

# Town of Minto Cemeteries Master Plan

August 2019



First Draft Town of Minto June 2018.  
2nd Draft Triton Engineering Services July 2019  
Final Master Plan Triton Engineering Services September 2019

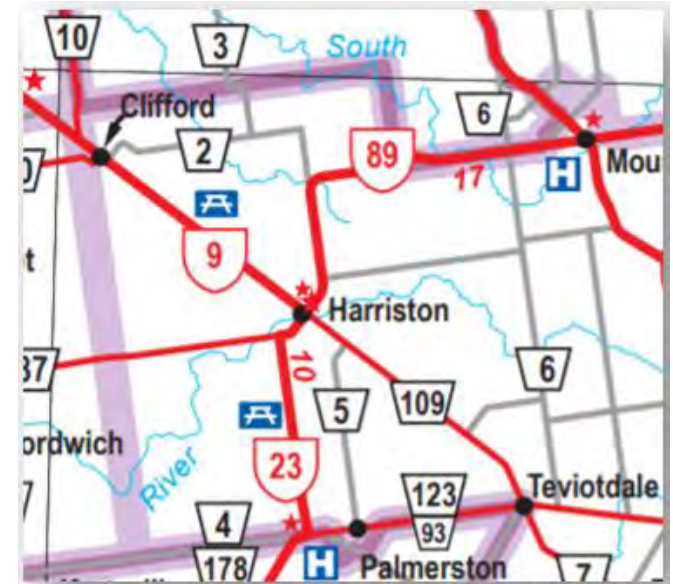
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## 1.0 Executive Summary

Minto devotes 35 acres of land to historic cemeteries located in or near Palmerston, Harriston and Clifford, established in 1876, 1881 and 1886 respectively. There are also six pioneer cemeteries in the Town's rural area. The 2019 cemetery budget is \$112,268 funded by \$11,000 care and maintenance fund interest, \$58,500 revenue and \$42,768 property tax. Up \$22,068 from budget 2018, the increase covers added grass cutting and maintenance. \$50,000 is set for capital.

Minto's 85 interments in 2018 could grow to +100 yearly creating 1,800 to 2,500 burials by 2044. Past trends show 30% of interments occur in Palmerston, 55% Harriston and 15% Clifford. Space is already available for over 4,000 interments lasting more than 25 years at current rates. Adding cremation burial options gives consumer choice, decreases land need and helps control operating costs.



Minto's Strategic Plan called for a Cemetery Master Plan as a short-term action within three years. Council received the first draft in 2018, and hired Hilton Landmarks to prepare design options for columbaria facilities at each cemetery. October 2018 a preferred option was presented at public meetings in each community. Hilton offered costing and phasing for proposed columbaria facilities and financial analysis to help with long term planning. Three full service columbaria facilities will cost +-\$2.19 million creating space for 6,000 plus interments, adding 50 years or more interment space.

A preliminary 10-year capital plan grows cemetery investment from \$50,000 to \$100,000, partly offset by \$10,000 donations starting in 2023 growing to \$25,000 by 2029. Phase 1 of the Palmerston columbaria facility is built by 2026, Harriston 2023 and Clifford 2024 with \$200,000 capital investment in chapels, roadways and grounds by 2029. A 10-year financial model to move toward more user pay, recommended by Hilton Landmarks, shows tax support drop from 57% to 37%. If total operating and capital expenses grow +5% each year (\$162,268 to \$242,432 by 2029), it could be funded by care and maintenance fund interest increasing 5% annually (\$11,000 to \$17,918 in 2029), annual revenue growing 5% (\$58,500 to \$95,290 in 2029) and new on-going revenues for columbaria from donations or partnerships of \$19,000 starting in 2023 rising to \$39,300 by 2029.

25 suggested actions in the Plan moves the service toward user pay, improves industry and public communication, enhances maintenance and facility spending, meets new and changing burial demand, and celebrates Minto's historic cemetery resources.

## 2.0 Background and History

The Town of Minto has over 35 acres of land dedicated to three cemetery facilities within or close by the urban areas of Palmerston, Harriston and Clifford. Within the Town limits are six pioneer cemeteries in various rural areas of the municipality.

According to "*History of Wellington County circa 1996*", before 1872 Palmerston's cemetery was situated on Prospect Street at Queen. December 12, 1876 the Town of Palmerston bought the current "10 acre" site at Lot 26 Concession 1 in Minto Township. The history states it is "believed" that graves from the Prospect Street site were moved to the new property. This is a much less definite statement than that same history makes regarding relocating remains in Harriston. While this creates some intrigue, there are no known reports of Prospect Street re-developments unearthing remains of early Palmerston pioneers. According to Wellington County historical research a public school was located on the site of the first cemetery



The "*History of Minto 1978*" notes more Minto's pioneers are buried in the Harriston Cemetery than in all the other county "graveyards". The first Harriston Cemetery is noted to be at "Archie Harrison's south end lots east of King Street between Pellister and Lorne Street". This site was jointly used by the village and the township until "a dry and sandy rise beyond the woods on Jessie Street" was bought and the current cemetery established in 1881. History notes "at once many bodies were moved" to new plots in the "new" cemetery. The original Harriston cemetery remained until 1936 before it was closed having become overgrown and in disrepair. It was reported "remains were removed to the present cemetery along with headstones". These stones are lined along the west road, although the vital statistics are hard to read, an issue 80 years ago when they were relocated. "In 1940 a cairn of field stones was dedicated to the memory of Harriston and Minto pioneers".

The history of the Clifford Cemetery taken from "*CanadaGenWeb's Cemetery Project of 2004*" states the original 3.25-acre parcel at Lot 3 Concession 18 Howick Township was purchased from James Mathewson October 1, 1886. It noted "early family plots had fences around them and each family cared for its own plot with some having hedges while other(s) could have an iron fence around them." In 1947 John and Hannah Taylor donated the stone cemetery gates and iron fence around the site, which was removed shortly after amalgamation in 1999. The "new" section of the Clifford cemetery was bought in 1955 and opened in 1991 making the total site 6.42 acres. The old section of the Clifford Cemetery has no plots for sale with interments remaining for those who purchased lots years ago. The Clifford & District Horticultural Society built and donated some cemetery landscape features and sometimes helped with maintenance over the years.



### 3.0 Strategic Plan

Cemetery care and maintenance is assigned to the Town Public Works Department under the strategic direction to “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”.

Action 7.8 in the Strategic Plan directs the Town to “establish cemetery management plans to assist with long term capital planning, increase visual appeal, enhance interment options, and increase cemetery use as a place to learn about the people, stories and history of the community”. This action was a “short term” priority to be addressed within one to three years.



John Gilchrest at Harriston Cemetery  
Wellington County Archives

The Public Works Department structure shows responsibility for cemeteries through the Roads & Drainage Manager, a trained horticulturalist. All staff operators in the Roads and Drainage Section have a wide range of maintenance responsibilities besides cemeteries. A Lead Hand reporting to the Manager provides day to day supervision to five operators. The Town Landscape Care (TLC) Coordinator reporting to the Manager has two seasonal staff to care for the many planting beds and baskets within the Town including those in cemeteries.

The current Public Works structure does not dedicate any one staff person only to cemeteries. Grass cutting and trimming is contracted out and in 2019 the Town approved an amendment to its grass cutting contract to increase maintenance as needed to provide a higher standard of care. Other services such as tree trimming or interment preparation are contracted out if staff is dedicated to other assignments in the municipality. The Lead Hand or Manager almost always oversee the burial process.

The Town’s Treasury Department manages the financial side of cemeteries including plot sales, payables and receivables based on strategic direction to “manage Town finances in a transparent and fiscally responsible manner using a wide variety of accepted methods such as maintaining healthy reserves, investing conservatively, sensible user fees, property tax control, and responsible borrowing.” This Department manages the legislated cemetery care and maintenance fund which the 2017 audited financial statement had a \$505,000 balance. The Cemeteries By-law and Provincial legislation govern use and retention of these funds.

#### 4.0 Operating Budget

Using round numbers, the Town currently budgets for annual burial and service fees of \$55,000, \$11,000 operating interest from the Care and Maintenance Fund (\$505,000 balance in 2017 audited statement) and \$42,768 of property tax to fund its cemeteries operations (up from \$20,520 tax supported budget in 2018). The chart below shows the percentage of the operating budget typically spent on key cemetery functions based on the approved 2018 and 2019 operating budgets.

Expense	2018 budget (%)	2019 budget (%)
Staff wage & benefit allocation	\$ 18,720 (20.8%)	\$ 25,968 (23.1%)
Equipment Allocation	\$ 8,800 (9.8%)	\$ 8,800 (7.8%)
Grounds Maintenance	\$ 45,350 (50.4%)	\$ 60,350 (53.8%)
Contractor Payment	\$ 7,000 (7.8%)	\$ 7,000 (6.2%)
Insurance	\$ 3,900 (4.3%)	\$ 3,900 (3.5%)
Repairs, materials etc.	\$ 6,250 (6.9%)	\$ 6,250 (5.6%)
<b>Total</b>	<b>\$ 90,020 (100%)</b>	<b>\$ 112,268 (100%)</b>

Revenue	2018 budget (%)	2019 budget (%)
Interest Care & Maintenance	\$ 11,000 (12%)	\$ 11,000 (10%)
Burial Fees & Services	\$ 58,500 (65%)	\$ 58,500 (52%)
Tax Support	\$ 20,520 (23%)	\$ 42,768 (38%)

In 2019 Minto augmented its budget for staff time and grounds maintenance to increase grass cutting and other maintenance with no budgeted revenue increase. As a result, annual maintenance costs of \$112,268 are funded by 52% from burial fees and services, 10% interest from care and maintenance and 38% from property tax. This decreased the percentage of funding from revenue and doubled property tax support for the service.

Tax supported funding for cemeteries was last increased from \$11,000 to \$19,800 in 2014. Including \$50,000 capital in 2019 over 57% of total budgeted expenses are subsidized by Minto ratepayers, up from 52% in 2018.

[Minto Cemetery Master Plan](#)



Bob Aitchison, George Scott Clifford cemetery, ca.1956  
Wellington County Archives

## 5.0 Legislation

The main Provincial Law affecting cemeteries is the Funeral, Burial and Cremation Services Act, 2002. The Act contains a classification of cemeteries as Active, Inactive and Abandoned. All three cemeteries in Minto accept new interments. Pioneer cemeteries do not accept interments. Under the Act, cemeteries must be managed by an operator(s), church community or designated Cemetery board, but in cases where a designated individual or group cannot be found, the municipality within the geographic boundary is responsible. Under the Act a Cemetery can be “turned over” to another municipality to maintain; the Clifford Cemetery is geographically located in Howick Township, but maintained by Minto. Pioneer cemeteries are considered “abandoned” in that they have been long “deserted” with no operator or volunteer board. This means the municipality is the owner and assumes responsibility.

The Act requires: “Every Cemetery operator who sells, assigns or transfers Interment Rights or Scattering Rights or who permits the Interment of human remains or the scattering of cremated remains in the Cemetery shall have a care and maintenance fund or if the regulations so permit, a care and maintenance account”. The Town’s 2017 audited financial statement showed \$505,570 in the care and maintenance fund at year end, up from \$494,150 in 2016. There is no care and maintenance fund for Pioneer cemeteries as such funds were not legislated until mid-1950’s. The Act also requires municipalities maintain and enforce by-laws relating to cemetery operations. The amalgamated Town’s first by-law in 1999 was reviewed and replaced in November 2012 including new fees and charges. The 2012 bylaw is in need of review based on a public process initiated through this master plan.



Clifford Reunion, Decoration Day, 7 July 1935  
Wellington County Archives

## 6.0 Current Cemetery Resources

### 6.1 Palmerston Cemetery

This cemetery is about 11.2 acres in area with two entrances off Highway 23, a gravel ring road, and a modified grid pattern internal road network. If this cemetery were a perfect grid pattern it would roughly consist of 16 half acre sections enclosed by a ring road with three internal gravel roads running north/south and three internal roads running east/west providing access. The layout does not include a north/south access road on the south quarter where the chapel is located

Tree cover is a mix of deciduous and coniferous species most of which were planted years ago within the original nine sections of the cemetery. Some cedar plantings by families around individual plots or crypts have over-grown. In 2017 much of the undergrowth was trimmed in the facility. The chapel building had exterior repairs to the roof and cladding about 2012-13. The building's interior has had little maintenance, and there is no heat source or hydro which was disconnected shortly after amalgamation. There an old mechanism to lower caskets to the basement that has not been used in years and is in disrepair. The basement is not suited for storage due to limited access, lack of power and shelving.



The southeastern section of the site shown in red on the map on the following page is slightly smaller than a typical section in the cemetery. There is no designated parking in the cemetery. During a service, people park on the gravel access roads or on the grass beside the roadway. Flower beds are planted by the Town and maintained by TLC staff spring through fall including weekly watering of beds and “urns” and hanging baskets within the facilities.





The cemetery layout provides about 8 acres of space for the estimated 7,300 total number of plots. In older areas of the cemetery there are some family plots which have been purchased and have room for future interments. There are currently no specific options to inter cremated remains in the Palmerston Cemetery other than in traditional plots. Of the 8 acres of usable space roughly 28%, or over 2000 plots, are available for sale not including the southeasterly section (see red circle above) across from the chapel building. This area has about 0.4 acres of usable space and has been identified by the Town as a potential location for columbaria facilities.

## 6.2 Harriston Cemetery

This is the largest cemetery in the Town with about 15 acres of area within a 45-acre parcel. The cemetery is accessed from a single entrance off Jessie Street and includes a length of the Greenway Trail. The chapel was built in 1967 by the community as a Centennial project. The original cemetery is just over 9 acres bordered by a ring access road with a central circular access from which irregularly radiating gravel roadways emerge.

There is a small gravel parking lot at the chapel building near the entrance to the cemetery. During a burial service people park beside access roads or on the grass along the roadway. There is a cremation garden adjacent to the chapel just off the Jessie Street entrance. Near the chapel and cremation garden, flower beds are planted and maintained by TLC staff spring through fall with weekly watering of beds and “urns” within the facility.

The one storey chapel has a concrete floor but no heat or electrical power. The building had exterior repairs including new main doors and roof in 2015, but the interior has had little maintenance and is primarily used for storage including temporary storage of remains during the winter for spring interment. Adjacent to the chapel and cremation garden a 2018 ring road surrounds just over an acre of recently seeded land set aside for additional plots.





The Maitland River runs through the northern corner of the cemetery lands into wooded areas to the west of the site. The river flows to the southwest toward the Harriston Community Center. A strip of farmland abuts the cemetery to the west. Just over 5 acres of future expansion lands within the cemetery northeast of the newly expanded section is presently under farm lease. Part of the cemetery near the chapel was flooded during the 1:100-year event in 2017. There is a mixture of coniferous and deciduous growth in wooded areas. The wooded lands beside the entrance are low lying and frequently swampy where high water levels have killed some trees. Deadfall due to wind and ice storms is cleared by the Town where possible 10 metres or so away from the road. Much of the tree undergrowth is in need of trimming within the cemetery.



during the 1:100-year event in 2017. There is a mixture of coniferous and deciduous growth in wooded areas. The wooded lands beside the entrance are low lying and frequently swampy where high water levels have killed some trees. Deadfall due to wind and ice storms is cleared by the Town where possible 10 metres or so away from the road. Much of the tree undergrowth is in need of trimming within the cemetery.

The oldest section of the cemetery has little space remaining except for family plots which have been purchased and have room for future interments. Currently staff sells from a section of +/-280 plots of which 45% are occupied. Including the 1-acre expansion prepared in 2018, the Harriston cemetery can accommodate over 2,000 more plots plus space within the cremation garden. The Town intends to focus future columbaria facilities in the area highlighted by the red-circle in the above map.

### 6.3 Clifford Cemetery

The Clifford cemetery is 6.5 acres in area with two entrances off Highway 9 and a single entrance off County Road 1. The cemetery is roughly the shape of a right-angled triangle creating three distinct triangular areas and two rectangular sections. A gravel road links Highway 9 and Wellington County Road 1 (Grey Road 10) from which a rectangular interior access road branches off.



The one-storey brick chapel built in 1987 is in good condition. It has a concrete floor, but no heat or electricity and is used mainly for storage including temporary care of cremated remains awaiting spring interment. Small gravel parking areas are beside the chapel. Tree cover is a mix of deciduous and coniferous species most planted along the main access road years ago. North of the



cemetery edge is heavier tree cover with some planted along Highway 9 to provide screening from the roadway. Six pillars and sections of wrought iron fencing on the northwest highway entrance are what remain of the gates donated by the Taylor family.



A columbarium built to the south of the chapel in 2012 under an anonymous donation of \$60,000 received in 2010. The Town intends to enhance the area between the chapel and the columbarium with additional columbaria facilities and landscaping. In 2013 the Town had the cemetery surveyed with ground penetrating radar to identify gravesites and stones throughout the facility. Inaccuracies in the original cemetery map led to site specific interments that did not match records. Staff uses this mapping to assist with locating plots in the older sections of the cemetery.

There are about 3,000 plots in the Clifford cemetery. In older areas of the cemetery some family plots have been purchased and have room for future interments. There are about 1900 plots available in the newer part, while the columbarium has 72 niches of which roughly 20% are sold.

#### **6.4 Pioneer and Mennonite Cemeteries**

[Information on all Minto cemeteries, including Pioneer Cemeteries](#) was prepared by the County in 2014 with a detailed on-line inventory and mapping. Pioneer Cemeteries in Minto rural areas include [South Salem Pioneer Cemetery](#) on the 3<sup>rd</sup> Line, the [Salem Methodist Cemetery](#) on the Minto Normanby Townline, the [St. Thomas Roman Catholic](#) cemetery on the 12<sup>th</sup> Line across from the former Town gravel pit, the [Jerusalem Cemetery](#) on Ayton Road near Newman Lane, and the [Drew Anglican Cemetery](#) on the 16<sup>th</sup> Line. . The Town grass contractor cuts the cemetery on 12<sup>th</sup> Line twice a year, while the remaining Pioneer cemeteries are maintained by nearby landowners or volunteers. The [Darroch Family Plot](#) near Teviotdale was noted at about 13 sites into the early 20<sup>th</sup> century, but by 1981 no on-site evidence of the site was recorded. The County inventory notes other family cemetery sites in Minto now abandoned. Mennonite cemeteries documented include [Cedarvale Conservative Mennonite Cemetery](#), [Minto Grove Mennonite Cemetery](#) and [Westdale Old Order Mennonite Cemetery](#)



## 7.0 Cemetery Need Projection

Many assumptions must be made to accurately project cemetery space need. This projection is needed so the Town is aware of how much space may be required in the next 25 years and beyond. This was done by comparing population growth, death rates and the percentage of families that might choose a Minto cemetery for their loved one.

Between 2011 and 2016 Minto's population grew 4%, while Ontario's population grew 4.6%. During that same period, the number of deaths in Ontario increased about 10%, reflective of an aging population. Between 2011 and 2016 the percentage of deaths per total Ontario population increased 0.12%. Applying these estimates to Minto suggests about 40% of the deaths within Town boundaries are buried in one of three cemeteries. This is not an exact figure as not all interments are people who live here at this time having come from rural areas outside Minto or brought home from other places in the Country.

To get a sense of future need, applying some of these percentages to Minto cemeteries suggests the number of interments could grow from 85 or so per year in 2018 to over 100 per year by 2044. In that 25 year period Minto could expect in the range of 1800 to 2500 interments. This could consist of about 650 interments in Palmerston, 1200 in Harriston and 320 interments in Clifford, assuming past trends continue where 30% of interments occur in Palmerston, 55% Harriston and 15% Clifford.

Based on current projected demand all three cemeteries have sufficient space to accommodate over 4,000 interments in the next 25 years. Clifford has adequate capacity in its current grounds and columbarium for well beyond 25 years. Adding cremation options in Palmerston and Harriston will increase choice for consumers, slow down the need for lands to expand and help control maintenance costs over time.

The following sections report on Minto's initiative to have a landscape architect develop design options for interring cremated remains in each of its cemeteries. While there is land for increasing the number of traditional plots in each cemetery, having other options for interment will go a long way toward addressing need beyond 25 years.

A.K. Dillane Hearse of Palmerston on exhibit, Aboyne, Ontario, 1996  
*Wellington County Archives*



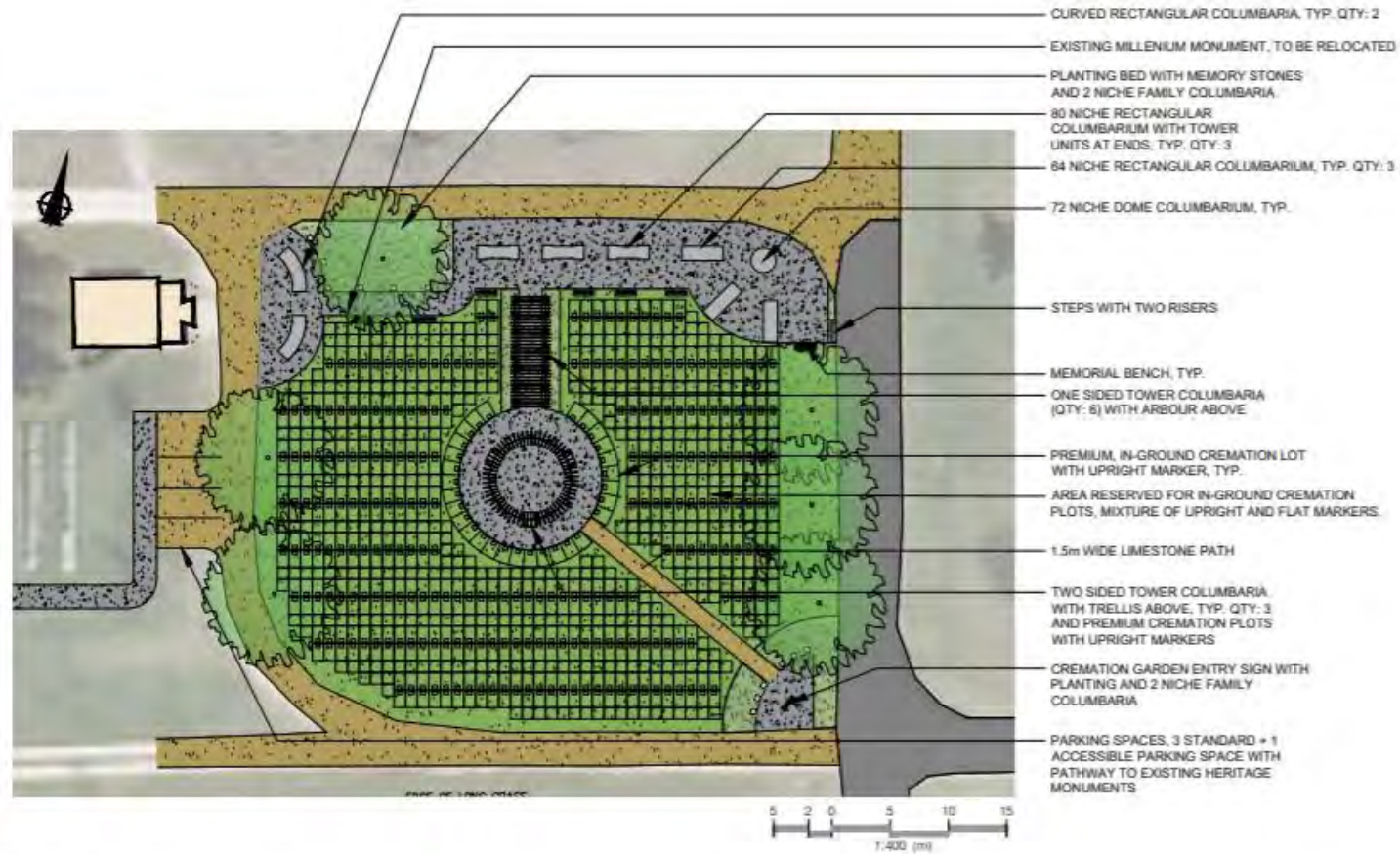
## **8.0 Design Options for Interring Creamated Remains**

In 2018 the Town engaged Hilton Landmarks to prepare development concepts for interring cremated remains for each of its three cemeteries. The landscape concepts show how each cemetery could be improved over time to include such features as cremation gardens, columbarium walls, towers, and other forms, as well as low impact memorialization such as scattering gardens. The landscape architect's design includes sample pictures of features in other cemeteries.

Concepts were prepared in August 2018 and [presented October 2018](#). Direction was given that a public meeting be held on a preferred option for each cemetery. Preferred options were presented at public meetings October 31 held in each urban area with Hilton Landmark's Landscape Architect and the Town's Public Works Manager present to review designs and answer questions. Few persons attended but feedback on the concepts was generally favourable. Early in 2019 the landscape concepts and draft master plan were sent to Heritage Funeral Home in Palmerston and the Hardy Lee Funeral Home in Harriston.



## 8.1 Palmerston Cemetery Concept



### LEGEND

	CONCRETE		LIMESTONE		PROPOSED TREE
	ROAD		TURF AREA		EXISTING TREE TO REMAIN
	BUILDING		PLANT BED		
	COLUMBARIA				

### INTERMENTS

COLUMBARIA NICHE	QTY
728	
FAMILY COLUMBARIA NICHE	QTY
22	
IN-GROUND CREMATION LOT WITH FLAT MARKER	QTY
332	
IN-GROUND CREMATION LOT WITH UPRIGHT MARKER	QTY
496	
PREMIUM IN-GROUND CREMATION LOT	QTY
29	
MEMORY STONES	QTY
5	

MEMORIALS	QTY
MEMORIAL BENCH	7
MEMORIAL TREE	6



**Palmerston Cemetery - Overall**  
 5217 ON-23, Palmerston, Ontario

Project No.: 18165

Sept. 25, 2018



The preferred concept for a columbaria facility in Palmerston as shown on the previous page would be located in the southwest quadrant of the cemetery adjacent to the chapel. Some features in the design are illustrated in pictures on this page and in the appendices of this plan. A small parking area would be established with two curved rectangular columbaria set across from the chapel and four along the access road set in a concrete walkway. A concrete walkway lined with one sided tower columbaria would lead to a central gazebo feature.



2 NICHE COLUMBARIUM

Bordering the gazebo would be premium in-ground cremation plots that support an upright marker. The turf areas would consist of further in-ground plots for a mixture of upright or in-ground markers. The design provides for memorial benches, niche dome columbaria, a planting bed with memorial stones, family 2 niche columbaria and limestone walkway leading to cremation garden entrance sign. A concrete walkway would lead beside the chapel building to “pioneer” heritage stones to be placed on display in that area.

All told the cremation garden for Palmerston could accommodate 728 columbaria niches, 22 family columbaria, 333 flat marker in-ground plots, 496 upright marker in-ground plots, 29 premium in-ground plots plus memorial stones (5), memorial benches (7) and memorial trees (5). The landscape architect proposed up to six phases in the design estimated to cost \$787,579 which includes over \$71,500 in contingency.

The following charts summarizes the phasing proposed by Hilton Landmarks:

Palmerston Options	Phase 1	Phase 2	Phase 3	Phase 4	Phase 5	Phase 6	Total
Site Preparation & Foundation	\$ 73,800	\$ 41,450	\$ 54,466	\$ 61,564	\$ 65,287	\$ 61,000	\$357,567
Niches & Structure	\$ 102,700	\$ 40,800	\$ 71,000	\$ 96,000	\$ 48,000	\$ -	\$358,500
Contingency	\$ 14,760	\$ 8,290	\$ 10,893	\$ 12,312	\$ 13,057	\$ 12,200	\$ 71,512
Subtotal	\$ 191,260	\$ 90,540	\$ 136,359	\$ 169,876	\$ 126,344	\$ 73,200	\$787,579

Detailed drawings of each phase and cost estimates are included in the appendix. Financing could be combination of Town, family purchase, service club and donations. Phasing and cost can be adjusted depending on demand and annual budget.



CURVED COLUMBARIA WITH CANTED NICHEs

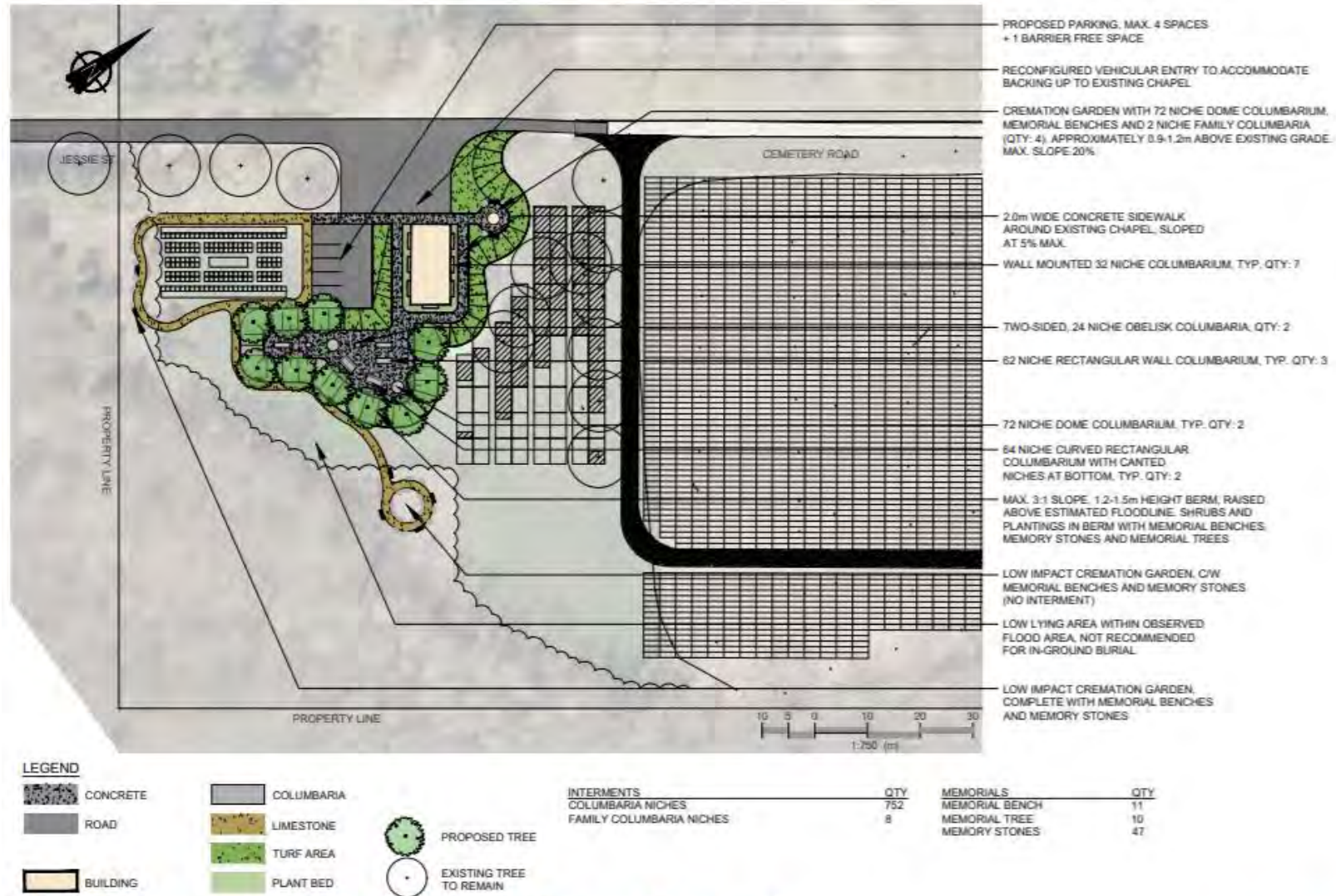


GAZEBO FEATURE



TOWER COLUMBARIA

## 8.2 Harriston Cemetery Concept



## Harriston Cemetery - Overall

Jessie St., Harriston, Ontario

Project No.: 18165

Sept. 25, 2018



The preferred concept for a columbaria facility in Harriston shown on the previous page would be located beside the chapel building incorporating the existing cremation garden already in place. Pictures on this page and in the appendices of this plan show recommended design elements. A paved parking area would be placed between the chapel and plots in the existing cremation garden. A concrete walkway from the parking area encircles the chapel leading to a central plaza with rectangular wall, curved wall and two-sided niche obelisk columbaria. Seven wall mounted 32 niche columbaria would be placed on chapel walls.



WALL MOUNTED COLUMBARIUM



SCATTERING GARDEN MEMORIAL FEATURE

From the chapel a circular concrete path leads to a single dome columbaria, memorial benches and family 2 niche columbaria. The turf areas would consist of further in-ground plots for a mixture of upright or in-ground markers. Limestone trails encircle the cremation garden area leading to a circular “low impact” cremation garden (no interment). Memorial benches and stones would complete this section of the cremation garden. The area would be elevated with landscape berms to ensure the site remains above the 1:100 flood elevation.



LOW IMPACT MEMORIALIZATION

The Harriston cremation garden is designed for up to 752 columbaria niches, 8 family columbaria niches, 47 memorial stones, 11 memorial benches and 10 memorial trees. Hilton Landmarks estimates the work could be completed in seven phases for \$947,912 which includes a \$91,900 contingency. The following charts summarizes possible phasing proposed by Hilton Landmarks:

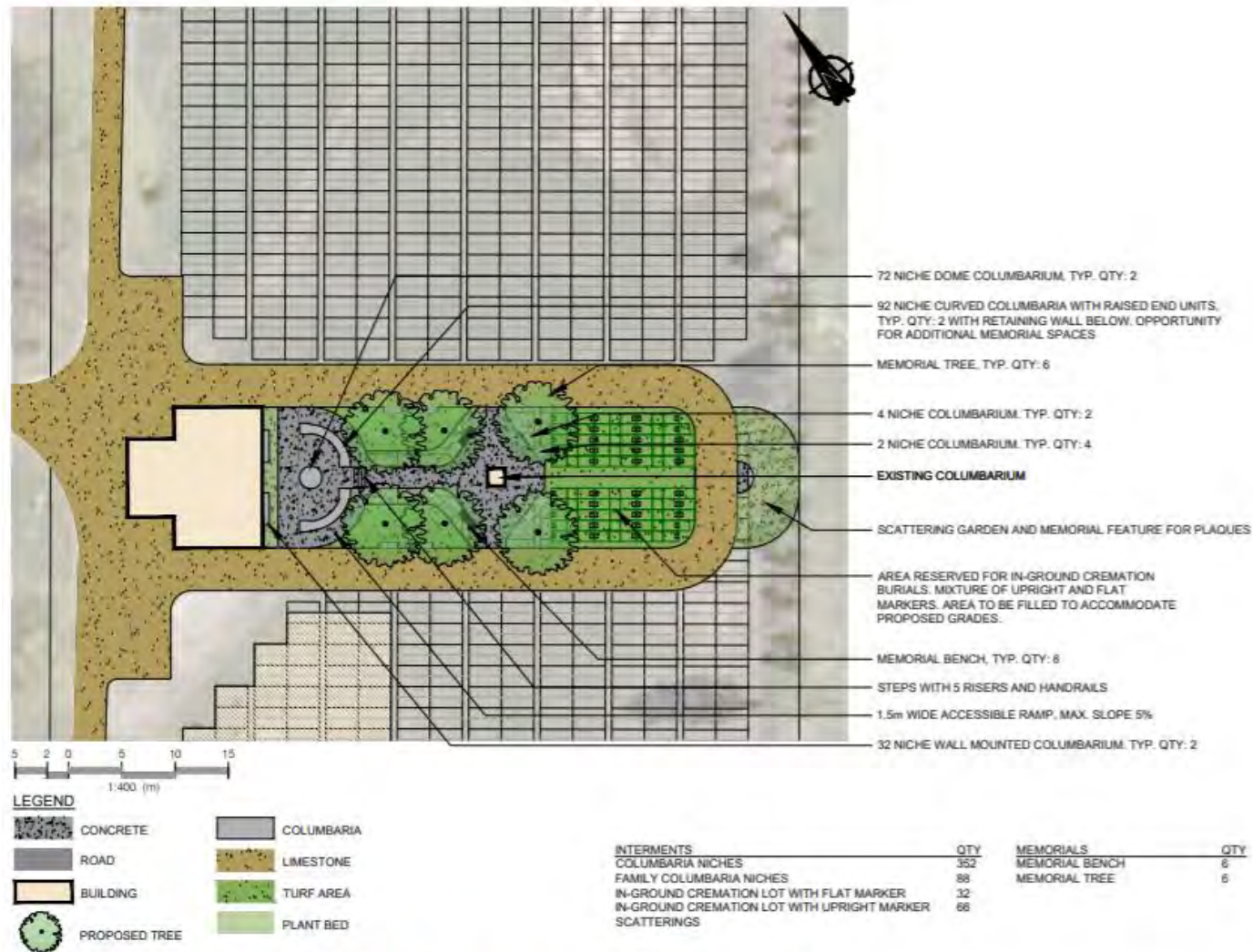
Harriston Options	Phase 1	Phase 2	Phase 3	Phase 4	Phase 5	Phase 6	Phase 7	Total
Site Preparation & Foundation	\$ 73,171	\$ 65,347	\$ 69,573	\$ 88,577	\$ 45,124	\$ 62,732	\$ 55,114	\$459,638
Niches & Structure	\$ 44,400	\$148,750	\$ -	\$ 58,600	\$ 26,600	\$118,000	\$ -	\$396,350
Contingency	\$ 14,634	\$ 13,069	\$ 13,914	\$ 17,715	\$ 9,024	\$ 12,546	\$ 11,022	\$ 91,924
Subtotal	\$ 132,205	\$227,166	\$ 83,487	\$ 164,892	\$ 80,748	\$193,278	\$ 66,136	\$947,912

Detailed drawings of each phase and cost estimates are included in the appendix. Financing could be combination of Town, family purchase, service club and donations. Phasing and cost would be adjusted depending on demand and annual budget.



DOME COLUMBARIUM

### 8.3 Clifford Cemetery Concept



**Clifford Cemetery - Overall**  
46390 Elora St, Clifford, Ontario

Project No.: 18165

Sept. 25, 2018



The design of columbaria facilities in Clifford shown on the previous page would complete the project started with installation of the existing columbarium southeast of the chapel. Pictures on this page illustrate some features in this design. The area between the chapel and the existing columbarium would be encircled with a limestone pathway. A concrete platform, elevated five steps, would support two curved columbaria with raised end units, one dome columbarium, memorial benches and trees,



CURVED COLUMBARIUM WITH RAISED END UNITS



SCATTERING GARDEN MEMORIAL FEATURE

Two wall mounted columbaria would be placed on the chapel building. At the end of the landscaped cremation area would be a scatter garden set against a retaining wall with mounted plaques.

The Clifford cremation garden would be completed with 352 columbaria niches, 88 family columbaria niches, 32 in-ground plots with flat markers and 66 with upright markers. The design provides for six memorial benches and 6 memorial trees.

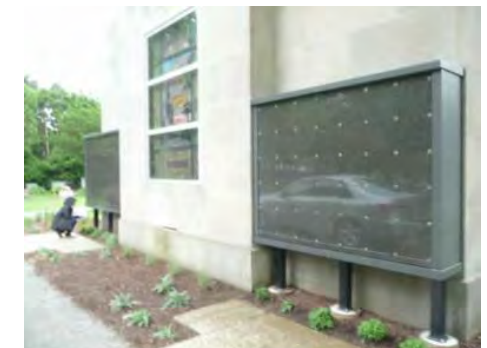


MEMORIAL PLAQUES AT RETAINING WALL

Hilton Landmark's design would be implemented in three phases for a total cost of \$453,091 with a \$33,000 plus contingency as summarized below:

Clifford Options	Phase 1	Phase 2	Phase 3	Total
Site Preparation & Foundation	\$ 44,012	\$ 44,576	\$ 76,572	\$ 165,160
Niches & Structure	\$ 54,000	\$ 42,500	\$ 156,400	\$ 252,900
Contingency	\$ 8,802	\$ 8,915	\$ 15,314	\$ 33,031
Subtotal	\$ 106,814	\$ 95,991	\$ 248,286	\$ 451,091

Detailed drawings of each phase and cost estimates are included in the appendix. Financing could be combination of Town, family purchase, service club and donations. Phasing and cost would be adjusted depending on demand and annual budget.



WALL MOUNTED COLUMBARIUM

## 9.0 Capital Planning

This section outlines a preliminary five year capital plan for the cemeteries. Minto cemeteries do not generate sufficient revenues to cover the cost of capital work, but in general the Town has set aside about \$50,000 annually for capital work. The columbarium in Clifford for example was built from donated funds. In the last few years capital dollars allocated in annual budgets for columbarium and other niche installments were applied to expansion work, used in part for design, and carried over unspent. Some funds had to be allocated to major ice storm cleanups in 2013 and 2015. The Town invested in the roadway in the Harriston expansion. Other funds were spent removing dated and deteriorating structures in Harriston and Palmerston.

Capital funds have not been planned or allocated for any of the chapels in either cemetery. The use of these buildings has changed considerably over many years. They are rarely used for any sort of service. The chapels in Harriston and Clifford can function for winter storage, but the building in Palmerston is not suited to this use. Without a capital plan and clear use for the chapels, deterioration over time from lack of use is a concern.

The Clifford columbarium has about 20% occupancy, while there is interest in the Harriston Cremation Garden. Developing options and tying the design together could increase interest in cremation interment in both Palmerston and Harriston. Total cost of all potential work at the three cemeteries to establish full service cremation garden areas is about \$2.19 million including nearly \$200,000 in contingency. This would produce just over 3,000 niches or memorial sites which can contain up to two sets of remains or 6,000 plus interments. The average cost of establishing one niche is about \$725 using 2018 dollars.

	Palmerston	Harriston	Clifford	
Columbaria Niches	728	752	352	1832
Family Columbaria Niches	22	8	88	118
In ground flat	332	0	32	364
In ground upright	496	0	66	562
Premium in ground	29	0	0	29
Memorial stones	5	47	0	52
Memorial benches	7	11	6	24
Memorial trees	6	10	6	22
	1625	828	550	3003

The Town has 2500 plot capacity already existing in its cemeteries. If all 6,000 spaces provided in the Hilton Landmarks design were finished, interment space would be available for over 100 years. Investing in niches to inter cremated remains is not needed to ensure adequate space in Town cemeteries for the next 15 to 25 years, but should be considered to increase the range of options available to the public. Completing work according to the design concepts also focusses Town efforts to expand plot space and increase options for cremated remains.

Under the circumstances, the Town would probably choose to phase work differently than identified in the Hilton Landmarks cost estimates. Family columbaria niches, memorial stones, benches and trees would be placed when a purchaser identifies this as a preferred method of interment. The family would pay the full cost of the feature plus an amount toward installation to cover foundation or walkway construction. The Town may need to upfront walkway work and foundation installations in preparation for family purchases that may occur in the future.

The following is a preliminary capital plan the Town could follow over the next ten years.

Project/Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Palmerston Design Ph 1	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 75,000	\$ 25,000	\$ -	\$ -	\$ 50,000
Harriston Design Ph 1	\$ -	\$ 65,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Clifford Design Ph 1	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Roadways/Grounds	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 20,000	\$ 35,000	\$ -	\$ -
Chapels	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 30,000	\$ 40,000	\$ -	\$ -
<b>Total Expense</b>	<b>\$ 50,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
Town Funds	-\$ 50,000	-\$ 65,000	-\$ 65,000	-\$ 65,000	-\$ 65,000	-\$ 65,000	-\$ 65,000	-\$ 65,000	-\$ 65,000	-\$ 75,000	-\$ 75,000
Donated/other source	\$ -	\$ -	\$ -	\$ -	-\$ 10,000	-\$ 10,000	-\$ 10,000	-\$ 10,000	-\$ 10,000	-\$ 25,000	-\$ 25,000
<b>Net Expense/Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The above capital plan has six key points:

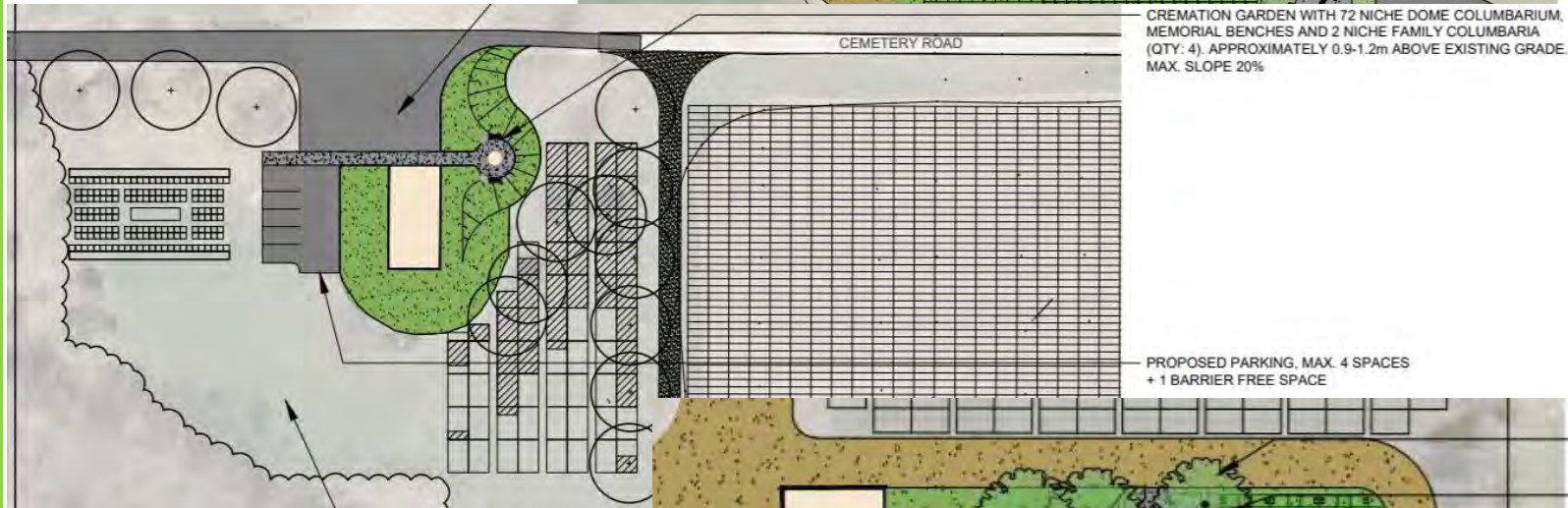
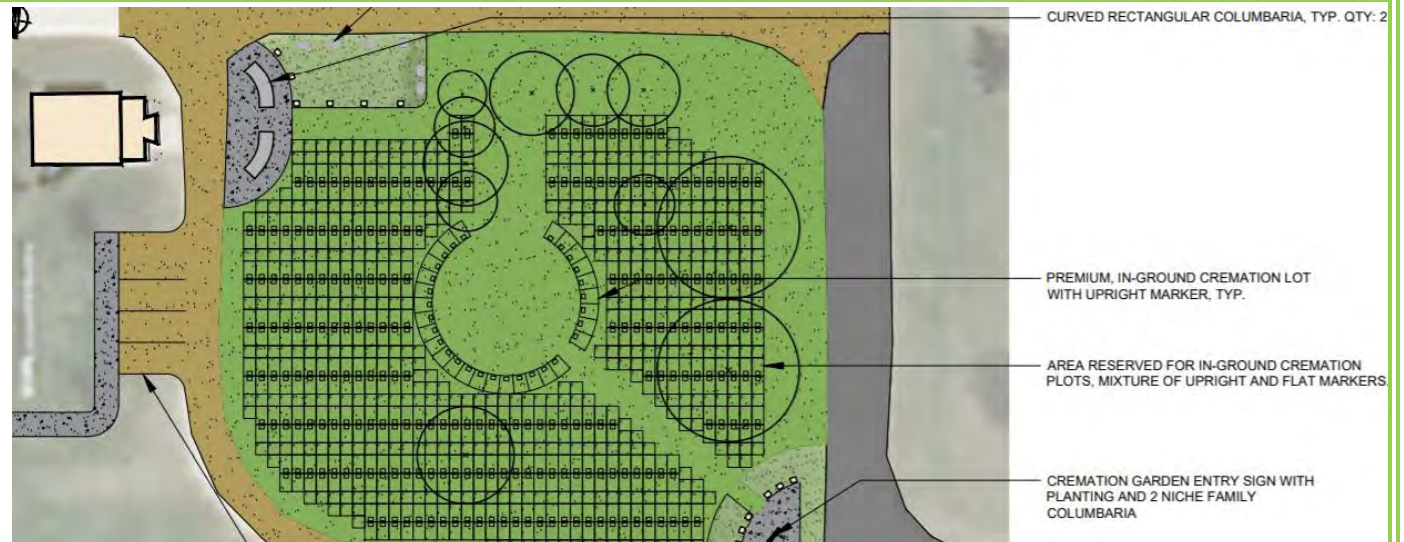
- Town capital investments increase from \$50,000 to \$100,000 over 10 years; \$10,000 donations help offset Town cost starting in 2023 increasing to \$25,000 in 10 years
- Phase 1 of Palmerston Cremation Garden is completed in 2026 with Phase 2 starting in 10 years
- Phase 1 of Harriston Cremation Garden is finished in 2023. Phase 2 starts in 2028.
- Phase 1 of Clifford Cremation Garden would be complete in 2024 and Phase 2 would start in 10 years
- Funding for roadway or grounds starts again in 2021 with \$100,000 in work finished in the next 10 years; Town staff would work with Council at budget to allocate this funding to meet the highest need
- Up to \$100,000 would be spent on chapels starting in 2021 and concluding in 2029; Town staff would work with Council at budget to allocate this funding to the chapel location with the highest need



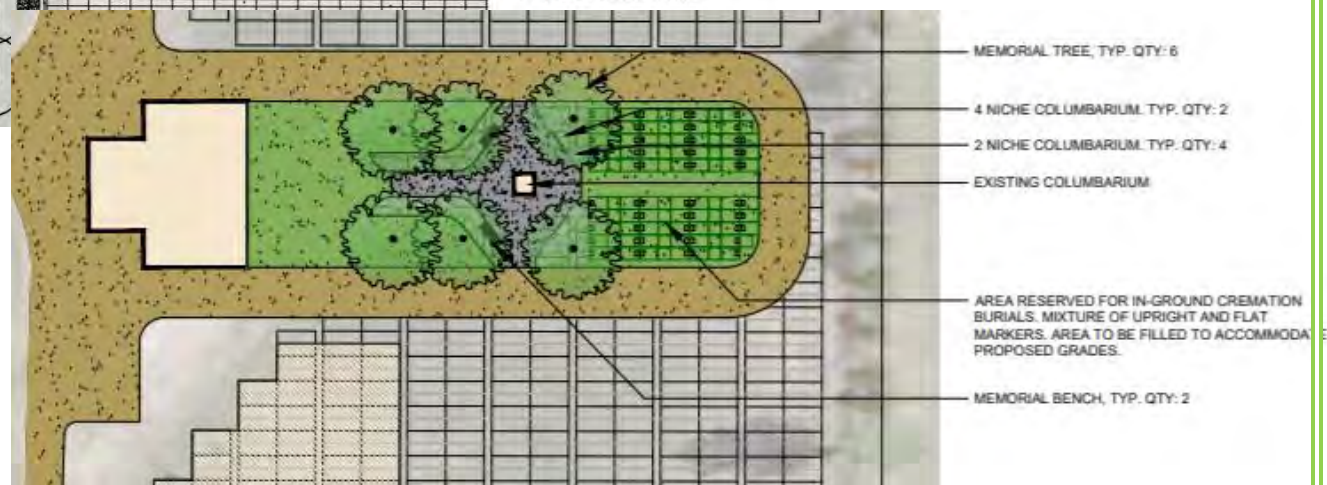
Work that can be accomplished by completing Phase 1 of the Palmerston, Harriston and Clifford columbaria facilities are shown on the excerpts from the Hilton Landmarks drawings shown on this page.

*Palmerston Phase 1 Concept*

*Harriston Phase 1 Concept*



*Clifford Phase 1 Concept*





## 10.0 Cemetery Business

Minto staff work very closely with local funeral directors to ensure each service meets the needs of grieving families. From the Town perspective this begins when families acquire plots sometimes years before a burial, and includes preparing the gravesite for interment, providing for stone placement and restoration, and maintaining the plot in perpetuity.

New trends in funerals are emerging. A 2017 article from AARP notes that “cremation is the new normal” with new eco-friendly options being available including “water cremation”. The article notes “green burials”, at-home funerals, and innovative options to disperse cremated remains (pressing remains into diamonds, vinyl records, shotgun shells, tattoo ink). In 2018 the Journal of Commerce echoed the growing trend toward cremation and “green burials” suggesting cemetery operators must “keep an eye on emerging trends”. Last year the University of Southern California suggested that while only 4% of people were cremated in 1960, this will increase to 70% by 2030. This same article noted trends toward “greener” options and more “public emotion”, as opposed to private grieving due to social media presence making death much more prominent in the public eye.

This master plan is intended to help Minto prepare for these emerging trends, particularly the growth in cremation options. The Town has accommodated a few “green” interments in the past. “Green” interments or funerals have many forms. Green burials may involve such options as non-toxic embalming fluids, “biodegradable, nontoxic, and of sustainable material” shrouds or caskets, and flat rocks, plants or trees as grave markers instead of traditional cemeteries. Sections of a cemetery can be set aside for such burials where no herbicides, pesticides or irrigation is used for maintenance of the cemetery grounds. A natural or green cemetery can feature sustainable design and naturalization.

The Town has accommodated winter interments in special circumstances where there is reasonable and safe access that does not damage nearby headstones. Similarly, with early spring or late fall interment the potential for damage to adjoining plots is high. When these services are requested there is added cost to the municipality which is at least in part passed on to the customer. Staff works with funeral providers and families to determine if circumstances allow a winter or early/late season burial. The Town cannot always accommodate winter burials depending on plot location snow depth and other factors.

Funeral homes have expertise and customer contact that would be beneficial to Town staff to ensure the municipal role is properly directed. Like any business or municipal operation obligations and liabilities have increased in complexity. There is regular contact between Town staff and funeral home operators, but at least one joint annual meeting could be considered. This will help all parties keep up to date on shifting public demand.

## 11.0 Operational Issues

Three cemeteries in three different locations in one small rural municipality is a maintenance challenge. In the last few years concerns have been expressed by the public about issues such as:

- Grass cutting, trimming, clipping control; Dressing of new interments;
- Spring settlement and groundskeeping
- Tree care and Woodlot maintenance
- Chapel Building(s) Use and Maintenance
- Monument care, trim damage, shrub and tree growth impacting stones
- Access roadway conditions; Signage
- Mapping and technology

Families have typically not expressed concern with their interactions with staff beginning with plot purchase, billing or during interment. These communications with staff occur at the most difficult time in the lives of those who have lost loved ones. Staff makes every effort to ensure needs are met and burials occur without incident or upset. Almost all issues arise with cemeteries after a burial. This can include soil disruption to the gravesite during grass cutting, grass that does not grow properly, delayed maintenance after spring settlement occurs, or poor grass cutting or trimming particularly during the spring growing season. One on-going issue is that historic maps for each cemetery are dated and inaccurate. Plots have not been traditionally sold at a set dimension. Often staff must carefully investigate plot space to ensure no disruption to buried remains.

The Town contracted out grass cutting over six years ago. Before 2019, the contract called for one cut per week and trimming every two weeks in all three cemeteries. Often this was not enough in the spring when grass grows quickly or when rain delays contractor response. In 2019 the Town increased its grass cutting contract and is monitoring resulting public feedback. Grass care is the most visible aspect of operations. If it is done right it allows staff more time to address spring settlement, chapel maintenance and plan for future. The cemetery master plan makes recommendations on improving maintenance and public interactions with staff on that issue.



## 12.0 Cultural Heritage and Volunteerism

Cemeteries are vestiges of the stories of the community. Many cemeteries are public spaces where people enjoy peace and quiet in a natural setting while contemplating loved ones resting there. There is a small section in Harriston celebrating the resting place of community pioneers, and a section of the Palmerston cemetery where heritage stones are stored, perhaps from the former cemetery location. There has not been an organized effort to locate and identify community leaders within the cemeteries and to tell Minto's story through the history afforded in these facilities.

The Town has made some progress bringing people to the cemeteries. The Greenway Trail in Harriston is one opportunity to move people through the cemetery. There are other options to be explored such as walking tours, virtual tours or genealogical work which is becoming more popular.



Many rural cemeteries are maintained by local people with a love for the community or the facility. Some cemeteries are maintained by churches or cemetery boards. Some maintenance issues could be helped in part by volunteerism. Volunteers could help conduct some of the historical research to bring some of Minto's stories out from the cemeteries. Volunteers might consider adopting a cemetery, or part thereof, to provide added grass cutting beyond that afforded by the Town contract. Volunteers could be organized for an annual spring walk-through to help identify maintenance issues. Cemeteries are large and complex facilities to maintain, and the eyes of the public can be very helpful directing staff to problem areas that cannot always be anticipated.

Chapel buildings no longer used for services could be a community resource offering interpretation or other public use to augment Minto's cultural heritage. The Hilton Landmarks designs for columbaria facilities center on the chapels and make use of the walls and surrounding grounds. The cemetery master plan provides for retaining and maintaining the chapel buildings.



## 13.0 Cemetery Financial Planning

### 13.1 Hilton Landmarks Financial Recommendations Summarized (see appendices)

To fund its design options based on analysis in 2018 and condiering its experience in many cemeteries of differing sizes, the following summarizes key points in Hilton Landmarks financial recommendations:

1. Tax support of cemetery operation and captial should be advanced over time to create a self-sufficient user pay system with Town subsidy (tax support) only for those in financial need.
2. The decision of the level of Town support to cemetery operations is political. Some municipal cemeteries operate without tax supported dollars. (including operations and capital in 2019, 57% of Minto's cemtery costs are funded from tax supported dollars)
3. Hilton supports the notion that cemeteries should be funded by those that use the service, but Minto taxpayers are "burdened" with supporting interment of persons, or their estates, with no current or future ties to the municipality.
4. Perpetual care and maintenance funds became a requirement in Ontario in 1955 and therefore were not collected for large sections of the Town's cemeteries dating back to 1872 (Palmerston), 1883 (Harriston) and 1886 (Clifford); eliminating tax supported subsidy can only be achieved in the long term over several years.
5. Funding +/-30% of ground maintenance from interest from the Town's care and maintenance fund is common for cemeteries with "long histories like Minto"; this fund should cover a higher percentage of ground maintenance over time.
6. Columbarium niches are generally priced at 2 to 3 times installed cost (design, installation, landscaping and soft costs included). Development of the next phase of a cremation garden whould begin after the previous phase is 50% sold out.
7. Revenue from sale of columbarium niches should be set to fund operating costs (sales, installation), capital replacement, and 15% contribution to the care and maintenance fund.
8. The Town can borrow from its care and maintenance fund to finance improvements provided the amount is returned with interest with approval by the Registrar of the Bereavement Association of Ontario.
9. Some funeral homes have funded "capital development of columbaria facilities in exchange for revenue from the sale of interment and memorialization rights". The Town could pursue this with local funeral homes but must ensure there is "appropriate contributions" to the care and maintenance fund and future capital replacement
10. Capital costs should include replacement of the cemetery land inventory "lost to the development" of columbaria facilities. Operating costs should include the cost of establishing accounts for columbaria facilities, financial reporting costs and perpetual records maintenance.



### 13.2 Theoretical Financial Model

Based on Hilton Landmark's ten principles, cemetery history in Minto, the Town's traditional budgeting practices, and the projected market for cemetery services the following model is one example of spending for the service for the next 10 years:

Item/Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Staff wage & benefits	\$ 18,720	\$ 25,968	\$ 26,487	\$ 27,017	\$ 27,557	\$ 28,109	\$ 28,671	\$ 29,244	\$ 29,829	\$ 30,426	\$ 31,034	\$ 31,655
Equipment Allocation	\$ 8,800	\$ 8,800	\$ 8,976	\$ 9,156	\$ 9,339	\$ 9,525	\$ 9,716	\$ 9,910	\$ 10,108	\$ 10,311	\$ 10,517	\$ 10,727
Grounds Maintenance	\$ 45,350	\$ 60,350	\$ 62,161	\$ 64,025	\$ 65,946	\$ 67,924	\$ 69,962	\$ 72,061	\$ 74,223	\$ 76,450	\$ 78,743	\$ 81,105
Contractor Payment	\$ 7,000	\$ 7,000	\$ 7,070	\$ 7,141	\$ 7,212	\$ 7,284	\$ 7,357	\$ 7,431	\$ 7,505	\$ 7,580	\$ 7,656	\$ 7,732
Insurance	\$ 3,900	\$ 3,900	\$ 3,939	\$ 3,978	\$ 4,018	\$ 4,058	\$ 4,099	\$ 4,140	\$ 4,181	\$ 4,223	\$ 4,265	\$ 4,308
Repairs, materials	\$ 6,250	\$ 6,250	\$ 6,313	\$ 6,376	\$ 6,439	\$ 6,504	\$ 6,569	\$ 6,635	\$ 6,701	\$ 6,768	\$ 6,836	\$ 6,904
<b>Total Operating Expense</b>	<b>\$ 90,020</b>	<b>\$ 112,268</b>	<b>\$ 114,945</b>	<b>\$ 117,693</b>	<b>\$ 120,512</b>	<b>\$ 123,405</b>	<b>\$ 126,374</b>	<b>\$ 129,421</b>	<b>\$ 132,548</b>	<b>\$ 135,757</b>	<b>\$ 139,051</b>	<b>\$ 142,432</b>
Palmerston Design Ph 1	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 75,000	\$ 25,000	\$ -	\$ -	\$ 50,000
Harriston Design Ph 1	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Clifford Design Ph 1	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Roadways/Grounds	\$ 55,000	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 20,000	\$ 35,000	\$ -	\$ -
Chapels	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 30,000	\$ 40,000	\$ -	\$ -
<b>Total Capital</b>	<b>\$ 55,000</b>	<b>\$ 50,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Total Annual Expense</b>	<b>\$ 145,020</b>	<b>\$ 162,268</b>	<b>\$ 179,945</b>	<b>\$ 182,693</b>	<b>\$ 185,512</b>	<b>\$ 198,405</b>	<b>\$ 201,374</b>	<b>\$ 204,421</b>	<b>\$ 207,548</b>	<b>\$ 210,757</b>	<b>\$ 239,051</b>	<b>\$ 242,432</b>
Overhead Care & Maint	\$ 11,000	\$ 11,000	\$ 11,550	\$ 12,128	\$ 12,734	\$ 13,371	\$ 14,039	\$ 14,741	\$ 15,478	\$ 16,252	\$ 17,065	\$ 17,918
Overhead, Permits & Other	\$ 1,700	\$ 1,700	\$ 1,785	\$ 1,874	\$ 1,968	\$ 2,066	\$ 2,170	\$ 2,278	\$ 2,392	\$ 2,512	\$ 2,637	\$ 2,769
Plot sales	\$ 17,500	\$ 17,500	\$ 18,375	\$ 19,294	\$ 20,258	\$ 21,271	\$ 22,335	\$ 23,452	\$ 24,624	\$ 25,855	\$ 27,148	\$ 28,506
Burial fees	\$ 36,000	\$ 36,000	\$ 37,800	\$ 39,690	\$ 41,675	\$ 43,758	\$ 45,946	\$ 48,243	\$ 50,656	\$ 53,188	\$ 55,848	\$ 58,640
Stone maintenance	\$ 2,600	\$ 2,600	\$ 2,730	\$ 2,867	\$ 3,010	\$ 3,160	\$ 3,318	\$ 3,484	\$ 3,658	\$ 3,841	\$ 4,033	\$ 4,235
Inspection	\$ 700	\$ 700	\$ 735	\$ 772	\$ 810	\$ 851	\$ 893	\$ 938	\$ 985	\$ 1,034	\$ 1,086	\$ 1,140
Donations to Columbaria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 25,000
New Columbaria Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000	\$ 11,000	\$ 12,500	\$ 14,000
<b>Total Operating Revenue</b>	<b>\$ 69,500</b>	<b>\$ 69,500</b>	<b>\$ 72,975</b>	<b>\$ 76,624</b>	<b>\$ 80,455</b>	<b>\$ 103,478</b>	<b>\$ 107,702</b>	<b>\$ 112,137</b>	<b>\$ 117,793</b>	<b>\$ 123,683</b>	<b>\$ 145,317</b>	<b>\$ 152,208</b>
<b>Net Operating Rev/Exp</b>	<b>\$ 75,520</b>	<b>\$ 92,768</b>	<b>\$ 106,970</b>	<b>\$ 106,069</b>	<b>\$ 105,057</b>	<b>\$ 94,927</b>	<b>\$ 93,672</b>	<b>\$ 92,284</b>	<b>\$ 89,754</b>	<b>\$ 87,074</b>	<b>\$ 93,733</b>	<b>\$ 90,223</b>
% tax support	52%	57%	59%	58%	57%	48%	47%	45%	43%	41%	39%	37%
Care and maint. Fund	\$ 505,000	\$ 505,000	\$ 530,250	\$ 556,763	\$ 584,601	\$ 613,831	\$ 644,522	\$ 676,748	\$ 710,586	\$ 746,115	\$ 783,421	\$ 822,592

To achieve a 20% reduction in support from property tax over a 10-year period, this financial model is aggressive on cost control and revenue generation based on the following:

- Council approving policy to decrease the overall property tax “subsidy” in favour of a more of a user pay service and provides resources needed to increase donations and partnership revenue while purchasers cover more of future capital costs, particularly columbaria facilities;
- Operating expenses increase only 2.67% annually; assumes maintenance cost still grow as capital spending on columbaria facilities and grounds increases over time;
- Total capital spending nearly doubles between 2019 and 2029 growing from \$55,000 to \$100,000 in that period; \$155,000 is spent on roadways/grounds and \$100,000 on chapel buildings;
- Phase 1 of columbaria installation is completed in Harriston 2023, Clifford 2024 and Palmerston in 2026; during the 10-year period \$250,000 is spent on columbaria in Palmerston, \$240,000 in Harriston, and \$140,000 in Clifford
- Total operating and capital expenses are increased almost 5% per year over the 10 years from \$162,268 to \$242,432;
- Contributions from care and maintenance increases from \$11,000 in 2019 to \$17,918 in 2029, representing a 5% increase annually; the fund must grow from \$505,000 to \$822,600 to support an interest only contribution at current rate of return;
- The \$17,918 contribution in 2029 to operations from care and maintenance assumes an interest rate of just over 2%, which is a consistent conservative rate applied each year;
- Revenues to the Town for plot sales, burial fees, stone maintenance, and inspection would need to increase 5% annually so that the total of all revenue grows from \$58,500 in 2019 to \$95,290 in 2029
- Beginning in 2023 the Town would need to secure \$19,000 in additional on-going revenues from donations, partnerships or other sources for columbaria; by 2029 the amount of new revenue is projected at \$39,000

The theoretical financial model is aggressive in increases allowed for operating and capital expenses attributed to cemeteries, but must be similarly aggressive on revenues to reduce the amount of tax support over the next 10-year period from 57% to 37%. The Town could decrease the pressure to generate new revenues by phasing in construction of the columbaria facilities over a longer time period or not spending on phase 2 of these installations beyond 10 years if 50% of the first phase is not sold.

For example, when Phase 1 of all columbaria facilities is finished in 2026 the Town could decide not to proceed with subsequent phases until after 2029 which reduces capital spending back to \$50,000 per year. Without that added capital and if all other expenses and revenues remain the same, the percentage of property tax support in 2029 drops from 37% to 21%.



Alternatively, if grounds maintenance costs were kept at 2019 levels (\$60,350) through 2029. property tax support that final year drops from 37% to 31% assuming all other expenses and revenues remain the same. If Town staff salary allocation were kept at 2019 levels through the ten-year period, property tax support in 2029 is only 1% lower at 36% instead of 37%.

Hilton Landmarks is clear that revenue from sale of columbarium niches should fund operating costs (sales, installation), capital replacement, and 15% contribution to the care and maintenance fund. This will be two to three times the cost of the facility installation. Setting Town fees for columbaria installations appropriate for the local market is an important step in the years leading up to completing Phase 1. This will need to be coupled with marketing, fundraising and donation strategies to secure sufficient revenue to justify the expenditure. Town resources in the Business and Economic Development Department could be very helpful finding expertise to prepare web and print based marketing materials to promote new columbaria facilities.

## **14.0 Recommended Actions and Opportunities**

With three physically separate and well-established cemeteries, Minto is challenged to address maintenance demands from an increasingly attentive public, while decreasing support from property tax. To move to more user pay service, increase short and long-term care, and strive to meet emerging public interest in cremation, the actions outlined below should be considered.

### ***14.1 Cemetery Expansion***

#### **Action #1**

By 2026 finish Phase 1 of the landscape architect's recommendations to install columbaria facilities in Palmerston, Harriston and Clifford to increase burial options available to the public, make efficient use of land and improve cemetery design and appearance. Initiate Phase 2 columbaria installation when 50% of the previous phase is sold out, but no sooner than 2028.

#### **Action #2**

Monitor the need and plan for in the range of 3,000 interments in the next 25 years to accommodate anticipated demand with roughly 30% of interments in Palmerston, 55% in Harriston and 15% in Clifford. Ensure all three facilities are maintained to continue to offer choice for burial options in Minto cemeteries.

#### **Action #3**

Identify sections of each cemetery suitable for natural or environmentally friendly interments with non-traditional markers, naturalized ground cover and similar depending on customer need and appropriate design.

### ***14.2 Operations***

#### **Action #4**

Continue to contract grass cutting and trimming with three cuts every two weeks in the spring season and weekly trimming as needed, and if that cannot be sustained by a contractor that the Town seek out other ways of augmenting the current standard.

#### **Action #5**

Host an annual round table meeting with funeral service providers each winter to discuss and respond to changing preferences in funeral and burial options, review operational issues from the previous year and plan for the next year's activities.

#### Action #6

Beginning in 2021 work with a qualified contractor to assess the chapel buildings in each cemetery, provide an estimate on repairs needed to retain structures in a safe and attractive fashion, and implement the annual capital plan to spend \$100,000 on chapel improvements or removal if no reasonable use can be determined between 2021 and 2029.

#### Action #7

Provided repair and maintenance of chapel buildings can be reasonably accommodated in the Town's budget and there is demonstrated interest, consider alternative uses for chapel buildings that allow for interpretation or genealogical research, storage or other such activities that ensure the buildings add value to the cemetery.

#### Action #8

Invest up to \$100,000 in roadway and ground capital improvements between 2021 and 2029 to ensure cemeteries continue to be safe and attractive facilities.

#### Action #9

Complete a tree inventory in the cemeteries to identify species to be retained or removed, trimmed or re-planted to minimize impact on plot layout and design, and that a regular tree trimming program is implemented to maintain tree canopy for shade with reasonable light and air to assist with cemetery maintenance. Continue to naturalize the woodlots on either side of Jessie Street leading to the Harriston cemetery with sufficient maintenance to minimize tree fall on the roadway, and that exterior woodlots in Clifford and Palmerston are similarly naturalized.

#### Action #10

Deploy Town Landscape Care staff as available for maintenance, beautification and watering of new interment sites, and evaluate use of hydro seed, sod or other techniques as a value-added cost to enhance grass restoration.

#### Action #11

Review policy for public planting and monument decoration to ensure that adjacent plots are not impacted by overgrowth, grass cutting is not made more difficult and that all families and friends have a positive experience when visiting gravesites.



#### Action #12

Immediately replace dated signs with more appropriate and attractive signs, and develop and follow a signage plan to ensure signs are consistent and attractive.

#### Action #13

Implement a spring maintenance plan beginning with repairing previous year's interments, removal of limbs and debris, levelling, filling and dressing settled areas and access roadway repairs where possible and subject to weather conditions prior to Mother's Day, and consider a cemetery spring clean-up where public interest is demonstrated during spring maintenance with the public invited to walk cemeteries and help staff identify areas where specific attention may be needed.

#### Action #14

Continue to apply asphalt millings to improve main roadways in each of the three cemeteries where material becomes available nearby so that trucking costs are minimal.

### ***14.3 Volunteerism Heritage, Technology***

#### Action #15

Provide upgraded information about cemeteries on the Town website, investigate social media use in funeral services (video streaming) as a value-added service and establish electronic communications links to help members of the public report maintenance issues for prompt and efficient staff response.

#### Action #16

Pursue accurate digital mapping of all three cemeteries for the purposes of long-term expansion planning, and where possible integrate cemetery booking documents with new technology to facilitate planning, interment and cemetery maintenance.

#### Action #17

Assess the level of public support for an "adopt a cemetery program" to assist in developing specific programs of interest to the community, increase public-private fundraising.

#### Action #18

Work with local historical societies, community groups or organizations to develop walking or virtual tours of the cemeteries to celebrate Minto stories, pioneers, local heroes and other persons of interest buried within the three cemeteries.

#### **14.4 Financial and Administration**

##### **Action #19**

In consultation with funeral services providers and the public, update the Town cemetery by-law regarding the control, management and regulation of the Town's three cemeteries to clarify and improve municipal and contractor responsibilities, visitor and users rights and responsibilities, standards of care, distribution of proceeds from sales and similar requirements to guide current and future staff and Council.

##### **Action #20**

Provide resources to develop programs encouraging donations and benevolence toward cemeteries to fund new columbarium, niches or other features, chapel upgrades or similar improvements to raise up to \$100,000 between 2023 and 2029.

##### **Action #21**

Establish fees for columbarium niches up to three times installation cost to ensure operating costs (sales, installation), capital replacement, and 15% contribution to the care and maintenance fund are covered, keeping in mind Town fees must reflect the local market.

##### **Action #22**

Establish marketing, fundraising and donation strategies to secure sufficient revenue to justify capital expenditures with support and assistance from the Town Business and Economic Development Department.

##### **Action #23**

That Minto Pioneer Cemeteries be documented, identified on the Treasures of Minto website and continue to be maintained through volunteerism where possible.

##### **Action #24**

Work toward a more user pay cemetery service decreasing tax supported financial support from 57% to about 37% so that over time taxpayer support is focussed more on persons with need.

##### **Action #25**

Review the Minto Cemetery Master Plan every five years including a public meeting and consultation process involving member of the funeral services business.

## 15.0 Implementation

The chart below provides a tentative schedule for proceeding actions and opportunities identified in Section 14.0 of this plan:

Action #	Details	Department	Priority (Low Medium High)	Expected Year(s)	Estimated Cost - Expense (2019)
1	Complete Phase 1 Columbaria Installation all 3 sites	Public Works	Medium High	2019-26	\$145,000
2	Plan for +3,000 interments over 25-year period	Administration	Low	2019-29	Operating
3	Provide for naturalization, "green", environmental burial	PW & Admin	Medium	2024	Grounds capital
4	Maintain 3 increased cutting and trimming standards	Public Works	High	2019-29	\$20,000/yr.
5	Meet Annually with Funeral Home Directors	PW & Admin	High	2019-20	Operating
6	Assess, improve, renovate and/or remove chapels	Public Works	Medium High	2021-27	\$100,000
7	Increase chapel use for genealogical, historical etc. purposes	PW & Admin	Medium	2024-29	In action 6
8	Invest upwards of \$100,000 in grounds maintenance	PW & Admin	Medium	2021-27	\$100,000
9	Tree inventory & scheduled trimming, woodlot naturalization	Public Works	Medium	2022-25	In action 8
10	TLC staff to maintain beautify, watering; evaluate hydro seed, sod etc.	Public Works	High	2019	Operating
11	Review planting policy plot decoration, particularly new expansions	Public Works	Medium	2021	Operating
12	Upgrade dated signs and establish signage plan or standard	Public Works	High	2019-20	Operating
13	Implement spring maintenance plan; evaluate public walkthrough	Public Works	High	2020	Operating
14	Apply asphalt millings to roadways as available	Public Works	Medium	2021-29	Roadway capital
15	Enhance website, assess social media (livestream), electronic complaints	PW & Admin	Medium High	2019-21	Operating
16	Accurate Digital Mapping	Public Works	Medium	2022	Operating
17	Evaluate Adopt a cemetery;	PW & Admin	Low	By 2029	Operating, capital
18	Walking/virtual tours celebrating Minto stories, pioneers, local heroes etc.	PW & Admin	Low	2027	Operating
19	Update cemetery bylaw	PW & Admin	High	2019	Operating
20	Resource/develop donation/benevolence fund \$100,000 revenue target	PW & Admin	Medium	2022	(\$100,000)
21	Sell niches 3 times installation covering operating, capital, future care	Administration	Medium	By 2023	(\$25,000)
22	Establish marketing, fundraising and donation strategies	Administration	Medium	2023-29	(\$74,500)
23	Pioneer Cemetery Documentation	Administration	Low	By 2029	Operating
24	Decrease tax support from 57% to 37%	Administration	Medium	2020-29	Operating
25	Plan public meeting & 5-year review	PW & Admin	Low Medium	2019-24	Operating

### 15.1 Implementation Guidelines

The Minto Cemetery Master Plan is to be referenced in annual budget documents. It is recognized not all actions identified in the plan will proceed based on the priority allocated in Section 15.0. Council may approve variations to the implementation schedule without amendment to this plan. Similarly, the 10-year capital plan and theoretical financial models in this plan are intended to set overall direction and give order of magnitude amounts. By referencing the Cemetery Master Plan annually during budget, staff can assess compliance with its overall direction. The Cemetery Master Plan should be updated every 5 years to ensure it remains consistent with the Strategic direction of the Town.



## **16.0 Appendices Hilton Landmarks Preferred Designs, Financing and Cost Estimates**

16.1 [Palmerston Preferred Concept and Detailed Cost](#)

16.2 [Harriston Preferred Concept and Detailed Cost](#)

16.3 [Clifford Preferred Concept and Detailed Cost](#)

16.4 [Hilton Landmarks Financial Recommendations](#)