

To: Community and Operations Services Committee

From: Ron Diskey, Commissioner,  
Community and Operations Services Department

Report Number: CO-23-11

Date of Report: March 15, 2023

Date of Meeting: March 20, 2023

Subject: Memorials, Recognizing Unmarked Graves

Ward: Ward 4

File: 03-05

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## **1.0 Purpose**

The purpose of this report is to respond to referral [CS-22-05](#) - Memorials Recognizing Existing Unmarked Graves dated January 24, 2022:

“Whereas the City of Oshawa provides social services assisted graves at Union Cemetery without memorials; and,

Whereas the additional cost of memorials may not be within the financial capabilities of the deceased’s family; and,

Whereas an unmarked grave and the name of the deceased is duly recorded by the City and accessible on the City’s on-line registry; and,

Whereas each deceased person should be recognized as valued regardless of financial circumstances by the smallest offered/permitted memorial at Union Cemetery;

Therefore, that staff report back to Committee with the recommendations as to the implementation of memorials including recognizing existing unmarked graves and the requisite change to the City’s by-law.”

## **2.0 Recommendation**

That the Community and Operations Services Committee recommend to City Council:

That pursuant to Report CO-23-11, dated March 15, 2023, concerning the memorials, recognizing unmarked graves, the Community and Operations Services Committee select an appropriate option as set out in Section 5.5.

## **3.0 Executive Summary**

Not applicable

## **4.0 Input From Other Sources**

- Finance Services
- External Sources
  - Mount Pleasant Group
  - Arbor Memorial
  - Municipality of Clarington
  - Town of Whitby
  - Durham Region Social Services
  - Town of Port Hope
- Ontario Regulation 30/11 under the Funeral, Burial and Cremation Service Act
- Ontario Works Act

## **5.0 Analysis**

### **5.1 Legislation and Compliance**

Union Cemetery is regulated by provincial legislation, under the Funeral, Burial and Cremation Service Act (FBCSA) and through Municipal By-law 76-2012. The FBCSA and associated regulations govern the bereavement sector including cemeteries, funeral establishments, transfer services and crematoria. The Bereavement Authority of Ontario (BAO) is a delegated administrative authority responsible for administering the FBCSA on behalf of the Ontario Ministry of Government and Consumer Services. The FBCSA sets out minimum operating requirements and standards for licensed cemetery operators. Accordingly, as a licensed cemetery operator the City of Oshawa has a fiduciary responsibility to ensure compliance with all relevant legislation and regulations.

Section 164. (1) of Ontario Regulation 30/11 under the FBCSA, states that “Upon receiving a written direction from a delivery agent, as defined in the Ontario Works Act, 1997, a cemetery operator who has an available lot shall, (a) provide a lot for the interment of the remains of any person mentioned in the direction; (b) provide opening and closing services in conjunction with the interment; and (c) install a marker if, (i) one is provided to the operator (ii) the operator installs markers for other persons at the cemetery, and (iii) the cemetery by-laws permit the installation.”

At the municipal level, as required by legislation, Union Cemetery has established cemetery by-laws known as Municipal By-law 76-2012. The rates and fees for products and services administered by Union Cemetery are updated annually or as required via the General Fees and Charges By-law approved by Council.

## **5.2 City of Oshawa Union Cemetery**

The City of Oshawa owns and operates one active cemetery (Union Cemetery) and eight inactive cemeteries (Pioneer Memorial Garden, Farewell Pioneer Cemetery, Methodist Cemetery, Bible Christian Cemetery, Elim Cemetery, Harden Cemetery, Mount Carmel, and Port Oshawa Pioneer Cemetery).

Union Cemetery was established in 1837 and has been operated by the City of Oshawa since 1922. Union Cemetery is located at 760 King Street West, on 32 acres at the corner of King Street and Thornton Road. Union Cemetery offers traditional burial lots, in ground cremation lots, and niches. There are currently over 27,400 interments and a remaining inventory of approximately 562 lots. Based on the 2019 to 2021 average lot sales, it is estimated that all available inventory will be sold within 8-9 years. Of the total interments at Union Cemetery, approximately 60-70% are memorialized. The remaining 30-40% remain unmarked as decided by the family or interment rights holder.

As a requirement of Regulation 30/11 of the Funeral, Burial and Cremation Service Act, Union Cemetery has provided the lot and opening and closing services for 89 Durham Region Social Service assisted burials since 1976. Of this total, 60% (53 lots) have been memorialized by family and 40% (36 lots) remain unmarked. The City of Oshawa remains the interment rights holder for these lots.

Under the Ontario Works Act, every cemetery that interments a Social Services recipient will be subsidized. The current amount provided is \$1,300.00 plus HST/interment. This amount has remained unchanged since 2014 with no plans for a provincial increase and is \$1,715 plus HST short of the current retail price of a lot and interment at Union Cemetery. The difference in revenue is currently being accommodated in the City's annual operating budget. Staff continue to work with the Region to advocate for an increase to this subsidy to cover the full costs of interments moving forward.

Table 1 below summarizes what is currently provided for Social Services recipients as well as the cost and revenue associated (excluding applicable HST).

**Table 1. Social Services Lot and Burial Cost vs Revenue**

Product/Service Currently Provided	Retail Cost per Pricelist	Amount Provided by Social Services*	Loss of Revenue
Adult Single Depth Grave (Resident)	\$1,995.00	\$798.00	\$1,197.00
Adult, Regular Depth Burial (Resident)	\$1,020.00	\$502.00	\$518.00
<b>Total per interment:</b>	<b>\$3,015.00</b>	<b>\$1,300.00</b>	<b>\$1,715.00</b>

\*The Durham Region subsidy does not include a marker.

The current cost of a marker is \$796/interment plus applicable HST at minimum. The sale and installation of markers make up 33% of Union Cemetery’s total annual revenue.

Table 2 below details the cost of providing a marker (excluding applicable HST).

**Table 2. Wholesale and Retail Cost at Union Cemetery to Provide a Marker**

Flat Granite Marker 18” x 12” x 4”	Marker Cost	Care and Maintenance (legislative fee)	Labour	Total
Wholesale	\$546.00	\$100.00	\$150.00	\$796.00
Retail	\$835.00	\$100.00	\$150.00	\$1,085.00

Unique to Union Cemetery is the recently implemented online and interactive registry via [www.Oshawa.ca](http://www.Oshawa.ca). This map is used to locate all decedents throughout the cemetery including those whose location may be unmarked or not memorialized. The map helps guide visitors to the exact location of the lot or niche and provides a dignified and respectful acknowledgement of the decedents regardless of a physical marker at the cemetery. Union Cemetery is the only cemetery in the Region that offers this online, interactive map. Further unique to municipal cemetery operators in the Region, Union Cemetery offers the ability to design and purchase markers on-site, streamlining the arrangement process by alleviating the need to work with multiple entities and thereby reducing cost to the family.

The operating expenses of Union Cemetery are supported by revenues from the sale of products and services, income from the care and maintenance trust fund, and the municipal tax levy, as outlined in the Union Cemetery Business Plan.

### **5.3 Union Cemetery Business Plan**

In order to align the operational activities of Union Cemetery with the City of Oshawa strategic plan, the [Union Cemetery Business Plan 2019 - 2029](#) was approved by Council on October 7, 2019. As part of the process, the following objectives were established:

1. Reduce the financial burden on the municipal tax levy.
2. Maximize the available inventory and service capacity.
3. Provide value added community benefit beyond cemetery services.

Of note, the Business Plan also includes a Vision Statement, Mission Statement and Guiding Principles, that have guided the operation of Union Cemetery since its approval by Council in 2019. These are included below:

#### *Vision Statement:*

Union Cemetery is committed to preserving and protecting a vital component of Oshawa's heritage, while contributing to active, healthy living and environmental responsibility.

#### *Mission Statement:*

Union Cemetery will seek to demonstrate fiscal responsibility in the delivery of cemetery products and services, while providing a safe, desirable green space that is available to all residents.

#### *Guiding Principles:*

**Respectful:** To the greatest extent possible Union Cemetery will provide cemetery products and services that are respectful and inclusive of the diverse community we serve.

**Responsible:** To establish and maintain operational standards in compliance with the Funeral Burial and Cremation services Act, 2002 (FBCSA) municipal by-laws, and industry best practices.

**Efficient:** Delivery of products and services will be done in a manner that is fiscally responsible.

**Sustainable:** Ensure business unit activities are planned and delivered in a sustainable manner.

#### 5.4 Other Municipal and Private Cemeteries

There are several municipal and private operators of cemeteries in and around the Durham Region. Municipality of Clarington, Town of Whitby, and Municipality of Port Hope own and operate cemeteries. There are three major private cemetery operators in Durham Region - Arbor Memorial, Mount Pleasant Group, and Catholic Cemeteries and Funeral Services. As per the Regulation, all of these cemeteries provide burial options for Social Service recipients; however, not all provide this service within the Region and none of these provide complimentary markers or memorials.

Arbor Memorial is the largest cemetery owner and operator in Canada. They own and operate two cemeteries in Durham Region - Mount Lawn Funeral Home and Cemetery located in Whitby and Pine Ridge Memorial Gardens located in Ajax. Arbor Memorial does not offer Social Services assisted burials in the Durham Region; however, interments are provided in these cases in Glenhaven Memorial Gardens located in Kingston or Chapel Hill located in Stoney Creek.

Mount Pleasant Group owns and operates two cemeteries in Durham Region - Thornton Cemetery located in Oshawa and Duffin Meadows Cemetery located in Pickering. Duffin Meadows offered burial options for Social Service recipients until the fall of 2021 and since then, Thornton Cemetery has been providing burial options for Social Service recipients.

Catholic Cemeteries and Funeral Services own and operate one cemetery in Durham Region - Resurrection Catholic Cemetery located in Whitby. They provide Social Service recipients burial options provided that the decedent is Catholic, or are a spouse, child, parent, or relative of a practicing Catholic.

Table 3 summarizes the cemeteries in the area and what is provided for social service assisted burials.

**Table 3: Services provided by Durham Region Cemeteries for Social Services Assisted Burials**

Cemetery	Plot for interment at location	Memorial Provided
Municipality of Clarington	Yes	No
Town of Whitby	Yes	No
Municipality of Port Hope	Yes	No

Cemetery	Plot for interment at location	Memorial Provided
Arbor Memorial – Mount Lawn	Yes, if the family owns a plot; otherwise interment offered at designated cemetery outside of Region	No
Arbor Memorial – Pine Ridge	Yes, if the family owns a plot; otherwise interment offered at designated cemetery outside of Region	No
Mount Pleasant Group – Thornton Cemetery	Yes	No
Catholic Cemeteries – Resurrection Cemetery	Yes, provided the recipient, or a family member of the recipient is Catholic	No

**5.5 Options for Consideration**

It is important for the options considered to reflect the objectives set out in the Union Cemetery Business Plan to reduce the financial burden on the municipal tax levy, maximize the available inventory and service capacity and provide value added community benefit beyond cemetery services. Three options below are provided with this in mind.

Option 1 continues to recognize decedents using the on-line, interactive registry and will not require any updates to existing bylaws. Current practice will continue. If Option 1 is selected, the following motion should be passed:

Option 1: “That pursuant to report CO-23-11, Memorials, Recognizing Unmarked Graves, dated March 15, 2023, Community and Operations Services Committee recommends to City Council that Union Cemetery continues to recognize the name of all deceased, whether the grave is marked or not, through its on-line registry and interactive map; and,

That no update to existing bylaws be undertaken.”

Option 2 continues to recognize decedents using the on-line, interactive registry and directs staff to provide a marker for the existing 36 unmarked Social Services assisted graves. Option 2 will also direct staff to provide complimentary markers to Social Services recipients moving forward. Option 2 will require a one-time cost of the markers for existing graves in 2023 and an increase to labour costs to install; may impact 2023 revenue and will impact the 2024 budget. It is possible that the offering of complimentary markers will increase the number of social services assisted graves in future thereby also impacting available inventory and service capacity. If Option 2 is selected, the following motion should be passed:

Option 2: “That pursuant to report CO-23-11, Memorials, Recognizing Unmarked Graves, dated March 15, 2023, Community and Operations Services Committee recommends to City Council that Union Cemetery continues to recognize the name of all deceased, whether the grave is marked or not, through its on-line registry; and,

That the existing 36 Social Services assisted unmarked graves be provided with a marker with the City of Oshawa funding these costs; and,

That any future interments for Social Services recipients be offered a complimentary marker.”

Option 3 continues to recognize decedents using the on-line, interactive registry and will not require any updates to existing bylaws at this time. Current practice will continue. As part of the 2024 budget, staff will be directed to consider a subsidized option for markers for Oshawa residents that are Durham Region Social Services recipients as part of the review of the Union Cemetery General Fees and Charges Bylaw.

If Option 3 is selected, the following motion should be passed:

Option 3: “That pursuant to report CO-23-11, Memorials, Recognizing Unmarked Graves, dated March 15, 2023, Community and Operations Services Committee recommends to City Council that a review of the Union Cemetery General Fees and Charges Bylaw is undertaken as part of the 2024 budget and that a subsidized option for markers be considered for Oshawa Residents that are Durham Region Social Services recipients.”

## **6.0 Financial Implications**

If Council approves Option 1, there will be no financial impact.

If Council approves Option 2, approximately \$28,656 plus applicable HST will be required in materials and labour if the existing 36 unmarked graves are provided a marker. The financial impact to the 2023 budget is unknown. The operating budget in

2024 will be adjusted accordingly to reflect the offering of complimentary markers to Social Services recipients at a cost of \$796/interment plus HST.

If Council approves Option 3, financial impacts will be noted through a review of the General Fees and Charges Bylaw, and staff expect an impact to 2024 revenue and additional pressure on available inventory and service capacity.

## **7.0 Relationship to the Oshawa Strategic Plan**

This report addresses the goal set out in the Oshawa Strategic Plan of “Economic Prosperity and Financial Stewardship” through the theme of “Financial Strategy” and Social Equity to ensure an inclusive, healthy and safe community.



Jim Naumovski, Director,  
Recreation Services



Ron Diskey, Commissioner,  
Community and Operations Services Department