

**Strategic Position 11.0** Maintain and enhance infrastructure to protect public health and safety, prevent property damage, maintain high quality of life, and effectively manage financial resources to ensure Minto is an attractive and viable community for family living and business investment.

**Actions:** 7.8 cemetery management plans, increase cemetery use

**Responsibility:** On-going care and maintenance of cemeteries in Clifford, Harriston, Palmerston

Operating Budget Summary						
2016 Budget (Actual \$16,981.87 to Sept 2016)						\$19,800
Past & Projected (1%)		0.01				
2015	2016	2017	2018	2019		
\$19,800	\$19,800	\$ 20,520	\$ 20,725	\$ 20,932		
Budget Initiatives						
1. Increase Wages and Benefits						\$720
Proposed 2017 Budget						\$20,520

## Budget to Actual Issues

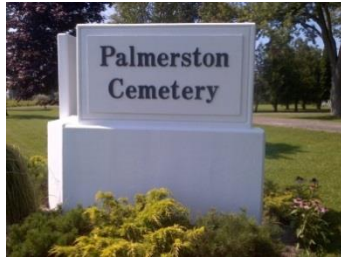
## Annual Contribution to Overhead

	2013	2014	2015	2016	2017
1. Clifford	\$9,800	\$12,300	\$12,300	\$12,300	\$12,300
2. Harriston	\$26,200	\$27,200	\$27,200	\$27,200	\$27,200
3. Palmerston	\$15,700	\$17,300	\$17,300	\$17,300	\$17,300

## Issues for 2017 and Beyond

The Cemeteries Act controls care and maintenance funds required to provide perpetual care.

- Survey of Harriston Cemetery expansion is complete and a report is forthcoming to Council
- Clifford requires layout for expanding plots.



### Service Measures

Internments	2014	2015	2016
Clifford	12	7	11
Harriston	35	28	24
Palmerston	21	18	18

### C.A.O. Clerk and Public Works Director Recommendation

That the 2017 budget proposed for cemeteries be approved at \$20,520

2017 OPERATING BUDGET					
Account	Description	2015 YTD Actual - Sept 30/15	2016 Budget	2016 YTD Actual - Sept 30/16	2017 Budget
<b>Cemetery Overhead</b>					
1060-00-5010	Trust Account Investment Rev	360.14	11,000.00	993.82	11,000.00
1060-00-5510	Sale of Plots Revenue	0.00	0.00	0.00	0.00
1060-00-5520	Burial Fees	0.00	0.00	0.00	0.00
1060-00-5540	Burial Permit Fees	1780.00	1,200.00	1930.00	1,200.00
1060-00-5570	Inspection Fees	0.00	200.00	0.00	200.00
1060-00-5750	Interest Transfers from C & M	0.00	0.00	0.00	0.00
1060-00-5850	Other Revenue	80.00	300.00	0.00	300.00
1060-00-5999	Transfers from Reserves	0.00	0.00	0.00	0.00
	<b>Total Revenue</b>	<b>2,220.14</b>	<b>12,700.00</b>	<b>2,923.82</b>	<b>12,700.00</b>
1060-00-6010	Salaries & Wages - Full Time	8331.06	14,400.00	7859.90	14,976.00
1060-00-6011	Salaries & Wages - Part Time	0.00	0.00	0.00	0.00
1060-00-6020	Benefits - Full Time	2604.77	3,600.00	2245.40	3,744.00
1060-00-6021	Benefits - Part Time	0.00	0.00	0.00	0.00
1060-00-6040	Conferences & Meetings	0.00	0.00	0.00	0.00
1060-00-6050	Training	122.84	0.00	0.00	0.00
1060-00-6060	Mileage	0.00	0.00	0.00	0.00
1060-00-6070	Administration Allocation	0.00	0.00	0.00	0.00
1060-00-6160	Professional Memberships	0.00	0.00	0.00	0.00
1060-00-6210	Annual Insurance Coverage	3502.59	3,900.00	3671.62	3,900.00
1060-00-6220	Risk Management	0.00	0.00	0.00	0.00
1060-00-6310	Hydro & Water	0.00	0.00	0.00	0.00
1060-00-6360	Well Repair/Maintenance	0.00	0.00	0.00	0.00
1060-00-6370	Grounds Maintenance	41470.70	45,000.00	28624.35	45,000.00
1060-00-6380	Building Maintenance	0.00	350.00	0.00	350.00
1060-00-6410	Office Supplies	0.00	0.00	0.00	0.00
1060-00-6420	Mapping	0.00	0.00	0.00	0.00
1060-00-6430	Registrations	764.00	850.00	747.00	850.00
1060-00-6450	Software Maintenance	0.00	600.00	0.00	600.00
1060-00-6510	Publications & Info Received	0.00	0.00	0.00	0.00
1060-00-6520	Advertising & Promotions	0.00	0.00	0.00	0.00
1060-00-6580	Machine Time Charge from Roads	5995.00	8,500.00	6945.00	8,500.00
1060-00-6610	Equipment Fuel & Supplies	0.00	200.00	0.00	200.00
1060-00-6620	Equipment Repairs & Maintenance	0.00	100.00	0.00	100.00
1060-00-6700	Cemetery Bad Debts	0.00	0.00	0.00	0.00
1060-00-6710	Lot Repair & Maintenance	0.00	1,000.00	793.72	1,000.00
1060-00-6720	Monument Repair & Maintenance	391.78	1,500.00	0.00	1,500.00
1060-00-6750	Cem Transfers to Capital	0.00	0.00	0.00	0.00
1060-00-6800	Cem Transfers to Reserves	0.00	0.00	0.00	0.00
1060-00-6810	Materials & Supplies	1354.79	1,800.00	357.93	1,800.00
1060-00-6850	Miscellaneous Expenses	800.00	500.00	2421.12	500.00
1060-00-6860	Contractor/Sublet	1373.76	7,000.00	3879.65	7,000.00
	<b>Total Expenditures</b>	<b>66,711.29</b>	<b>89,300.00</b>	<b>57,545.69</b>	<b>90,020.00</b>
<b>Excess Revenue over/under Expenditures</b>		<b>-64,491.15</b>	<b>-76,600.00</b>	<b>-54,621.87</b>	<b>-77,320.00</b>

<b>Clifford Cemetery</b>					
1060-01-5010	Trust Account Investment Rev	0.00	0.00	0.00	0.00
1060-01-5510	Sale of Plots Revenue	480.00	4,500.00	4200.00	4,500.00
1060-01-5520	Burial Fees	3050.00	7,000.00	4650.00	7,000.00
1060-01-5530	Stone Maintenance Fee	450.00	500.00	200.00	500.00
1060-01-5560	Clifford Care & Maint	320.00	0.00	0.00	0.00
1060-01-5570	Inspection Fees	250.00	300.00	100.00	300.00
1060-01-5850	Other Revenue	0.00	0.00	0.00	0.00
	<b>Total Revenue</b>	<b>4,550.00</b>	<b>12,300.00</b>	<b>9,150.00</b>	<b>12,300.00</b>
1060-01-6210	Annual Insurance Coverage				
1060-01-6371	Grounds Maintenance - Summer				
1060-01-6820	Beautification Materials				
1060-01-6850	Miscellaneous Expense				
1060-01-6860	Contractor/Sublet				
	<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess Revenue over/under Expenditures</b>		<b>4,550.00</b>	<b>12,300.00</b>	<b>9,150.00</b>	<b>12,300.00</b>
<b>Harriston Cemetery</b>					
1060-02-5010	Trust Account Investment Rev	0.00	0.00	0.00	0.00
1060-02-5510	Sale of Plots Revenue	5570.00	9,000.00	5760.00	9,000.00
1060-02-5520	Burial Fees	14550.00	17,000.00	9150.00	17,000.00
1060-02-5530	Stone Maintenance Fee	1400.00	1,000.00	1200.00	1,000.00
1060-02-5560	Harriston Care & Maint	3680.00	0.00	0.00	0.00
1060-02-5570	Inspection Fees	750.00	200.00	650.00	200.00
1060-02-5750	Transfer from C & M	0.00		0.00	
1060-02-5850	Other Revenue	0.00		0.00	
	<b>Total Revenue</b>	<b>25,950.00</b>	<b>27,200.00</b>	<b>16,760.00</b>	<b>27,200.00</b>
1060-02-6070	Administration Allocation				
1060-02-6210	Annual Insurance Coverage				
1060-02-6371	Grounds Maintenance - Summer				
1060-02-6610	Equipment Fuel & Supplies				
1060-02-6620	Equipment Repairs & Maintenance				
1060-02-6810	Materials & Supplies				
	<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess Revenue over/under Expenditures</b>		<b>25,950.00</b>	<b>27,200.00</b>	<b>16,760.00</b>	<b>27,200.00</b>
<b>Palmerston Cemetery</b>					
1060-03-5010	Trust Account Investment Rev	0.00	0.00	0.00	0.00
1060-03-5510	Sale of Plots Revenue	2280.00	4,000.00	2880.00	4,000.00
1060-03-5520	Burial Fees	7450.00	12,000.00	6950.00	12,000.00
1060-03-5530	Stone Maintenance Fee	350.00	1,100.00	1250.00	1,100.00
1060-03-5560	Palmerston Care & Maint	1520.00	0.00	0.00	0.00
1060-03-5570	Inspection Fees	200.00	200.00	650.00	200.00
1060-03-5850	Other Revenue	0.00	0.00	0.00	0.00
	<b>Total Revenue</b>	<b>11,800.00</b>	<b>17,300.00</b>	<b>11,730.00</b>	<b>17,300.00</b>
<b>Excess Revenue over/under Expenditures</b>		<b>11,800.00</b>	<b>17,300.00</b>	<b>11,730.00</b>	<b>17,300.00</b>
<b>TOTALS</b>		<b>-22,191.15</b>	<b>-19,800.00</b>	<b>-16,981.87</b>	<b>-20,520.00</b>