



Budget by Service
Department Name: Public Works
Budget Code: 1060
Staff:

Section: Cemeteries
FTE:

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						
2017 Budget (Actual \$52,133.78 to Sept 2017)						\$20,520
Past & Projected (1%)		0.01				
2016	2017	2018	2019	2020		
\$26,822	\$ 20,520	\$ 20,520	\$ 20,725	\$ 20,932		
Budget Initiatives						
Proposed 2017 Budget						\$20,520

Budget to Actual Issues

Expenditures are over budget primarily in the area of grass cutting. 2017 budget was set by lowest bidder dismissed in June due to failure to perform. The next highest bidder assumed the work which increased cost. Additional wages and machine time is for work inside the cemeteries such as the new service road in Harriston and the pathway link to the Clifford Columbarium. Some of these expenses can be reallocated to capital prior to year-end. The perpetual care or trust allocation revenue has not yet been made. It is equal to the interest earned in 2017 on about \$494,150 as reported in the 2016 audited financial statement.

Issues for 2018 and Beyond

A formal maintenance complaint and response to a 2017 staff report recommending design work be contracted out to assess options to inter cremated remains (including costing and financing), stated staff had a “rudimentary understanding of the cemetery industry”. Citing spelling errors in the staff report and use of the term “perpetual care” as concerns, it did not take issue with the recommendation, but was sent to two Council members to discredit staff.

The complaint was placed on the agenda so that all of Council had this information. Staff takes cemetery responsibilities very seriously. In 2017 there were issues with grass maintenance that required dismissal of a contractor. There are occasional concerns in spring about time taken to “re-dress” plots that settle over the winter, or if top dress on new sites does not grow properly. When such concerns are raised with staff they are addressed professionally and quickly. In recent years two deteriorating buildings were removed, many dead trees cut and millings placed on roadways to improve look and function. Staff has suggested a “master plan” to deal with future expansion is needed for years. This is exactly what the design consultant will provide in 2018.

The 2017 staff report brought forward ideas for discussion, and did not come to any conclusion on what form of expansion should accommodate cremated remains. The design contractor will propose specific design details keeping in mind the many options now available, cost and practicality. As per Council resolution these options will be presented at a public meeting so that all members of the public can provide feedback.

Regarding use of the words “perpetual care” the Town’s audited financial statement contains the chart below. The words “perpetual care” appear in the audited financial statement because it is a commonly used phrase to describe a “Care and Maintenance Fund” under Section 35 of the Cemeteries Act. It is quite immaterial what the fund is called in a report so long as the Town has a fund and keeps it according to applicable law. The Town is required to put 40% of all plot sales in the “perpetual care” or “care and maintenance” fund. Only interest from that fund can be applied to operations. The fund is there in case the cemetery owner can no longer care for it in a proper fashion.

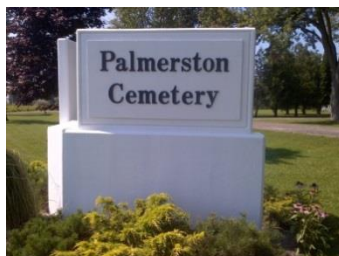
THE CORPORATION OF THE TOWN OF MINTO
TRUST FUNDS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 2016
(with comparative figures for 2015)

	2016	2015
	Perpetual Care Fund	Total
ASSETS		
Cash (Note 3)	\$ 14,245	\$ 14,245
Investments (Note 2)	<u>479,905</u>	<u>479,905</u>
	\$ 494,150	\$ 494,150
LIABILITIES		
Balance - capital	<u>494,150</u>	<u>494,150</u>
	\$ 494,150	\$ 494,150
	2016	2015
ASSETS		
Cash	\$ 17,196	\$ 17,196
Investments (Note 2)	<u>464,634</u>	<u>464,634</u>
	\$ 481,830	\$ 481,830
LIABILITIES		
Balance - capital	<u>481,830</u>	<u>481,830</u>
	\$ 481,830	\$ 481,830

Interest from the above mentioned fund, plot sales and other revenue do not cover the annual \$90,000 maintenance cost. About \$20,000 of property tax is collected to cover maintenance. Capital costs for improvements are also funded by property tax.

If Council wants to increase cemetery standard of care, but not raise plot costs, adding to the tax rate is the only option. Pursuing new ideas to inter remains through a design professional will bring forward attractive and cost effective options for Council to consider. These will be presented in

2018 for consideration in future budget year. Staff is proud of Minto's three cemeteries and will continue to be diligent addressing sincere public and Council concerns using available resources.



Service Measures

Annual Revenues by Cemetery

	2014	2015	2016	2017	2018
1. Clifford	\$12,300	\$12,300	\$12,300	\$12,300	\$12,300
2. Harriston	\$27,200	\$27,200	\$27,200	\$27,200	\$27,200
3. Palmerston	\$17,300	\$17,300	\$17,300	\$17,300	\$17,300

Internments	2014	2015	2016	2017
Clifford	12	7	11	9
Harriston	35	28	24	37
Palmerston	21	18	18	18
Total	68	53	53	64

C.A.O. Clerk and Roads & Drainage Foreman Recommendation

That the 2018 budget proposed for cemeteries be approved at \$20,520

2018 OPERATING BUDGET						
Account	Description	2016 YTD Actual Sept 30/16	2016 Actual	2017 Budget	2017 YTD Actual Sept 30/17	2018 Budget
Cemetery Overhead						
1060-00-5010	Trust Account Investment Rev	993.82	3,580.36	11,000.00	77.48	11,000.00
1060-00-5510	Sale of Plots Revenue	0.00	0.00	0.00	0.00	0.00
1060-00-5520	Burial Fees	0.00	0.00	0.00	0.00	0.00
1060-00-5540	Burial Permit Fees	1,930.00	2,720.00	1,200.00	2,080.00	1,200.00
1060-00-5570	Inspection Fees	0.00	0.00	200.00	0.00	200.00
1060-00-5750	Interest Transfers from C & M	0.00	0.00	0.00	0.00	0.00
1060-00-5850	Other Revenue	0.00	0.00	300.00	0.00	300.00
1060-00-5999	Transfers from Reserves	0.00	0.00	0.00	0.00	0.00
	Total Revenue	2,923.82	6,300.36	12,700.00	2,157.48	12,700.00
1060-00-6010	Salaries & Wages - Full Time	7,859.90	10,389.58	14,976.00	16,531.40	14,976.00
1060-00-6011	Salaries & Wages - Part Time	0.00	0.00	0.00	0.00	0.00
1060-00-6020	Benefits - Full Time	2,245.40	2,885.37	3,744.00	4,793.88	3,744.00
1060-00-6021	Benefits - Part Time	0.00	0.00	0.00	0.00	0.00
1060-00-6040	Conferences & Meetings	0.00	0.00	0.00	0.00	0.00
1060-00-6050	Training	0.00	0.00	0.00	0.00	0.00
1060-00-6060	Mileage	0.00	0.00	0.00	0.00	0.00
1060-00-6070	Administration Allocation	0.00	0.00	0.00	0.00	0.00
1060-00-6160	Professional Memberships	0.00	0.00	0.00	0.00	0.00
1060-00-6210	Annual Insurance Coverage	3,671.62	3,671.62	3,900.00	3,571.68	3,900.00
1060-00-6220	Risk Management	0.00	0.00	0.00	0.00	0.00
1060-00-6310	Hydro & Water	0.00	0.00	0.00	0.00	0.00
1060-00-6360	Well Repair/Maintenance	0.00	0.00	0.00	0.00	0.00
1060-00-6370	Grounds Maintenance	28,624.35	31,791.57	45,000.00	52,291.72	45,000.00
1060-00-6380	Building Maintenance	0.00	28.41	350.00	36.92	350.00
1060-00-6410	Office Supplies	0.00	0.00	0.00	0.00	0.00
1060-00-6420	Mapping	0.00	0.00	0.00	0.00	0.00
1060-00-6430	Registrations	747.00	747.00	850.00	711.00	850.00
1060-00-6450	Software Maintenance	0.00	0.00	600.00	0.00	600.00
1060-00-6510	Publications & Info Received	0.00	0.00	0.00	0.00	0.00
1060-00-6520	Advertising & Promotions	0.00	0.00	0.00	0.00	0.00
1060-00-6580	Machine Time Charge from Roads	6,945.00	10,732.50	8,500.00	15,970.00	8,500.00
1060-00-6610	Equipment Fuel & Supplies	0.00	0.00	200.00	0.00	200.00
1060-00-6620	Equipment Repairs & Maintenance	0.00	0.00	100.00	0.00	100.00
1060-00-6700	Cemetery Bad Debts	0.00	0.00	0.00	0.00	0.00
1060-00-6710	Lot Repair & Maintenance	793.72	793.72	1,000.00	814.08	1,000.00
1060-00-6720	Monument Repair & Maintenance	0.00	0.00	1,500.00	173.98	1,500.00
1060-00-6750	Cem Transfers to Capital	0.00	7,305.25	0.00	0.00	0.00
1060-00-6800	Cem Transfers to Reserves	0.00	0.00	0.00	0.00	0.00
1060-00-6810	Materials & Supplies	357.93	492.55	1,800.00	120.55	1,800.00
1060-00-6850	Miscellaneous Expenses	2,421.12	2,421.12	500.00	0.00	500.00
1060-00-6860	Contractor/Sublet	3,879.65	5,543.43	7,000.00	6,276.05	7,000.00
	Total Expenditures	57,545.69	76,802.12	90,020.00	101,291.26	90,020.00
	Excess Revenue over/under Expenditures	-54,621.87	-70,501.76	-77,320.00	-99,133.78	-77,320.00
Clifford Cemetery						
1060-01-5010	Trust Account Investment Rev	0.00	0.00	0.00	0.00	0.00
1060-01-5510	Sale of Plots Revenue	4,200.00	4,200.00	4,500.00	2,040.00	4,500.00
1060-01-5520	Burial Fees	4,650.00	5,400.00	7,000.00	3,750.00	7,000.00
1060-01-5530	Stone Maintenance Fee	200.00	0.00	500.00	250.00	500.00
1060-01-5560	Clifford Care & Maint	2,800.00	0.00	0.00	1,360.00	0.00
1060-01-5570	Inspection Fees	100.00	100.00	300.00	150.00	300.00
1060-01-5850	Other Revenue	0.00	0.00	0.00	0.00	0.00
	Total Revenue	11,950.00	9,700.00	12,300.00	7,550.00	12,300.00

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					
	Total Expenditures	0.00	0.00	0.00	0.00	0.00
	Excess Revenue over/under Expenditures	11,950.00	9,700.00	12,300.00	7,550.00	12,300.00
	Harriston Cemetery					
1060-02-5010	Trust Account Investment Rev	0.00	0.00	0.00	0.00	0.00
1060-02-5510	Sale of Plots Revenue	5,760.00	6,240.00	9,000.00	5,490.00	9,000.00
1060-02-5520	Burial Fees	9,150.00	12,400.00	17,000.00	16,500.00	17,000.00
1060-02-5530	Stone Maintenance Fee	1,200.00	0.00	1,000.00	800.00	1,000.00
1060-02-5560	Harriston Care & Maint	3,840.00	0.00	0.00	3,660.00	0.00
1060-02-5570	Inspection Fees	650.00	750.00	200.00	600.00	200.00
1060-02-5750	Transfer from C & M					
1060-02-5850	Other Revenue					
	Total Revenue	20,600.00	19,390.00	27,200.00	27,050.00	27,200.00
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					
	Total Expenditures	0.00	0.00	0.00	0.00	0.00
	Excess Revenue over/under Expenditures	20,600.00	19,390.00	27,200.00	27,050.00	27,200.00
	Palmerston Cemetery					
1060-03-5010	Trust Account Investment Rev	0.00	0.00	0.00	0.00	0.00
1060-03-5510	Sale of Plots Revenue	2,880.00	3,840.00	4,000.00	2,640.00	4,000.00
1060-03-5520	Burial Fees	6,950.00	10,050.00	12,000.00	6,850.00	12,000.00
1060-03-5530	Stone Maintenance Fee	1,250.00	0.00	1,100.00	700.00	1,100.00
1060-03-5560	Palmerston Care & Maint	1,920.00	0.00	0.00	1,760.00	0.00
1060-03-5570	Inspection Fees	650.00	700.00	200.00	450.00	200.00
1060-03-5850	Other Revenue	0.00	0.00	0.00	0.00	0.00
	Total Revenue	13,650.00	14,590.00	17,300.00	12,400.00	17,300.00
1060-03-6070	Administration Allocation					
1060-03-6210	Annual Insurance Coverage					
1060-03-6310	Hydro & Water					
1060-03-6371	Grounds Maintenance - Summer					
1060-03-6610	Equipment Fuel & Supplies					
1060-03-6720	Monument Repairs & Maintenance					
1060-03-6860	Contractor/Sublet					
	Total Expenditures	0.00	0.00	0.00	0.00	0.00
	Excess Revenue over/under Expenditures	13,650.00	14,590.00	17,300.00	12,400.00	17,300.00
	TOTALS	-8,421.87	-26,821.76	-20,520.00	-52,133.78	-20,520.00