



# 2025 Asset Management Plan

## Cemetery City of Brantford, Ontario



## RECORD SHEET

| ROLE                              | NAME                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
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| <b>Asset Management Document Set</b>                                 | <b>Asset Group</b>                                                                                                                                                                                                                                         | <b>First Issuance</b> | <b>Current Issuance</b> |
|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|
| <b>Strategic Asset Management Policy</b>                             | All                                                                                                                                                                                                                                                        | May 2019              | May 2019                |
| <b>Asset Management Plan<br/>Core &amp; Non-Core Assets Overview</b> | Core & Non-Core Assets                                                                                                                                                                                                                                     | June 2024             | June 2025               |
| <b>Asset Management Plan, Core Assets</b>                            | Environmental Services<br>Transportation                                                                                                                                                                                                                   | June 2021             | June 2025               |
| <b>Asset Management Plan, Non-Core Assets</b>                        | Cemetery                                                                                                                                                                                                                                                   | June 2024             | This Document           |
| <b>Asset Management Plan</b>                                         | Airport<br>Clerks Services<br>Economic Development & Tourism<br>Facilities<br>Fire<br>Fleet & Transit<br>Forestry & Horticulture<br>Golf<br>Housing<br>Human Resources<br>IT Services<br>Library<br>Parking<br>Parks & Recreation<br>Police<br>Solid Waste | June 2024             | June 2025               |
| <b>Asset Management Plan, Non-Core Assets</b>                        | JNH                                                                                                                                                                                                                                                        | TBD                   | TBD                     |

# ASSET MANAGEMENT PLAN CEMETERY

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## CEMETERY OPERATIONS INTRODUCTION

Per O. Reg 588/17 all municipal infrastructure assets which fall outside of the core asset categories (water, wastewater, stormwater and roads) and their respective subcategories, shall be non-core or “other” infrastructure assets. These assets shall have qualitative descriptions and technical metrics established by the municipality.

**Table 1** below outlines which Asset Types are included under each Asset Class and will be reported on in this AMP document. In addition, it is important to note that the AMP only includes assets owned by the City or Local Boards and does not include assets that are owned privately or by other organizations.

Cemetery assets are managed by City staff from the Cemeteries division.

**Table 1: Asset Type Breakdown**

|             | Asset Class |
|-------------|-------------|
|             | Cemetery    |
|             | Buildings   |
|             | Monuments   |
|             | Site Works  |
| Asset Type: |             |

# 1. CEMETERY ASSETS

## 1.1. INTRODUCTION

The City of Brantford owns and maintains assets under the Cemetery asset class. The purpose of this section is to present specific information about the Cemetery asset class to answer the questions posed in **Section 2** of the **Asset Management Plan (AMP) Overview Document**, and includes the following:

- Cemetery Assets' Data Inventory and Condition Approach;
- Summary of Cemetery Assets;
- Lifecycle Activities and Cost of Cemetery Assets;
- Current and Proposed Cemetery Assets' Levels of Service;
- Current and Proposed Cemetery Assets' Performance; and
- Conclusion.

## 1.2. CEMETERY ASSETS' DATA INVENTORY AND CONDITION APPROACH

Information related to the City's data collection methodologies as well as data confidence level definitions are defined in the **Asset Management Plan Overview Document**.

The City of Brantford currently has three (3) approaches to establishing the inventory and condition of Cemetery assets due to available resources, technologies, and budget restrictions:

- Condition assessments outsourced to consultants;
- Periodic inspection programs conducted by City staff; and
- Estimated condition based on asset specific information.

A list of all condition assessments for all non-core assets can be found in **Table 7** in the **Asset Management Plan Overview Document**.

The origin of the Cemetery asset data for inventory, replacement cost, and condition, as well as data confidence in each are provided in **Table 2** below.

Table 2: Cemetery Assets' Data Origin and Confidence Level

|            | Inventory                                 |                       |                                               | Replacement Cost                                                   |                       |                             | Condition                 |                       |                                                                | Levels of Service                                                   |                       |                                                                                                                                                                                      |
|------------|-------------------------------------------|-----------------------|-----------------------------------------------|--------------------------------------------------------------------|-----------------------|-----------------------------|---------------------------|-----------------------|----------------------------------------------------------------|---------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Asset Type | Inventory (incl. Quantity and Age) From   | Data Confidence Level | Data Confidence Description                   | Replacement Cost From                                              | Data Confidence Level | Data Confidence Description | Condition From            | Data Confidence Level | Data Confidence Description                                    | Levels of Service From                                              | Data Confidence Level | Data Confidence Description                                                                                                                                                          |
| Buildings  | GIS Condition Assessments Staff Knowledge | High                  | Verified by Staff and/or Condition Assessment | Tangible Capital Asset Registry Industry Reference Staff Knowledge | Medium                | Estimated costs             | Age Condition Assessments | Medium                | Formal condition assessments of buildings within last 10 years | Levels of Service Survey Staff Collected Data                       | Medium                | Level of Service based public surveys. Confidence is medium due to the low response rate. Internal Records Collected by Staff                                                        |
| Monuments  | GIS Staff Knowledge                       | Medium                | GIS requires updated field verification       | Tangible Capital Asset Registry Staff Knowledge                    | Medium                | Estimated costs             | Age Staff Knowledge       | Medium                | No formal condition assessment                                 | Levels of Service Survey Staff Collected Data                       | Medium                | Level of Service based public surveys. Confidence is medium due to the low response rate. Internal Records Collected by Staff                                                        |
| Site Works | GIS Condition Assessments Staff Knowledge | Medium                | GIS requires updated field verification       | Tangible Capital Asset Registry Staff Knowledge                    | Medium                | Estimated costs             | Age Condition Assessments | Medium                | Pathways assessed as part of road condition assessment         | Levels of Service Survey Condition Assessments Staff Collected Data | Medium                | Level of Service based public surveys. Confidence is medium due to the low response rate. Internal Records Collected by Staff Pathways assessed as part of road condition assessment |

Per **Table 2** above, Cemetery assets' data for all four criteria are typically at a Medium to High confidence level with an overall average confidence level of Medium for all asset categories.

Replacement costing for Buildings is based on estimates provided in condition assessments, an industry standard cost guide published by a third party or Tangible Capital Asset costs brought forward to 2024 \$ from their original purchase/install dates. Replacement costing for monuments and site works are based on a combination of standard unit costs developed internally by the City for estimation purposes based on previous jobs, estimates provided in condition assessments, staff knowledge and based on costing information from the Tangible Capital Asset registry (TCA).

Level of Service data is at a medium confidence level and is based on a low response rate from the Levels of Service customer survey, formal condition assessments and staff collected data.

## 1.2.1 SERVICE LIFE

Formal condition assessments are periodically completed on Cemetery assets but informal ones are more frequent. Where formal condition assessments have not been completed in the last five years, the condition has been estimated based on the estimated service life of the asset shown below in **Table 3**. The average overall estimated service life for assets can be found in **Table 5**. Provided that assets are maintained they are expected to remain structurally sound and functional under normal conditions for the Estimated Service Lives outlined below before replacement or significant rehabilitation is required. Environmental conditions and operating practices may result in a shorter or longer useful lifetime.

**Table 3: Cemetery Assets' Estimated Service Life**

| <b>Asset Class</b>               | <b>Estimated Service Life</b>                                                                                                                                                                                                                                                                           |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Buildings &amp; Monuments</b> | Buildings are composed of various sub-systems including structure, mechanical and electrical with different service lives. The different sub-system Estimated Service Lives are as follows:<br>Structure & Substructure: 80 years<br>Mechanical: 30 years<br>Electrical: 25 years<br>Interior: 15 years |
| <b>Monuments</b>                 | 100 years                                                                                                                                                                                                                                                                                               |
| <b>Site Works</b>                | Benches: 25 years<br>Fencing: 20 years<br>Garbage Cans: 5 years<br>Lighting: 25 years<br>Light Supports: 40 years<br>Parking Lots & Site Roads: 30 years<br>Pathways: 30 years<br>Plaques: 15 years<br>Retaining Walls: 25 years<br>Security: 15 years<br>Signs: 10 years                               |

## 1.2.2 CONDITION SCORING

For the purpose of this report and standardizing condition scores across all assets in the Asset Management Plan, the Condition Rating is defined by three (3) Condition Scores as defined in the table below. For assets with formal consultant condition assessments, the conditions have been modified to fit into this model.

Table 4: Condition Score Description

| Condition Score | Condition Rating | Description                                                                                                                                                                                                                                                                                                 |
|-----------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 – 1.4         | Good             | Assets are in working order, have no or minor deficiencies. Where condition data is not available, this category applies to assets which are within the first 40% of their estimated service life.                                                                                                          |
| 1.5 – 2.4       | Fair             | Assets show general signs of deterioration/age, some elements may have significant deficiencies, and asset will likely require repairs/removal in the next 10 years. Where condition data is not available, this category applies to assets which are within 41% - 80% of their estimated service life.     |
| 2.5 - 3         | Poor             | Asset is below standard showing signs of significant deterioration, is in danger of imminent failure, and will require repair, replacement or removal within the next year. Where condition data is not available, this category applies to assets which have exceeded 80% of their estimated service life. |

## 1.3. SUMMARY OF CEMETERY ASSETS

The summary of assets for the Cemetery Asset Class can be found below. The summary of assets includes: Quantity, Replacement Cost, Average Age, and Average Condition Score for each asset type in accordance with O. Reg. 588/17.

### 1.3.1 TOTAL SUMMARY OF ASSETS

A table summarizing all Cemetery assets is included in **Table 5** below. Detailed information about each asset is included in individual sections. Calculations of averages have been weighted by the overall replacement value of assets. This means that assets of higher estimated replacement value will have a stronger influence on the average than if the average was calculated based on the number of assets.

The total replacement cost for all Cemetery assets is approximately \$14.3M and they are a weighted average of 65 years old which exceeds the overall average estimated service life of 49 years. Overall Cemetery assets are in Good condition with a weighted average condition score of 1.4.

For **Table 5** an \* on a column title indicates average value weighted by replacement value.

**Table 5: Total Summary of Cemetery Assets**

| Asset                        | Quantity | Unit   | Replacement Cost | Average Age (years)* | Average Estimated Service Life (years)* | % of Estimated Service Life Expended* | Average Condition Score* | Average Condition Description* |
|------------------------------|----------|--------|------------------|----------------------|-----------------------------------------|---------------------------------------|--------------------------|--------------------------------|
| <b>Cemetery Assets Total</b> |          |        | <b>\$14.3M</b>   | <b>65</b>            | <b>49</b>                               | <b>100%</b>                           | <b>1.4</b>               | <b>GOOD</b>                    |
| <b>Buildings</b>             | 1620     | Sq. m  | \$7.0M           | 106                  | 57                                      | 100%                                  | 2.0                      | FAIR                           |
| <b>Monuments</b>             | 127      | Ea     | \$1.1M           | 71                   | 100                                     | 71%                                   | 0.3                      | GOOD                           |
| <b>Site Works</b>            | Varies   | Varies | \$6.1M           | 16                   | 29                                      | 55%                                   | 0.8                      | GOOD                           |

### 1.3.2 BUILDINGS

Assets within the Buildings group consists of five (5) buildings which support Cemetery Services this includes the mausoleum.

It can be seen in **Figure 1** that there is estimated to be over 1,600 sq. m. of area with a total replacement cost of \$7.0M in buildings for Cemetery assets. Assets are typically in Fair condition with a weighted average condition score of 2.0. Four (4) of the five (5) Cemetery buildings have had condition assessments completed within the last 10 years, three (3) of the assessments were completed within the last five (5) years.

The average age for the City's Cemetery Buildings is 106 years which exceeds the weighted average estimated service life of 57 years for all buildings. The values are weighted based on estimated replacement value.

The condition rating for the four buildings formally assessed ranged from Poor to Good. It should be noted that repairs are planned for the mausoleum from 2025 to 2027. As it has the highest value of all cemetery buildings, upon rehabilitation its improved condition is expected to result in an increase to the overall condition score of the cemetery building assets.

| AREA OF BUILDINGS (sq m) | REPLACEMENT COST (\$) | WEIGHTED AVG AGE (YEARS) | WEIGHTED AVG ESTIMATED SERVICE LIFE (YEARS) | WEIGHTED AVG CONDITION SCORE | WEIGHTED AVG CONDITION DESCRIPTION |
|--------------------------|-----------------------|--------------------------|---------------------------------------------|------------------------------|------------------------------------|
| 1.6K                     | 7.0M                  | 106                      | 57                                          | 2.0                          | Fair                               |

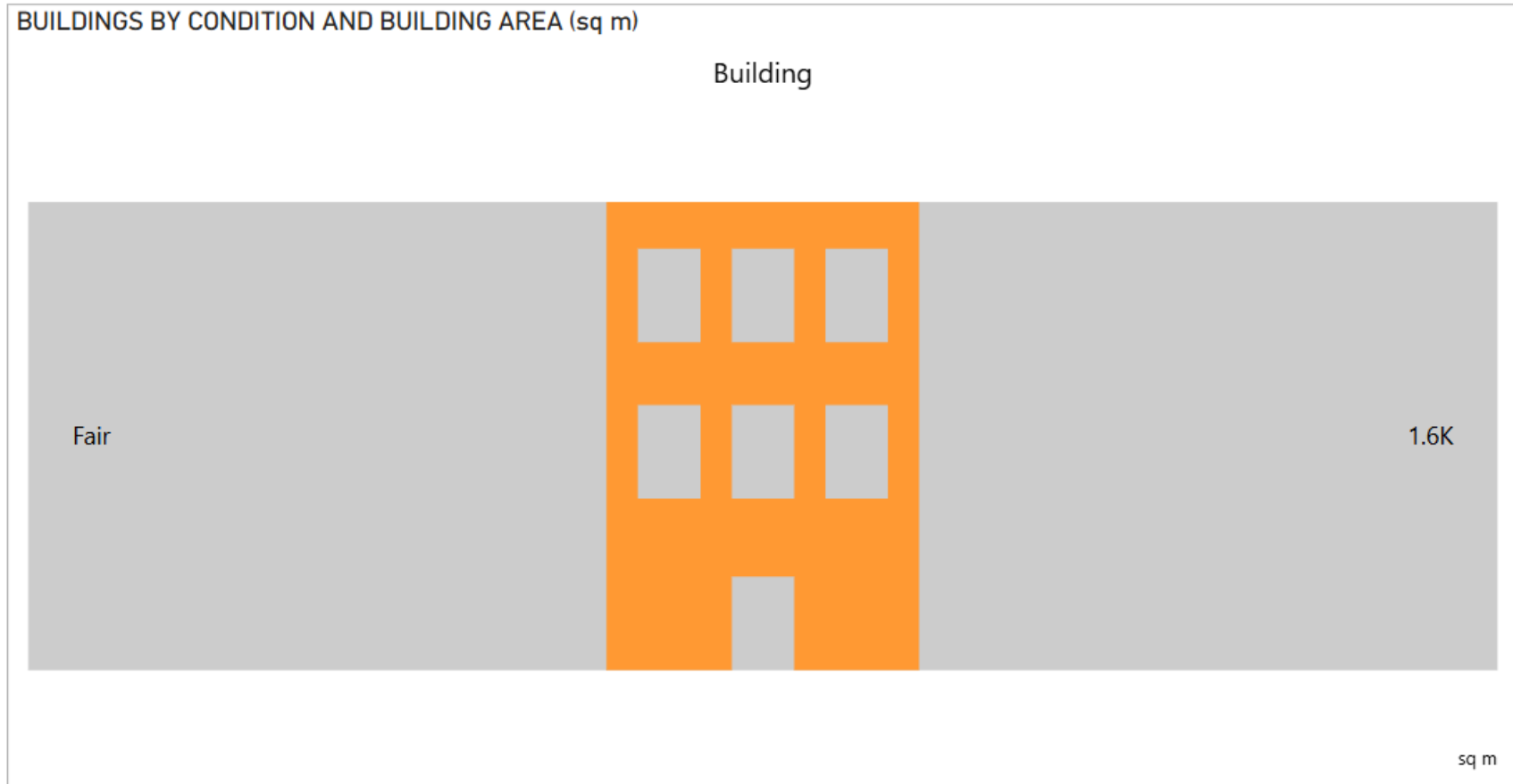


Figure 1: Buildings Asset Summary by Condition and Building Area

### 1.3.3 MONUMENTS

Assets within the Monuments group consists of eight (8) columbariums, one (1) crypt, and 104 plaques.

It can be seen in **Figure 2** that the total replacement cost for cemetery monuments is \$1.1M. Assets are typically in Good condition with a weighted average condition score of 0.3. The plaques and columbariums are in good condition. Extensive repairs were completed on the Waddington Crypt in 2024 and it is now in good condition. The values are weighted based on estimated replacement value.

The average age for the City's cemetery monuments is 71 years which is 71% of the average estimated service life of 100 years for all monuments.

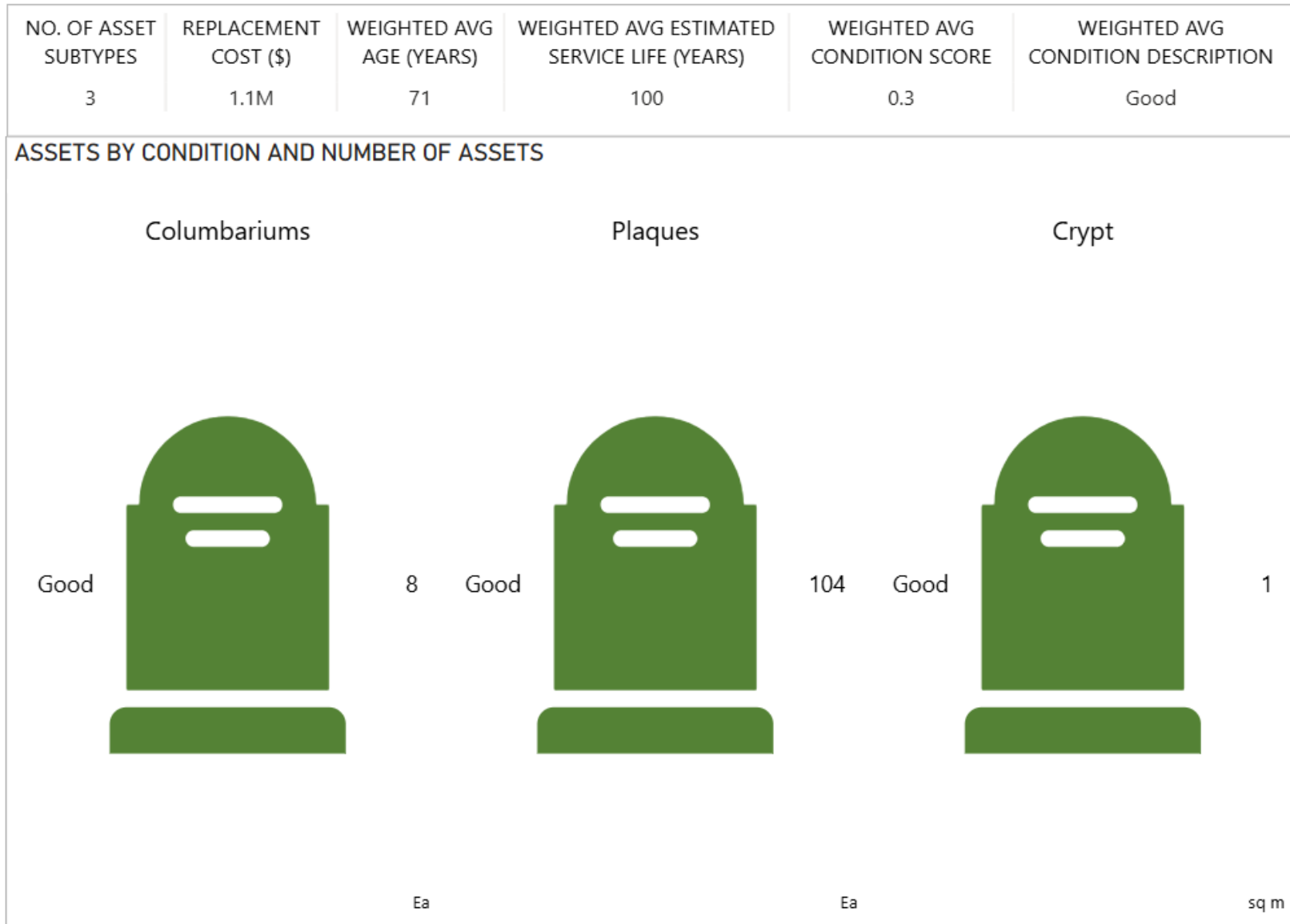


Figure 2: Monuments Asset Summary by Condition and Count

### 1.3.4 SITE WORKS

Site works refers to assets which are present at the cemeteries and support cemetery operations. Assets within the Site Works group include: parking lots, access roadways, pathways, fencing, gates, signage, parking lot lighting, security bollards, irrigation systems, fuel tanks, specialty lifts and benches.

As summarized in **Figure 3** the Site Works assets include: 0.9 kms of fencing, 33K sq m of access road, 3 specialty equipment assets, 3 power poles, 15 security bollards and 4 signs with a total replacement cost of \$6.1M. Assets are in overall Good condition with a weighted average condition score of 0.8, the breakdown of condition by asset subtype is shown in **Figure 3**. The values are weighted based on estimated replacement value.

The average age for the City's cemetery site works assets is 16 years which is 55% of the weighted average estimated service life of 29 years for all site works assets.

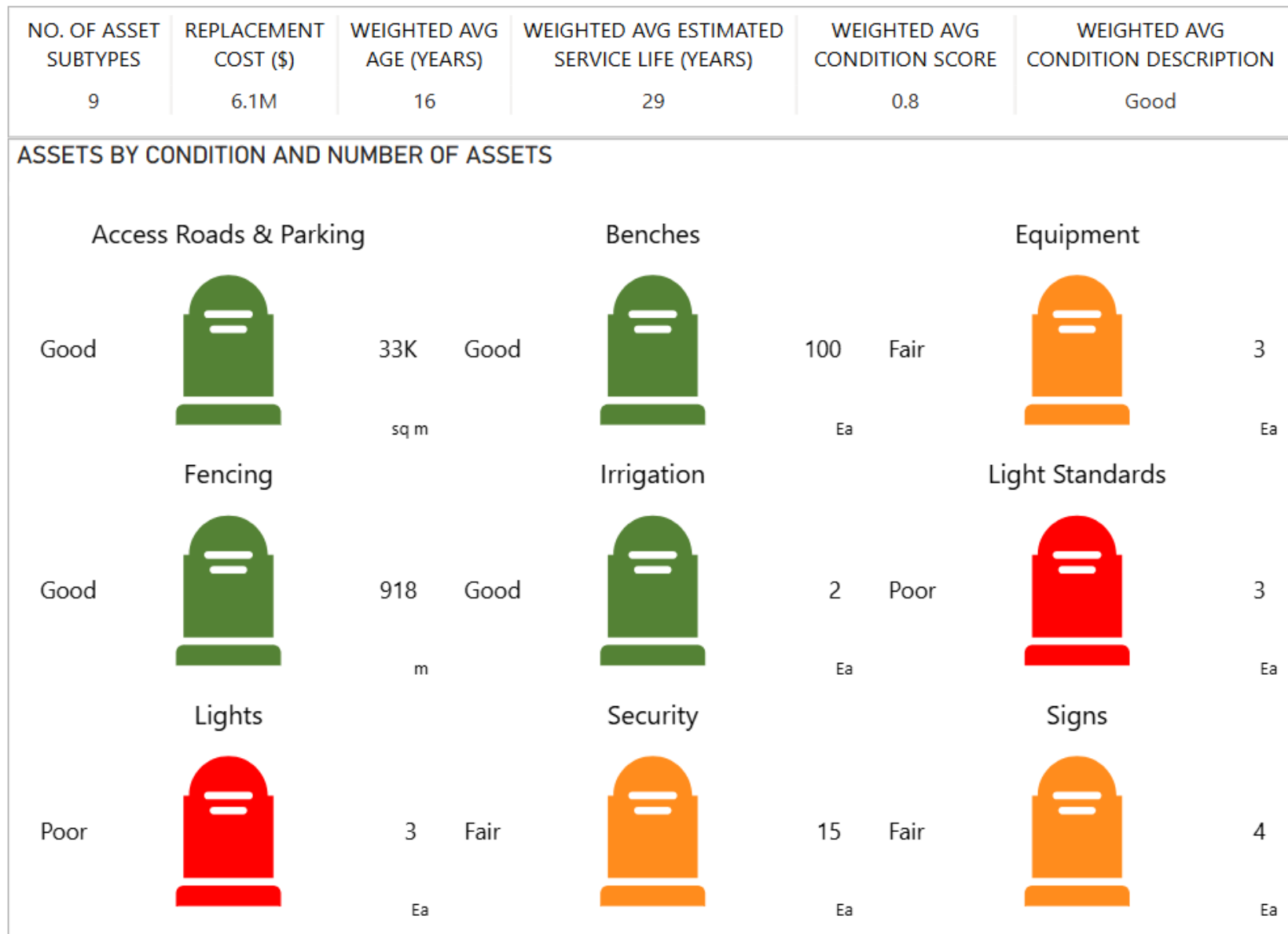


Figure 3 Site Works Assets Summary by Condition and Number of Assets

## 1.4. LIFECYCLE OF CEMETERY ASSETS

The lifecycle of Cemetery assets is described under four (4) categories which are described in this section:

- Key Lifecycle Stages of Cemetery Assets;
- Lifecycle Activities;
- Risks of Lifecycle Activities; and
- 10 Year Lifecycle Costs of Cemetery Assets.

### 1.4.1 KEY LIFECYCLE STAGES OF CEMETERY ASSETS

The lifecycle of an asset refers to the following stages: Planning, Creation/Acquisition, Operations and Maintenance, Renewal/Disposal which are defined in the Main Body of the report. For Cemetery assets specifically, our general process is as follows:

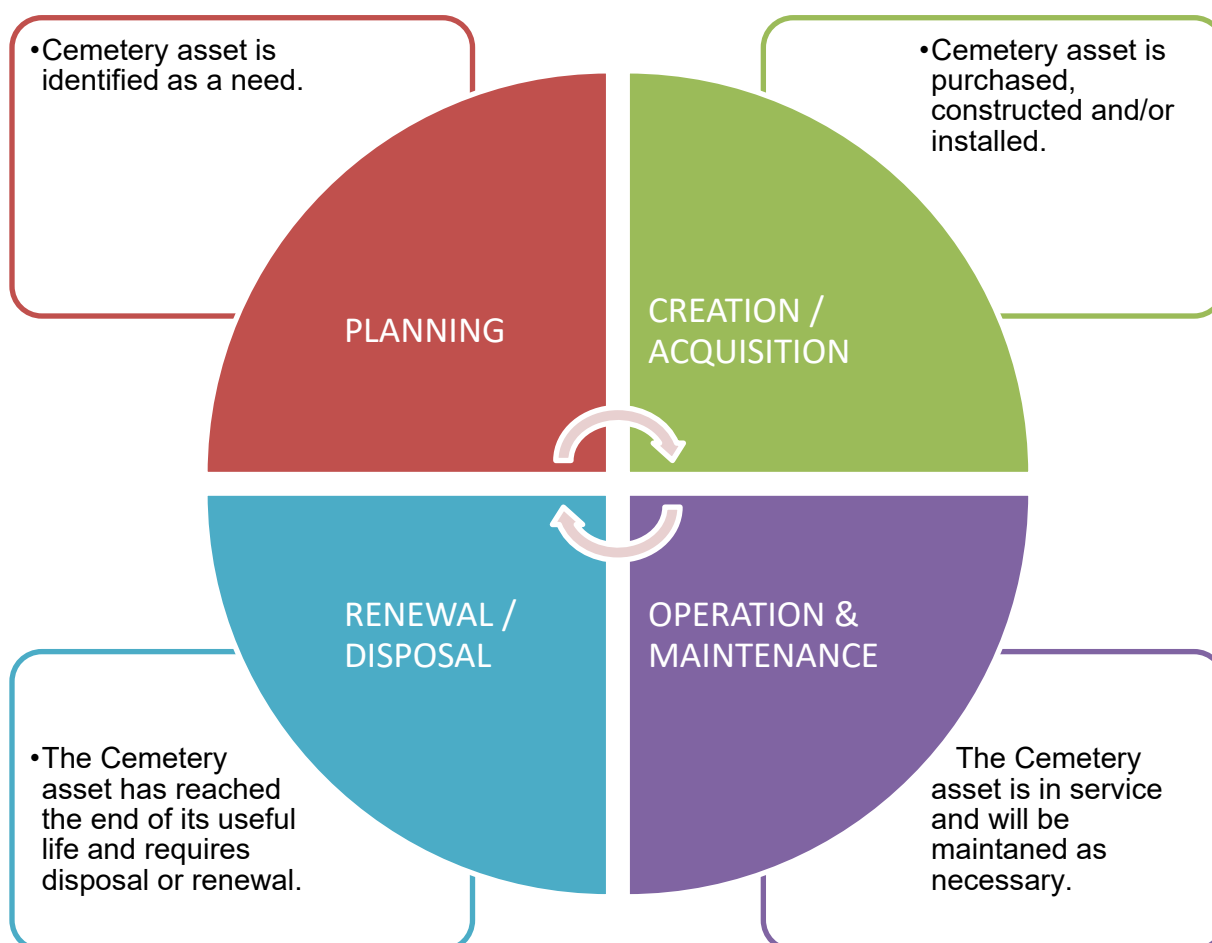


Figure 4: Lifecycle Stages of Cemetery Assets

1. **Planning** –The Cemetery asset has been identified as a need. The asset is purchased considering all needs, City policies and Master Plans.
2. **Creation / Acquisition / Replacement** – The cost and requirements for the new asset are defined considering all City needs and policies. The asset is purchased and installed/planted.
3. **Operation and Maintenance** – The Cemetery asset has been installed and is providing benefits to the community. Maintenance (Lifecycle) Activities are completed on the asset at specific time intervals as shown in **Table 6** to prevent premature failures of the asset. Additional monitoring and potential improvements are evaluated during this process.
4. **Renewal / Disposal / Monitoring** – The Cemetery asset has reached the end of its useful life or has been replaced and requires disposal. Disposal considers the effect on customers such as required detouring or service disruptions which are taken into account in the Planning stage thereby restarting the cycle. The City follows industry standards when disposing of these assets. The Funeral Burial and Cremation Services Act requires that the City maintain the mausoleum, Waddington Crypt and the columbaria in perpetuity, these assets would therefore not be disposed of and would instead undergo renewal. Other cemetery assets, such as historic buildings or monuments, would also not be replaced at the end of their useful life and will instead undergo a renewal or, if renewal is not possible, be evaluated for how best to safely preserve the asset or create a historic record of the asset.

1.4.2 LIFECYCLE ACTIVITIES

A list of the planned Lifecycle Activities, annual cost, and frequency for each Cemetery Asset Type can be found in **Table 6** below. These activities are undertaken to maintain Cemetery assets and therefore maintain the current levels of service. In review of the 2024 customer levels of service survey, Cemetery assets generally meet the service expectations of Cemetery asset users. Therefore, these lifecycle activities will remain the same for the proposed levels of service for this iteration of the AMP. Further discussion regarding Cemetery proposed Levels of Service can be found in **Section 1.5.5 Proposed Levels of Service Discussion**. Due to data limitations at this time, the City will maintain the lifecycle activities which have been performed in the past and activities listed will be updated as improved data becomes available.

Lifecycle activities occur on each of our Cemetery assets classes. Cemetery assets are maintained by Cemetery staff, Parks staff or contractors and activities are currently tracked through a combination of email, excel, the City’s customer relationship management system and Stone Orchard cemetery management software. The variance in cost for the same lifecycle activities for different asset types is partially attributable to whether the staff cost could be determined. The City will work to standardize the inclusion of staff costs in individual lifecycle activities in future iterations of the AMP.

Table 6: Lifecycle Activities for Cemetery Assets

| Asset Type | Lifecycle Activity                  | Annual Cost* | Frequency                             | Completed by                 |
|------------|-------------------------------------|--------------|---------------------------------------|------------------------------|
| Buildings  | Building Operations Utilities       | \$33,700     | Daily                                 | Cemetery Staff               |
|            | Inurnments & Interments             | \$15,300     | As Required                           | Cemetery Staff               |
|            | Cleaning                            | \$4,350      | Weekly – Mt Hope<br>Monthly - Oakhill | Contractor                   |
|            | Repairs                             | \$12,000     | As Required                           | Cemetery Staff or Contractor |
| Monuments  | Inurnments & Interments             | \$30,500     | As Required                           | Cemetery Staff               |
|            | Repairs                             | \$4,300      | As Required                           | Cemetery Staff or Contractor |
| Site Works | Interments                          | \$280,000    | As Required                           | Cemetery Staff               |
|            | Inspections                         | \$3,000      | Annual/As Required                    | Cemetery Staff or Contractor |
|            | Testing                             | \$505        | Bi-annual for Fuel Tank               | Contractor                   |
|            | Repair                              | \$20,700     | As Required                           | Contractor                   |
|            | Irrigation Winterize & Season Start | \$3,200      | Seasonal – As Required                | Cemetery Staff               |
|            | Garbage Removal                     | \$760        | As Required                           | Parks Staff or Contractor    |
|            | Landscaping                         | \$330,000    | Seasonal - As Required                | Cemetery or Parks Staff      |
|            | Winter Control                      | \$40,000     | Seasonal - As Required                | Cemetery Staff               |

\*2025 Annual Cost is typically based on an average of the 4 year cost estimates presented in the 2025 Operating Budget.

### 1.4.3 RISKS OF LIFECYCLE ACTIVITIES

The identified lifecycle activities in **Table 6** above are the current and proposed activities taken on by City staff or hired contractors. Some risks associated with these activities include:

- **Short Term Operational Disruption** – Depending on the scope of maintenance or repair activities they could result in normal operations being unable to continue while the work is in progress. This can be mitigated by completing maintenance and repairs at the correct time of year, and by appropriately communicating with visitors.
- **Safety Hazards to Environment and People** – Improperly conducted activities could pose risks to workers, the environment and the public.
- **Operator Error** – When operators are operating equipment, there is a risk of an operator related accident. This risk is mitigated by ensuring all operators are trained on equipment.
- **Confined Space** - There are always risks associated with confined space, technicians are trained and standard operating procedures are followed to complete the task safely.

However, if these activities were not completed, the risks would include:

- **Long Term Operational Disruption** due to maintenance or repair activities being delayed until the scope has increased beyond the initial issue resulting in a more time consuming or costly repair.
- **Safety Hazards to Environment and People** due to undetected issues posing safety risks if inspections were not completed in a timely fashion or safety risks which were not remedied promptly.
- **Compromised Integrity of Remains** due to constructed resting places such as mausoleums, crypts or columbarium not being repaired in a timely fashion or natural resting places being compromised due to soil erosion or loss.
- **Regulatory Non-Compliance** due to failure to maintain record keeping resulting in regulatory standards which are not met.
- **Increased Cost** due to reactive actions which could have been prevented with preventative maintenance.

#### **1.4.4 10 YEAR LIFECYCLE COSTS OF CEMETERY ASSETS**

**Figure 5** below outlines the 10 year lifecycle costs of Cemetery assets. This graph includes the lifecycle cost for the assets which support the Current Levels of Service (LOS) and the assets required to support the Proposed LOS.

Although there are several assets needing to be replaced over the 10 years, the average annual cost for Operation and Maintenance of Cemetery Assets outweighs the capital cost for this infrastructure.

Based on the information presented in **Figure 5**, the total annual average capital costs for the next 10 years needed to maintain the current LOS of these Cemetery assets are \$411,000. The total annual average capital costs for the next 10 years needed to achieve the proposed LOS are \$76,000. The average annual Operation and Maintenance costs to maintain the current level of service are \$1.0M. The average annual additional Operation and Maintenance costs to maintain the proposed level of service are \$59,000.

The large spike in cost for site works seen in 2025 and 2033 is the theoretical date identified through an age based assessment that the access roads/paths and parking areas in the Mount Hope and Oakhill cemeteries will have exceeded their expected service life. Due to lower traffic volume on these internal access roads compared to typical City streets it is possible that the actual replacement date could be further in the future changing the placement of the peak.

The large spike in cost for buildings seen in 2025 is the date identified through building condition assessments or through age based assessment that rehabilitations are required at the Mount Hope and Oakhill cemeteries.

As long as the peak remains within the next 10 years adjusting the peak year will not change the total annual average capital cost required for the next 10 years to maintain the state of good repair.

To determine the total estimated operating costs in a given year, the proposed LOS operating costs should be added to the current LOS operating costs. Therefore it is recommended that the City invest \$487,000 in Cemetery assets annually for capital work to maintain the current LOS and achieve the proposed LOS. It is recommended that \$1.06M be invested annually for operating costs to maintain the current LOS and achieve the proposed LOS.

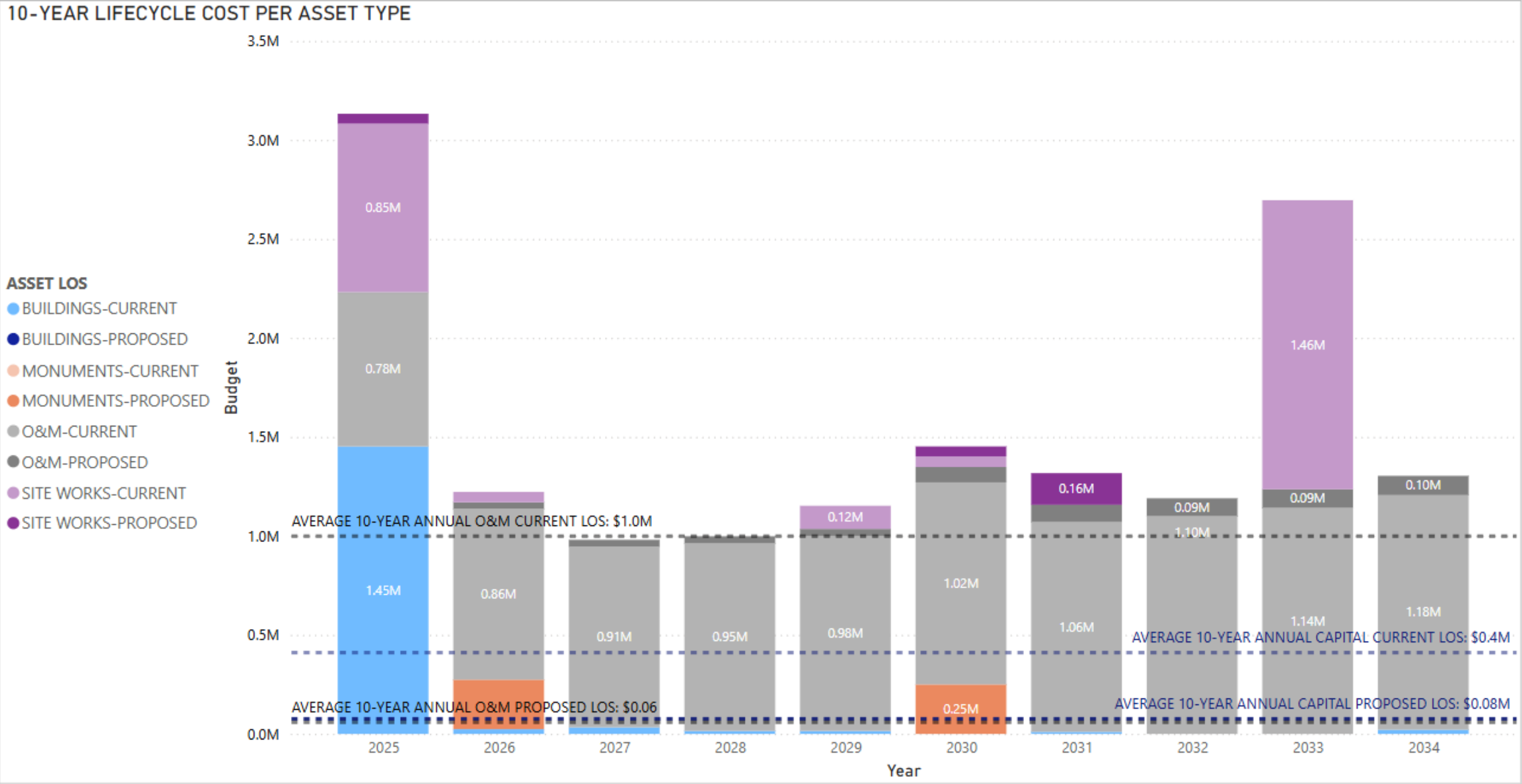


Figure 5: 10-Year Lifecycle Cost Per Cemetery Asset Type

- Notes:
- O&M costs are estimated based on the 2025 Preliminary Operating Budget and are inflated by 3.8% per year.
  - For assets where no formal capital forecast was available, the replacement year is based on the estimated remaining service life of each asset or the condition assessment of each asset, as applicable.
  - Assets with formal condition assessments which contained forecasting (i.e. buildings) were included based on the estimated replacement/repair year in those assessments.

Per **Figure 6** below, the existing 10-year forecast from 2025 – 2034, further explained in **Section 8.3** of the **Asset Management Plan Overview Document**, indicates that the City is currently planning to spend an average of \$0.18M on Cemetery assets capital work annually, and as noted above, the required 10-year average amount is \$0.49M to maintain the current LOS and achieve the proposed LOS for these assets. Therefore, there is an annual funding gap of \$0.31M for Cemetery assets. The impacts resulting from these funding gaps will be monitored and reported as appropriate.

The City of Brantford has moved to a four (4) year budget cycle and departments will complete long term planning as opposed to annual planning for projects within this time period. The Prioritization Matrix explained in **Section 9** of the **Asset Management Plan Overview Document** has also been implemented which will help departments confirm priority projects. It is anticipated that the new process for the City's 2024 budget cycle will help departments prepare and request funding in advance of significant replacement costs for assets reaching the end of their useful life.

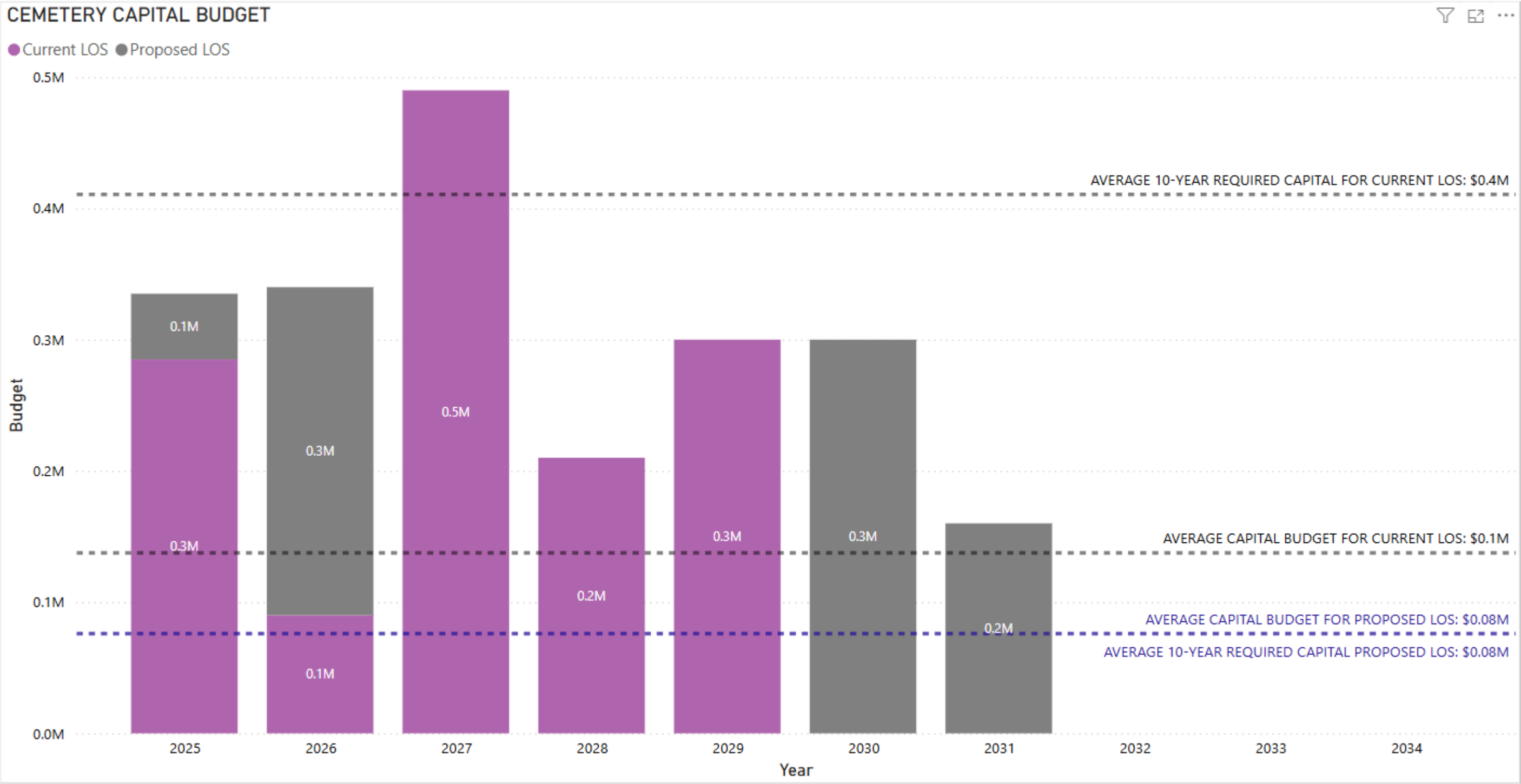


Figure 6: Existing Capital Budget Forecast from 2025 – 2034 for Cemetery Assets

## **1.5. CURRENT LEVELS OF SERVICE**

### **1.5.1 O. REG 588/17 CUSTOMER LEVELS OF SERVICE**

O. Reg 588/17 does not currently have defined customer levels of service for this asset class that must be reported within this plan. This section will be kept for future plan iterations should O. Reg 588/17 be updated and require defined customer levels of service be reported.

### **1.5.2 O. REG 588/17 TECHNICAL LEVELS OF SERVICE**

O. Reg 588/17 does not currently have defined technical levels of service for this asset class that must be reported within this plan. This section will be kept for future plan iterations should O. Reg 588/17 be updated and require defined technical levels of service be reported.

### 1.5.3 MUNICIPALLY DEFINED CUSTOMER LEVELS OF SERVICE

The customer levels of service are defined in **Section 6.2** of the **Asset Management Plan Overview**. For Cemetery assets, the asset specific interpretation of these levels of service is defined below in **Table 7**.

Table 7: Municipally Defined Customer Levels of Service

| Customer Level of Service    | Definition                                                                                                                                                                                                                                                      |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accessibility                | Cemetery assets should be available to and easily accessed by the local population.                                                                                                                                                                             |
| Quality                      | Cemetery assets should deliver their intended services at a certain quality.                                                                                                                                                                                    |
| Cost Efficiency              | Cemetery assets should meet the needs of the user at an affordable cost to the City.                                                                                                                                                                            |
| Safety                       | Cemetery assets should not endanger people, property or the integrity of remains.                                                                                                                                                                               |
| Environmental Sustainability | Cemetery assets shall consider measures to improve energy and environmental performance.                                                                                                                                                                        |
| Reliability                  | Cemetery assets should be available as needed.                                                                                                                                                                                                                  |
| Responsiveness               | Requests for repair or access to Cemetery assets should be completed as quickly as safely practical.<br>Responsiveness should account for the relative risk to the public, the surrounding property, the asset itself and to the staff completing the response. |

1.5.4. MUNICIPALLY DEFINED TECHNICAL LEVELS OF SERVICE

The technical levels of service for Cemetery assets have been developed based on the customer levels of service defined in **Table 7**. The currently available customer levels of service with the corresponding technical levels of service and Key Performance Indicators (KPI) metrics are defined in **Table 8**. N/A indicates information which is Not Available for this AMP and will be reviewed for future iterations. Due to a low response rate on customer surveys conducted from 2023/2024, the confidence level in the applicability of the KPIs derived from the survey data to the wider population, is Low.

Proposed future performance metrics have been identified for the 2025 AMP and the need for additional KPIs and KPI targets has been identified. The City will look for opportunities to gather and include information for missing KPI metrics in future iterations of this AMP. N/A indicates information which is Not Available for this AMP and will be reviewed for future iterations.

The City recognizes that if assets are not renewed at the appropriate timing, it will inevitably require difficult trade-off choices that could include:

- A reduction of the level of service and availability of assets;
- Increased complaints and reduced customer satisfaction;
- Increased reactive maintenance and renewal costs; and
- Damage to the City’s reputation and risk of fines or legal costs

Table 8 Technical Levels of Service KPIs

|                              |                                                 |                                                                                        |                                          | Proposed Future Performance |        |        |        |        |        |        |        |        |        | LOS Option |
|------------------------------|-------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| Customer Level of Service    | Technical LOS                                   | Units                                                                                  | Current Actual Performance (2024 Values) | 2025                        | 2026   | 2027   | 2028   | 2029   | 2030   | 2031   | 2032   | 2033   | 2034   |            |
| Accessibility                | Number of grass cuts at Cemeteries annually     | # of grass cuttings/year                                                               | 34                                       | 34                          | 34     | 34     | 34     | 34     | 34     | 34     | 34     | 34     | 34     | Maintain   |
|                              | Percent of Roadways in Fair or better condition | % of roadways                                                                          | 71%                                      | 70%                         | 70%    | 70%    | 70%    | 70%    | 70%    | 70%    | 70%    | 70%    | 70%    | Maintain   |
| Quality*                     | Citizen Assessment of Value for Money           | % of survey responses on value for money indicating an assessment of average or higher | 98%                                      | 90%                         | 90%    | 90%    | 90%    | 90%    | 90%    | 90%    | 90%    | 90%    | 90%    | Maintain   |
| Cost Efficiency              | Annual Cost per developed area of cemetery land | \$/developed sq m                                                                      | \$4.57                                   | \$3.75                      | \$3.83 | \$3.90 | \$3.98 | \$4.06 | \$4.22 | \$4.31 | \$4.39 | \$4.48 | \$4.57 | Maintain   |
| Safety                       | N/A                                             | N/A                                                                                    | N/A                                      | N/A                         | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A        |
| Environmental Sustainability | N/A                                             | N/A                                                                                    | N/A                                      | N/A                         | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A        |
| Reliability*                 | N/A                                             | N/A                                                                                    | N/A                                      | N/A                         | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A        |
| Responsiveness               | N/A                                             | N/A                                                                                    | N/A                                      | N/A                         | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A    | N/A        |

\*Note: Information obtained from external surveys conducted in 2023/2024, more details available in Overview Document. Due to a low response rate, the confidence level in the applicability of survey results to the wider City population is Low.

### 1.5.5. PROPOSED FUTURE LEVEL OF SERVICE TARGETS

For the purpose of this report and the discussion surrounding proposed future levels of service targets, there are three (3) possible options defined in **Table 9** including the risks associated with those options to the long term sustainability of the municipality.

**Table 9 Technical Levels of Service KPIs**

| Level of Service Development Options | Description                                                                                                                                                                                                                                                                                                                                                                                   | Risk Associated with Options                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Decrease Level of Service            | <p>Decreasing the level of service should result in cost savings.</p> <p>E.g. Mowing of grass in the cemetery is decreased to once every two weeks.</p>                                                                                                                                                                                                                                       | <p>In some circumstances, decreasing the level of service may have little impact to the overall customer experience. In others, decreasing the level of service may result in a decreased level of customer satisfaction and could lead to safety concerns and possible damage to the City's reputation.</p> <p>Decreasing the level of service too much for an extended period of time may result in higher costs for repairs or closure of certain assets over the long-term.</p>                       |
| Maintain Level of Service            | <p>Maintaining the level of service should maintain costs with increases anticipated to reflect inflation. Customer experience would also be anticipated to remain the same as well as the City's reputation. Costs would be anticipated to increase minimally over time due to inflation or growth factors.</p> <p>E.g. Mowing of grass in the cemetery is maintained at once per week .</p> | <p>If the current levels of service match customer expectation and regulatory requirement, maintaining them would typically be the recommended approach. However if the current levels of service do not match customer expectations or regulatory requirements, then maintaining them may not be the recommended approach. Similarly, City reputation may not match with what the City would prefer. If a low level of service is maintained for too long it may lead to health and safety concerns.</p> |
| Increase Level of Service            | <p>Increasing the level of service should result in enhanced customer experience and City reputation.</p> <p>E.g. Mowing of grass in the cemetery is increased to twice a week</p>                                                                                                                                                                                                            | <p>Increasing service would involve increased costs. Increasing the level of service too much, for an extended period of time, may become financially unsustainable for the City.</p>                                                                                                                                                                                                                                                                                                                     |

Each of the technical levels of service have been examined to see if and/or how the proposed levels of service differ from the current levels of service:

The number of grass cuts at Cemeteries annually is 34 cuts per year and is planned to be maintained at 34 cuts per year over the next ten (10) years. This level of service is anticipated to be maintainable as staff have indicated that there is no intention of increasing the number of grass cuttings at cemetery properties in the future.

The percent of roadways in Fair or better condition is currently at 71% and the City will aim to maintain this service level at 70% for the next ten (10) years. This service level will be maintained through current policies and practices.

The Citizen Assessment of Value for Money is currently at 98% and is planned to be maintained at 90% or greater over the next ten (10) years. This level of service is anticipated to be maintainable through current policies and practices.

The Annual Cost per developed area of cemetery land is currently planned to increase with inflation (predicted to be 2% each year over the next ten (10) years) which will maintain the current level of service. This will allow the City to continue to maintain service levels even as the City grows and new Cemetery assets are built.

It is important to note that customer preferences and expectations do not always align with internal technical targets. A consideration of this section is linking the customer and technical levels of service to determine areas where different levels of service could be proposed. As the 2024 survey results had lower than anticipated engagement, it is difficult to make any conclusive decisions based on this initial survey. The Cemetery Master Plan provides strategic direction as it relates to the provisioning and guidance for decision-making and should be referred to in conjunction with these survey results when considering any change in the level of service. Future iterations of the AMP will strive to improve the survey data confidence and allow for better alignment.

1.5.6. AFFORDABILITY AND ACHEIVABILITY CONFIDENCE

To determine whether the proposed levels of service are achievable and if the City can afford the proposed level of service **Table 10** has been developed to review confidence in the proposed levels of service.

Table 10 Affordability and Achievability Confidence

| Customer Level of Service    | Technical LOS                                   | Achievability Confidence | Achievability Description                                                                                                                                                                                                                                                                                                                                                                                                                   | Affordability Confidence | Affordability Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------|-------------------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accessibility                | Number of grass cuts at Cemeteries annually     | High                     | The achievability confidence for the Number of grass cuts at Cemeteries annually has been identified as High because staff are confident that the current number of cuts is sufficient to maintain levels of service.                                                                                                                                                                                                                       | High                     | The affordability confidence for the Number of grass cuts at Cemeteries annually has been identified as High because staff are confident that the current number of cuts is sufficient to maintain levels of service and therefore there should only be moderate cost increases                                                                                                                                                                                                                                                          |
|                              | Percent of Roadways in Fair or better condition | Medium                   | Roadways within Cemeteries will continue to have condition assessments through the City’s regular road condition assessment program. Medium achievability has been selected for Percent of Roadways in Fair or better condition as there may be fluctuations in condition depending on the age of the asset and when lifecycle activities are scheduled to occur.                                                                           | Medium                   | The Percent of Roadways in Fair or better condition has a Medium affordability confidence as the department does consider and complete recommendations from Condition Assessments. However, the department is not planning for future lifecycle activities in the City’s Capital forecast.                                                                                                                                                                                                                                               |
| Quality*                     | Citizen Assessment of Value for Money           | Medium                   | By maintaining current levels of service and minimally increasing costs, the Citizen assessment of value for money being maintained at 90% or greater is achievable. Medium confidence has been selected as there may be slight variation in performance as lands to the north are developed and assumed.                                                                                                                                   | Medium                   | By maintaining current levels of service and minimally increasing costs based on inflation, the Citizen assessment of value for money being maintained at 90% or greater is affordable. Medium confidence has been selected as there may be slight variation in performance as lands to the north are developed and assumed.                                                                                                                                                                                                             |
| Cost Efficiency              | Annual Cost per developed area of cemetery land | Medium                   | An inflationary factor of 2.0% has been applied to the 2025 Annual cost per resident across the ten (10) years shown in Table 8. This is seen as an achievable level of service as it’s a moderate increase each year and should follow inflation. Also, should additional subdivisions be built within City limits within this time frame, this would add additional funds which could alleviate or maintain cost increases for residents. | Low                      | The affordability confidence has been set to low as there are many unpredictable factors that may influence the cost of Cemeteries per developed area such as new cemetery assets being installed by the City. There may also be new legislation introduced which would require the City to increase levels of service. These factors may lead to a change in the Annual cost per developed area of cemetery land and the proposed increases over the next ten (10) years should be reviewed again with the next iteration of this plan. |
| Safety                       | N/A                                             | N/A                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                         | N/A                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Environmental Sustainability | N/A                                             | N/A                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                         | N/A                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Reliability                  | N/A                                             | N/A                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                         | N/A                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Responsiveness               | N/A                                             | N/A                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                         | N/A                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

It is important to note that while the proposed service level change may appear affordable when viewed in isolation of this plan specifically, when it is examined in the context of the overall budget, these levels may not be achievable and would be considered unaffordable. As service level data continues to be collected, staff will also continue to review the achievability and affordability of the levels of service proposed within the future iterations of this plan.

### 1.5.7. LEVEL OF SERVICE LIFECYCLE COST CONSIDERATIONS

Proper considerations should be made for the most cost effective methods that can be undertaken to achieve the lowest cost associated with a chosen level of service. **Table 11** below includes the lifecycle options available and the associated risks with the chosen options.

**Table 11 Lifecycle Options and Associated Risks**

| <b>Lifecycle Options</b> | <b>Description</b>                                                                                                                                                                                                | <b>Risks Associated if Undertaken</b>                                                                                        | <b>Risks Associated if Not Undertaken</b>                                                                                                                                                            |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning                 | Consideration is made regarding the asset involving City Master plans and the needs of internal and/or external customers.                                                                                        | Planning activities may extend project timeline.                                                                             | If planning activities were not undertaken there is a risk of missing something that we needed                                                                                                       |
| Operation & Maintenance  | The asset is providing benefits to the community and operation and maintenance activities (see <b>Table 6</b> ) are completed on the asset at specific time intervals to prevent premature failures of the asset. | Completing operation & maintenance activities may mean that there is limited or no access to the asset for a period of time. | If O&M activities were not undertaken the asset would have premature failures, become unsafe and would cost the City more to repair or would have to be closed/removed.                              |
| Repair                   | The asset or a portion of the asset is no longer functioning appropriately, and a repair is needed.                                                                                                               | Completing repair activities may mean that there is limited or no access to the asset for a period of time.                  | If repair activities were not undertaken the asset would no longer function as it should and would affect service levels. The asset would eventually deteriorate and no longer function as intended. |
| Replace                  | The asset has reached the end of its useful life and needs to be replaced to maintain service levels.                                                                                                             | Replacing the asset may mean limited or no access to the asset during a period of time.                                      | If replacement activities were not undertaken the asset would no longer function as it should and would affect service levels. The asset would need to be closed and eventually removed.             |
| Remove                   | The asset has reached the end of its useful life or is no longer required to meet the appropriate service level and is removed.                                                                                   | Removing the asset may lead to a reduction in service levels.                                                                | The asset may be unsafe and could lead to health and safety concerns if not removed.                                                                                                                 |
| Install New/Expand       | A new asset or extension to an existing asset is purchased and installed.                                                                                                                                         | Installing a new asset may lead to increase costs which could lower service levels.                                          | If a new asset is not installed this may lead to an eventual reduction in service levels.                                                                                                            |

Note: The full lifecycle stages for these assets can be found in **Section 1.4.1** and the list of specific lifecycle activity options is located in **Section 1.4.2** of this AMP.

Depending on the level of service being considered, the most cost-effective method that should be undertaken to achieve the lowest cost associated with the specific level of service may actually be a combination of lifecycle activities. The combination selected will be based on that specific asset and the activities that are likely to give the lowest cost while maintaining the chosen service level.

When considering the Number of grass cuts at Cemeteries annually the lowest costs for lifecycle activities undertaken would be a combination of planning, operation and maintenance, repair and replacement lifecycle activities.

The Percent of Roadways in Fair or better condition will require a combination of lifecycle activities to ensure the lowest costs would include a combination of operation and maintenance activities and repairs to the existing asset. When the asset has reached the end of its useful life, there would be a need for removal and replacement.

Citizen Assessment of Value for Money involves communicating with the customer through surveys and other forms of engagement. This lifecycle activity will require planning to discuss the need for better engagement and the budget required to generate and execute the next survey needed to re-assess satisfaction levels.

The Annual Cost per developed area of cemetery land will require a combination of lifecycle activities to ensure the lowest cost and would include planning, operation and maintenance, repairs, as well as the removal and replacement of assets when they reach the end of their useful life.

## 1.6. CURRENT & FUTURE ASSET PERFORMANCE

The current asset performance for Cemetery assets have been separated into three (3) categories for this section of the report:

- Energy Performance;
- Operating Performance; and
- Sustainability Performance

### 1.6.1 CEMETERY ASSETS CURRENT ENERGY PERFORMANCE

The City of Brantford has a Corporate Energy Management Plan (CEMP) which emphasizes energy efficiency within the City. The goals of the CEMP are to reduce energy use, energy intensity, and greenhouse gas (GHG) emissions in City Facilities. In addition, through the City's Climate Change Action Plan and Climate Lens Tool explained in **Section 10** of the **Asset Management Plan Overview Document**, the City has been working to improve our facilities' energy efficiency and reduce the associated carbon footprint.

Under the CEMP, annual energy management data is reported, but has a reporting delay of two (2) years. **Table 12** contains data from the 2023 Corporate Energy Management Report which is available on the City's website. The average Energy Use Intensity (GJ/sq m) for all City buildings is 11.2 GJ/sq m.

**Table 12: Current Energy Performance of Cemetery Facilities**

| Building         | Address              | Electricity (kWh)* | Natural Gas (m3)* | GHG Emissions (T CO2e)* | Source Energy Use Intensity (GJ/sq m) |
|------------------|----------------------|--------------------|-------------------|-------------------------|---------------------------------------|
| Mt Hope Cemetery | 169 Charing Cross St | 11,315             | 2,520             | 5.20                    | 0.14                                  |
| Oakhill Cemetery | 17 Jennings Rd       | 10,500             | 8,771             | 17.20                   | 0.42                                  |

\*Based on information provided in the 2023 Corporate Energy Management Report

1.6.2 CEMETERY ASSETS OPERATING PERFORMANCE

**Table 13** contains criteria by which the City’s Cemetery assets’ operating performance can be assessed. N/A in the table below indicates a metric which is currently unavailable. The City will work to gather sufficient information to begin reporting on additional metrics in future iterations of the AMP.

Table 13: Cemetery Operating Performance

|                        |                                                                 |                                                                                      |                                          | Proposed Future Performance |      |      |      |      |      |      |      |      |      |
|------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|------|------|------|------|------|------|------|------|------|
| Criteria               | Possible Performance Measure                                    | Possible Improvement                                                                 | Current Actual Performance (2024 Values) | 2025                        | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
| Record Accuracy        | Number of incomplete records vs owned interment sites           | Blanks in records to be corrected over time, where information is available.         | N/A                                      | N/A                         | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  |
| Utilization Rates      | % of privately owned interment locations                        | Set a target percentage of ownership* of available interment locations.              | N/A                                      | N/A                         | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  |
| City Stewardship Rates | % of occupied interment locations under direct City stewardship | Record keeping improvements to try and reduce percentage.                            | N/A                                      | N/A                         | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  | N/A  |
| Regulatory Compliance  | Number of Compliance Orders Issued                              | Set a target upper limit on the number of compliance orders in any five year period. | 0                                        | 0                           | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |

\*For the avoidance of doubt, ownership refers to plots, crypts or niches whose interment rights have been purchased. It is not an indication of occupancy or vacancy of the plot, crypt or niche.

### 1.6.3 CEMETERY SUSTAINABILITY PERFORMANCE

To determine if the City is able to provide sustainable service delivery for the Cemetery assets, the **Asset Sustainability Index (ASI)** is utilized. It is calculated by taking the amount the City is proposing to spend on Levels of Service (LOS) and dividing it by the amount the City is projected as needing to spend to maintain the LOS. The ASI can be calculated for the Current LOS, the Proposed LOS or the combination of the two. It can be for Capital costs, Operating & Maintenance (O&M) costs or a combination of the two.

**Table 14** shows the ASI for the various scenarios and the final combined for the different asset categories. The ASI is used as a high-level assessment of whether the City is accommodating asset renewals in an optimal and cost-effective manner based on timing and relative to financial constraints. It is also an indicator of the risk the City is accepting and targeted service levels it wishes to maintain.

**Table 14 Asset Sustainability Index**

|                | <b>Current LOS</b> | <b>Proposed LOS</b> | <b>Combined LOS</b> |
|----------------|--------------------|---------------------|---------------------|
| Capital Costs  | 33%                | 100%                | 44%                 |
| O&M Costs*     | 100%               | 0%                  | 94%                 |
| Combined Costs | -                  | -                   | 78%                 |

\* Due to the way the O&M costs are derived at this time, the ASI for O&M costs has low confidence. It is expected to be improved in future iterations as the O&M data tracking on an asset class specific basis improves.

To ease understanding the ASI is reported as a percentage:

- An ASI of 100% is considered to be the best as it indicates that expenditures match what is needed to sustain levels of service. This is more efficient as it preserves infrastructure for the lowest cost over time.
- Above 100% funding should be reviewed as it suggests that the City is spending more than necessary, which may be an inefficient distribution of resources. In some circumstances this may be appropriate on a temporary basis to reduce backlogs of overdue repairs and/or replacements.
- Below 100% indicates a funding shortfall, meaning the City is not investing enough to maintain levels of service. If not addressed, this gap can lead to declines in levels of service over time.

The Cemetery Combined Capital ASI of 44% is below the Combined Capital LOS ASI for all assets of 61%. The Combined Capital and O&M ASI does not have a comparable for all assets at this time.

## 1.7. DISCUSSION AND CONCLUSIONS

In conclusion, the City of Brantford operates and maintains many Cemetery assets. These assets are in overall Good condition with a total estimated replacement cost of approximately \$14.3M. The asset inventory and condition data confidence for Cemetery is typically at a Medium to High level. It should be noted that extensive repairs are planned for the mausoleum which has the highest value of all cemetery buildings. Upon rehabilitation it is expected to result in an increase to the overall condition score of the cemetery assets.

The lifecycle stages for Cemetery assets includes: Planning, Creation, Operation and Maintenance, and Renewal/Disposal/Monitoring. During the Planning stage, the City identifies the need for the asset; during the Creation stage, the asset is purchased and installed/planted or deployed; during the Operation and Maintenance stage, the asset is operating and lifecycle activities (i.e. maintenance) occur on each of our assets to maintain the state of good repair; and the Renewal/Disposal stage is when the asset has reached the end of its useful life and requires renewal or disposal. As many of the cemetery assets are of historic value to the City it is expected that a higher percentage of assets than typical would be renewed rather than disposed of.

Lifecycle activities are currently completed by City staff and contractors/suppliers to maintain state of good repair. At this time, detailed tracking and costs associated with these activities are not available and are estimated based on the 2025 Operating Budget.

It is estimated based on the average annual cost in the 10 Year Life Cycle Costing that the City should be spending an average \$0.49M annually for capital Cemetery asset costs and will be spending an average of \$1.06M on Operating and Maintenance activities. The City is currently proposing to spend an average of \$0.18M annually on capital for Cemetery assets' state of good repair, resulting in a deficit of \$0.31M per year from the forecasted capital need.

Current and Proposed Levels of Service have been identified for Cemetery Services assets. All Municipally defined Levels of Service will be following the Maintain option for the next 10 years. Brantford is working to continue to develop the process to track these metrics which will assist in tracking these and any further identified KPIs for future iterations.

Considered in isolation the Proposed Levels of Service have a Medium to High Confidence for Achievability and Affordability. When examined in the context of the overall budget, these levels of service may not be achievable and may be considered unaffordable.

## Cemetery AMP

June 2025

Asset performance is separated into operating and energy performance in the City's AMPs. Currently only two of the cemetery buildings are tracked as part of the Corporate Energy Management report. This is partly due to some of the cemetery buildings not having utility hookups. The two buildings have a source energy use intensity of 0.14 GJ/sq m and 0.42 GJ/sq m. This energy performance is better than the average source energy use intensity for all City buildings of 11.2 GJ/sq m.

For operating performance at this time, the City's data was not readily available to use in calculations. The City has identified a number of measures which could be used to track operating performance in the future including utilization rates, record keeping accuracy, stewardship rates and regulatory compliance levels. The data to support these measures will be developed and analyzed in future iterations of the AMP.

For Sustainability performance, the Combined Capital Level of Service Asset Sustainability Index (ASI) is 44%. This is below the Combined Capital LOS ASI for all assets of 61%.

The next iteration of this Cemetery AMP document, due in 2030, will be revised to include updated and new information obtained over the next five years.