

Cemetery Goals and Objectives

Purpose

To provide lands for the internment as per the *Funeral, Burial and Cremation Services Act, 2002* which came into effect on July 1, 2012

2021 In Review

In 2021, the operations of the Walkerton and Starkvale Cemetery were completed once again by an internal staff member. The Covid-19 Pandemic did not have an impact on operations at either Cemetery. Council did request staff put together a plan for a Pilot Project for winter internments (2021 and 2022 winter season). Staff did as directed. The BAO allowed Brockton to do the Pilot Project without changing the Cemetery Bylaw. The results of the Pilot Project will be presented to Council in 2022.

2022 Goals and Objectives

To continue to operate the Cemetery in the most cost-effective manner without compromising the service we provide to the community.

Staff will bring a report to Council for information related to the Winter Internment and to seek guidance related to the approved Winter Internment Pilot Project for the Walkerton Cemetery. If the Pilot Project becomes permanent, then staff will open up the Cemetery Bylaw and make budget and fee related changes as directed.

Staff wish to do some more dead tree and limb removal, purchase a new lawn mower, and get the Chapel Roof replaced.

Summary of Significant Changes

- Increase due to extended season and offering "interim" winter burials. Increase in wages.

Cemetery – Walkerton and Starkvale Operating Budget Summary

| | 2021 approved budget | 2022 draft budget | 2022 budget change | 2022 budget change |
|----------------|----------------------|-------------------|--------------------|--------------------|
| Total Revenue | \$44,176 | \$44,176 | \$0.00 | 0% |
| Total Expense | \$84,619 | \$105,738 | \$21,119 | 24.96% |
| Net Difference | (\$40,443) | (\$61,562) | (\$21,119) | 52.22% |

Cemetery - Walkerton Operating Budget Summary

| | 2021 approved budget | 2022 draft budget | 2022 budget change | 2022 budget change |
|-----------------------|----------------------|-------------------|--------------------|--------------------|
| Revenue | | | | |
| Grave Opening | \$12,400 | \$12,400 | \$0 | 0% |
| Sale of Land | \$14,750 | \$14,750 | \$0 | 0% |
| Care and Maintenance | \$5,625 | \$5,625 | \$0 | 0% |
| Other Revenue | \$6,469 | \$6,469 | \$0 | 0% |
| Total Revenue | \$39,244 | \$39,244 | \$0 | 0% |
| Expense | | | | |
| Wages | \$34,574 | \$51,265 | \$16,691 | 48.28% |
| Maintenance | \$20,550 | \$25,550 | \$5,000 | 24.33% |
| Utilities | \$1,300 | \$1,300 | \$0 | 0% |
| Other | \$20,047 | \$20,913 | \$886 | 4.32% |
| Total Expense | \$76,471 | \$99,028 | \$22,557 | 29.50% |
| Net Difference | (\$37,227) | (\$59,784) | (\$22,557) | 60.59% |

Cemetery – Starkvale Operating Budget Summary

| | 2021 approved budget | 2022 draft budget | 2022 budget change | 2022 budget change |
|-----------------------|----------------------|-------------------|--------------------|--------------------|
| Revenue | | | | |
| Grave Opening | \$2,405 | \$2,405 | \$0 | 0% |
| Sale of Land | \$1,080 | \$1,080 | \$0 | 0% |
| Care and Maintenance | \$1,050 | \$1,050 | \$0 | 0% |
| Other Revenue | \$397 | \$397 | \$0 | 0% |
| Total Revenue | \$4,932 | \$4,932 | \$0 | 0% |
| Expense | | | | |
| Wages | \$1,192 | \$0 | (\$1,192) | (100%) |
| Maintenance | \$5,000 | \$5,000 | \$0 | 0% |
| Other | \$1,956 | \$1,710 | (\$246) | (12.57%) |
| Total Expense | \$8,148 | \$8,148 | (\$1,438) | (17.65%) |
| Net Difference | (\$3,216) | (\$3,216) | (\$1,438) | (44.72%) |

**MUNICIPALITY OF BROCKTON
OPERATING
BUDGET FOR CEMETERY - WALKERTON
2022**

| PARTICULARS 01-3150 | ACCOUNT NUMBER | 2020 | 2021 | | 2022 | % Increase from PY |
|------------------------------------|-------------------|---------------|---------------|---------------|---------------|-----------------------|
| | | ACTUAL | ACTUAL | BUDGETED | BUDGETED | |
| EXPENDITURES | | | | | | |
| Wages | 1200 | 36,593 | 38,082 | 30,064 | 42,149 | 40.20% |
| Wages - Seasonal PT | 1222 | | - | - | - | 0.00% |
| Wages - Public Works | 1235 | 26 | 172 | - | - | 0.00% |
| Benefits | 1240 | 7,833 | 8,447 | 4,510 | 9,116 | 102.14% |
| Benefits - Public Works | 1244 | 5 | 67 | - | - | 0.00% |
| Clothing Allowance | 1260 | 308 | - | 300 | 300 | 0.00% |
| Mileage | 1270 | 102 | - | 125 | 125 | 0.00% |
| Training & Seminars | 1271 | 814 | 1,002 | 200 | 200 | 0.00% |
| Memberships | 1303 | 212 | 221 | 170 | 170 | 0.00% |
| Supplies | 1305 | 415 | 739 | 900 | 1,000 | 11.11% |
| License & Permits | 1308 | 267 | 5 | 420 | 420 | 0.00% |
| Payroll Services | 1315 | 185 | 85 | 112 | 112 | 0.00% |
| Maintenance & Purchase - Equipment | 1320 | 1,160 | 1,051 | 6,000 | 7,500 | 25.00% |
| Maintenance - Building | 1322 | - | 467 | 500 | 3,000 | 500.00% |
| Maintenance - Grave Markers | 1323 | 814 | - | 1,000 | 1,000 | 0.00% |
| Maintenance - Grounds | 1325 | 4,202 | 3,085 | 5,000 | 6,000 | 20.00% |
| Service Agreements | 1344 | 10,175 | 12,849 | 8,050 | 8,050 | 0.00% |
| Telephone | 1350 | 500 | 724 | 720 | 720 | 0.00% |
| Fuel | 1358 | - | - | 1,000 | 1,000 | 0.00% |
| Utilities - Hydro | 1360 | 237 | 282 | 1,000 | 1,000 | 0.00% |
| Utilities - Water | 1366 | 340 | 347 | 300 | 300 | 0.00% |
| Insurance | 1380 | 2,304 | 2,301 | 2,300 | 3,066 | 33.29% |
| Grave Digging - Equipment | 1470 | 840 | - | 1,600 | 1,600 | 0.00% |
| Transfer to Care & Main. | 1475 | 6,420 | 9,090 | 3,750 | 3,750 | 0.00% |
| Transfer to Stone Care | 1476 | 1,050 | 1,000 | 1,450 | 1,450 | 0.00% |
| Transfer to Capital Fund | 1710 | - | - | - | - | 0.00% |
| Transfer to Reserve Fund | 1720 | 7,000 | 7,000 | 7,000 | 7,000 | 0.00% |
| Inter Departmental Expense | 1820 | | | | - | 0.00% |
| OPERATING EXPENDITURES | | 81,803 | 87,016 | 76,471 | 99,028 | 29.50% |

| | | | | | | |
|-----------------------------------|------|---------------|---------------|---------------|---------------|---------------|
| REVENUE | | | | | | 0.00% |
| Grave Openings | 0115 | 17,305 | 15,300 | 12,400 | 12,400 | 0.00% |
| Rent - Chapel Storage & Usage | 0130 | 175 | 1,400 | 2,625 | 2,625 | 0.00% |
| Licenses & Permits | 0133 | - | - | - | - | 0.00% |
| Investment Inc. | 0135 | 4,450 | 4,450 | 3,844 | 3,844 | 0.00% |
| Transfer from Reserve Fd. | 0142 | - | - | - | - | 0.00% |
| Miscellaneous Revenue | 0150 | - | - | - | - | 0.00% |
| Sale of Land | 0153 | 14,880 | 21,855 | 14,750 | 14,750 | 0.00% |
| Care & Maintenance | 0235 | 6,420 | 8,445 | 3,750 | 3,750 | 0.00% |
| Stone Care | 0236 | 1,050 | 1,300 | 1,875 | 1,875 | 0.00% |
| OPERATING REVENUE | | 44,280 | 52,750 | 39,244 | 39,244 | 0.00% |
| TOTAL CEMETERY - WALKERTON | | 37,524 | 34,266 | 37,227 | 59,784 | 60.59% |

60.59% Increase
\$22,557 Increase

**MUNICIPALITY OF BROCKTON
CAPITAL
BUDGET FOR CEMETERY - WALKERTON
2022**

| PARTICULARS 02-3150 | ACCOUNT NUMBER | 2020 | 2021 | | 2022 | % Increase from PY |
|-----------------------------|-------------------|---------------|---------------|------------------------------|---------------|-----------------------|
| | | ACTUAL | ACTUAL | BUDGETED | BUDGETED | |
| EXPENDITURES: | | | | | | |
| Purchases - Capital | 1600 | - | - | - | 35,000 | 100.00% |
| Transfer to Reserve Fund | 1720 | - | - | - | - | 0.00% |
| CAPITAL EXPENDITURES | | 0 | - | - | 35,000 | 100.00% |
| REVENUE: | | | | | | |
| Transfer from Reserve Fd. | 0142 | - | - | - | 20,000 | 100.00% |
| Transfer from Revenue Fd. | 0143 | - | - | - | - | 0.00% |
| CAPITAL REVENUE | | - | - | - | 20,000 | 100.00% |
| TOTAL CAPITAL | | - | - | - | 15,000 | 100.00% |
| | | | | 0.00% Increase/(Decrease) | | |
| TOTAL CEMETERY | | 37,524 | 34,266 | 37,227 | 74,784 | 100.88% |
| | | | | 100.88% Increase/(Decrease) | | |
| | | | | \$37,557 Increase/(Decrease) | | |

**MUNICIPALITY OF BROCKTON
OPERATING
BUDGET FOR CEMETERY - STARKVALE
2022**

| PARTICULARS 01-3151 | ACCOUNT NUMBER | 2020 | 2021 | | 2022 | % Increase from PY |
|-------------------------------|-------------------|--------------|--------------|--------------|--------------|-----------------------|
| | | ACTUAL | ACTUAL | BUDGETED | BUDGETED | |
| EXPENDITURES | | | | | | |
| Wages | 1200 | - | - | 1,037 | - | -100.00% |
| Benefits | 1240 | - | - | 156 | - | -100.00% |
| Mileage | 1270 | 63 | - | - | - | 0.00% |
| License & Permits | 1308 | - | - | 60 | 60 | 0.00% |
| Maintenance - Grounds | 1325 | 3,892 | 6,098 | 200 | 200 | 0.00% |
| Service Agreements | 1344 | 3,908 | 600 | 4,800 | 4,800 | 0.00% |
| Insurance | 1380 | - | - | 246 | - | -100.00% |
| Transfer to Care & Main. | 1475 | - | 1,440 | 1,200 | 1,200 | 0.00% |
| Transfer to Stone Care | 1476 | - | - | 450 | 450 | 0.00% |
| OPERATING EXPENDITURES | | 7,863 | 8,138 | 8,148 | 6,710 | -17.65% |
| REVENUE | | | | | | |
| Grave Openings | 0115 | 900 | 900 | 2,405 | 2,405 | 0.00% |
| Licenses & Permits | 0133 | - | - | - | - | 0.00% |
| Investment Inc. | 0135 | - | - | 397 | 397 | 0.00% |
| MISCELLANEOUS REVENUE-STARKVA | 0150 | - | - | - | - | 0.00% |
| Sale of Land | 0153 | - | 2,160 | 1,080 | 1,080 | 0.00% |
| Care & Maintenance | 0235 | - | 1,440 | 750 | 750 | 0.00% |
| Stone Care | 0236 | - | - | 300 | 300 | 0.00% |
| OPERATING REVENUE | | 900 | 4,500 | 4,932 | 4,932 | 0.00% |
| TOTAL OPERATING | | 6,963 | 3,638 | 3,216 | 1,778 | -44.72% |

-44.72% Increase/(Decrease)
(\$1,438) Increase/(Decrease)