

## **CITY OF NANAIMO**

### **BUSINESS CASE – Finance Department: Temporary Cemetery Clerk**

#### **CURRENT OVERVIEW**

The Revenue Services Section is responsible for the collection of revenue including property taxes, user rates revenues (water, sewer, garbage collection) and dog licences. The department also maintains account and property information and is responsible for cemetery administration.

The Revenue Services Section has 13 FTEs and is overseen by the Manager, Revenue Services and consists of the following units:

- Revenue Supervisor (1 FTE)
- User Rates (3 FTEs)
- Meter Reading (2 FTEs)
- Collections (3 FTEs)
- Property and Tax (3 FTEs)
  - Tax Clerk
  - Accounts Receivable Clerk
  - Property Clerk

In addition to the day-to-day administration of property tax, preparing tax sale documentation, and general account duties, the Tax Clerk is also responsible for the administration of the cemeteries.

Tax Clerk duties related to the administration of the cemeteries include:

- Administering and coordinating all contracts and interment rights sales and associated documentation.
- Processing related permits.
- Responsibility for the invoicing, collection and processing of all cemetery sales and services, interment fees and other cemetery related fees.
- Assisting with records management, classification, retention and retrieval functions.
- Liaising with Public Works for burials and marker installations.
- Maintaining cemetery records.
- Assisting the general public in person, over the phone and via email by providing cemetery information including genealogy search.
- Liaising with funeral homes, marker installer companies and the Ministry on internments.

#### **BUSINESS ISSUE**

In 2021, the Revenue Services and Public Works sections identified a need to digitalize the Cemetery records, as there was a risk of lost records if there was ever an emergency situation (fire, theft, flooding, etc.).

The cemetery records for multiple years all need to be digitized in accordance with records management policies, and then attached to the applicable Cemetery accounts in the Stone Orchard software program, which is specific to Cemetery services.

Currently, the digitization process has started, but has not been completed. Once all of the records are digitized, there will be a large volume of work to update the documentation in the specific accounts and plots in the cemetery software. This detailed work requires a high degree of focus and concentration.

Maintaining a high level of customer service by answering phones and responding to enquiries in a timely fashion is an important role for the Tax Clerk. Responding to frequent enquiries makes it difficult to maintain the focus required to complete the detailed work required in the digitization of the cemetery records.

As well, the City is currently undergoing a cemetery review to address the limited number of plots available in the City's cemetery. The review will require Information and support from the Tax Clerk.

While the role and responsibilities of the Tax Clerk have not decreased, the time dedicated to cemetery administration has increased. The Tax Clerk is working at or near capacity performing the day-to-day operations relating to property taxes and general accounting. This has resulted in:

- No available time to digitalize the cemetery records as required.
- No available time to update the cemetery software (Stone Orchard).
- Inefficiency to the property and tax section due to constant back and forth between cemetery and tax tasks.
- Inability to assist with cemetery related projects.
- Inability to identify opportunities for proactive procedure and policy improvements.

Additional temporary staffing resources would help to alleviate this short-term problem.

### **EXPECTED OUTCOME**

Hiring a temporary Cemetery Clerk will allow the incumbent to focus exclusively on cemetery administration, and would provide an opportunity to catch up on required record keeping, records digitization and maintenance, and creation and documentation of process improvements.

The temporary position would report to the Manager, Revenue Services.

### **OPTIONS**

#### **Option #1 – Addition of a Temporary Full-time (35 hours/week) Cemetery Clerk from April 1, 2023 to June 30, 2024**

Benefits:

- Increased capacity to maintain the electronic database of cemetery records (updating Stone Orchard, scanning and attaching documents, etc.)
- Improved cemetery administration to ensure all standards outlined in the *Cemetery and Funeral Services Act* are being met.
- Better customer service and improved responsiveness to the public, including better coverage and cross training for cemetery related inquiries.
- Ability to assist the cemetery review by providing cemetery information and statistics.

Weaknesses:

- Temporary increase to wages & benefits costs in the Revenue Services section over a 15 month time period.

Financial Analysis:

- The position is anticipated to be a CUPE level 9, subject to JEC.
- Estimated budget impact for 2023 for wages and benefits is \$64,500 based on an April 1<sup>st</sup> start date.
- There would be no additional annual or one-time costs. The position will use existing furniture and equipment.
- The total estimated budget impact for 2023 and 2024 is \$109,700.

**Option #2 – Addition of a Temporary Part-time (20 hours/week) Cemetery Clerk from April 1, 2023 to June 30, 2025**

This is a slower implementation of Option 1.

Benefits:

- Benefits are the same as option 1.
- Compared to Option 1, total budget impact is spread over 27 months instead of 15 months.

Weaknesses:

- Temporary increase to wages & benefits costs in the Revenue Services section over a 27 month time period.
- Compared to Option 1, it will take longer to realize the benefits of the added temporary position.
- Total estimated budget impact for this option is \$5,000 more expensive than Option 1.

Financial Analysis:

- The position is anticipated to be a CUPE level 9, subject to JEC.
- Estimated budget impact for 2023 for wages and benefits is \$36,900 based on an April 1<sup>st</sup> start date.
- There would be no additional annual or one-time costs. The position will use existing furniture and equipment.
- The total estimated budget impact for 2023 through 2025 is \$114,700.

**Option #3 – Status Quo**

Continue operations without temporary assistance of a Cemetery Clerk. The Tax Clerk would continue to administer both property taxes and cemetery.

Benefits:

- No temporary increase to operating budget of Revenue Services.

Weaknesses:

- Inability to assist with cemetery related projects.
- Inability to assist with identifying opportunities for procedure and policy improvements.
- Inability to actively digitalize and preserve cemetery records in a timely fashion.

**RECOMMENDATION**

Option #1 – Addition of a Temporary Full-time (35 hours/week) Cemetery Clerk from April 1, 2023 to June 30, 2024