West Lincoln
Your Future Naturally

REPORT
ADMINISTRATION/FINANCE/FIRE COMMITTEE

DATE: September 18, 2023

REPORT NO: T-24-2023

SUBJECT: **Grants to Cemetery Boards**

CONTACT: Donna DeFilippis, Treasurer and Director of Finance

OVERVIEW:

- A review of the current Cemetery Grant of $666 per acre, which has been in place since 2008, has been completed.
- Staff is recommending a 2023 grant per acre of $1,719
- If this amount is approved by Council, the 2024 Operating and Capital budget would need to be increased by $4,840 over the 2023 Budget.

RECOMMENDATION:

1) That, Recommendation Report T-24-2023 regarding "Grants to Cemetery Boards", dated September 18, 2023 be received; and,
2) That, a Cemetery Grant of $1,719 per acre be approved for the 2024 budget year.

ALIGNMENT TO STRATEGIC PLAN:
Theme #1

- **Build** – a safe, connected, caring and active community

BACKGROUND:
At the February 24, 2023 Administration/Finance/Fire Committee meeting discussion regarding the 2023 Draft Operating and Capital Budget included an item regarding the annual grants that are provided to cemeteries. In particular, Councillor Rehner inquired regarding a request from Kimbo Cemetery for a 2023 grant of $2,800. As staff started researching and exploring this item it was determined that a separate report was necessary to address this concern.

The Township currently bases the annual cemetery grants on an allocation of $666 per acre. This amount was established in January 28, 2008 by the West Lincoln Cemetery Board and adopted by the West Lincoln Council. Township financial support to other cemeteries provides important funds to assist with the maintenance of these cemeteries. In Ontario, if a cemetery is declared abandoned, the municipality in which the cemetery is located becomes the cemetery's owner and takes over all of the previous owner's cemetery assets, rights and obligations.

CURRENT SITUATION:
The practice of administrating a grant on a per acre basis is an objective method of allocating the funds. In order to ensure that any per acre calculations would be accurate, staff reviewed the size of the cemeteries that have applied and received grants. GIS technology was used to determine the size per acre.

Staff reviewed the costs incurred by the Township in operating and maintaining its own cemeteries to determine what a reasonable per acre grant allocation could be. Staff calculated an average cost of $1,719 per acre based on the past five years of activity. In calculating this amount staff removed the cost of salaries, transfers to reserves and any other expenditures that private cemeteries would not incur.

FINANCIAL IMPLICATIONS:
The approved 2023 Operating and Capital budget includes a total allocation of $10,750 for cemetery grants. The chart below provides Council with the financial impacts of providing a grant of $1,719 an acre. The figures in the chart below have been rounded.

Cemetery	Size in Acres	2024 Grant	2023 Grant
Caistorville United Church	2.99	$ 5,140	$4,100
St. Luke's Anglican	0.88	$ 1,520	$1,300
Kimbo Free Methodist	0.91	$ 1,570	$1,000
Smithville United Church	2.38	$ 4,100	$2,400
Elcho United Church	0.49	$ 850	$500
St. Martin's Catholic Church	1.40	$ 2,410	$1,400
Total	**9.05**	**$ 15,590**	**$10,700**

If a grant of $1,719 per acre is approved the 2024 budget would have a total allocation for cemetery grants of $15,590 which represents an increase of $4,840 over the 2023 budget. Staff is recommending that this per acre grant amount be increased by 2% each year, commencing in 2025.

INTER-DEPARTMENTAL COMMENTS:
This report was reviewed by the CAO, Director of Public Works and Recreation and the Manager of Parks, Recreation and Facilities.

CONCLUSION:
Staff is recommending that the grant to Cemetery Boards be increased from the historical amount of $666 per acre to a revised amount of $1,719 per acre. This revised amount is more reflective of the current cost of operating and maintaining a cemetery.

Prepared & Submitted by: **Approved by:**

_____   _____
Donna DeFilippis,   **Bev Hendry,**
Director of Finance/Treasurer   **CAO**

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