

CEMETERY BUSINESS PLAN STRATEGY AND LAND NEED ASSESSMENT  
LEES RECOMMENDATIONS AND STAFF COMMENTS

	Recommendation	Staff Comments
	<b>Land Needs Assessment</b>	
1	Maintain the opportunity for Hamiltonians to be buried in their individual communities.	Agreed; only pressing area is Dundas; options are being discussed with the Ward Councillor; land acquisition should be complete around 2020 to have approvals and development to be available when Grove is at capacity in 12 to 15 years; there will be capital implications in the next few years.
2	Retain all of the existing land inventory, even at sites like Mount Hamilton that are underperforming at present, since these provide a buffer against future demand.	Agreed; Mount Hamilton is underutilized and underdeveloped more so than underperforming. Land will be developed as it is needed.
3	Develop unused space at current cemeteries into new inventory, so that all communities can expect to meet their projected demand during the next 40 to 50 years.	Agreed; there will be capital budget implications in future years.
4	Prioritize developing the existing unused cemetery land in the communities of Hamilton, Ancaster and Glanbrook because these communities are expected to run out of developed cemetery inventory within the next 30 years, and: - although no new land is required until 2029 (Dundas), best practices suggest the initial stages of acquisition should commence immediately, and - land acquisition schemes should be based on an update to this study commencing in 2029, or earlier and update this land needs assessment in no less than 10 year intervals.	Agreed; in conjunction with Recommendation 3; Also agree that review of land needs should be undertaken every 10 years.
5	Review and revise the City cemetery by-law to permit interment of 4 cremated remains plus two traditional burials per full-sized grave, to achieve the full, total potential land capacity.	Agree to review this in the context of the 5 year review of the Cemeteries By-law in 2017; it has the advantage of increasing cemetery capacity, but memorialization (number and size of markers) should be considered relative to operational efficiencies (mowing, trimming).
6	Create Cemetery Master Plans for Mount Hamilton, Eastlawn, Mountview Gardens and Glanbrook cemeteries that block out parcels for specific interment forms within a 10 year projected horizon. Master Plan details should then be integrated in future sales plans.	Agreed; staff will budget for one Master Plan in each of the next 5 years, in the order of Woodland, Mountview Gardens, Mount Hamilton and Glanbrook; capital funding implications for master planning and subsequent development as mentioned in Recommendations 3 and 4.
7	Consider a model in which the inactive cemeteries that have no future capacity are managed as cultural parks, with maintenance performed by staff other than that of the Cemeteries Section.	Agreed; recommend that maintenance of inactive cemeteries and associated base budget be transferred to the Parks Section.
8	Plan to assess and integrate each open space and park, as master plan and neighbourhood plans are developed or revised, and the cemeteries within those study areas leverage experiential, active movement and habitat opportunities.	Although not viewed as a priority, Cemeteries staff will have conversations with Parks planning and Planning staff as opportunities present themselves through neighbourhood and secondary planning processes.
9	The City's urban forest strategy should include an inventory of the trees within the cemeteries, planting and replanting plans to enhance forest canopy, habitat, arboricultural and seasonal interest at each site.	Although not viewed as a priority, discussions will be had with Forestry section to see if they can take on the additional work load and responsibility

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10	City cultural and recreational programming should incorporate the community narratives writ in stone across the cemetery system, through direct programming, volunteer inducement and through partnerships with the bereavement sector.	Recommendation not viewed as a priority, continue current program of "Stories in the Stones" tours with volunteer assistance.
11	Add an urban memorial park where it would be accessible by public transit.	Although not viewed as a priority, this could be considered in future; concerns about graffiti and vandalism.
12	Additional columbaria installations to cemeteries in each community should be prioritized.	Agreed; currently Mountview Gardens is underway; proposed next columbarium to be at Grove; 42.5% of niche sales also goes to the Bldg Fund for future columbaria.
13	Develop a scattering garden at one site in each community to help meet the rising demand for interment of cremated remains.	Agreed; one is in design stage for Woodland; a second one would be considered at Mount Hamilton; capital funding implications.
14	Open up green burial areas starting at Mount Hamilton.	Based on limited demand, not viewed as a priority; consider in the context of master plan for Mount Hamilton; capital implications.
15	Introduce new creative forms of memorialization, beyond memorial benches and trees. This could include a memorial wall (where names and dedications are posted to remember loved ones), grave planting packages (a choice of flowers and patterns, e.g. spelling out a name) and engraved memorial boulders in naturalized green burial areas.	Agreed; staff to review options and procurement methods to secure items like grave planting packages, engraved boulders, tents, carpets and chairs.
16	Renovate the workspaces of administration and staff to create private area for service and sales at Mount Hamilton cemetery.	Administrative staff will not be moved to Mount Hamilton as a matter of cost; renovations will be considered at the Gatehouse to provide families with more privacy when making arrangements; capital budget implications.
17	Working with an Industry Roundtable consider whether public/private partnerships should be explored.	Not viewed as a priority until the financial position of Cemeteries is improved; later an REOI or RFP to partner with funeral home(s) could be considered.
18	Pending outcome of the Industry Roundtable discussions a detailed business case analysis should be undertaken followed by an Expression of Interest, leading to an RFP for a partnership with the private sector.	See comments in Recommendation 17.
	<b>Products and Services</b>	
19	Raise product and service prices to better align rates with those currently offered in the Southern Ontario cemetery industry and improve the City's service cost coverage. Specific price increases are included in the Financial Scenarios.	Agree in principle, but phase in price increases over 3 years from 2016 to 2018, rather than a one-time increase; also opportunity to consolidate/simplify fee structure.
20	Diversify offerings to meet growing market demands and mitigate market loss. Broaden the range of interment options available to families across a wide spectrum of price points.	See comments in Recommendations 12, 13 and 15.
21	Redefine "resident" as anyone who lives or pays taxes within the City limits, including Ancaster, Dundas, Flamborough, Hamilton, Binbrook, Glanbrook, Stoney Creek and Winona, for a minimum of 1 year.	Not recommended at this time as the impact on non-resident revenues is considered to be minimal. A resident is currently defined as anyone that lives within the City regardless of time frame.

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	<b>Financial Plan</b>	
22	Annually assess the cemetery service rates offered by regional competitors (municipal, private and religious) to ensure a reasonable price alignment within the cemetery industry.	Agreed, this would be done during the annual User Fee By-law review.
23	The City financial software should be configured with a more detailed chart of accounts for the cemetery system with new accounts and account groups, to enable the detailed tracking and reporting of inventory, expenses and revenues by: cemetery; resident and non-resident; rights holder information; interment disposition type (casket versus cremation); location of graves; function (e.g. cemetery site maintenance, interment type); and address of the deceased.	Agreed, this will be part of the work of the marketing and sales coordinator in conjunction with the Superintendent of operations and the Supervisor of the Administrative office as the new Stone Orchard software is implemented, and the integration of Stone Orchard with Hansen work orders.
24	Generate maintenance and other cost tracking reports by cemetery, season (winter versus summer) and community. This can be accomplished by assigning costs with account codes and user-defined fields in the City's software. These unique identifiers enable software to generate statements that report site-specific (e.g. Woodland), task-specific (e.g. care and maintenance) activity. These reports will enhance the accuracy of performance measurement and future analysis.	Agreed, see Recommendation 23.
25	Prepare basic financial notes as part of an internal procedures document, which could then be customized and attached to future financial reports. This document should describe the City cemetery system financial policies, position and accounting methodologies.	Agreed, to be considered in the context of the implementation of the Stone Orchard software and in consultation with Finance staff.
26	Revisit and refine the cost of sales tracking reports ("Hansen Records") used by City staff. Precisely identify the service delivery cost (labour, travel, material, equipment) for every offering.	Agreed, see Recommendations 23, 24 and 25.
27	Adopt financial Scenario 4 to guide future financial planning decisions for the cemetery. This would enable the City to: <ul style="list-style-type: none"> <li>- achieve cost recovery over a shorter period than 2 of the other scenarios, while maintaining reasonable price increases;</li> <li>- align Hamilton's service prices with neighbouring municipalities by 2016;</li> <li>- move the City towards a more reasonable cost recovery on interment services</li> <li>- provide the City with 1 year to communicate the upcoming increases to the community;</li> <li>- achieve long-term financial sustainability within 9 years; and</li> <li>- enable the C&amp;MF projected interest to effectively meet full maintenance costs with support from operating revenues within 24-38 years, (see the C&amp;MF chapter later in the report, discussing annual contributions and fund management).</li> </ul>	Agree, but similar to comments in Recommendation 19, phase in price increases over 3 years from 2016 to 2018, rather than a one-time increase; phase in reducing the use of C&MF interest for operating costs over 3 years from 2017 to 2019, rather than a one-time reduction; also opportunity to consolidate/simplify fee structure.
28	Monitor the progress of revenues and community response to ensure the proposed marketing plan and financial strategy are evolving as expected and the impact of these changes on the City's community relationship is measured.	Agreed; also use Hansen to better track work orders and service requests with a view to identifying maintenance as service (openings/closings) costs separately.

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	<b>Care and Maintenance Fund (C&amp;MF)</b>	
29	Adopt C&MF Scenario 4. This strategy includes consistent price increases greater than the cost of living, increasing marketing investment and compounding C&MF interest until annual investment income exceeds the forecast cemetery system maintenance costs.	Agree in principle, but phase in reducing the use of C&MF interest for operating costs over 3 years from 2017 to 2019, rather than a one-time reduction as in Recommendation 27.
30	Leverage compound interest. Retain investment income within the C&MF: - this strategy enables the Hamilton Cemetery System to attain maximum investment growth, with greater amounts of interest income being generated over time - than if the fund had been drawn upon for other purposes; and - the City may choose to partially withdraw C&MF interest for the purpose of using it to maintain its inactive cemeteries - provided it can clearly identify what those costs are. Financial reports available for review have not been able to provide the site maintenance costs per cemetery. The City needs to accurately determine costs related to maintaining its inactive cemeteries. Understanding this is important to determining a reasonable amount to withdrawal from the interest, while still leaving a large proportion of the investment's return to compound in the fund to ensure long term coverage for the system as a whole.	In conjunction with Recommendations 27 and 29, the premise of reducing the use of C&MF interest is to allow for compounding and increasing the investment income in the C&MF.
31	After the City reaches its C&MF end balance goal in 2037 or thereabouts, all interest should be withdrawn and applied to the current maintenance costs and reallocated to a capital development fund	Agreed
32	Improve the expense tracking of cemetery site maintenance costs, to enhance the precision of future C&MF analyses	See Recommendation 28.
33	Regularly (at least every 5 years) and consistently revisit the City cemeteries financial position as it approaches breakeven. It is important to examine the accuracy of the Financial Plan and C&MF analysis in order to course-correct the care fund management in response to changing market conditions.	Agreed
	<b>Operations and Governance Plan</b>	
34	Increase the robustness of the Administration services through the creation of an Assistant Superintendent position and/or by including Administrative roles and acting roles within those positions that report directly to the Superintendent.	It is not recommended that an Assistant Superintendent position be created; however it is proposed that Supervisors be trained to assume the administrative and acting roles to back up the Superintendent.
35	Alternatively consider changing the role and title of Superintendent to a Manager level, keeping the Superintendent position to support the Manager.	Not recommended, in favour of better training as in Recommendation 34.
36	Adjust the annual operating budget to include additional ongoing training, such as customer service, conflict resolution and bereavement counseling for the Administration team.	Current training budget is sufficient to address training.
37	Locate the Superintendent to a new office that includes all the inside staff.	Not recommended, the Superintendent needs to be closer to the daily operations than to the Administrative office.
38	Utilize the resources of other municipal departments for the City's cemeteries needs.	Staff will continue to work with various departments/divisions around financial, legal, planning, forestry, tourism and GIS matters.

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39	Continue to implement a records management software program that digitizes all Rights Holder certificates, interment documentation, contracts, deeds, interment orders, work orders, etc. along with synchronized geo-referenced maps.	Agreed; new software tender awarded to Stone Orchard for implementation in 2015; digitization of old records continues as staff time permits.
40	Enhance the physical settings in which customers make their interment and memorialization choices.	See Recommendation 16.
41	Create a culture of customer service, including clear objectives for all cemetery staff within a new governance model.	Agreed; related to Recommendation 36; continuous customer service and cultural training is becoming part of performance and development tracking.
42	Create a sales resource that is responsible for identifying customer needs, inducing demand and more closely matching needs with the available (or to be developed) services and products.	Agreed; proposed to transfer a Small Equipment Repairer position from Cemeteries operations to Administration; create a contract marketing and sales coordinator position for 2 years, renewable annually thereafter; pay base salary of \$40,000 plus commission to cap of \$100,000.
43	Create opportunities for customers to be served on line and over a 6 day, if not 7 day, service window that is able to also serve families after 8 pm.	Not recommended at this time as most area cemeteries have regular office hours (e.g. 8:30 a.m. to 4:30 p.m.); there may also be union issues to address. Market and sales coordinator will work variable hours to accommodate customer schedules.
44	Expand the variety of offerings (particularly with respect to cremation interments) offered to the community by examining potential partnerships to diversify product and service offerings with the private industry. This provides the City with the opportunity to share the cost required to offer and market these additional products and services.	See Recommendations 12, 13 and 15.
45	Facilitate a Roundtable with the bereavement sector to discuss the opportunities for formal public/private partnerships and pending those outcomes undertake an analysis of the City's return on investment (ROI) inherent in those relationships and facilities.	See Recommendations 17 and 44.
46	Improve monument maintenance and repair.	Agreed; it is proposed that the transfer of contract management for inactive cemeteries from Cemeteries to Parks would provide supervisors with time to develop standard operating procedures for a maintenance schedule and enhance the customer experience.
47	Train Cemetery Supervisors in QC/QA program delivery.	Agreed; see Recommendations 36 and 41.
48	Attire field workers in recognizable uniforms.	Not recommended at this time; field employees wear inconspicuous blue during funerals, safety orange as needed when not in the cemetery.
49	Train and equip designated field workers in grave finding and grave selling.	Not recommended as this is a job duty of the Supervisors.
50	Incorporate remote access records systems to better serve customers in the field.	Agreed that staff should have remote access to the records system to assist customers, but not that residents have access in the foreseeable future.
51	As the need to optimize remaining space becomes more important, ensure that site planning and landscape design meets and exceeds industry standards.	Agreed; related to Recommendations 3, 4 and 6.
52	Enhance customer access to grave ornaments and flowers (e.g. Create a neat and clearly defined pick up areas for ornaments removed from graves.	Agreed; staff has tried different ways to manage ornament removal, and will continue to pursue a better system including reviewing industry best practices.

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53	Increase availability of staff by fine tuning inside and outside customer service schedules.	Agreed; market and sales coordinator will work variable hours to accommodate customer schedules.
54	Provide on-site and digital way-finding, and grave finding systems.	Not recommended as a priority at this time; future consideration.
55	Create more autonomous reporting structure within the City departmental framework and pending the efficiencies and effectiveness of that change consider moving cemetery operations to a Board governance model with autonomy, policy direction and funding where it could effectively work towards a more self-sustainable enterprise.	Not recommended that there be a change in governance to a Board structure at this time.
56	Migrate cemetery operations towards a self-funded enterprise, using a suite of business and physical plans and strategies - including but not limited to those included in this report.	Agreed; relates to many of the financial, operating, C&MF and marketing recommendations
<b>Marketing Plan</b>		
57	The cemetery web site must be separate from the City's main web site and go into detail as to what is offered, including an updated price list, by-laws and new programs.	Agreed that enhanced website information is needed, but not out of the new City website; rather conversations will be undertaken with the Web Team to discuss Cemeteries exposure on the website.
58	Implement a Google AdWords program (as described in detail earlier) to bring the website front and centre in the Hamilton cemetery market.	Not recommending Google AdWords at this time as the cost is about \$10,000.
59	Create social media accounts for Facebook, Twitter, LinkedIn, YouTube, Foursquare, Pinterest and Instagram.	Agreed, this will be part of the work of the marketing and sales coordinator, working in conjunction with corporate communications; see Recommendation 42.
60	Use the social media listed to target demographic groups, as well as provide a quick marketing tool for upcoming events and video promotions.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
61	Create a campaign for maximum effect with minimal effort by creating 2 to 5 posts about the cemeteries (i.e. events and its "residents" and sharing photos on weekly basis.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
62	Continue the "Stories in the Stones" program and walking tours, but maximize the effect and exposure with social media promotions.	Agreed
63	Incorporate the message that the City's cemeteries cover a large geographical area, showcasing service offerings in each "community".	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
64	Incorporate the message that many City cemeteries have cultural and heritage significance. Develop programs for cultural and artistic interpretation that take advantage of this asset.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
65	Conduct a marketing workshop with assistance from a professional experienced in marketing municipal cemeteries or possibly a round table of municipal cemetery key opinion leaders to define a core message and develop a coordinated marketing action plan and 3 year budget.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
66	Create a full-colour, professional multi-page brochure or presentation folder showcasing all interment and cremation options available and convey the features of the cemeteries and the benefits of choosing a Hamilton Municipal Cemetery.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.

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67	Distribute the new print material to families for phone, walk-in or mail-in inquiries. Convert it into PDF format to be downloaded from the new website.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
68	Consider more professional layouts for printed materials. If this cannot be done within the auspices of the City, there are a number of online services that use crowd sourcing to get professional layouts created at very reasonable costs.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
69	Hire a sales representative on a contracted salary plus commission basis.	Agreed; See Recommendation 42.
70	Ensure sales agents retained are experienced and pursue ongoing professional development in death industry legislation, tax benefits and current trends. Knowledge of pre-purchase tax incentives should be communicated to potential client families.	Agreed.
71	The City should consider direct mail to promote pre-need and post-need sales.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
72	Incorporate the Lead Generation, Capture Nurture component to the Pre-need Representative's activities.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
73	The City should follow up with all current and past (12 -24 month) inquiries plus approach previous at-need families from the past 12 months.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
74	The City should attend Seniors Expos and Home Shows to establish an active presence in the community.	Agreed, this will be part of the work of the marketing and sales coordinator; see Recommendation 42.
75	The City should initiate discussions with the full spectrum of non-profit, private and religious cemeteries to test their appetite for partnerships and potentially consider future RFP's for joint marketing and sales of City cemetery services and products.	Not recommended at this time; to be considered as a future opportunity.
76	Carefully assess all new cemetery services and products to avoid competing against those entities that might otherwise be collaborators.	Agreed.
77	Consistently update the City's cemetery pricing to avoid drastic undercutting.	Agreed.
78	Acknowledge partners working with the City on the City's enhanced web presence.	Agreed, at the appropriate time.