoned approximately 20 acres of land for cemetery use. In 2012 a Cemetery Master Plan for expansion was completed.</p>		
1	Review/revise demand forecasts at minimum every five years	long	<p>An update and review of this master plan review will ensure the municipality is responding to meet the needs of the community and that Cemetery services are responsive to changes in the bereavement industry including how services are delivered, and the scope of services that are offered.</p>	<p>Review demand forecast in five years using annual review in 2026. This should be reviewed by staff and ongoing consultation with Council, the general public and stakeholders.</p>	<p>Five Year Review - 2026</p>

1	Upgrade Stone Orchard mapping to GIS standards	short	Administrative Efficiency and Customer Service improvements. Plots and graves must be updated to show plots and lots as well as actual orientation and position in cemetery.	2021 Operating Budget includes \$10,000 for these upgrades. Staff are coordinating to complete in 2021. Note: engineers are very busy and timing has been an issue to complete this project.	In process
2	Withdrawing only the Real Rate of Return (RROR)	short	This shift will reduce operating income available to the cemetery and will require increases in some or all of the following: prices, PCF contribution rate, or municipal subsidy. Further analysis is required.	Staff will review recommendation in 2023 to ensure data can be maintained in a consistent manner for financial analysis in future budgeting. This change will have financial implications.	To be determined.
2	Utilizing the RROR withdrawal to offset annual perpetual care	short	Distinction between operations and maintenance is important because over the long term,	Staff will review recommendation in 2023. Staff will review and monitor allocations in chart	To be determined.

	maintenance expenses		<p>operations costs will cease when sales and interments cease while maintenance costs will continue and increase in perpetuity.</p> <p>Existing chart of accounts already has the capability of tracking all labour and revenues. Currently South Huron is within the range of normal for a municipality of South Huron's size</p>	of accounts to see whether any changes are required.	
2	Capital borrowed from the PCF fund for capital expansion	long	Changes to Legislation, effective January 1, 2022 the municipality may borrow capital from its PCF to fund expansion but must repay the loan with interest over time.	As needed and determined by Council.	To be determined.
3	Explore options to eliminate the Perpetual Care Flower Beds	short	The 2020 annual deficit for the program was \$29,813 and this amount is expected to grow annually. The	If Council proceeds with exploring option, 2022 budget allocation consideration to	To be determined.

			removal of the program will likely have some opposition. Legal advice should be retained prior to proceeding. Estimated legal costs of \$1,500 to \$2,000 to conduct research and provide legal opinion for an opinion as to the potential liability in discontinuing the service. This would include research in order to determine whether the municipality has any regulatory or contractual obligations with respect to this service and what the repercussions are for discontinuing it.	retain legal advice on opinion.	
4	Adjust prices a non-resident surcharge	short	Based on the Master Plan recommendations, fee adjustment is needed. The last change to Exeter Public Cemetery fees was in	Staff will bring a report with comparisons and rationale to Council	In process

	Reflect changes in the Consumer Price Index		2016. Legislative changes to Care and Maintenance Fees for monuments come into effect January 2022. A review of the fees should be completed annually and with any changes to the Cemetery By-Law if with any service changes.	fall 2021 prior to January 2022. Staff will continue to work on identifying a list of services including memorialization features to be considered in annual fee review.	
4	Reserve a portion of interment right sales for capital replacement	short	Based on Master Plan recommendations, this will reduce operating income available to the cemetery. This change will require increasing one or more of prices, PCF contribution rate, or municipal subsidy.	This is currently being done for Columbarium sales. Staff will need to review this recommendation as it has financial implications.	Columbarium sales only.
5	Implement lower-cost promotional activities	medium	Preference for cremation is growing and there are disposition and memorialization options that do not involve the cemetery. Encourage	Cemetery Staff have performed some background research on emerging trends and cemetery needs. This item will be addressed through	Ongoing review as part of operations.

			the cemetery as the place that will always be there for visitation.	further consultation with the public, stakeholders and community services staff. For example, staff are currently reviewing condition of existing benches and exploring this and other memorialization opportunities.	
6	Revisions to the Cemetery Bylaw	short	The current By-law legislatively at this time requires mostly administrative changes such as review of pronouns and definitions. Further changes to memorialization and interment options will likely require changes to the by-law.	The review of the Cemetery By-law will occur in 2022. Staff are reviewing stakeholder and public comments as well as best practices. A report with recommended changes to be provided to Council to ensure the regulatory by-law reflects Council direction and the intent of the master plan.	In process and expected in 2022.

7	Allowing the Exeter and District Heritage Foundation to install fencing or border vegetation along Dashwood and Airport Roads.	medium	Council has supported the Exeter & District Heritage Foundation in their project to build the fence and authorized staff to work with the Foundation to approve the design/build of the proposed fence. The Municipality is accepting the donations and providing the tax receipts pending Council approval of the design and the Foundation reaching sufficient funds to proceed. There are presently \$74,610 in donations.	As needed and determined by Council.	In process.
7	Continue to improve current cemetery processes, procedures and communications	short	To ensure regulatory compliance, good customer service and clarity for stakeholders. Some changes and improvements have financial and service level implications. For example the current	Monitor legislation and feedback and adjust administrative functions and operations accordingly.	Ongoing

			way that foundations are coordinated would require change of process and to fees by-law.		
7	Responsibilities and notification requirements for all parties should be specified in policy and contracts.	short	To ensure regulatory compliance, ensure reduced liabilities and clarity for stakeholders.	Continue to monitor legislation for any changes. Co-ordinate with stakeholders to ensure knowledge and compliance with policies and contracts.	Ongoing