Manawatū District Council

ASSET MANAGEMENT PLAN

Community Facilities: Cemeteries 2024 – 2034

Contents

1. Executive Summary

The primary objective of this Asset Management Plan (AMP or the Plan) is to enhance Council's efficiency in managing Cemetery assets throughout their lifecycle, and attempts to balance shorter-term financial constraints with longer-term asset sustainability and performance.

It aims to minimise risks, maximise asset performance, and ensure alignment with the Council's strategic goals, 10-year long Term Financial Plan (LTP) and regulatory compliance.

The AMP is a critical supporting document to inform decision making during the LTP process.

The Plan captures the types of assets and their condition, performance and the expected future demand. It also outlines the approach to lifecycle management, potential risks, financial forecasts and budget allocation for the assets. The Plan describes the levels of service, how they are provided and consequences of budgets on the service levels over the 10-year planning period.

1.1. What we provide

The Cemeteries activity comprises eight Council owned and managed cemeteries throughout the District. There are also three privately administered cemeteries in Apiti, Kiwitea and Stanway, and many local urupa; these are not considered or included in this Plan.

The total renewal value of the assets within the Cemeteries activity is $3,569,000.

1.2. What we will do

The long-term financial plan determines the funding available for asset management planning and this Plan outlines the asset plan for the next 10-years and identifies those assets that were not funded and any potential risks or consequences on service levels.

This plan describes the following activity:

- Plan to maintain eight Council-owned and managed cemeteries located throughout the District, to meet service levels set by annual budgets.
- Plan to deliver major renewal and acquisition projects within the 10-year planning period, including road resealing at several cemeteries, completion of the Feilding Cemetery extension and Rongotea Cemetery road extension, and re-roofing the toilet block at Feilding Cemetery.

1.3. Strategic issues and risks

The Cemetries activity is facing a number of important strategic issues, which will have an impact of both the current assets within the portfolio and the future provision of the activity. Some of these key strategic issues are:

- Increasing demand for alternative burial options
- Population demographic changes
- Lack of planned maintenance for built infrastructure within cemeteries (e.g. buildings, stormwater systems)

The key risks for the Cemetery Activity are identified in the table below. These are the risks that have a post-treatment rating of Extreme or High, when assessed against Councils Risk Matrix.

Risk Description	Post Treatment Rating	Further Controls or Treatments Proposed
Issue: Review of the Burial and Cremation Act 1964	High	• No further controls or treatments are proposed

1.4. What will it cost?

The forecast lifecycle costs necessary to provide the services covered by this Asset Management Plan include operation, maintenance, renewal, acquisition, and disposal of

assets. Although the Asset Management Plan may be prepared for a range of time periods, it typically informs a long-term financial planning period of 10 years. Therefore, the total forecast costs for the Cemeteries activity for the period of the Long-Term Plan 2024-34 is $5,181,364.

There are some projects identified within the AMP that have not been able to be funded due to financial constraints within Council's financial strategy and these are identified with an* in the tables below.

1.5.   The next steps

The next steps from this asset management plan to improve asset management practices are:

- Increase level of data held in RAMM;
- Carry-out periodic condition assessments on the assets within the Cemeteries Activity;
- Conduct comprehensive review of Levels of Service for the Cemeteries Activity; and,
- Continue implementing actions from the Cemeteries Management Strategy 2020.

2. Introduction

2.1. Background

This Asset Management Plan communicates the requirements for the sustainable delivery of cemetery services through management of assets, compliance with regulatory requirements, and required funding to provide the appropriate levels of service over the long-term planning period.

This Plan should be read in conjunction with Manawatu District Council's planning documents:

- Community Facilities Strategic Asset Management Plan 2024-2034
- 2024-2034 10-Year Plan
- Cemeteries Management Strategy

The Cemeteries activity encompasses the planning, provision, administration, operation, maintenance and development of public cemeteries and associated facilities within the Manawatu District.

Council owns and manages eight cemeteries throughout the District. There are also three privately administered cemeteries in Apiti, Kiwitea and Stanway, and many local urupa; these are not considered or included in this Plan.

We recognise the importance of our cemeteries and keeping them attractive and peaceful memorial spaces, that honour and celebrate our loved ones. Council considers the provision of cemeteries to be a core service, required to satisfy the burial and remembrance needs of the District's population. We have a statutory responsibility to provide for the current and future burial needs of the district's residents, as prescribed in Section 4 of the Burial and Cremation Act 1964. Additionally, our current cemeteries serve a number of other functions:

- provide places for honouring and celebrating the lives of friends and family.
- cater for religious, cultural, and ethnic requirements.
- create visual amenity (such as gardens, tree plantings and green open space).
- provide passive areas of open space for quiet contemplation, walking and sitting.
- contribute to the rural landscape character of the District.
- provide opportunities to explore and research social and genealogical history.
- provide physical records of the District's social history.
- enable preservation of historic sites and features.

2.2. Goals and objectives of asset management

As part of preparations for the Council's Long-Term Plan, a vision statement has been created for the Manawatu District. It is a stated desire for the future and helps guide Council with the decisions it needs to make.

   "Proudly provincial. A great place to land – Wehi nā te kāinga taurikura nei ki tuawhenua"

To support the vision, six outcomes were also established. How the Cemeteries Activity contributes to the relevant outcomes is described below.

Outcome	How Cemeteries contributes
A place to belong and grow	Cemeteries promote the social wellbeing and cultural wellbeing of the Manawatū District by providing settings where people can lay their loved ones to rest, and visit them in a park-like environment, working with the community to understand and met their needs.

Council's vision and outcomes drive the acquisition and disposal of assets within the Cemeteries activity, and, to some degree, the maintenance and renewal of these assets.

The Cemeteries Management Strategy 2020 is the key strategic document in the provision of cemetery services within the Manawatu District. The Strategy acts as a tool to assist

decisions on the planning of provision and distribution of community facilities. The aim is to provide a 'fit-for-purpose' network throughout the Manawatū District.

A key aspect of the Strategy is a vision and strategic goals for the provision of Community Facilities within the Manawatu District.

2.3. Plan framework

Asset management plans support Council's Long-Term Plans by bringing together all the information relating to the management of Council's assets. They outline how current assets will be maintained to ensure the delivery of current levels of service and identify projects for the acquisition or development of new assets.

The figure below shows how our asset management plans interact with Council's other strategic documents.

| Legislation	{	Local Government Act 2002	Resource Management Act 1990	Building Act 2004	Reserves Act 1977	Building (Earthquake-Prone Buildings) Amendment Act 2016
Statutory	{	Long Term Plan	District Plan	Annual Plan	Iwi Management Plans	Reserve Management Plans
Non-Statutory	{	Economic Development Strategy	Urban and Regional Growth Strategies	Community Facilities Strategy	Community Development Strategy	Regional Sports Facilities Plan
Plans/Policies & Bylaws	{	Asset Management Plans	Community Development Funding Policy	Cemeteries Management Strategy	Makino Precinct Plan	Community Plans

3. State of the Assets

3.1. Network overview/asset condition/performance

The Manawatu District Council's eight cemeteries are spread throughout the District, from as far north as Rangiwahia to Rongotea in the South. A breakdown of our different cemeteries is shown in the table below.

Cemetery	Location	Size (ha)
Feilding	Central	14.0475
Halcombe	North	6.1846
Kimbolton	North	4.3504
Pohangina	North	4.0666
Rangiwahia	North	0.7204
Rongotea	South	1.9879
Sandon (Sanson)	South	8.0937
Waituna West	North	1.0962

A map showing the location of the District's cemeteries:
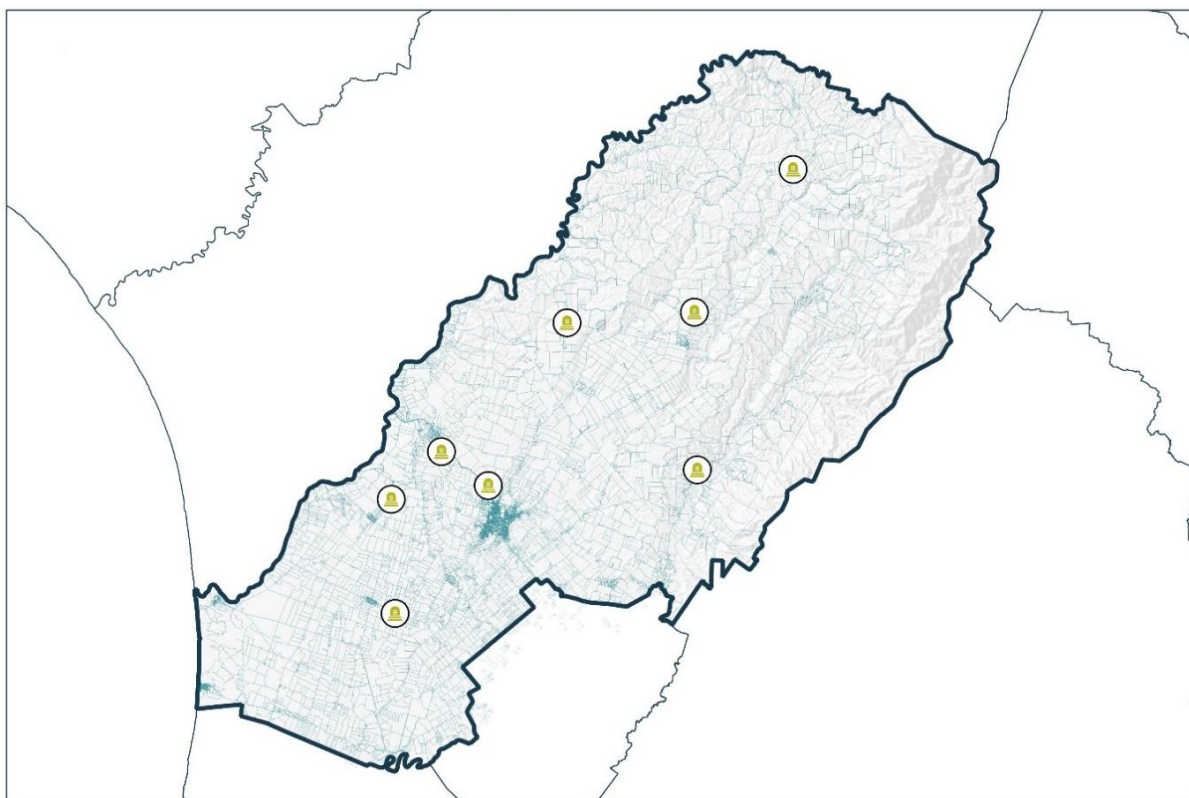
Most of our rural cemeteries have sufficient capacity to provide burial provision for the next 30 years. Rongotea Cemetery is the only rural cemetery where there is not land provision likely for new burials beyond 25 years. Council will be required to make a decision on the provision of a new cemetery or seeking additional land in Rongotea.

Feilding Cemetery has sufficient land provision for interments for the next 100 years. However, requires significant infrastructure development for roading and storm water management.

3.2. Asset condition/performance

All of our rural cemeteries have sufficient capacity to provide burial provision for the next 30 years. Rongotea Cemetery is the only rural cemetery where there is not land provision

likely for new burials beyond 25 years, and will require a decision from Council on the provision of a new cemetery or seeking additional land in Rongotea.

Feilding Cemetery has sufficient land provision for interments for the next 100 years, however will require significant infrastructure development for roading and storm water management. This development was initiated within the last iteration of this Plan, and a further project to continue the development is proposed within this Plan.

4. Levels of Service

4.1.   Customer research/expectations and legislative requirements

Our customers have differing expectations of our Cemeteries, generally in relation to age, demographic and location of the customer. To understand our customer's needs, Council undertakes both quarterly and annual Residents Surveys, consults regularly with its Community Committees and has enabled its communities to create plans for the future of their villages.

The quarterly residents survey also provide the data used to assess Council's performance against the agreed customer levels of service in this Plan. These surveys are carried out by a third party with the goal of measuring residents' satisfaction with Council's services and facilities.

4.2.   Legislative requirements

Council must operate within the boundaries set by Central Government. These statutory requirements provide Council with a minimum level of service standard.

The table below lists all legislation relevant to the Cemeteries Activity. The *Community Facilities Strategic Asset Management Plan 2024-2034* lists all legislation relevant to the Community Facilities Activity as a whole.

Legislation	Description	Impact for Service
Burial and Cremation Act 1964	Sets out the provisions and requirements for the operating of a cemetery, including Council's duties to hold records in perpetuity and the requirements relating to the holding of land for interments.	The Act dictates the requirements for Council's provision of cemeteries within the District.
Adapt and thrive: Building a climate-resilient New Zealand	Sets out Aotearoa New Zealand's long-term strategy and first national adaptation plan to address the effects of climate change	The document outlines a number of objectives for infrastructure owners to ensure built infrastructure is resilient to the effects of climate change.

The Burials and Cremation Act was identified for review in late 2019 and a public consultation process was undertaken during 2019-2020. The goal of the review was to modernise the Act and related legislation.

The Covid-19 pandemic resulted in some delays in the response to consultation, as resources were prioritise to the pandemic response. At June 2023, this policy work was being reassessed to look at whether a broader range of factors need to be considered than were initially covered in the consultation, particularly given the time that has passed.

4.3.   Current levels of service

The table below lists the current levels of service (as detailed in the 2021-2031 Asset Management Plan) applicable to the assets under the Cemeteries Activity.

Level of Service Area	Description
Level of Service Statement	We provide and maintain cemeteries in park-like settings to provide places of remembrance, and facilities for burials and interments of ashes.
Level of Service	**Satisfaction with the maintenance of our cemeteries**
Performance Measure	% of survey participants who were satisfied with the maintenance of cemeteries.
Performance Measure Standard	Year 1: 95% satisfied Year 2: 95% satisfied Year 3: 95% satisfied

	Year 4-10: 95% satisfied
Level of Service	**Professional and timely interment services**
Performance Measure	The number of complaints about late or inadequate interment services.
Performance Measure Standard	Year 1: 0 complaints Year 2: 0 complaints Year 3: 0 complaints Year 4-10: 0 complaints

The table below shows the achievement against the levels of service within the previous Long-Term Plan.

Measure	Standard	Result
Satisfaction with the maintenance of our cemeteries	2021/22 We will measure this by monitoring the responses to our customer satisfaction survey about the maintenance of cemeteries – target 95% satisfied	**Target Not Met 91% satisfied**
	2022/23 We will measure this by monitoring the responses to our customer satisfaction survey about the maintenance of cemeteries – target 95% satisfied	**Target Not Met 89% satisfied**
Professional and timely interment services	2021/22 We will measure this by monitoring the number of complaints about late or inadequate interment services – 0 complaints	**Target Met 0 complaints received**
	2022/23 We will measure this by monitoring the number of complaints about late or inadequate interment services – 0 complaints	**Target Met 0 complaints received**

4.4.   Desired levels of service

An in-depth review of current levels of service for the Cemeteries Activity was undertaken in the 2020/21 year. This resulted in lifting the performance measure standard for the *Satisfaction with the maintenance of our cemeteries* level of service.

During the process of creating this asset management plan, a high-level review of current levels of service was undertaken based on performance over the previous three-year period. It was identified that lifting the performance measure standard in the previous iteration of this Plan wasn't appropriate, and it as agreed to lower this measure back to the same level as the 2018 Plan.

Proposed levels of service for the 2024-2034 Plan are detailed in the table below:

Level of Service Area	Description
Level of Service Statement	We provide and maintain cemeteries in park-like settings to provide places of remembrance, and facilities for burials and interments of ashes.
Level of Service	**Satisfaction with the maintenance of our cemeteries**
Performance Measure	% of survey participants who were satisfied with the maintenance of cemeteries.
Performance Measure Standard	Year 1: 90% satisfied Year 2: 90% satisfied Year 3: 90% satisfied

	Year 4-10: 90% satisfied
Level of Service	**Professional and timely interment services**
Performance Measure	The number of complaints about late or inadequate interment services.
Performance Measure Standard	Year 1: 0 complaints Year 2: 0 complaints Year 3: 0 complaints Year 4-10: 0 complaints

To achieve these levels of service, staff work with Council's open spaces contractor to ensure adequate maintenance (both ground and facilities maintenance) is undertaken within cemeteries and all complaints are dealt with in a timely manner. Council's Cemetery Officer also maintains a strong relationship with the District's various funeral directors, to ensure interment services are professional and timely.

5. Future Demand

5.1. Demand drivers

Drivers affecting demand include things such as population change, changes in demographics, economic factors, technological changes, land use change, changing legislative requirements, changing regional and district planning requirements, consumer preferences and expectations, environmental awareness, and climate change.

The demand drivers that will have the greatest effect on the Cemeteries activity are population increases, demographic changes and alternative burial options.

5.2. Demand forecasts

5.2.1. Population Forecasts

Using the medium scenario projections from Infometrics, the Manawatu District's population is forecast to grow on average by 1.0% per year over the period 2020-2030. This is then forecast to drop to 0.7% per year for the period 2030-2054. The main drivers for the slowing population growth rates are population dynamics at the national level, including a shift from high net migration to moderate net migration, and lower fertility rates.

5.2.2. Demographic Forecasts

The demographic changes that will have the largest impact on the Cemeteries activity are an increase in the portion of the population aged 65-years and older, and the diversification of the population.

The 65-years-and-older age group has been Manawatū-Whanganui Region's fastest growing in the past two decades, growing 42% between 2003 and 2018. Infometrics predicts the 65+ age group to continue to be the fastest growing, increasing by 2.7% per annum between 2018 and 2033.

The Manawatu District is multicultural, and ethnic diversity is projected to continue growing in Manawatū-Whanganui, and nationally. This reflects that non-European populations tend to be younger and have higher fertility, the increasing diversity of migrants, and the expected strength of net migration.

5.3. Demand management plan

Demand for new services will be managed through a combination of managing existing assets, upgrading of existing assets and providing new assets to meet demand and demand management. Demand management practices can include non-asset solutions, insuring against risks and managing failures.

Increasing demand for services over time generates a requirement for the development of additional infrastructure. Therefore, expenditure programmes need to be planned to fund the capital works and associated on-going operational expenditure. Alternately, it may be possible to manage demand within the existing system capacity.

Where a reduced demand is forecast it may be appropriate to renew assets with a lesser capacity, operational expenses may decrease, or an asset may become surplus to requirements.

Opportunities identified to date for demand management are shown in the table below.

Demand Driver	Current Position	Projection	Impact on Services	Management Plan
Population Forecasts	33,900	Increase 1%pa 2020-2030, 0.7%pa 2030-2054	Increased planning requirements to ensure sufficient provision of cemetery space	Development of land utilisation and spatial plans for each Council-owned cemetery in 2024/25

Demographic Changes	65+ 20%	Over 65-year age group to increase by 2.8%pa to 2033.	Increased planning requirements to ensure sufficient provision of cemetery space.	Development of land utilisation and spatial plans for each Council-owned cemetery in 2024/25
	European 80% Māori 23% Asian 6.8%	% non-European ethnicities to increase significantly	Potential provision of distinct cultural areas within cemeteries	Development of land utilisation and spatial plans for each Council-owned cemetery in 2024/25
Alternative Burial Options	Standard burial and ashes lawn plots Ashes niche wall (Feilding only)	Increased demand for alternative burial options	Increased requests for Council's cemeteries to provide for alternative burial options	Development of land utilisation and spatial plans for each Council-owned cemetery in 2024/25

5.4. Key asset programmes to meet demand

The new assets required to meet demand may be acquired, donated, or constructed. Additional assets are discussed in Section 6.4.

Acquiring new assets will commit the Manawatu District Council to ongoing operations, maintenance, and renewal costs for the period that the service provided from the assets is required. These future costs are identified and considered in developing forecasts of future operations, maintenance, and renewal costs for inclusion in the long-term financial plan (Refer to Section 6).

6. Lifecycle Management Plan

The Lifecycle Management Plan details how the Manawatu District Council plans to manage and operate the assets within the Cemeteries Activity to the agreed levels of service, while managing lifecycle costs.

6.1. Roles and responsibilities

The undertaking of day-to-day operational tasks and duties, such as lawn mowing, spraying, preparing graves and undertaking interments, is undertaken by Council's Open Spaces Contractor, Green By Nature. The contractor undertakes all of the Cemetery interments on behalf of Council. Interment requests are received by Council's Cemetery Officer and provided to the contractor to undertake.

The current contract includes asset maintenance and response functions, and also the inspection of assets. A fortnightly inspection of a selection of assets across the District is undertaken jointly between Council and the Contractor, as part of their quality assurance plan.

Unplanned maintenance is undertaken as a result of contractor inspections, with a strong focus on reactive maintenance being identified by the Contractor, prior to customers and visitors at the Cemetery identifying works.

Council's Cemetery Officer is responsible for the day-to-day interment requests. Other duties include issuing monumental permits and reserving plots. They also provide general customer information services, such as providing historic plot locations, genealogical searches and general cemetery enquiries.

When an interment is received by Council, a plot is identified, documents prepared and a burial warrant issued to the funeral director and contractor to undertake the interment.

6.2. Maintenance plan

Maintenance activities are those activities necessary to retain an asset as near as practicable to an appropriate service condition, including regular ongoing day-to-day work necessary to keep an asset operational.

There are two approaches applied to Cemetery maintenance in the District. Feilding Cemetery, the Districts main Cemetery, receives a premium level of service reflecting its status as a District Cemetery. This includes a higher level of asset provision and overall standard of grounds care. The balance of the Districts Cemeteries, which are rural, receive a standard level of maintenance. Generally, the level of asset provision is low. The key differences between the two standards are summarised in the table below:

Maintenance Aspect	Feilding	Rural
Interment Options	• Ashes and remembrance gardens • Burial and ashes plots • Consideration of natural burials and ash scattering areas	• Generally, just ashes and burial interment
Grounds	• Catcher mown • Hard edging • High provision of landscaping and gardens	• Non-catcher mown • Spray edging • Low provision of landscaping and gardens
Toilets	• Accessible toiles	• No provision
Inspections	• Regular inspections by Officers (generally monthly)	• Bi-monthly (if not longer) inspection by Officers
Security	• Locked gates Thursday & Friday nights	• Open access

Other than grounds maintenance, there is a very low level of planned maintenance for Cemeteries. There is no planned building wash down schedules, planned mechanical pump or storm water sumps cleaning, or the like.

Most maintenance is identified proactively by the Contractor or Manawatu District Council staff when on site where possible, or as a result of customer complaints or requests. It is recognised that this is not ideal and is a key focus for all Community Facilities Activities, to increase the level of planned maintenance across all activities. This approach will reduce unplanned failures and seek to increase the overall Lifecycle and condition of assets.

The table below details the maintenance projects required to achieve the agreed levels of service for the Cemeteries activity, including the identified criticality of the project and the level of consequence (or risk) of the project not being undertaken.

Cemetery	Project Description	Criticality	Consequence	Estimated Cost	Year
Feilding	Tidy up garden around toilet and sexton shed	Low	Med	$25,675	1
Halcombe	Cemetery beam installation	Med	Med	$6,902	1
Pohangina	Water resilience options report	High	High	$11,503	1
Feilding	Tree planting	Med	Med	$5,238	2
Sanson	Install new cemetery beam – phase two: to meet future demand	High	High	$4,825	2
Halcombe	Internal road resealing	Med	Med	$21,710	2
Waituna West	Cemetery enhancement	Med	Med	$10,706	3
Feilding	Enhancement of the bush area	Med	Med	$5,471	4
District-Wide	From Cemeteries Management Strategy – Create and maintain a Cemetery Policy including agreed maintenance standards and operational procedures relate to Council-owned Cemeteries (subject to the forthcoming requirements of the Burial and Cremation Act)	High	High	$7,354	4
District-Wide	From Cemeteries Management Strategy - To prepare a land utilisation plan for each Council-owned Cemetery (excluding Feilding Cemetery)	High	High	$32,156	5
District-Wide	Cemeteries Management Strategy review	High	High	$42,446	5
Feilding	Refurbishment of walking path through reflection garden	Med	Med	$3,351	5

Kimbolton	Sexton shed painting	Low	Low	$4,584	7
District-Wide	From Cemeteries Management Strategy – cemetery data cleansing project	High	High	$19,880	8
Kimbolton	Refurbish carpark	Med	Med	$9,465	8
Rongotea	Reseal roadway to extension	Med	Med	$48,226	9
Rangiwahia	Cemetery beam installation	High	High	$8,591	10
Feilding	Toilet block refurbishment	Med	Med	$30,684	10

6.3. Renewal plan

Renewals are major capital works to restore or rehabilitate an asset to its original service potential, without significantly altering the original service provided by the asset. Renewal works are identified through requests for maintenance, condition assessments and periodic inspections by both Council Officers and Council's Open Spaces Contractor.

Asset renewal is typically undertaken to either ensure the reliability of the existing infrastructure to deliver the service it was constructed to facilitate or ensure the infrastructure is of sufficient quality to meet the service requirements.

It is possible to prioritise renewals by identifying assets or asset groups that:

• Have a high consequence of failure,
• Have a high use and subsequent impact on users,
• Have higher than expected operational or maintenance costs,
• Have potential to reduce life cycle costs by replacement with a modern equivalent.

The ranking criteria used to determine the priority of identified renewal is detailed in the table below.

Criteria	Weighting
Critical Asset	50%
Rising operational/maintenance costs	20%
Potential to reduce operating/maintenance costs	30%
Total	100%

The table below shows the prioritised renewal projects required to maintain agreed levels of service at Council's cemeteries.

Cemetery	Project Description	Remaining Life	Consequence	Estimated Cost	Year
Feilding	Road reseal – Stage 2	2	Med	$34,985	1
Kimbolton	Entrance way reseal	2	Med	$5,842	1
District-Wide	Minor Renewals	0	High	$7,563	1
Halcombe	Renew boundary fence allowing for cemetery expansion	3	Med	$5,238	2
District-Wide	Minor Renewals	0	High	$7,871	2
Feilding	Toilet block re-roof	2	Med	$18,654	3

Sanson	Road resealing through the Cemetery	4	Med	$15,551	3
District-Wide	Minor Renewals	0	High	$15,170	3
Rongotea	Road resealing	5	Med	$6,236	4
District-Wide	Minor Renewals	0	High	$8,570	4
Feilding	Enhancement of children's memorial	6	High	$16,757	5
District-Wide	Minor Renewals	0	High	$8,937	5
District-Wide	Minor Renewals	0	High	$9,116	6
District-Wide	Minor Renewals	0	High	$9,289	7
District-Wide	Minor Renewals	0	High	$9,465	8
District-Wide	Minor Renewals	0	High	$9,645	9
District-Wide	Minor Renewals	0	High	$9,819	10

6.4.   Consequence of deferring maintenance and renewal

Deferring expenditure has become a part of business for many entities, particular those feeling tight budgetary restraints. Council is regularly faced with tough decisions about maintaining networks of assets as populations fluctuate. When budget restraints are necessary, consideration is often given to deferring maintenance and renewals.

Long-term deferring of asset maintenance and renewals can lead to more breakdowns and service disruption, substandard services, and, in the end, failure of services. Understanding the risks to services from deferred maintenance and renewal, is the key to prioritising work effectively.

6.5.   Acquisition/upgrade plan

Acquisition reflects the new assets that did not previously exist or works which will upgrade or improve and existing asset beyond its existing capacity. They may result from growth, demand, social or environmental needs. Assets may also be donated to/vested in Council.

The table below shows the proposed acquisition/upgrade projects for the Cemeteries activity.

Cemetery	Development Description	Increased LoS	Response to Growth	Proportion of Renewal	Estimated Cost	Year	External Funding
Feilding	Feilding Cemetery Signage / Wayfinding: Implement signage through the cemetery to provide wayfinding, maps, and points of interest *	100%			$6,500	3	
Rongotea	Road Extension/Development – Phase Two: extend the road by 50 metres looping onto Leen Road, implement drainage and install cemetery beams for the developed area to meet demand	5%	95%		$134,451	4	
Feilding	Child Memorial Redevelopment: As a community projects, redevelop the child/stillborn area to reflect the surrounding upgrades to the cemetery and provide an area for reflection and remembrance for the community *	50%		50%	$25,000	5	
Rongotea	Niche Wall: Incorporate a niche wall into the extension project into the area beyond the fence (keeping the area at the front of the cemetery for ashes lawn plots (sufficient space for two more beams)) *	100%			$25,000	6	
Kimbolton	Seal access way to new carpark *	100%			$45,000	6	
Feilding	Entrance Development: Formalise/develop an entrance area – include wayfinding/signage, water drinking fountain, parking, and seating. Incorporate as part of child/stillborn memorial redevelopment *	100%			$70,000	7	
Feilding	Feilding Cemetery Extension Phase 3 – Construction: Physical works to re-contour the new land, extend the road and install required infrastructure, install cemetery beams. This value is an indicative estimated value to be confirmed on the completion of developed design in Year	10%	90%		$570,141	10	

	2 of the Plan. Timing will be dependent on requirements.					
Waituna West	Expansion of cemetery *	100%		$10,000	10	

*Those projects marked with a * did not make it through Council's prioritisation process and will not be funded*

6.6. Disposal plan

Disposal includes any activity associated with the disposal of a decommissioned asset, including sale, demolition, or relocation. Assets identified for possible disposal are shown in the table below. A summary of the disposal costs and estimated reductions in annual operations and maintenance costs in the disposal of the assets are also included within the table.

Asset	Reason for Disposal	Timing	Costs	Annual Operations & Maintenance Savings
There is no disposal identified for the Cemeteries Activity				

7. Date and Information Systems

7.1. Asset information

The RAMM database has been the primary data storage system for the assets within the Community Facilities Activity. The project to implement the RAMM database was initiated in 2020/21. All built assets for the Community Facilities Activity have been recorded within the dataset, each with varying degrees of detail.

The goal of the RAMM database project is to create a database which contains enough information to produce a forwards works programme for the Cemeteries activity, based on tangible evidence rather than relying on staff and contractor knowledge.

Council's cemeteries have varying degrees of asset provision; Feilding Cemetery has the highest provision of assets while many of our rural cemeteries contain only cemetery beams and fencing. All these assets have been recorded in Council's asset database as being present, but few contain specific details on the asset (e.g. installation date, cost, useful life, component makeup etc.). Recently installed or renewed assets contain the most detailed information.

Collecting and entering complete data has been identified as an action within the Improvement Plan, to ensure a complete picture is captured of the assets within the Cemeteries Activity.

7.2. Asset data collection responsibilities

Asset data is added to the RAMM database by the Asset Management and Compliance Coordinator upon receipt of appropriate information from officers and contractors. This information is obtained through periodic meetings with officers responsible for project delivery, and regular meetings with contractors responsible for project delivery.

Historic data on existing assets is added as appropriate, however, this data is not actively sought out.

Recently completed condition assessments of existing assets have been provided in a format that allows data on specific components to be easily transferred into RAMM. While this still does not give a complete picture of the asset, it does provide good quality data on the major components of an asset.

7.3. Data quality

The quality of the data within RAMM has an overall confidence rating of 'Reliable'. The data comes from reliable sources but may be missing some detail. An example of this would be installation date; in some cases the year of installation, or the completion of a new build, may be known but not the exact date. In this case, it has been determined that a date of "01/01/XXXX " will be used to signal that the exact date is unknown.

8. Managing Risk and Resilience

8.1.   Risk management plan

The purpose of risk management for infrastructure is to document the findings of identification, assessment and treatment of risks associated with providing services for infrastructure. The key risks relating to the Cemeteries activity are summarised in the table below. It includes the risk assessment, controls and treatments identified. These risks were developed during a workshop with Community Facilities team members, and were assessed against Council's Risk Framework.

Risk Description	Raw Score	Current Controls or Treatments	Post control or treatment rating	Post Treatment Score	Proposed Risk	Further Controls or Treatments Proposed
Issue: Offensive graffiti and wilful damage at cemeteries, making some assets inoperable Risk:	4	• Cemeteries have gates and can be locked to prevent access if required • Undertake regular inspection and maintenance of cemetery sites • Robust assets are installed to prevent easy damage	4	**Low**	Accept	• No further controls or treatments are proposed
Issue: Insufficient Future Capacity to meet demand Risk:	32	• Use trend analysis to determine future need. • Calculation of remaining capacity with margin of error • Officer expertise and knowledge as guide to assess future capacity and strategic direction • Consider demand as part of asset management planning practices	8	**Moderate**	Mitigate	• Improve asset management planning sophistication through asset management improvement plan. • Development of Cemeteries Management Plan to guide future provision proposed in this plan.
Issue: Accessibility to cemetery areas for aging population Risk:	32	• Provide and maintain roading access and all-terrain foot access where practical • Respond to requests for access to specific areas with handrails and similar as required	12	**Moderate**	Mitigate	• Plan future cemetery development areas with improved accessibility and contour management as a priority. • Plan for the provision of increased hardstand areas in development. • Plan for the provision of additional walkways, handrails, and stairs for access in this plan.
Issue: Changing Interment demand Trends and Community need Risks:	40	• Use Census and interment data, along with community with key stakeholders (Funeral Directors) to inform expected trends. • Member of New Zealand Cemeteries and Crematoria Collective, following and consider industry trends • Engage with community, consider feedback as part of public voice on changing need. • Demand trends are considered as part of asset management planning practices.	4	**Guarded**	Accept	• Cemeteries Management Strategy established to capture demand
Issue: Contour and layout of cemeteries creates high water table, flooding and scouring and making some cemeteries inaccessible Risks:	12	• Identify and resolve grave scouring issues as they arise • Maintain drainage systems as they are identified • Forewarn Funeral Directors when high ground water conditions are present	8	**Moderate**	Mitigate	• Identify and implement resilience and improvement projects identified in this plan, • Improve overall asset management planning sophistication including asset data collation • Implementation of RAMM as the asset database for cemeteries
Issue: Health and Safety at Cemeteries Risk:	48	• Open Space Contract covers off Health and Safety at Work requirements, supported by Staff supervision and review. • Currently meet with Funeral Directors to discuss any issues.	8	**Moderate**	Transfer / Mitigate	• Contractor manages day to day site risks. • Improving health and safety practices through organisation as a continuous improvement process. • 'Person conducting business or undertaking (PCBU)' to 'person conducting business or undertaking (PCBU)' communication with Funeral Directors and Stonemasons increased and documented.
Issue: Review of the Burial and Cremation Act 1964 Risk:	20	• Submissions to the Central Government on proposed changes • Work with other advocacy groups on submissions to Central Government	20	**High**	Accept	• No further controls or treatments are proposed
Issue: Continuity of cemeteries operational process and supply – loss of key staff or contractor Risk:	12	• Establishment of Promapp process for Cemeteries Activity • Increase number of staff members trained in this activity • Ensure detailed and accurate note taking	12	**Moderate**	Accept	• No further controls or treatments are proposed

8.2. Critical asset identification and management

Critical assets are defined as those that have a high consequence of failure causing significant loss or reduction in service. Critical assets for the Cemeteries Activity have been identified through the development of business continuity plans. These are listed in the table below, along with their typical failure mode and the impact on service delivery.

Critical Asset(s)	Failure Mode	Impact
Cemetery Land	Morality – damage from flooding or earthquake	Inability to dig for interments due to flooding, liquefaction, and damage from earthquake.
Cemetery Access Road	Morality - damage to vehicle crossings from flooding or earthquake	Inability to access cemetery to dig for interments or to carry out maintenance due to damage to vehicle crossings from flooding or earthquake. Inability for family to access their loved ones due to damage to vehicle crossings from flooding or earthquake.

By identifying critical assets and failure modes we can ensure that investigative activities, condition inspection programmes, and maintenance and capital expenditure plans are targeted to critical assets.

The renewal plan within section 6.3 of this Plan, identifies a number of criteria used in the prioritisation of renewal projects. Critical assets are given a 50% weighting within this criteria, to ensure that work identified for these assets is given the highest priority.

8.3. Risk assessment framework

The risk assessment process identifies credible risks, the likelihood of the risk eventuating, and the consequences should the event occur. A risk rating is calculated, and an evaluation of the risk is undertaken, including development of controls or treatments for non-acceptable risks.

When assessing the risks associated with the Cemeteries activity, the risk appetite of Council has been considered as per Council's *Risk Appetite Statement 2020*.

Risk appetite is the level of risk we are willing to accept in the pursuit of our outcomes and objectives. Our aim is to consider all options to respond to risk appropriately and make informed decisions that are most likely to result in successful delivery whilst also providing an acceptable level of value for money.

The acceptance of risk is subject to ensuring that all potential benefits and costs are fully understood and that appropriate measures to manage risk are established before decisions are made.

8.4. Approach to managing resilience

The resilience of our critical infrastructure is vital to the ongoing provision of services to the community. To adapt to changing conditions we need to understand our capacity to withstand a given level of stress or demand, and to respond to the possible disruptions to ensure continuity of service.

Resilience is built on aspects such as response and recovery planning, financial capacity, climate change and crisis leadership.

To ensure Council is still able to deliver the most important services to our communities, several business continuity plans have been developed for Council's various activities. These plans identify those critical assets within each activity and the plan to ensure these assets continue to function/provide services.

A key assumption within this plan is that climate change will influence the intensity and frequency of extreme weather and climate events in the District as predicted by NIWA. While the assets within the Cemetery activity are not as susceptible to the effects of extreme weather and climate events, they are not immune. The biggest concern for the Cemetery activity would be the potential for increased extreme wet weather events to overwhelm the stormwater systems within cemeteries, leading to flooding and potential damage to interment sites.

To ensure this potential risk does not become a costly problem for the activity, a number of stormwater investigation reports have been commissioned for the most susceptible sites.

The effects of climate change and increased severe weather events have the potential to have a substantial impact on the Community Facilities activity as a whole. These are important issues that need to be dealt with at an organisational level. As part of this work, officers are currently preparing an Environmental Strategy for the entire organisation, which will feed into future iterations of this Plan.

9. Financial Summary

This section contains the financial requirements resulting from the information presented in the previous sections of this Asset Management Plan.

9.1. Financial forecast summaries
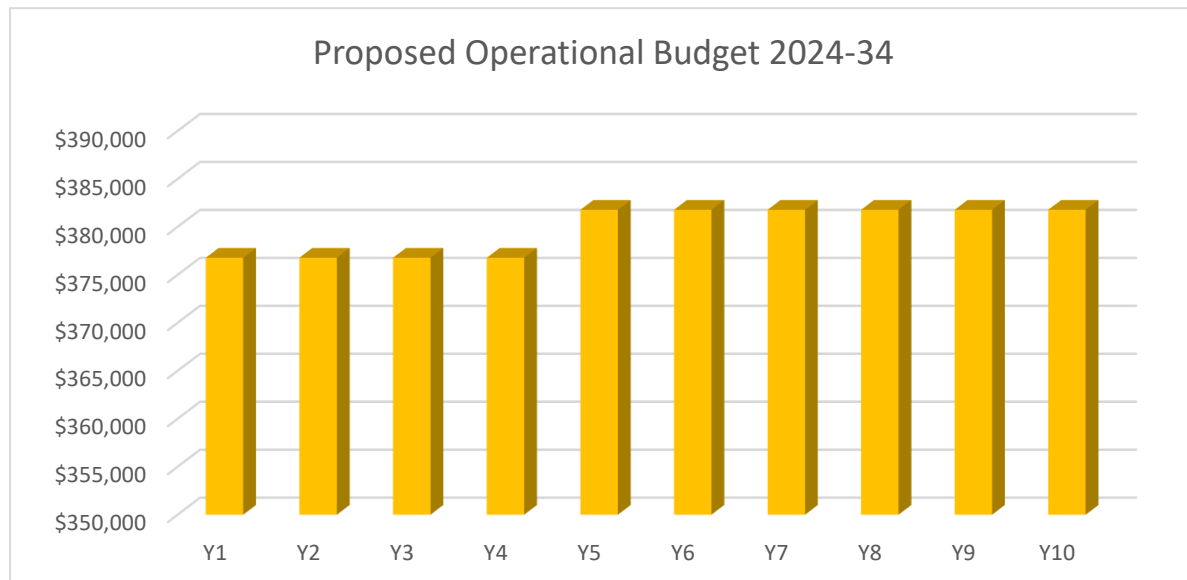
9.1.1. Proposed operations budget

Operations include regular activities to provide services. Examples of typical operational activities include cleaning, street sweeping, asset inspection, and utility costs.

As new assets are acquired and commissioned, the associated consequential operational cost is factored into the asset's lifecycle cost. This ensures Council has plans in place to operate the asset to the levels of service included in the Long Term Plan.

The proposed operational spend for the Cemeteries activity is developed using the current actual spend within the activity, any known increases in operational costs (e.g. communicated cost increases from Council's contractors) , and consequential operating costs from new or upgraded assets.

We are proposing to spend $3,797,800 over the next 10 years across all our cemeteries.

The figure below shows the spread of this spending.

9.1.2. Proposed maintenance budget

Maintenance projects are identified through routine inspections, condition assessments, customer requests/complaints, asset failure, best practise, and compliance requirements. The proposed operational budget for the Cemeteries activity is based on the above as well as reoccurring maintenance projects.

We are proposing to spend $298,767 over the next 10 years across all our cemeteries.

The figure below shows the spread of this spending.

Proposed Maintenance Projects 2024-34
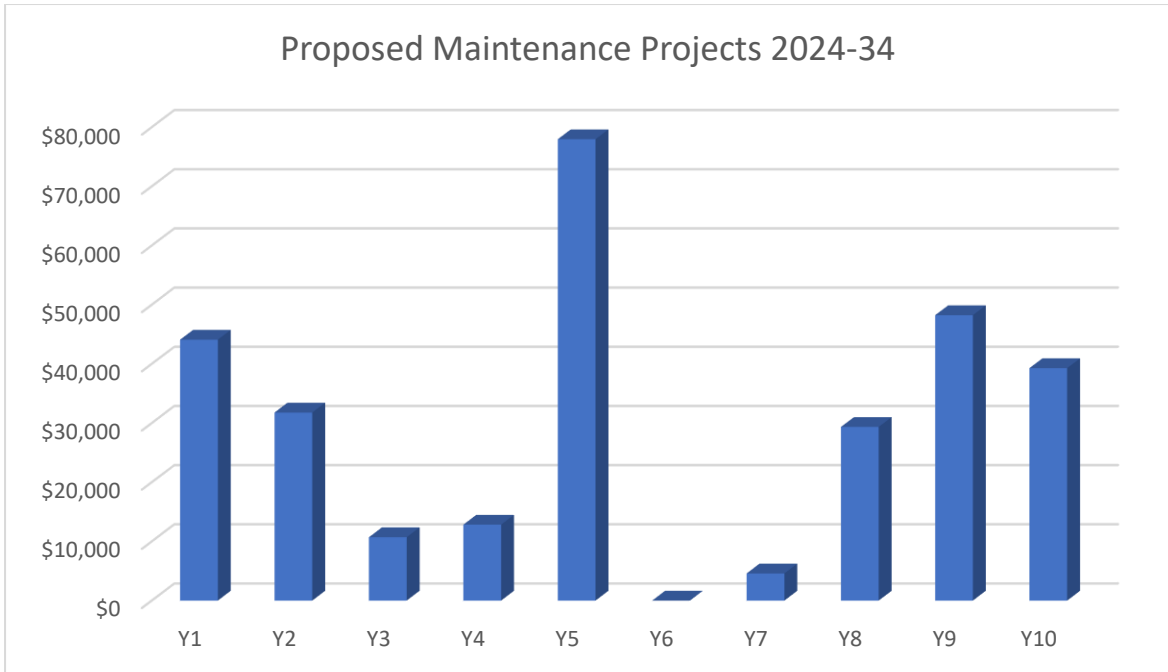
A number of years within this Plan are light on funding. This is due to the nature of the activity, majority of the ongoing work within the cemeteries is operational (e.g. mowing, spraying, re-seeding grass) and not project work. Project work revolves mainly around resealing internal roads or minor refurbishments to those small buildings present in some of our cemeteries.

9.1.3. Proposed renewal budget

The proposed renewal budget for the assets within the Cemeteries activity is based on expert knowledge, historical renewal trends, assessing changes in service capacity, and user requirements. In some instances, where necessary, smoothing spend patterns has been applied.

We are proposing to spend $198,705 over the next 10 years across all our cemeteries.

The figure below shows the spread of this spending.

Proposed Renewal Projects 2024-34
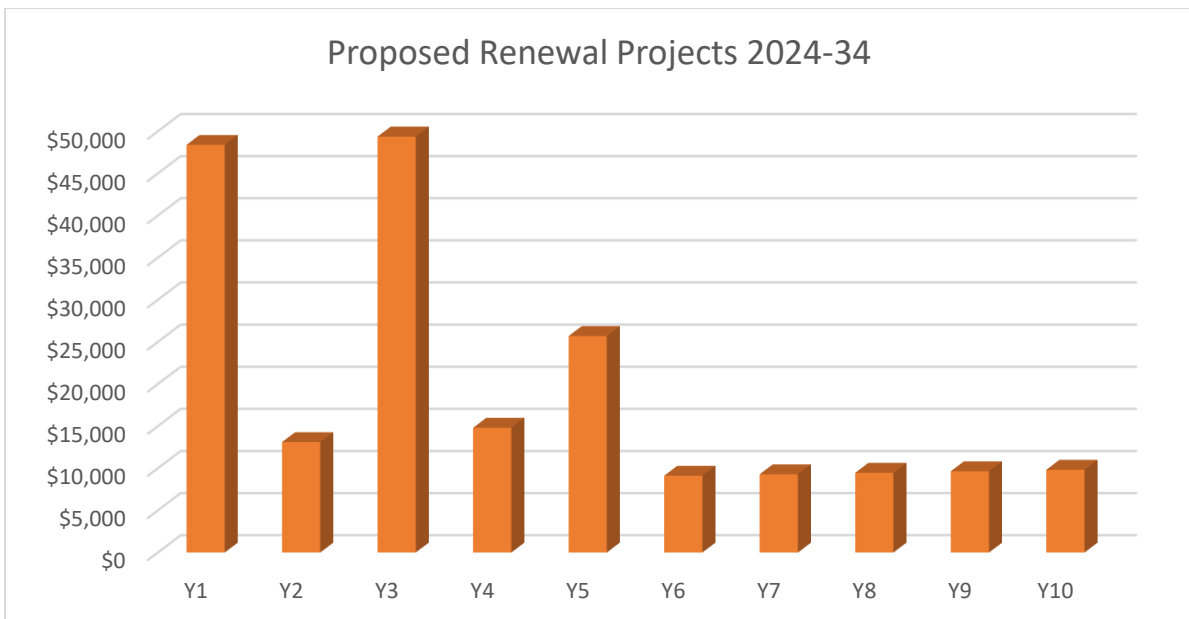
There is no proposed renewal work proposed for years six to ten within this Plan. This is due to the nature of the assets within the Cemeteries activity; many of the assets do not

require renewal and those few that do, require minimal renewal work. This creates years of no funding, and ,in some cases, several years without funding.

The condition of the assets within the Cemeteries activity are monitored regularly, and any further identified renewal work will be incorporated into future iterations of this Plan.

9.1.4. Proposed acquisition/upgrade budget

Acquisition and upgrade projects are identified through feedback from facility users, demand trends, poor asset condition assessments, or repeated asset component failure or assets not meeting require levels of service.

Proposed budgets for capital new works programmes are based on the information available for that programme. This could be a design, or a feasibility study with various costed options, or simply a programme concept.

We are proposing to spend $886,092 over the next 10 years across all our cemeteries.

The figure below shows the spread of this spending.
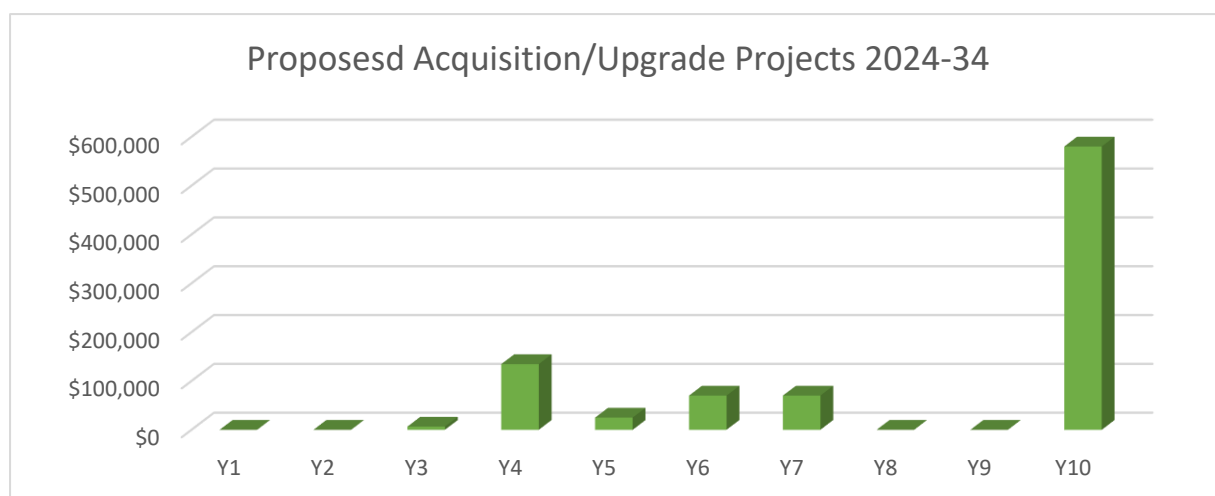
Very minimal acquisition is proposed within this Plan, this is due to the nature of the Cemeteries activity. Generally, the only new works that are undertaken within cemeteries is when there is a need to extend the cemetery and develop bare land for future interments. This does not occur frequently.

The new works proposed within this Plan are a continuation of a project initiated within a previous iteration of this Plan.

9.2. Funding strategy

A number of documents outline how funding will be provided to acquire, operate, maintain, renew, and dispose of the assets within the Cemeteries activity. These include Council's *Financial Strategy* and *Revenue and Financing Policy*; both of these documents form part of Council's Long-Term Plan.

The Financial Strategy provides the framework for making decisions over the life of the 10 Year Plan. It outlines how Council intends to manage its finances, the impact on rates, debt levels of service and investments. It draws together all of the issues outlined in the 10 Year Plan, sets out their financial implications and the way that Council proposes to address these implications.

The purpose of the Revenue and Financing Policy is to set out all the potential revenue and funding sources available to Council and outline its policies about how and when it will use each. It also presents Council's policies for the funding of operating expenditure and capital expenditure, and the funding arrangements for each of its activities.

9.3. Asset value

The value of the assets that comprise the Cemetery activity is summarised in the below table. These values are derived from Council's Insurance Valuation Schedule which is reviewed every three years. The last valuation schedule was completed in July 2022.

Valuation	Value
Land Value	$3,355,000
Value of Improvements	$214,000
Capital Value	$3,569,000
Total Number of Properties	8
Total Area (ha)	40.907

9.4. Valuation forecasts

Asset values are forecast to increase as additional assets are added to the Cemeteries activity and planned renewals are undertaken. Current high inflation rates, coupled with increased costs of building materials and services, and the length of time it is taking to obtain materials and services, have also led to a significant increase in the valuation of a number the assets within the Cemeteries activity.

Changes in asset valuation can have a significant impact on depreciation costs. Council's buildings are revalued every three years, which can result in large increases and lead to significant increases in depreciation costs. Increases to depreciation costs result in increased rates, as Council has elected to fund depreciation for renewal or replacement of assets within the Property activity.

9.5. Key assumptions made in financial forecasts

In compiling this asset management plan, it was necessary to make some assumptions. This section details the key assumptions made in the development of this plan and should provide readers with an understanding of the level of confidence in the data behind the financial forecasts.

A number of significant forecasting assumptions have been identified through the development of Council's 10-Yaer Plan 2024-2034. A number of alternatives to these assumptions, the likelihood of their occurrence, and the impact they could have on Council's financial forecasts are also included in Council's 10-Year Plan 2024-2034.

The key assumptions made in this Plan are:

- Population growth for the District will not exceed projections of 1.55% per annum from 2023 to 2030, 1.06% per annum from 2030 to 2040 and 1.04% per annum from 2040-2054 (based on Infometrics *HIGH* scenario).
- Age group demographics for the District will not differ significantly from those projected within the Infometrics medium growth scenario.
- Climate change will influence the intensity and frequency of extreme weather and climate events in the District as predicted by NIWA.
- Assets will deliver the required level of service over their documented useful life.
- That inflation costs will increase as per the scenarios forecast by Business Economic Research Ltd.

The likelihood of an alternative scenario to those assumptions made above, occurring and the impact that alternative scenario would have is detailed in the Community Facilities Strategic Asset Management Plan 2024-2034.

9.6. Reliability and confidence estimates

The forecast costs, proposed budgets and valuation projections in this Plan are based on the best available data. For effective asset and financial management, it is critical that the information is current and accurate. Date confidence is classified on and A-E level scale, as per the below table.

Confidence Grade	Description
A. Highly reliable	Data based on sound records, procedures, investigations, and analysis, documented properly, and agreed as the best method of assessment. Dataset is complete and estimated to be accurate ± 2%
B. Reliable	Data based on sound records, procedures, investigations, and analysis, documented properly but has minor shortcomings, for example some of the data is old, some documentation is missing and/or reliance is placed on unconfirmed reports or some extrapolation. Dataset is complete and estimated to be accurate ± 10%.
C. Uncertain	Data based on sound records, procedures, investigations, and analysis which is incomplete or unsupported, or extrapolated from a limited sample for which grade A or B data are available. Dataset is substantially complete but up to 50% is extrapolated data and accuracy estimated ± 25%.
D. Very Uncertain	Data is based on unconfirmed verbal reports and/or cursory inspections and analysis. Dataset may not be fully complete, and most data is estimated or extrapolated. Accuracy ± 40%.
E. Unknown	None or very little data held

The estimated confidence level for and reliability of data used in this Plan is shown in the table below.

Data	Confidence Assessment	Comment
Demand drivers	B	This information comes from Council's annual residents survey, data supplied by Infometrics, and industry identified trends.
Growth projections	B	This information is based on data supplied by Infometrics.
Acquisition forecast	B	This information is based on Council's annual residents survey, data supplied by Infometrics, feedback from Council's open spaces contractor and staff expertise.
Maintenance forecast	B	This information is based on feedback from Council's open spaces contractor and staff expertise.
Renewal forecast	B	This information is based on feedback from Council's open spaces contractor and staff expertise.
- Asset values	B	This information is based on feedback from Council's open spaces contractor and staff expertise.
- Asset useful lives	B	This information is based on feedback from Council's open spaces contractor and staff expertise.
- Condition modelling	C	This information is based on complaints received, feedback from Council's open spaces contractor and staff expertise.
Disposal forecast	N/A	There are no disposals identified for this Plan

10. Plan Improvement and Monitoring

10.1. Status of asset management practices

Council utilises accounting, financial and asset management data in the development of its asset management plans. This data is held within a number of specialised systems designed to make the data useable and accessible.

NCS MAGIQ is used to manage operational and capital budgets, and OZONE is used to manage general ledger and purchase order systems. Data for the assets within the Community Facilities activity is stored and managed through the asset database RAMM.

While both NCS MAGIQ and OZONE are well embedded within the organisation, the use of RAMM as the asset database for the Community Facilities activity is relatively new and underdeveloped. Part of the improvement plan for this asset management plan is to increase the level of data held on each asset and better utilise the asset management functions available within RAMM.

10.2. Maturity assessment results

Asset management maturity is the extent to which the capabilities, performance and ongoing assurance of Council are fit for purpose, to meet the current and future needs of its communities. Assessing asset management maturity can help set a clear path for improving asset management, set realistic targets, and provide consistent language to discuss strengths and weaknesses in asset management.

Asset Management maturity is defined by the International Infrastructure Management Manual (IIMM) produced by NAMS at four levels:

- **Minimum** - the absolute lowest level essential for owning and maintaining a significant quantity of assets
- **Core** - represents a basic but sound level of Asset Management practices
- **Intermediate** - moves towards best practice
- **Advanced** - the highest level of Asset Management maturity

This hierarchy applies to all aspects of Asset Management practice. There is a cost in moving from the more basic levels of Asset Management to the higher levels in terms of time, expense, and effort.

An assessment of asset management maturity for the Community Facilities activity was undertaken as part of process to develop this iteration of asset management plans. This assessment gave a maturity score for the Community Facilities activity of core.

10.3. Improvement plan

It is important that Council recognises areas of our asset management plans and planning processes that require future improvements, to ensure effective asset management and informed decision making. The improvement plan generated for the Cemeteries Asset Management Plan is shown below:

Task		Responsibility	Resources Required	Timeline
1	Increase level of data held in RAMM	Asset Management & Compliance Coordinator	Staff time; within existing budgets	Ongoing
2	Carry-out periodic condition assessments on the assets within the Cemeteries Activity	Community Assets Manager	Third party Inspector; additional budget	2024-2034
3	Conduct comprehensive review of Levels of Service for the Cemeteries Activity	Community Assets Manager	Staff time; within existing budgets	2027/28

| 4 | Continue implementing actions from the Cemeteries Management Strategy 2020 | Cemeteries Officer | Staff time; third party experts; additional budget | 2024-2034 |

10.4. Monitoring and review procedures

This Asset Management Plan will be reviewed during the annual planning process and revised to show any material changes in service levels, risks, forecast costs and proposed budgets. A complete revision and update of this Plan will be completed as part of the 2027-2037 10-Year Planning process.

The table below describes to tasks involved in the monitoring and review of this Plan.

Frequency	Monitoring/Review Task
Ongoing	Asset management plan data updated on a continual basis as operations, maintenance and renewals are carried out or new assets are created.
Annually	Internal review of the asset management plan including renewal projections and valuation. Customer satisfaction surveys carried out and customer complaints register analysed.
Three-yearly	Formal review of the asset management plan prior to the review of the 10-Year Plan, strategic plan and funding and financial policies. External audit of the asset management plan.
Six-yearly	Formal level of service review carried out in line with the wider community outcomes consultation.

11. Appendices

11.1. Asset information

Cemetery	Location	Description	Services
Feilding	174 Lethbridge Road, Feilding	Feilding Cemetery is located on Lethbridge Road, north of Feilding. The Cemetery has a total land area of 14.4 hectares, made up of developed cemetery and bare land to the north, for future cemetery development. The Cemetery is serviced by a central sealed ring road, split into different areas such as ashes, monumental and Returned Services Association areas. Cemetery land not required is leased to the adjoining farmer by Council until such a time as it is required.	Standard, children, returned serviceperson's and ashes lawn plots. Ashes niche wall. Memorial plaque garden.
Halcombe	859 Halcombe Road, Halcombe	Halcombe Cemetery is located on Halcombe Road, east of Halcombe. The Cemetery has a total land area of 6.1 hectares, made up of developed cemetery and bare land for future cemetery development. A central sealed road and small carpark was developed to enable visitors to access the top area of the cemetery. The surrounding bare Cemetery land not currently required is leased to the adjoining landowner for grazing purposes by the Halcombe Community Committee. Funds from the land are returned to the Halcombe Community Committee and not Council.	Standard and ashes lawn plots
Kimbolton	259 Rangiwahia Road, Kimbolton	Kimbolton Cemetery is located on Rangiwahia Road, just north of the Kimbolton Township. The Cemetery has a total area of 4.35 hectares, made up of developed cemetery and bare land for future development. The site has a very low level of interments and there is a significant area of surrounding farmland for future expansion. This unused farmland is leased to a neighbouring farmer. The cemetery has a charming old sexton shed which was redeveloped in late 2013.	Standard and ashes lawn plots
Pohangina	47 Kuku Street, Pohangina	Pohangina Cemetery is located on Kuku Street, just outside the Pohangina village. The Cemetery has a total area of 4.06 hectares, made up of developed cemetery and bare land for future development. Cemetery land not currently required is leased to a neighbouring farmer for grazing.	Standard and ashes lawn plots

Rangiwahia	38 Mangaroa Road, Rangiwahia	Rangiwahia Cemetery is located on Mangaroa Road, a short distance from the Rangiwahia township. The cemetery has a total area of 0.7 hectares, made up of developed cemetery and bare land for future development. The cemetery has a relatively low level of use, with capacity within the currently developed cemetery land for at least the next 50 years (based on current demand).	Standard and ashes lawn plots
Rongotea	745 Rongotea Road, Rongotea	Rongotea Cemetery is located on Rongotea Road, a short distance from the Rongotea township. The Cemetery has a total area of 1.98 hectares, made up of developed cemetery and bare land for future development.	Standard and ashes lawn plots
Sandon (Sanson)	273 Cemetery Road, Sanson	Sandon (Sanson) Cemetery is located on Cemetery Road, a few minutes north of the Sanson township. The cemetery has a total area of 8.09 hectares, made up of developed cemetery and bare land for future development The cemetery receives a moderate level of use. Behind the main cemetery is a small area with eight graves, all predating the 1900's. It is not known what the origin or rationale for this separate area is. Cemetery land not currently required is leased to a neighbouring farmer for grazing.	Standard and ashes lawn plots
Waituna West	24 Waituna-Tapuae Road, Waituna West	Waituna West Cemetery is located on Waituna-Tapuae Road, a short distance from Waituna West School. The cemetery has a total area of 1.09 hectares, made up of developed cemetery and bare land for future development. The cemetery has a very low level of use, with the lowest number of interments in the District, and as such has a very low level of asset provision.	Standard and ashes lawn plots