Cemeteries

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# 1. Executive Summary

The primary purpose of this Asset Management Plan (AMP or the Plan) is to provide Council with a clear, long-term framework for managing its cemetery assets effectively and sustainably throughout their lifecycle. The Plan supports informed decision-making by balancing current financial constraints with the need to maintain asset performance, manage risks and provide sustainable levels of service to the community.

The AMP provides a 10-year view of the cemetery asset portfolio, including asset types, condition, performance, future demand and key risks. It sets out how Council will manage these assets across their lifecycle, including the investment, maintenance and renewal activities required to deliver agreed levels of service.

The Plan is a critical supporting document for Council's Long Term Plan (LTP). It links asset information and service requirements with financial forecasts and budget allocations, helping Council understand the investment required to maintain its assets and the potential consequences of different funding decisions on levels of service, risk and asset sustainability.

Ultimately, the AMP provides a basis for prioritising investment, managing risk and making transparent, evidence-based decisions that support Council's strategic objectives, regulatory obligations and the long-term sustainability of its cemetery assets.

## 1.1. What we provide

The Cemeteries activity comprises eight Council-owned and managed cemeteries located throughout the District. There are also three privately owned and administered cemeteries within the Manawatū District, located in Apiti, Kiwitea and Stanway, as well as a number of local urupā. These privately owned cemeteries and urupā are outside the scope of this Asset Management Plan and are therefore not included in the asset information or analysis presented in this Plan.

The total value of the assets supporting the Cemeteries activity is approximately $2,832,984.

## 1.2. What we will do

The Cemeteries Management Strategy provides a clear vision for the Cemeteries activity: *'Manawatū District cemeteries are responsive to the current and future needs of our community, while respecting and preserving the history of our district.'*

To deliver this vision, Council will manage and invest in its cemetery assets to provide safe, accessible, functional and well-maintained facilities that meet the needs of current and future communities. Over the 10-year planning period, Council will focus on maintaining existing assets, renewing assets as they reach the end of their useful lives, and providing new or upgraded assets where required to respond to changing demand and community needs.

This includes maintaining cemetery grounds and facilities, managing burial and interment capacity, maintaining access and amenity, and addressing asset, operational and regulatory risks. Investment will be prioritised based on asset condition, levels of service, risk, demand and available funding, while recognising the importance of cemeteries as places of remembrance and their historical and cultural significance.

The AMP identifies the operational expenditure and maintenance, renewal and capital investment required to deliver these outcomes and provides the basis for aligning cemetery asset investment with the Cemeteries Management Strategy, Council's strategic priorities and long-term financial planning.

## 1.3. Strategic issues and risks

The Cemeteries activity is facing a number of important strategic issues that will influence both the management and condition of existing assets within the portfolio and the future provision of cemetery services. These issues need to be considered when planning for the long-term sustainability, capacity and level of service of the activity.

Key strategic issues include:

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- **Increasing demand for alternative burial options**, including cremation and other forms of memorialisation and interment.
- **Changes in population demographics**, which may influence future demand for cemetery services, including the location, capacity and type of burial options required.
- **Limited planned maintenance of built infrastructure within cemeteries**, including buildings, pathways, stormwater systems and other supporting infrastructure. This may increase the risk of asset deterioration, unplanned reactive maintenance and future renewal costs.
- **Availability and capacity of cemetery land**, including the ability to accommodate future demand within existing cemeteries and the need to identify, plan and secure suitable land for future cemetery provision where required. Land availability may be constrained by location, site suitability, environmental considerations, surrounding land uses and the long-term sustainability of cemetery operations.

The key risks associated with the Cemeteries activity are identified in the table below. These are risks that have a **post-treatment risk rating of Extreme or High**, based on Council's Risk Matrix. The risks identified reflect the potential impacts on the delivery of cemetery services, the condition and performance of assets, financial sustainability, and Council's ability to meet current and future levels of service.

| Risk Description | Post Treatment Rating | Further Controls or Treatments Proposed |
|---|---|---|
| | | |
| Inadequate accessibility to cemetery areas limits access for an ageing population and people with mobility impairments. | High | • Incorporate accessibility requirements into cemetery layout and development planning. |
| Insufficient future capacity to meet demand | High | • Develop spatial and land utilisation plans for each cemetery<br>• Use trend analysis to determine future need<br>• Continue implementation of alternate interment options, including niche walls and scattered ashes areas. |
| Contour and layout of cemeteries creates high water table, flooding and scouring making some cemeteries inaccessible | High | • Add available data on known areas with flooding issues to asset database<br>• Develop spatial and land utilisation plans for each cemetery to avoid areas with known flooding issues |
| Health and safety hazards at cemeteries result in injury to staff, contractors, funeral directors or members of the public. | High | • Contractor management of day-to-day site risks.<br>• Continuous improvement of health and safety practices.<br>• Strengthen and document PCBU-to-PCBU communication with funeral directors and stonemasons.<br>• Consider stonemason qualification requirements through the Cemetery Bylaw review. |

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## 1.4. What will it cost?

The forecast lifecycle costs required to provide the services covered by the Cemeteries activity include the operation, maintenance, renewal, acquisition and disposal of assets. While an AMP may consider a range of time periods, it typically informs Council's long-term financial planning over a 10-year period.

The approximate total forecast lifecycle cost for the Cemeteries activity over the Long-Term Plan 2027-2037 period is **$8,033,471**. This represents the funding required to maintain existing levels of service and manage the cemetery assets over the 10-year planning period.

Due to financial constraints within Council's financial strategy, some projects identified in this AMP have not been able to be funded within this Long-Term Plan. These unfunded projects are identified with an asterisk (*) in the tables below.

## 1.5. The next steps

Council is continuing to improve asset management for the Cemeteries activity. This will support informed decisions about maintenance, renewal and investment based on reliable information about asset condition, risk and lifecycle requirements.

The key areas for improvement identified through this Asset Management Plan are:

- improving the completeness, accuracy and consistency of cemetery asset information;
- strengthening asset condition assessment and inspection practices;
- improving the identification and management of asset-related risks;
- strengthening lifecycle planning and forecasting of maintenance and renewal requirements;
- improving the integration of cemetery, asset management and spatial information; and
- using improved asset information to better inform future financial planning and investment decisions.

These improvements will support more proactive asset management and reduce reliance on reactive maintenance. They will also improve expenditure forecasting and help ensure investment is targeted to the assets and activities that pose the greatest risk to service delivery.

The improvement programme will be progressed over the life of this Asset Management Plan, with priority given to addressing the most significant gaps in asset data, condition information, risk management and lifecycle planning.

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# 2. Introduction

## 2.1. Purpose

This Asset Management Plan sets out how Council will sustainably manage its cemetery assets and deliver agreed levels of service over the long term. It provides the basis for asset management, investment and funding decisions, taking into account asset condition, risk, service requirements and regulatory obligations.

This Asset Management Plan should be read in conjunction with Manawatū District Council's key planning documents:

- Long-Term Plan 2027-2037
- Cemeteries Management Strategy 2020
- Environmental Scan 2026

## 2.2. Background

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

Council owns and manages eight cemeteries throughout the District. There are also three privately administered cemeteries in Apiti, Kiwitea and Stanway, as well as numerous local urupā. These privately administered cemeteries and urupā are outside the scope of this Asset Management Plan.

Cemeteries are important community assets that provide peaceful and attractive places to honour and remember loved ones. Council considers the provision of cemeteries to be a core service that meets the burial and remembrance needs of the District's population. Council also has statutory responsibilities under section 4 of the Burial and Cremation Act 1964 in relation to the burial needs of District residents.

In addition to their primary burial and remembrance function, Council cemeteries provide a range of community, cultural, environmental and heritage benefits. These include:

- providing places to honour and celebrate the lives of friends and family
- catering for religious, cultural and ethnic requirements
- providing visual amenity through gardens, tree planting and green open space
- providing passive recreation areas for quiet contemplation, walking and sitting
- contributing to the rural landscape character of the District
- providing opportunities to explore and research social and genealogical history
- providing physical records of the District's social history
- supporting the preservation of historic sites and features.

## 2.3. Goals and objectives of asset management

The goal of asset management for the Cemeteries activity is to ensure cemetery assets are managed sustainably and effectively to support the levels of service adopted by Council, now and into the future.

Effective asset management will help Council to:

- **Maintain appropriate levels of service** – manage cemetery assets to provide safe, accessible, attractive and respectful environments that meet the needs of the community and support burial and remembrance services.
- **Maintain asset sustainability** – plan and prioritise maintenance, renewal and development to maintain assets in an appropriate condition and extend their useful lives where appropriate.
- **Manage risk** – identify and manage risks associated with cemetery assets to minimise impacts on service delivery, public safety, regulatory compliance and the environment.
- **Make informed investment decisions** – prioritise expenditure based on asset condition, criticality, risk, service requirements and lifecycle costs, ensuring investment provides value for money.

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- **Improve asset information and knowledge** – maintain reliable and accessible information about assets, their condition, performance, location and lifecycle requirements to support effective decision-making.
- **Plan for future needs** – consider changes in population, burial demand, community expectations, regulatory requirements and available capacity when planning future asset needs and investment.
- **Support continuous improvement** – regularly review asset management practices, information, performance and outcomes to improve the effectiveness and efficiency of asset management.

## 2.4. Plan framework

Asset Management Plans support Council's Long-Term Plan by bringing together the information needed to effectively manage Council's assets and deliver agreed levels of service. They provide a framework for understanding asset condition, performance, risk and lifecycle requirements, and inform decisions about the operation, maintenance, renewal, replacement and development of assets.

Asset Management Plans also identify future asset needs and investment priorities to support sustainable service delivery and respond to changes in demand, community expectations and regulatory requirements.

The figure below illustrates how Council's Asset Management Plans align with and inform its wider strategic planning framework.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **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** |

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# 3. State of the Assets

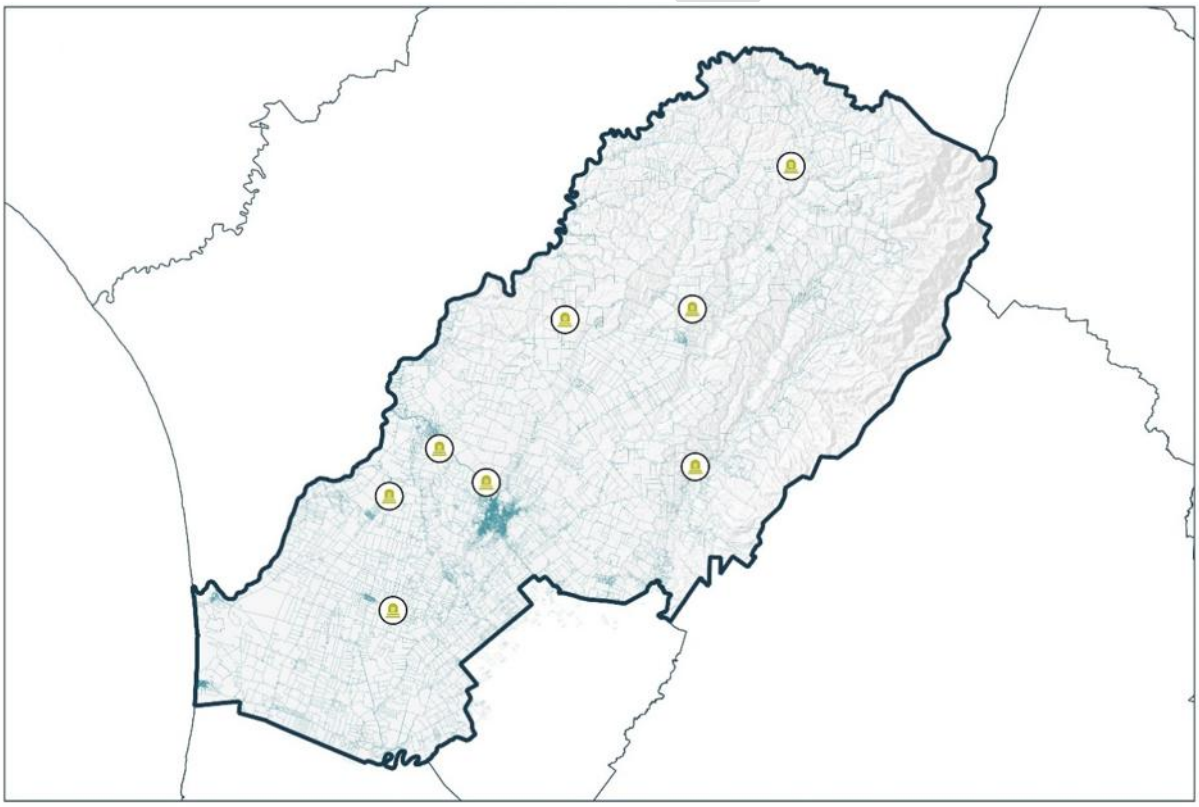
## 3.1. Network overview

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.

| Asset | Estimated Years Capacity | Location | Size |
|---|---|---|---|
| Feilding | 154 | Central | 14.0475 |
| Halcombe | 2480 | North | 6.1846 |
| Kimbolton | 2793 | North | 4.3504 |
| Pohangina | 1497 | North | 4.0666 |
| Rangiwahia | 1197 | North | 0.7204 |
| Rongotea | 68 | South | 1.9879 |
| Sandon (Sanson) | 1894 | South | 8.0937 |
| Waituna West | 637 | North | 1.0962 |

Estimated years of remaining capacity is based on information within the Cemeteries Management Strategy 2020 and is based on the average annual interment rate between 2008 and 2019.

The map below shows the location of the District's cemeteries:



## 3.2. Asset condition, performance and capacity

The condition and performance of cemetery assets are monitored through regular inspections undertaken by Council's open spaces contractor. These inspections cover key assets including roads, fencing, trees, drainage and pathways, with issues identified through inspections reported to Council for investigation and, where required, maintenance or remedial action. This provides an ongoing operational view of asset condition and helps Council identify maintenance requirements and emerging issues.

Overall, the assets within the Cemeteries activity are generally performing adequately and are supporting the delivery of current levels of service. The inspection process is primarily issue-based rather than a formal condition assessment of all cemetery assets. As a result, Council does not currently hold a comprehensive condition rating for all cemetery assets. Improving the quality and consistency of asset condition information is an ongoing focus of Council's asset management improvement programme.

Council's cemeteries have sufficient capacity to meet projected burial requirements for at least the next 30 years, based on the demand projections outlined in the Cemeteries Management Strategy 2020. Rongotea Cemetery is the exception, with land provision expected to support new burials for less than 25 years. Council will need to consider options for future burial provision in Rongotea, including the development of a new cemetery or acquisition of additional land.

Feilding Cemetery has sufficient land to accommodate projected interments for approximately 100 years. However, further development of this land will require significant infrastructure investment, including roading and stormwater management. Initial development of the site commenced during the previous planning period, and a further project to continue this development is proposed in this Asset Management Plan.

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# 4. Levels of Service

## 4.1. Customer research/expectations

Customers have differing expectations of Council's cemeteries, influenced by factors such as age, demographic, location, cultural background and individual circumstances. Cemeteries provide an important place for remembrance and reflection, as well as facilities for burials and ash interments. Council recognises that cemeteries may also have social, cultural, historical and heritage values for the communities they serve.

Customer expectations for cemeteries are primarily reflected in two areas: the standard of maintenance of cemetery grounds and facilities, and the quality and timeliness of interment services. Customers expect cemetery environments to be appropriately maintained and presented in a respectful, safe and accessible manner. For families and funeral service providers arranging an interment, customers also expect services to be delivered professionally, respectfully and within the agreed timeframe.

To understand customer needs and expectations, Council undertakes quarterly and annual Residents' Surveys, consults regularly with its Community Committees, and supports communities to develop plans for the future of their villages. Council also considers customer enquiries, complaints, operational feedback and local knowledge when reviewing cemetery services and facilities.

The quarterly Residents' Survey provides data used to assess Council's performance against the agreed customer level of service for cemetery maintenance. The surveys are undertaken by an independent third party and are designed to measure residents' satisfaction with Council's services and facilities. Cemetery-specific feedback and operational information are also considered when assessing whether the current levels of service remain appropriate.

Customer expectations are reflected in the levels of service for cemetery maintenance and interment services. These levels of service are considered alongside statutory requirements, community expectations, risk, asset condition, demand, affordability and available resources when making decisions about the maintenance, renewal and future provision of cemetery assets and services.

## 4.2. Legislative requirements

Council must operate within the legislative and regulatory framework established by Central Government. These requirements establish the minimum legal obligations Council must meet when providing, managing and maintaining its cemeteries and associated services.

The table below identifies the legislation that has a direct or material impact on the Cemeteries Activity and summarises its relevance to Council's service delivery and asset management responsibilities.

The principal legislation relevant to the Cemeteries Activity is the **Burial and Cremation Act 1964**. Council must also meet the statutory planning and reporting requirements applicable to local government.

| Legislation | Description | Impact for Service |
|---|---|---|
| Burial and Cremation Act 1964 | Sets out the statutory requirements for the provision, management and operation of cemeteries, including requirements relating to cemetery land, burials, interments and the keeping of cemetery records. | The Act establishes the statutory framework for Council's provision and management of cemeteries and influences the planning, operation, maintenance and future provision of cemetery land, assets and services within the District. |

The Government has proposed regulations to establish standard groups of activities for councils' planning and reporting. Under the proposed framework, cemeteries and crematoria would be included within the **Parks and Reserves** group. The proposed changes are intended to improve consistency and comparability in how councils report their

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activities and performance. Council will monitor the development and implementation of these requirements and assess any implications for the structure and reporting of the Cemeteries Activity in future planning and reporting documents

## 4.3. Current levels of service

The table below lists the current levels of service (as detailed in the 2024-34 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: New Baseline<br>Year 2: 85% satisfied<br>Year 3: 85% satisfied<br>Year 4-10: 85% 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<br>Year 2: 0 complaints<br>Year 3: 0 complaints<br>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 | 2024/25<br>We will measure this by monitoring the responses to our customer satisfaction survey about the maintenance of cemeteries – New Baseline | **New Measure**<br>**85% satisfaction is the new baseline** |
| | 2025/26<br>We will measure this by monitoring the responses to our customer satisfaction survey about the maintenance of cemeteries – target 85% satisfied | **Target Met**<br>**94% satisfaction** |
| Professional and timely interment services | 2024/25<br>We will measure this by monitoring the number of complaints about late or inadequate interment services – 0 complaints | **Target Not Met**<br>**2 complaints received** |
| | 2025/26<br>We will measure this by monitoring the number of complaints about late or inadequate interment services – 0 complaints | **Target Not Met**<br>**1 complaint received** |

A new baseline for the level of service relating to cemetery maintenance was established in 2024/25. The target for this level of service was 90% satisfaction in the 2018–2028 AMP and was increased to 95% in the 2021–2031 AMP.

Analysis of the results over the three years from 2021/22 to 2023/24 showed considerable variation in reported satisfaction and indicated that the increased 95% target was not being consistently achieved. Following review of the historical performance, it was considered

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that the 95% target did not provide a realistic or sustainable basis for measuring the level of service.

It was therefore agreed that the 2024/25 Annual Residents' Survey result would establish a new baseline for cemetery maintenance. The new baseline provides a more current and evidence-based starting point for monitoring customer satisfaction and will inform the review of the future level of service target.

## 4.4. Desired levels of service

A review of the existing levels of service was undertaken as part of this iteration of the Asset Management Plan. The review resulted in a minor change to the wording of one of the cemetery activity levels of service, from **"Satisfaction with the maintenance of our cemeteries"** to **"Satisfaction with the appearance of our cemeteries."**

The revised wording is intended to better reflect the outcome experienced by the community. While maintenance activities contribute to the standard of the cemeteries, the overall appearance of a cemetery provides a broader measure of how well it is presented and maintained. The revised wording is therefore intended to encourage respondents to consider the overall appearance and presentation of Council's cemeteries, rather than focusing solely on maintenance activities.

The change is considered a refinement of the measure rather than a material change to the underlying level of service.

Proposed levels of service for the 2027-2037 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 appearance of our cemeteries** |
| **Performance Measure** | % of survey participants who were satisfied with the appearance of cemeteries. |
| **Performance Measure Standard** | Year 1: 85% satisfied<br>Year 2: 85% satisfied<br>Year 3: 85% satisfied<br>Year 4-10: 85% 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<br>Year 2: 0 complaints<br>Year 3: 0 complaints<br>Year 4-10: 0 complaints |

To achieve these levels of service, Council staff work closely with the open spaces contractor to ensure that appropriate standards of ground and facility maintenance are maintained across Council's cemeteries. This includes regular inspections and monitoring of cemetery grounds and facilities, mowing and vegetation management, litter removal, and maintaining accessibility and the general presentation of cemetery areas. Maintenance issues are identified and addressed as they arise, with customer feedback and complaints monitored and responded to in a timely manner to ensure issues affecting the appearance, amenity and use of cemeteries are appropriately addressed.

Council's Cemetery Officer also maintains strong working relationships with the District's funeral directors and other relevant stakeholders to support the effective coordination and delivery of interment services. These relationships help ensure that interments are carried out in a professional, respectful and timely manner, and that the needs of bereaved families and funeral directors are appropriately supported. Council also maintains accurate cemetery records to support the effective management and administration of cemetery services.

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# 5. Future Demand

## 5.1. Demand drivers

Demand for cemetery services is primarily influenced by population size and demographic change, mortality rates, and community preferences for burial, cremation and memorialisation. Cultural and religious practices also influence the type and timing of interment services required. The availability and capacity of existing cemetery land, together with land-use pressures, environmental conditions and natural hazard risks, influence the need for future capacity and investment. Community expectations for safe, accessible, respectful and well-maintained cemetery environments, as well as legislative, regulatory and heritage requirements, also influence the level and nature of service provided.

## 5.2. Demand forecasts

### 5.2.1. Population growth

The Manawatū District has experienced sustained population growth, reaching approximately 33,700 residents in 2024, with growth of around 7% between 2019 and 2024. This growth is expected to continue to place increasing demand on Council infrastructure and services, with the Environmental Scan highlighting the need to anticipate where future growth will occur, particularly between Feilding and surrounding rural villages.

For cemetery services, population growth is likely to increase the longer-term demand for burial plots, ash interments and associated cemetery services. The ageing profile of the District is particularly relevant, with significant growth in residents aged 65 years and over and the District's median age of 40.8 years being above the national median of 37.9 years. This demographic trend may contribute to increasing levels of cemetery activity over time and reinforces the need for Council to ensure sufficient land capacity, infrastructure, access and ongoing maintenance resources are available to meet future demand.

### 5.2.2. Changing community needs

Demographic change is also likely to influence the nature of cemetery services required by the community. The Environmental Scan identifies increasing cultural diversity across the District, including growth in Māori, Pacific Peoples, Asian and MELAA (Middle Eastern, Latin American and African) populations, alongside a continued need to recognise and strengthen relationships with tangata whenua.

For the cemetery activity, this may result in a broader range of cultural expectations and preferences around burial, memorialisation, cemetery design, access and the way services are delivered. Cemetery planning will therefore need to remain responsive and inclusive, with appropriate engagement with affected communities. These demographic changes provide an opportunity for cemetery services to be planned in a way that reflects the evolving needs, values and aspirations of the Manawatū community while maintaining appropriate long-term provision and stewardship of cemetery land and assets.

## 5.3. Demand management plan

Demand for cemetery services is influenced by a range of factors, including population growth and demographic change, mortality trends, community preferences and the availability and capacity of existing cemetery assets. Demand will be monitored to ensure that existing assets are used efficiently and that investment in upgrades or new assets is appropriately timed to meet forecast demand.

Demand management will focus on making effective use of existing cemetery capacity, optimising existing assets and infrastructure, and providing additional capacity where required. Where demand can be accommodated within the existing system, non-asset solutions and operational measures will be considered before investment in new assets. Where increased or changing demand cannot be accommodated, capital and associated ongoing operational expenditure will be planned accordingly. The following table identifies the key demand drivers, current position, projected changes, impacts on services and proposed management responses.

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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** | 33,700 | 1% p.a. growth to 2030, reducing to 0.7% p.a. to 2054 | Increased demand for cemetery services and the need to ensure sufficient long-term cemetery capacity. | Monitor population growth and interment trends and develop cemetery capacity in a staged manner where required. |
| **Demographic Changes – aging population** | District median age is 40.8 years, compared with 37.9 years nationally. The number of residents aged 65+ has increased steadily between 2013 and 2023. | The District is continuing to shift towards an older age profile, with growth in the 65+ population identified as particularly significant. | Potential increase in demand for cemetery and interment services, requiring consideration of long-term capacity. | Monitor demographic and interment trends and incorporate projected demand into cemetery capacity and asset planning. |
| **Demographic Changes – cultural diversity** | In 2023, 18.3% of the District identified as Māori, compared with 17.8% nationally. European remains the largest ethnic group. | The ethnic composition of the District is becoming increasingly diverse, with consistent growth in Māori, Pacific Peoples, Asian and MELAA populations between 2013 and 2023. | Potential for differing cultural requirements and preferences relating to burial, memorialisation and cemetery spaces. | Consider cultural requirements in cemetery planning and design, and undertake appropriate engagement with affected communities and tangata whenua. |
| **Rural and Village Growth** | Just under half of the District's population lives in rural or village areas. | Rural and village populations have grown by 1.7% annually over the past 10 years, compared with 1.3% annually in Feilding. Council is undertaking work to better understand future village growth. | Demand for cemetery services may vary geographically, creating a need to consider capacity and service provision across individual cemeteries. | Monitor population growth and cemetery utilisation by location and consider future capacity requirements as part of cemetery spatial planning. |
| **Alternative Burial Options** | Standard burial and ashes lawn plots are available, with an ash niche wall at Feilding. | The demand for alternate burial options, particularly less expensive options, has increased over recent years and is expected to continue increasing. | Potential increase in requests for alternative interment options | Monitor demand and consider additional alternative interment options where supported by demand, available capacity and operational requirements. |

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## 5.4. Key asset programmes to meet demand and service needs

Over the 2027–2037 planning period, Council will undertake a programme of cemetery asset development and improvement to respond to changes in demand, provide additional interment capacity and meet evolving community and service needs.

The timing and scope of individual projects will be informed by available capacity, utilisation, forecast interment demand, community needs and the location of future growth. Investment will be staged where appropriate to ensure that additional capacity and supporting infrastructure are provided when required, while making effective use of existing cemetery land and assets.

The key asset programmes identified for the 2027–2037 period are outlined below. These projects will be reviewed through ongoing asset and financial planning processes, with delivery subject to project priorities, available funding and changing demand or service requirements.

| Programme | Key Projects | 2027-2037 Response |
|---|---|---|
| **Interment capacity and cemetery expansion** | Feilding extension; Rongotea extension; Waituna West expansion | Provide additional interment capacity in response to forecast demand and available cemetery capacity. |
| **Ashes interment capacity** | Kimbolton and Pohangina ashes interment beams; Rongotea ashes interment beams | Increase availability of ashes interment options across the district and respond to changing community preferences. |
| **Cemetery infrastructure** | Rongotea roadway and drainage associated with extension | Provide the infrastructure necessary to support the expanded cemetery area and ensure it is functional and accessible. |
| **Memorial and amenity improvements** | Feilding children's memorial redevelopment | Improve the quality and suitability of the memorial environment and respond to community needs. |

The forecast demand for cemetery services, together with the availability of existing burial capacity, has informed the need for additional cemetery development. Two cemetery extensions are planned during the period of this Asset Management Plan to provide capacity for future interments.

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# 6. Lifecycle Management Plan

The Lifecycle Management Plan sets out how Manawatū District Council will manage, operate, maintain, renew and develop the assets within the Cemeteries Activity to provide agreed levels of service throughout their lifecycle, while managing risk, performance and whole-of-life costs.

The approach recognises the need to balance service requirements, asset condition, capacity, operational requirements and available funding to ensure cemetery assets remain fit for purpose and provide sustainable levels of service over the long term.

The Lifecycle Management Plan covers the key activities and programmes required to manage the cemetery asset portfolio, including operations and maintenance, asset renewals, development of new assets and the ongoing management of asset performance and risk.

## 6.1. Roles and responsibilities

Manawatū District Council is responsible for the overall management and stewardship of cemetery assets and for ensuring that cemetery services are delivered in accordance with agreed levels of service, legislative requirements and contractual arrangements.

Day-to-day cemetery operations and maintenance are undertaken by Council's Open Spaces Contractor in accordance with the relevant service contract. This includes activities such as lawn mowing, spraying, grave preparation and interments, together with routine asset inspections, maintenance and responses to identified defects.

The contractor is responsible for undertaking cemetery interments on behalf of Council following receipt of an authorised interment request and the required documentation. The contractor also undertakes inspections and identifies maintenance requirements as part of its quality assurance and service delivery obligations. Council and the contractor undertake joint inspections of selected cemetery assets on a fortnightly basis to support quality assurance and proactive asset maintenance.

Council's Cemetery Officer is responsible for the administration and coordination of interment requests, including identifying available plots, preparing documentation and issuing burial warrants to the funeral director and contractor. The Cemetery Officer also manages monumental permits and plot reservations and provides customer information and assistance, including historic plot locations, genealogical searches and general cemetery enquiries.

Council retains responsibility for monitoring contractor performance, asset condition and service outcomes, and for planning and prioritising asset maintenance, renewal and development requirements over the asset lifecycle.

## 6.2. Maintenance plan

Maintenance activities are those activities undertaken to retain cemetery assets in an appropriate serviceable condition and to ensure they remain safe, functional and fit for purpose. This includes planned and reactive maintenance, as well as regular day-to-day activities required to maintain cemetery grounds, buildings, structures, infrastructure and other assets to the agreed levels of service.

Council applies two maintenance standards across the District’s cemeteries, reflecting their differing roles, levels of use, asset provision and community expectations.

Feilding Cemetery, as the District’s principal cemetery, is maintained to a higher level of service. This reflects its greater level of use and activity, higher level of asset provision and role as the primary cemetery serving the District. Maintenance focuses on maintaining a consistently high standard of presentation, amenity, accessibility, safety and functionality.

The rural cemeteries are generally maintained to a standard level of service appropriate to their smaller scale, lower levels of use and more limited asset provision. Maintenance focuses on ensuring that cemetery grounds and assets remain safe, functional, accessible

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and appropriately presented, while recognising the different characteristics and needs of each site.

Day-to-day cemetery maintenance is delivered through Council's Open Spaces maintenance contract. Planned maintenance is undertaken in accordance with the agreed service standards, while reactive maintenance is undertaken in response to identified defects, damage, safety issues or other unplanned requirements. Cemetery interment-related works are also undertaken through the Open Spaces contractor in accordance with Council's requirements.

Maintenance requirements are informed by asset condition, age, use, identified defects, operational requirements and risk. Routine inspections and operational knowledge are used to identify and prioritise maintenance activities, with higher priority given to issues that may affect public or staff safety, serviceability, asset performance or the delivery of cemetery services.

While the rural cemeteries generally operate to the standard maintenance level, the frequency and nature of maintenance activities may vary between sites according to cemetery size, asset provision, accessibility, utilisation, environmental conditions and identified maintenance requirements.

The key differences between the two maintenance standards are summarised in the table below.

| Maintenance Aspect | Feilding | Rural |
|---|---|---|
| **Interment Options** | • Ashes and remembrance gardens<br>• Burial and ashes plots<br>• Ashes niche wall<br>• Consideration of natural burials and ash scattering areas | • Generally, just ashes and burial interment<br>• Ashes niche wall in identified growth areas |
| **Grounds** | • Catcher mown<br>• Hard edging<br>• High provision of landscaping and gardens | • Non-catcher mown<br>• Spray edging<br>• Low provision of landscaping and gardens |
| **Toilets** | • Accessible toilets | • No provision |
| **Inspections** | • Regular inspections by Officers (generally monthly) | • Periodic inspections by Officers, generally every two months or as required |
| **Security** | • Locked gates every night from dusk till dawn<br>• Pedestrian access retained | • Open access |

Security arrangements at Feilding Cemetery have been strengthened since the previous AMP in response to ongoing incidents of theft and vandalism. The cemetery gates are now locked each night to reduce the risk of unauthorised access and damage to cemetery assets. The gate arrangement has been modified to retain pedestrian access to the cemetery when the vehicle gates are locked.

Routine grounds maintenance is undertaken in accordance with the agreed maintenance standards for each cemetery. Other maintenance requirements are generally identified through inspections and observations undertaken by the Open Spaces Contractor and Council staff while undertaking work at cemetery sites. Reactive maintenance is also undertaken where defects, damage or other issues are identified that may affect the safety, functionality, accessibility or presentation of the cemetery.

Maintenance requirements will continue to be reviewed and prioritised based on asset condition, risk, criticality, service requirements and available resources. Where maintenance cannot be undertaken immediately, the associated risk will be assessed and the work prioritised accordingly.

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The table below identifies the maintenance projects and activities required to support the agreed levels of service for the Cemeteries activity, including the criticality of each project and the consequences or risks associated with not undertaking the work.

| Cemetery | Project Description | Criticality | Consequence | Estimated Cost | Year |
|---|---|---|---|---|---|
| District-wide | From Cemeteries Management Strategy - To prepare a land utilisation plan for each Council-owned Cemetery (excluding Feilding Cemetery) | High | High | $30,006 | 2 |
| District-wide | Cemeteries Management Strategy review | High | High | $39,608 | 2 |
| District-wide | From Cemeteries Management Strategy – cemetery data cleansing project | High | High | $18,642 | 5 |
| Waituna West | Install new ashes beam | High | High | $22,190 | 5 |
| Feilding | Toilet block refurbishment | Med | Med | $34,595 | 7 |
| Halcombe | Internal road refurbishment | Med | Med | $20,000 | 12 |

## 6.3. Renewal plan

Renewals are capital works undertaken to restore, rehabilitate or replace an existing asset where the asset has reached, or is approaching, the end of its useful life, or where its condition or performance means it can no longer reliably provide the required level of service. Renewal works generally maintain the existing service capacity and function and do not constitute a significant change to the service being provided.

Renewal requirements are identified through a combination of asset condition assessments, inspections, maintenance history, operational knowledge, asset age and remaining useful life, asset performance and identified risks. Information from Council Officers, the Open Spaces Contractor and other sources is considered when assessing the need for renewal.

Renewal decisions take into account the condition and performance of the asset, the likelihood and consequence of failure, the criticality of the asset to cemetery operations, the level of use, maintenance and operational costs, and the ability to extend the asset's useful life through maintenance or other intervention.

Where appropriate, renewal options will consider the whole-of-life cost of the asset, including whether replacement with a modern equivalent may provide a more sustainable or cost-effective outcome over the asset lifecycle. Renewal will be undertaken when this provides a more appropriate lifecycle outcome than continued maintenance or repair.

Renewal priorities are generally given to assets or asset groups that:

- have a high consequence of failure or present a significant risk to public or staff safety;
- are critical to the delivery of cemetery services;
- experience high levels of use and where failure would have a significant impact on users or service delivery;
- have deteriorated to a condition where continued maintenance is no longer considered an appropriate or cost-effective option;
- have higher than expected operational or maintenance costs; or
- provide an opportunity to reduce whole-of-life costs or improve lifecycle outcomes through replacement with a modern equivalent.

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Identified renewal requirements are prioritised using the ranking criteria outlined in the table below. The renewal programme will be reviewed as asset condition, performance and risk information improves, and priorities may be adjusted to reflect changes in asset needs, available funding and the timing of other planned works.

| 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 renewal – Stage 2 | 2 | Med | $35,682 | 1 |
| Feilding | Renewal of children's memorial | 3 | High | $15,606 | 2 |
| Halcombe | Drainage renewals | 3 | High | $41,616 | 2 |
| Sandon (Sanson) | Road renewal through the Cemetery - phase 2 | 4 | Med | $32,086 | 3 |
| Rongotea | Road renewal | 2 | Med | $32,086 | 3 |
| Kimbolton | Sexton shed renewals | 5 | Med | $32,696 | 4 |
| Kimbolton | Entrance way reseal | 11 | Med | $18,555 | 10 |

## 6.4. Consequence of deferring maintenance and renewal

Council recognises that maintenance and renewal programmes may need to be adjusted where available funding, asset priorities or other operational requirements require expenditure to be deferred. Decisions to defer maintenance or renewal are therefore considered in the context of the risk to the asset, the service it provides and the consequences of failure.

Deferring routine or planned maintenance may result in deterioration of asset condition and an increased requirement for reactive maintenance. Over time, this can increase maintenance costs, reduce the useful life of assets and increase the likelihood of unplanned failures.

Deferring renewal can result in assets remaining in service beyond their anticipated useful life. Where asset condition or performance continues to deteriorate, this may increase the likelihood and consequence of failure, potentially affecting the safety, accessibility, functionality, security and presentation of cemetery facilities and grounds. In some circumstances, deferral may also result in higher lifecycle costs where an asset requires increasingly frequent repairs before eventual renewal.

The consequences of deferring maintenance or renewal will vary depending on the condition, criticality and role of the affected asset. Assets that are critical to the delivery of cemetery services, present a higher risk to public or staff safety, or where failure would significantly affect service delivery will be given greater priority. Security risks will also be considered where asset condition or the absence of appropriate maintenance or renewal could increase the potential for unauthorised access, theft, vandalism or damage to cemetery assets.

Where maintenance or renewal is deferred, the associated risks will be assessed and monitored, and work will be prioritised based on asset condition, criticality, likelihood and consequence of failure, level of service requirements, security considerations and available funding. This approach supports Council to direct available resources towards those activities where deferral presents the greatest risk to the delivery of the Cemeteries activity.

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Where deferral is considered appropriate, the asset and associated risk will continue to be monitored to identify any change in condition, performance or risk that may require the work to be brought forward.

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## 6.5. Acquisition/upgrade plan

Acquisition refers to the creation or provision of new assets that did not previously exist, while an upgrade involves improving or increasing the capacity, functionality or level of service of an existing asset. Acquisitions and upgrades may be required in response to changes in population, demand, community expectations, operational requirements, regulatory requirements, or social and environmental considerations.

Acquisition and upgrade projects differ from renewals in that they provide additional capacity, functionality or level of service rather than replacing or restoring an existing asset to maintain its existing service potential.

Acquisitions and upgrades may also arise through the development of new cemetery areas, changes to interment requirements, or the provision of additional facilities and infrastructure to support the delivery of the Cemeteries activity. Assets may also be acquired through development contributions, subdivision and development processes, or assets being gifted to or vested in Council.

Proposed acquisitions and upgrades are assessed against the need for the additional or improved asset, the expected level of service, demand, whole-of-life costs, operational and maintenance implications, and the risks associated with not proceeding. Where appropriate, consideration is also given to whether an existing asset can be maintained, renewed or otherwise modified to meet the identified need before a new asset or significant upgrade is undertaken.

The acquisition and upgrade programme is prioritised having regard to the identified need, service outcomes, risk, affordability and the ability of Council to sustainably operate and maintain the resulting assets over their lifecycle.

The table below identifies the proposed acquisition and upgrade projects for the Cemeteries activity over the 2027–37 planning period.

| Cemetery | Development Description | Increased LoS | Response to Growth | Proportion of Renewal | Estimated Cost | Year | External Funding |
|---|---|---|---|---|---|---|---|
| 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% | | $125,460 | 1 | |
| Feilding | Child Memorial Redevelopment: As a community project, 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% | $35,000 | 2 | |
| Feilding | Provision of water at Feilding cemetery | 100% | | | $126,867 | 2 | |
| Feilding | Feilding Cemetery Extension Phase 3a – Construction: Physical works to re-contour the new land, extend the road and install required infrastructure, install cemetery beams. | 10% | 90% | | $292,688 | 3 | |
| Kimbolton | Seal access way to new carpark | 100% | | | $45,000 | 3 | |

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|---|---|---|---|---|---|---|---|
| Rongotea | Rongotea Extension/Development: phase 1 - investigate options for land acquisition in Rongotea | 50% | 50% | | $27,247 | 4 | |
| Rongotea | Road Extension/Development – Phase Three: extend road to back fence by 20m | 5% | 95% | | $80,000 | 6 | |
| Rongotea | Rongotea Extension/Development: phase 2 - land acquisition | 50% | 50% | | $300,120 | 7 | |
| Feilding | Feilding Cemetery Extension Phase 3b – Construction: Physical works to re-contour the new land, extend the road and install required infrastructure, install cemetery beams. | 10% | 90% | | $317,746 | 7 | |
| Waituna West | Expansion of cemetery into grazing land | 100% | | | $12,082 | 10 | |
| Rangiwahia | Extend roadway | 5% | 95% | | $25,000 | 15 | |

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

The scope, timing and delivery of the acquisition and upgrade projects identified in this Plan are subject to further investigation, prioritisation and funding through Council's Long-term Plan and Annual Plan processes. Inclusion of a project within this Asset Management Plan identifies an anticipated asset need and does not represent a commitment by Council to deliver the project within the identified timeframe. Projects and associated budgets may be amended as priorities, project information and available funding are confirmed.

Where an upgrade results in additional assets or an increased level of service, the consequential operational, maintenance and renewal costs will be considered as part of project planning.

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## 6.6. Disposal plan

The table below identifies assets that may be considered for disposal during the 2027–37 planning period. The list is intended to identify potential disposal opportunities rather than represent a commitment to dispose of the assets. Any disposal will be subject to further assessment and the appropriate Council decision-making and approval processes. The table also includes estimated disposal costs and, where applicable, the anticipated reduction in annual operational and maintenance costs associated with disposal.

| Cemetery | Reason for Disposal | Timing | Costs | Annual Operations & Maintenance Savings |
|---|---|---|---|---|
| ***There is no disposal identified for the Cemeteries Activity*** | | | | |

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# 7. Data and Information Systems

## 7.1. Asset information

Asset & Work Manager is the primary asset information system for the Community Facilities Activity and is used to record and manage information relating to the activity's assets. The system was implemented to progressively establish a centralised asset information base to support asset management planning and decision-making.

For the Cemeteries activity, the information currently held in Asset & Work Manager is primarily limited to the cemetery land parcels, including site size and boundaries, and buildings located within the cemetery sites. Asset information for other cemetery infrastructure and features is not currently captured in the system.

This includes, but is not limited to, drainage infrastructure, trees and bush areas, internal roads and accessways, fencing and gates, memorials and other cemetery-related assets.

The current level of asset information provides a basic understanding of the extent and location of the cemetery sites and the buildings located within them. However, the limited information available for other asset types restricts Council's ability to undertake detailed condition, lifecycle, maintenance and renewal planning across the wider cemetery portfolio.

Improving the completeness and accuracy of cemetery asset information is therefore an opportunity for the 2027–37 planning period. Progressive collection of information on significant assets and asset components will support a more comprehensive understanding of asset condition, criticality, risk and lifecycle requirements and enable maintenance, renewal and investment decisions to increasingly be supported by documented asset information.

## 7.2. Asset data collection responsibilities

Asset information is maintained in Asset & Work Manager by the Asset Management and Compliance Officer, with information provided by Council Officers, contractors and other parties involved in the delivery, maintenance, renewal or development of cemetery assets.

Information is currently added primarily where relevant information becomes available through capital works, maintenance activities, inspections, condition assessments or other asset management activities. Historic information is incorporated where it is available and can be verified to an appropriate level of confidence.

As the Cemeteries asset information base is currently limited, future data collection will focus on progressively identifying and recording significant cemetery assets and their key attributes. This may include information relating to drainage, roads and accessways, fencing and gates, trees and bush areas, memorials and other infrastructure where this information is considered necessary to support asset management decisions.

The level of information collected will be proportionate to the significance, criticality, risk and lifecycle requirements of the asset. This will ensure that data collection is targeted towards information that provides the greatest value for maintenance, renewal, risk management and long-term planning.

## 7.3. Data quality

The asset information currently held in Asset & Work Manager is considered to have an overall confidence rating of **‘Reliable’**. The information recorded is generally sourced from reliable information sources; however, the completeness of the overall Cemeteries asset dataset is limited.

The available information provides a reliable record of the cemetery land, including site size and boundaries, and buildings located within the sites. There is currently limited or no asset information recorded for a number of other cemetery asset types, including drainage, trees and bush areas, roadways and accessways, fencing and gates, memorials and other site infrastructure.

As a result, the reliability of the information held should not be interpreted as indicating that the asset register is complete. The primary data quality limitation for the Cemeteries

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activity is the extent of asset coverage rather than the reliability of the information that has been captured.

Where asset information is incomplete or historical information cannot be verified, this will be recognised when undertaking asset management assessments and developing maintenance, renewal and capital programmes.

Improving the completeness of the asset register is identified as an opportunity within the Asset Management Improvement Plan. Priority will be given to capturing information where improved data is likely to have the greatest benefit to understanding asset condition, criticality, risk, lifecycle requirements and future expenditure needs.

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# 8. Managing Risk and Resilienceu

## 8.1. Risk management plan

Risk management is an integral part of asset management and supports informed decision-making by identifying and managing risks that may affect the delivery of the Cemeteries activity. This includes risks to service delivery, public safety, asset performance, financial sustainability and Council's reputation.

The key risks associated with the Cemeteries activity are summarised in the table below, together with their assessed risk ratings, existing controls and any further treatments proposed. The risks were identified and reviewed through a workshop with Community Facilities staff and assessed in accordance with Council's Risk Management Framework.

| Risk Description | Raw Score | Current Controls or Treatments | Post control or treatment rating | Post Treatment Score | Proposed Risk Tolerance | Further Controls or Treatments Proposed |
|---|---|---|---|---|---|---|
| **Graffiti and wilful damage to cemetery assets results in assets becoming unavailable or requiring unplanned repair or replacement.** | 20 | • Cemeteries have gates and can be locked to prevent access if required; the gates at Feilding Cemetery have been moved to allow them to bed locked each night while still allowing pedestrian access (this is a result of multiple thefts).<br>• Undertake regular inspection and maintenance of cemetery sites.<br>• Robust assets are installed to prevent easy damage. | 12 | **Medium** | Accept/ Mitigate | • No further controls are proposed. When damage or theft occurs options to repair or replace assets that deter further damage or theft will be explored<br>• Potential for some assets to not be replaced if damaged or stolen |
| **Inadequate accessibility to cemetery areas limits access for an ageing population and people with mobility impairments.** | 24 | • Provide and maintain roading access and all-terrain foot access where practical.<br>• Respond to requests for access to specific areas with handrails and similar as required. | 16 | **High** | Mitigate | • Incorporate accessibility requirements into cemetery layout and development planning. |
| **Changes in interment demand and community preferences result in cemetery capacity or service provision not meeting future needs.** | 16 | • Use census and interment data, along with community and key stakeholder feedback, to identify trends in interment demand and community preferences.<br>• Maintain relationships with funeral directors and other relevant stakeholders to understand emerging trends and changes in burial practices.<br>• Monitor legislative and regulatory changes affecting cemetery and interment services.<br>• Consider changing community needs and interment trends as part of asset management planning practices | 8 | **Low** | Accept | • Monitor the implications of changing burial practices, including increased potential for families to arrange interments directly with Council without the involvement of a funeral director.<br>• Review Council's processes, information and resourcing as required to ensure they remain appropriate for changing interment practices and community needs. |
| **Insufficient cemetery capacity results in Council being unable to accommodate future interment demand in preferred locations.** | 32 | • Use trend analysis to determine future need.<br>• Calculation of remaining capacity, with margin of error.<br>• Officer expertise and knowledge as guide to assess future capacity and strategic direction.<br>• Consider demand as part of asset management planning practices. | 16 | **High** | Mitigate | • Develop and maintain spatial and land utilisation plans for each cemetery to identify existing capacity, future development opportunities and constraints.<br>• Undertake regular demand and trend analysis to forecast future interment requirements and identify potential capacity shortfalls.<br>• Monitor available cemetery capacity and utilisation rates and identify trigger points for planning or investment in additional capacity.<br>• Increase the range of interment options, including niche walls and designated ash-scattering areas, where appropriate, to maximise the efficient use of available cemetery land.<br>• Undertake periodic capacity assessments and identify options for additional cemetery capacity before existing capacity becomes constrained. |
| **High water tables, flooding and scouring result in damage to cemetery assets and temporary or ongoing loss of access to affected areas.** | 32 | • Identify and resolve grave scouring issues as they arise.<br>• Maintain drainage systems as they are identified.<br>• Forewarn Funeral Directors when high ground water conditions are present. | 24 | **High** | Mitigate | • Map and record areas susceptible to flooding, high water tables and scouring and incorporate these constraints into cemetery development and land-use planning.<br>• Assess options to improve resilience and maintain access to affected cemetery areas, including drainage, ground improvements or alternative interment areas where appropriate. |

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|---|---|---|---|---|---|---|
| **Health and safety hazards at cemeteries result in injury to staff, contractors, funeral directors or members of the public.** | 48 | • Open Space Contract covers off Health and Safety at Work requirements, supported by Staff supervision and review.<br>• Good communication channels with funeral directors in place to identify risks. | 24 | **High** | Mitigate | • Contractor manages day to day site risks.<br>• Improving health and safety practices through organisation as a continuous improvement process.<br>• 'Person conducting business or undertaking (PCBU)' to 'person conducting business or undertaking (PCBU)' communication with Funeral Directors and Stonemasons increased and documented.<br>• As part of Cemetery Bylaw review, consider adding requirement for stonemasons to be qualified. |
| **Loss of key staff, knowledge or contractor capacity disrupts cemetery operations and the delivery of interment services.** | 32 | • Establishment of process maps for Cemeteries activity.<br>• Increase number of staff members trained in this activity.<br>• Ensure detailed and accurate note taking. | 12 | **Medium** | Accept | • Maintain documented procedures and cemetery records in a central, accessible location and ensure sufficient staff have the knowledge and authority to undertake critical cemetery functions.<br>• Maintain appropriate contractor knowledge and contingency arrangements to minimise disruption if contractor capacity is unavailable. |

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## 8.2. Critical asset identification and management

Critical assets are assets where failure would have a significant consequence for the delivery of the Cemeteries activity, including the potential to significantly disrupt services, create health or safety risks, or affect the accessibility, security or functionality of cemetery facilities.

Critical assets for the Cemeteries activity have been identified through consideration of the role and importance of assets in supporting the delivery of cemetery services, together with information from business continuity planning, operational knowledge, asset condition and identified risks. The identified critical assets, their typical failure modes and the potential impacts on service delivery are summarised in the table below.

| Critical Asset(s) | Failure Mode | Impact |
|---|---|---|
| **Cemetery Land/ Burial Areas** | Ground instability or damage resulting from flooding, liquefaction, earthquake or other natural hazards. | Burial areas may become unsafe or unsuitable for excavation, preventing or delaying interments and potentially requiring affected areas to be temporarily closed. |
| **Cemetery Access Roads/ Vehicle Crossings** | Damage or loss of access resulting from flooding, earthquake, liquefaction or other natural hazards. | Cemetery access may be restricted or unavailable, preventing access for interments, maintenance activities, contractors and visitors. |
| **Cemetery Drainage** | Failure, blockage or inadequate capacity resulting in flooding, ponding or prolonged waterlogging. | Burial areas and accessways may become unsuitable or unsafe, preventing or delaying interments and restricting routine cemetery operations. |

Identifying critical assets and understanding their potential failure modes enables Council to focus asset management activities where failure would have the greatest consequence. This information supports the prioritisation of inspections, condition assessments, maintenance activities, renewal planning and other risk mitigation measures.

The criticality of an asset is considered alongside its condition, likelihood of failure, level of service requirements and other relevant risks when determining the priority of maintenance, renewal or capital works. This ensures that investment decisions consider both the likelihood of an asset failing and the potential consequences for the delivery of cemetery services.

Criticality will be reviewed as asset information, condition data, service requirements and risk assessments are improved, ensuring that the critical asset register remains relevant and supports effective risk and resilience planning.

## 8.3. Risk assessment framework

Council uses a risk-based approach to identify, assess and manage risks associated with the delivery of the Cemeteries activity and the management of its assets. The risk assessment process identifies credible risks, considers the likelihood of the risk occurring and the potential consequences should the event occur. These factors are used to determine an overall risk rating and to assess whether the level of risk is acceptable.

Where risks are assessed as being outside Council's accepted risk appetite, appropriate controls, mitigation measures or treatments are identified to reduce the likelihood and/or consequence of the risk occurring. Risk treatments may include changes to operational practices, increased monitoring and inspection, maintenance, renewal, asset upgrades, security measures or other appropriate interventions.

The assessment of risks associated with the Cemeteries activity takes into account Council's Risk Appetite Statement 2026. Risk appetite represents the level and nature of risk Council is prepared to accept in pursuit of its outcomes and objectives. It provides a framework for making informed decisions about the balance between risk, service outcomes, cost and available resources.

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Risk acceptance is subject to an understanding of the potential consequences, costs and benefits associated with the risk, together with consideration of reasonably practicable measures to manage or reduce the risk. Where a risk is accepted, it will continue to be monitored to ensure that changes in circumstances, asset condition, service requirements or available information are identified and appropriately managed.

The risk assessment framework supports the prioritisation of maintenance, renewal, acquisition and upgrade activities by directing resources towards assets and activities where the potential consequences of failure or service disruption are greatest.

## 8.4. Approach to managing resilience

Resilience is important to ensuring Council can continue to provide essential cemetery services during and following disruptive events. It involves the ability to withstand disruption, maintain critical services, respond effectively and recover within an appropriate timeframe.

For the Cemeteries activity, resilience is supported through critical asset identification, business continuity and emergency management planning, risk management, appropriate maintenance and renewal, and consideration of climate and other external factors. Key considerations include safe site access, continuity of interment services, protection of cemetery assets and memorials, and site security.

Cemetery assets are susceptible to hazards including intense rainfall, flooding, prolonged wet conditions, storms, high winds and drought. Of particular concern is the potential for intense rainfall to exceed drainage capacity, resulting in flooding, ground saturation, erosion, scouring or settlement of interment areas, and damage to graves, memorials and other assets. These impacts can also have significant social, cultural and emotional consequences for affected families and communities.

Council has undertaken investigations at sites where stormwater and flooding risks have been identified. The findings, together with operational experience, inspections and future condition assessments, will inform maintenance, renewal and improvement requirements.

Resilience will continue to be considered through the lifecycle management of cemetery assets, with condition, criticality, risk, hazard exposure and consequences of failure informing maintenance, renewal and investment priorities. Wider emergency response and business continuity matters will continue to be managed through Council's broader risk and emergency management processes.

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# 9. Financial Summary

This section summarises the financial requirements of the Cemeteries activity arising from the asset management information, levels of service, risks, maintenance requirements, renewal needs and proposed acquisitions and upgrades identified in the preceding sections of this Asset Management Plan.

The financial forecasts provide an indication of the anticipated expenditure required to maintain and manage cemetery assets and support the delivery of agreed levels of service over the 2027–37 planning period. The forecasts include operational expenditure, maintenance, renewals and capital expenditure, as applicable.

The forecasts are based on the information and assumptions available at the time of preparing this Plan and will be refined as asset information, condition knowledge, project scope and cost estimates improve. Proposed expenditure remains subject to Council's financial capacity, prioritisation and decision-making processes. The programmes and costs identified therefore represent the anticipated asset management requirements of the Cemeteries activity rather than a commitment to fund or deliver all identified expenditure.

## 9.1. Financial forecast summaries

### 9.1.1. Proposed operations budget

Operational expenditure covers the ongoing costs of delivering cemetery services and maintaining agreed levels of service. This includes grounds maintenance, routine inspections, contractor services, interment-related activities, utilities, security and other day-to-day operational requirements. Routine maintenance undertaken through Council's operational contracts and budgets is included within this expenditure.

Forecast expenditure is based on current costs, contractual commitments, anticipated service requirements and the consequential operating costs associated with new or upgraded assets.

Council forecasts **$5,790,000** in operational expenditure over the 2027–37 planning period, averaging approximately $579,000 per year. Expenditure will vary according to contractual costs, service requirements and other operational factors.

The operational expenditure forecasts presented in this section are rounded, uninflated figures based on current budget estimates. These figures are indicative and may be subject to change as budgets are refined and finalised through Council's Long-term Plan and Annual Plan processes.

The figure below shows the forecast distribution of operational expenditure across the 2027–37 planning period.

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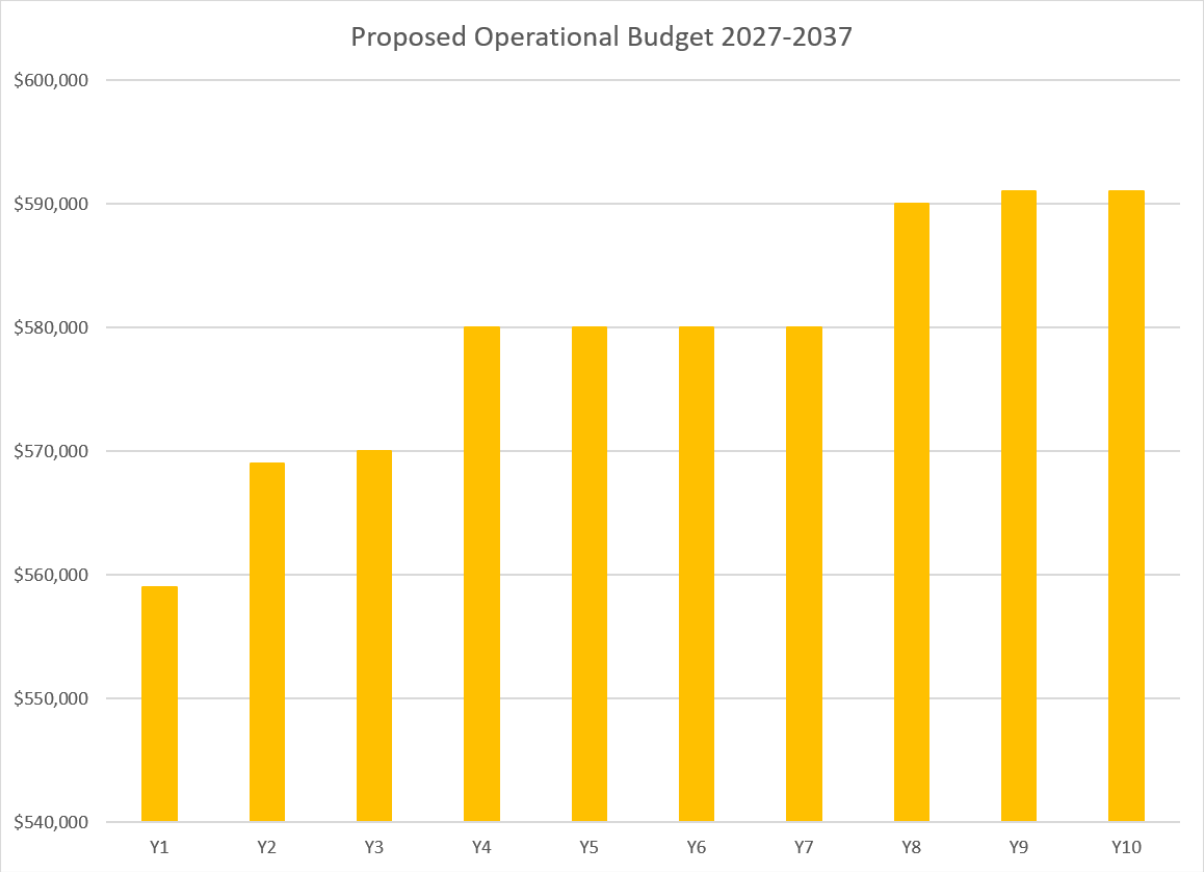


### 9.1.2. Proposed maintenance budget

In addition to routine maintenance funded through operational budgets, Council identifies specific maintenance projects required to maintain cemetery assets in a safe, functional and fit-for-purpose condition.

Maintenance requirements are identified through inspections, condition assessments, contractor and staff observations, customer feedback, asset failures and known maintenance issues. Projects are prioritised according to asset condition, criticality, risk, levels of service and available funding.

Council forecasts **$370,039** in separately identified maintenance expenditure over the 2027–37 planning period, averaging approximately $37,004 per year. This budget does not represent the total cost of maintenance across the Cemeteries activity, as routine maintenance is also funded through operational budgets.

The proposed programme reflects identified maintenance requirements and the need to progressively increase planned and preventative maintenance to reduce unplanned failures and future repair costs.

The figure below shows the forecast distribution of maintenance project expenditure over the planning period. Expenditure will vary according to the timing of planned works and emerging maintenance requirements.

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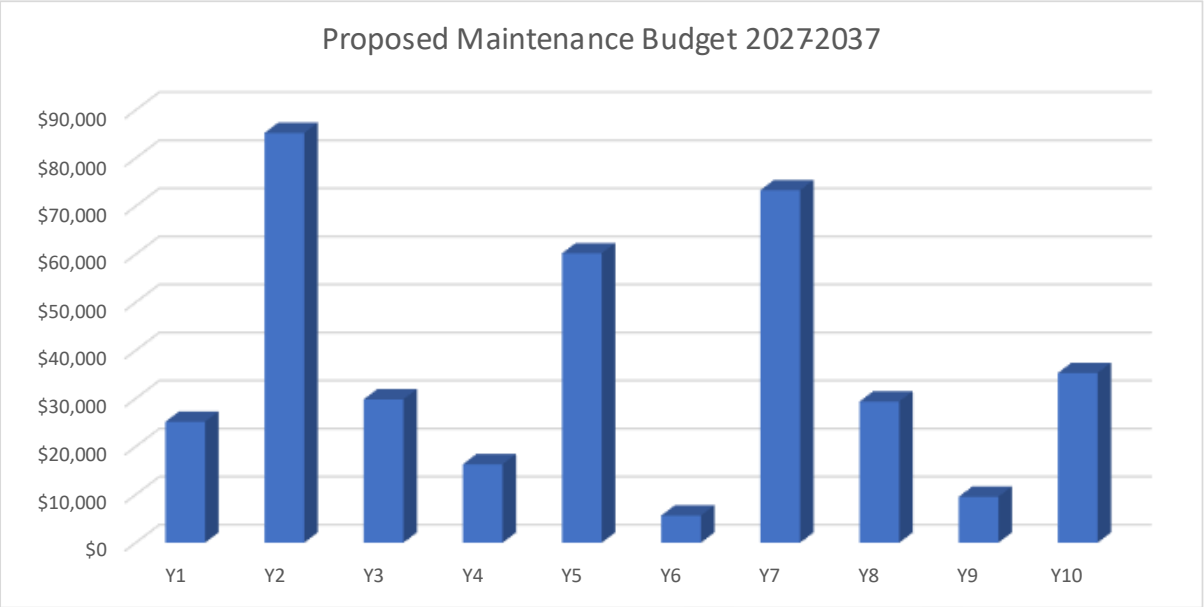


The level of maintenance expenditure varies across the 2027–37 planning period, reflecting the nature of the Cemeteries activity and the timing of individual maintenance projects. A significant proportion of ongoing cemetery maintenance is operational in nature and is provided for within the operational budget. This includes activities such as mowing, spraying, grass reseeding and general grounds maintenance.

The maintenance project budget therefore relates primarily to discrete works that are required periodically rather than annually, such as resealing internal roads, minor building refurbishments and other asset-specific maintenance works. As these requirements arise at different times depending on asset condition, lifecycle and identified need, the forecast maintenance expenditure is not evenly distributed across the planning period.

Lower expenditure in some years therefore reflects the timing of planned maintenance projects rather than a reduction in the ongoing level of service provided at cemeteries. The maintenance programme will continue to be reviewed through the annual planning process, and expenditure may be brought forward or deferred where asset condition, risk or emerging maintenance requirements change.

### 9.1.3. Proposed renewal budget

The proposed renewal budget has been developed using available asset condition and age information, historical expenditure, operational and maintenance knowledge, identified asset needs, changes in service requirements and anticipated asset lives.

Renewal priorities are based on asset condition, criticality, risk and the consequences of failure, including the ability to continue maintaining assets to the required level of service. Renewal timing is also considered alongside planned maintenance and other capital works to support efficient whole-of-life asset management.

Due to limitations in the available Cemeteries asset information, the forecast is also informed by operational knowledge and historical renewal trends. As asset condition, age and lifecycle information improves, the renewal programme and forecast can be refined to better reflect actual asset needs.

Where appropriate, expenditure has been smoothed across the planning period to avoid significant annual fluctuations and support a sustainable renewal programme. This does not remove the underlying renewal need but allows timing to be adjusted where asset condition and risk permit.

Council forecasts **$376,382** of renewal expenditure over the 10-year planning period, averaging approximately **$37,638** per year. Actual expenditure will vary depending on the timing and scope of individual renewal projects.

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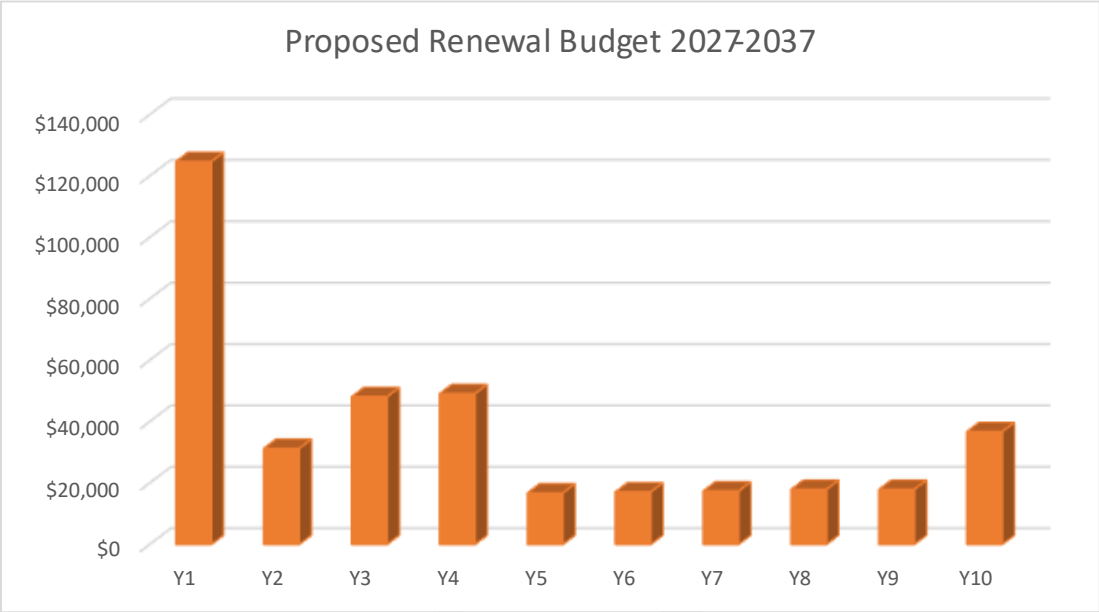
The forecast represents the anticipated renewal requirements based on information available when preparing this Plan. Actual budgets remain subject to Council's financial capacity, prioritisation and annual planning and budgeting processes.

The figure below shows the forecast distribution of renewal expenditure across the 2027–37 planning period.




The renewal expenditure forecast varies across the 2027–37 planning period due to the timing and nature of identified renewal requirements. Unlike many asset classes, a significant proportion of cemetery assets have long useful lives and do not require regular or cyclical renewal. Assets such as concrete beams, lawn areas, ashes niche walls and other permanent cemetery infrastructure can remain serviceable for extended periods and therefore do not generate a consistent annual renewal requirement.

The renewal programme will be reviewed as asset condition, age, lifecycle and performance information improves. Where emerging information identifies a significant renewal requirement, the timing and level of expenditure may be adjusted through the annual planning and budgeting process.

### 9.1.4. Proposed acquisition/upgrade budget

Acquisition and upgrade projects are identified through changes in service needs, demand, community and operational requirements, asset performance, and opportunities to improve existing cemetery facilities and infrastructure.

Projects may be required where existing assets lack sufficient capacity or functionality, additional facilities or infrastructure are needed, or changes in interment requirements, regulatory requirements or community expectations require an improved level of service.

Acquisition and upgrades differ from renewals in that they provide additional capacity, functionality or service capability, rather than replacing an existing asset. Where existing assets can be maintained or renewed to meet the required level of service, this will be considered before developing new assets or undertaking significant upgrades.

The Cemeteries activity has minimal acquisition and upgrade requirements, reflecting the nature of the service. New development is generally limited to extending cemetery areas and preparing additional land for future interments, which occurs infrequently. Proposed projects are therefore subject to identified need, demand, risk, service outcomes, whole-of-life costs and affordability.

Council forecasts **$1,497,050** of acquisition and upgrade expenditure over the 10-year planning period, averaging approximately **$149,705** per year. Actual expenditure will vary depending on the timing and scope of individual projects.

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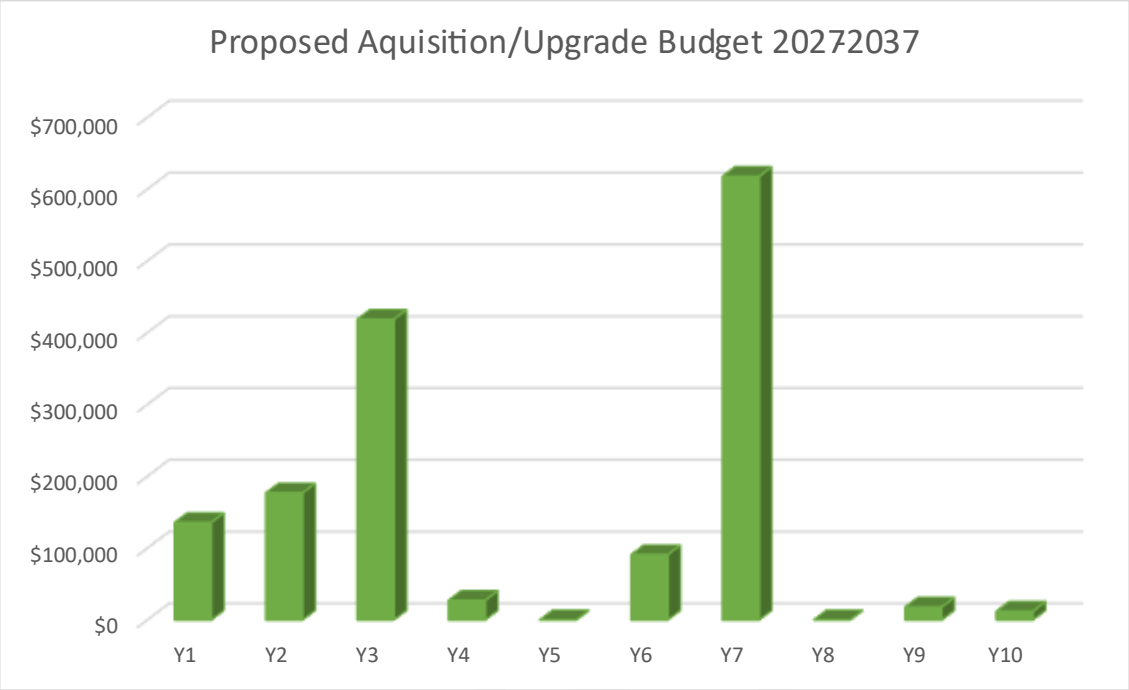
Project costs and timing may be refined as further investigation, design and scope development is undertaken. Actual budgets and project delivery remain subject to Council's financial capacity, prioritisation and relevant planning and decision-making processes.

The figure below shows the forecast distribution of acquisition and upgrade expenditure across the 2027–37 planning period.




Acquisition and upgrade expenditure varies across the 2027–37 planning period due to the infrequent nature of new cemetery development. Existing facilities and infrastructure generally provide sufficient capacity for extended periods, with new investment primarily required when additional land is needed for future interments or a specific level of service improvement is identified.

Cemetery extensions can involve significant one-off costs, including site preparation, earthworks, accessways, drainage, landscaping, fencing, utilities and the development of burial or ash interment areas. The timing of these projects is influenced by available interment capacity, projected demand, land suitability and site-specific planning requirements.

As a result, some years have little or no acquisition and upgrade expenditure. This reflects the expected adequacy of existing assets and capacity during those periods rather than a reduction in service levels. Identified improvements and future capacity requirements will continue to be monitored through demand, capacity and asset management planning and can be incorporated into future budgets as required

## 9.2. Funding strategy

Funding for the Cemeteries activity is guided by Council's *Financial Strategy* and *Revenue and Financing Policy*, which form part of Council's Long-Term Plan. These documents establish how Council will fund the operation, maintenance, renewal and development of its assets and services.

The *Financial Strategy* provides the overall framework for managing Council's finances over the 10-year planning period, including the implications for rates, debt, levels of service and investment. It also establishes the extent to which Council funds depreciation for different asset classes. The Cemeteries activity is 100% rated for depreciation, meaning rates fund the full depreciation expense associated with cemetery assets. This provides a funding contribution towards the future renewal of these assets.

The *Revenue and Financing Policy* sets out the revenue and funding sources available to Council and how these are applied to operating and capital expenditure across Council's

activities. For the Cemeteries activity, this provides the basis for determining how costs are funded and the appropriate balance between user charges, rates and other funding sources.

Funding requirements are reviewed through Council's Long-Term Plan and annual planning processes, taking into account forecast operating costs, maintenance and renewal needs, capital investment, affordability and Council's financial capacity.

## 9.3. Asset value

The value of the assets that comprise the Cemeteries activity is summarised in the table below. The value shown represents the 2026 recorded value of the land and assets held within the activity, as recorded in Council's OZONE asset management system. This provides an indication of the overall asset investment associated with the Cemeteries activity.

| Valuation | Value |
|---|---|
| Land and built assets | $2,832,984 |

## 9.4. Valuation forecasts

The value of assets within the Cemeteries activity is forecast to increase over the life of this Asset Management Plan through planned renewals and the development of additional cemetery areas to provide capacity for future interments.

Two cemetery extensions are planned within the 10-year period covered by this Plan. These projects represent a higher level of asset acquisition and development than has occurred in previous Asset Management Plans and will increase the overall value of the Cemeteries asset portfolio. The new assets will also create additional ongoing maintenance, renewal and depreciation requirements.

Asset values may also be affected by changes in construction, material and service costs, and other factors influencing replacement costs. These factors are considered through Council's scheduled asset valuation processes.

Changes in asset valuations can significantly affect depreciation costs. Council's buildings are revalued on a three-year cycle, with changes in valuation potentially resulting in changes to depreciation requirements. Council funds depreciation for the renewal and replacement of cemetery assets through rates, supporting the ongoing renewal of assets as they reach the end of their useful lives.

## 9.5. Key assumptions made in financial forecasts

The financial forecasts within this Asset Management Plan are based on a number of assumptions regarding the future management, operation, maintenance, renewal and development of cemetery assets. These assumptions are necessary to develop long-term forecasts and provide an indication of the level of confidence in the financial requirements identified in this Plan.

The financial forecasts have been developed to align with the assumptions and financial parameters established through Council's 2027–37 Long Term Plan. The key assumptions relevant to the Cemeteries activity are outlined below.

| Assumption | Impact on Cemeteries Financial Forecasts |
|---|---|
| **Capital Works Costs** | Forecast costs for planned renewals and the two proposed cemetery extensions are based on current estimates and may change due to changes in construction, material and service costs. |
| **Sources of Funds for Future Replacement (Depreciation)** | Depreciation is recognised to provide for the future renewal and replacement of cemetery assets and is incorporated into the activity's funding requirements. |
| **Achievement of Capital Works Programme** | Forecasts assume planned capital works will be delivered broadly within the timeframes identified in this Plan. Changes to |

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| | |
|---|---|
| | timing or scope may affect expenditure and depreciation forecasts. |
| **Asset Management Capability and Data** | Forecasts rely on the accuracy and completeness of asset data, including asset condition, valuation, useful life and renewal requirements. |
| **Impact of Inflation on Council Budgets** | Inflation is expected to affect operating, maintenance, renewal and capital expenditure over the 10-year period. |
| **Infrastructural Capacity** | The forecasts recognise the need to provide sufficient cemetery capacity to meet future interment requirements, including through the two planned cemetery extensions. |
| **Interest Rates** | Changes in interest rates may affect the cost of borrowing where debt is required to fund capital expenditure. |
| **Valuations** | Changes in asset valuations may affect the value of the asset portfolio and associated depreciation costs. |
| **Useful Life of Assets** | Forecast depreciation and renewal requirements are based on the estimated useful lives of assets. Actual asset lives may vary depending on condition, use and maintenance. |
| **Affordability** | Financial forecasts recognise the need to balance the level of investment required to maintain and renew cemetery assets with the affordability of rates and charges. |
| **Ability to Borrow** | The forecasts assume that Council's ability to borrow remains within its established financial limits where borrowing is required to support capital investment. |
| **Climate Change** | Climate change may affect asset deterioration, maintenance requirements and the future cost of managing cemetery assets. |
| **Emergency Events** | Financial forecasts assume Council can manage localised and moderate emergency events affecting cemeteries within existing arrangements, insurance, reserves and borrowing capacity. Significant events may damage cemetery assets, require unplanned expenditure and affect the timing of planned works. |
| **Population, Age and Household** | Changes in population and demographic characteristics may affect future demand for cemetery services and the timing of additional capacity requirements. |

If actual circumstances differ materially from the assumptions used in preparing this Plan, the timing, cost and affordability of forecast expenditure may change. This could result in maintenance, renewal or capital works being brought forward, deferred, reprioritised or requiring additional funding.

Council will monitor the assumptions and underlying asset information through its Long-Term Plan and annual planning processes. Where significant changes occur, the financial forecasts and work programmes will be reviewed and adjusted as appropriate, taking into account levels of service, risk, asset condition, community need and Council's financial capacity.

## 9.6. Reliability and confidence estimates

The forecast costs, proposed budgets and valuation projections in this Plan are based on the best available information at the time of preparation. The reliability of these forecasts is dependent on the quality, completeness and accuracy of the underlying asset and financial data.

Maintaining current and reliable asset information is important for effective asset and financial management. Data confidence is assessed using an A–E confidence grading system, as outlined in the table below. The confidence grade indicates the reliability and completeness of the information used to support the forecasts and asset management decisions in this Plan.

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| 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. Data 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 | Based on information from Council's financial asset management system and periodic building valuations. |
| **- 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 |

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# 10. Plan Improvement and Monitoring

## 10.1. Status of asset management practices

Council utilises financial, operational and asset management information to support the development and ongoing review of its asset management plans. This information is held across a number of corporate and specialised systems to support financial management, asset management, maintenance planning and decision-making.

NCS MAGIQ is used to manage operational and capital budgets, while OZONE is used for general ledger and purchase order management. Asset information for the Community Facilities activity is managed through Asset & Work Manager.

The use of Asset & Work Manager has continued to develop since the previous AMP. For the Cemeteries activity, the information currently held is primarily limited to cemetery land, including site size and boundaries, and buildings located within the cemetery sites. Asset information for other significant cemetery assets, including drainage, trees and bush areas, internal roads and accessways, fencing and gates, memorials and other site infrastructure, is currently limited or not captured.

Improving the completeness and usefulness of cemetery asset information is therefore a key area for improvement during the 2027–37 planning period. The focus will be on progressively capturing information that supports condition assessment, risk management, criticality, maintenance planning, renewal forecasting and long-term investment decisions.

Asset management practices will continue to be reviewed and improved as better asset information, condition data and operational knowledge become available.

## 10.2. Maturity assessment results

Asset management maturity describes the extent to which Council's asset management practices, processes and information support effective decision-making and the current and future needs of the community. Assessing maturity helps identify strengths, areas for improvement and realistic opportunities to progressively improve asset management practices.

The **International Infrastructure Management Manual (IIMM)** identifies four broad levels of asset management maturity:

- **Minimum** – the minimum level of practice required to own and maintain significant assets;
- **Core** – a basic but sound level of asset management practice;
- **Intermediate** – practices that move towards recognised good practice; and
- **Advanced** – a high level of asset management maturity.

Higher levels of maturity require increasing levels of information, resources, time and organisational capability. Council therefore seeks to develop its asset management practices in a manner that is proportionate to the scale, value, risk and significance of the assets being managed.

The maturity assessment for the Cemeteries activity identified an overall maturity level of **Core**. This reflects a basic but sound level of asset management practice, while also identifying opportunities to improve asset information, condition knowledge, lifecycle planning and the integration of risk into asset management decision-making.

## 10.3. Improvement plan

It is important that Council continues to identify and address areas where asset management practices, information and planning processes can be improved. The improvement plan provides a structured approach to progressively strengthening asset management capability and ensuring that decisions are increasingly supported by reliable and fit-for-purpose information.

For the Cemeteries activity, improvement priorities for the 2027–37 planning period focus on improving the asset information base, strengthening condition and lifecycle information,

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and increasing the use of planned and preventative maintenance and risk-based decision-making.

Improvement actions will be prioritised according to their potential benefit to asset management decision-making, the significance and criticality of the assets involved, available resources and the level of information required to support future planning.

The improvement plan will be monitored throughout the 2027–37 planning period, with progress reviewed as part of the ongoing asset management planning process. Actions may be adjusted as asset information, organisational priorities, risks and service requirements change.

The improvement actions identified for the Cemeteries Asset Management Plan are shown in the table below.

| Task | | Priority | Timeline | Resources |
|---|---|---|---|---|
| **1** | Establish cemetery asset hierarchy and minimum data requirements | High | 2027–29 | Existing internal asset management resources; specialist external advice if required |
| **2** | Progressively capture significant cemetery assets in Asset & Work Manager | High | 2027–32 | Existing internal resources, supported by operational staff and Open Spaces Contractor; external survey/data collection where required |
| **3** | Develop targeted condition assessment programme | High | 2028–32 | Existing internal resources to coordinate; external specialist assessment as required |
| **4** | Improve planned and preventative maintenance information | High | 2027–30 | Existing internal resources and Open Spaces Contractor |
| **5** | Review drainage and flooding risks at priority cemetery sites | High | 2027–31 | Existing internal resources to coordinate; specialist drainage/hydrology advice and survey resources as required |
| **6** | Review critical assets and failure modes | Medium | 2029–32 | Existing internal resources; external risk/asset management support if required |
| **7** | Improve renewal forecasting using condition, age and risk information | Medium | 2030–34 | Existing internal resources; external asset management support if required |
| **8** | Review asset data quality and completeness | Medium | 2030–35 and ongoing | Existing internal resources |
| **9** | Annual review of AMP improvement actions | High | Annually | Existing internal resources |
| **10** | Review asset management maturity and update improvement priorities | Medium | 2032–33 and 2036–37 | Existing internal resources; external facilitator/support if required |

## 10.4. Monitoring and review procedures

The Cemeteries Asset Management Plan will be monitored and reviewed throughout the 2027–37 planning period to ensure that it remains relevant and reflects changes in service levels, asset condition, risks, asset information, maintenance and renewal requirements, forecast costs and available funding.

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The Plan will be updated where material changes occur that could affect the delivery of the Cemeteries activity or the assumptions underpinning the Plan. Improvement actions will also be monitored to track progress and ensure that priorities remain appropriate to available resources and emerging asset management needs.

The following table outlines the key monitoring and review activities for the Plan.

| Frequency | Monitoring/Review Task |
|---|---|
| **Ongoing** | Asset information updated as new assets are created, existing assets are renewed or disposed of, and new condition, maintenance or other relevant information becomes available. Risks, criticality and asset management improvement actions monitored as required. |
| **Annually** | Review asset management plan assumptions, maintenance and renewal requirements, asset condition information and forecast expenditure. Review progress against the Asset Management Improvement Plan. Review customer requests, complaints and relevant service performance information to identify emerging issues. |
| **Three-yearly** | Formal review and update of the Asset Management Plan to inform the Long-Term Plan, including review of levels of service, asset management objectives, risks, demand, asset condition, lifecycle requirements, capital programmes and funding requirements. |
| **Six-yearly** | Comprehensive review of the Asset Management Plan, including the effectiveness of asset management practices, progress against improvement actions, asset data and condition information, lifecycle planning and the continued appropriateness of the Plan's assumptions and methodologies. |
| **As required** | Review the Plan following significant events or changes that may materially affect the Cemeteries activity, such as significant asset failure, extreme weather or flooding, changes to legislation or levels of service, significant changes in demand, or major changes to the asset portfolio. |

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# 11. Appendices

## 11.1. Asset information

| Asset | 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.<br>The Cemetery is serviced by a central sealed ring road, split into different areas such as ashes, monumental and Returned Services Association areas.<br>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.<br>Ashes niche wall.<br>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.<br>A central sealed road and small carpark was developed to enable visitors to access the top area of the cemetery.<br>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.<br>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.<br>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. | Standard and ashes lawn plots. |

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| | | 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). | |
| 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.<br>Ashes niche wall. |
| 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<br>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.<br>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.<br>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. |

## 11.2. Maintenance Works Programme

| Cemetery | Project Description | Criticality | Consequence | Estimated Cost | Year |
|---|---|---|---|---|---|
| **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 | $6,842 | 1 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $5,090 | 1 |
| **District-Wide** | District-wide cemetery row identifier maintenance | Low | Low | $3,054 | 1 |
| **Feilding** | Enhancement of the memorial area | Med | Med | $10,180 | 1 |
| **District-Wide** | From Cemeteries Management Strategy - To prepare a land utilisation plan for each Council-owned Cemetery (excluding Feilding Cemetery) | High | High | $30,006 | 2 |
| **District-Wide** | Cemeteries Management Strategy review | High | High | $39,08 | 2 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $5,212 | 2 |

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|---|---|---|---|---|---|
| **Halcombe** | Cemetery enhancement - fencing, planting | Med | Med | $10,424 | 2 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $5,327 | 3 |
| **District-Wide** | District-wide cemetery row identifier maintenance | Low | Low | $3,196 | 3 |
| **Sandon (Sanson)** | Cemetery enhancement - fencing, planting | Med | Med | $10,654 | 3 |
| **Pohangina** | Cemetery enhancement - fencing, planting | Med | Med | $10,653 | 3 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $5,444 | 4 |
| **Kimbolton** | Cemetery enhancement - fencing, planting | Med | Med | $10,888 | 4 |
| **District-Wide** | From Cemeteries Management Strategy – cemetery data cleansing project | High | High | $18,642 | 5 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $5,547 | 5 |
| **District-Wide** | District-wide cemetery row identifier maintenance | Low | Low | $3,328 | 5 |
| **Waituna West** | Install new ashes beam | High | High | $22,190 | 5 |
| **Kimbolton** | Refurbish carpark | Med | Med | $10,501 | 5 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $5,658 | 6 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $5,766 | 7 |
| **District-Wide** | District-wide cemetery row identifier maintenance | Low | Low | $3,460 | 7 |
| **Feilding** | Toilet block refurbishment | Med | Med | $34,595 | 7 |
| **Halcombe** | Install new ashes beam | High | High | $8,072 | 7 |
| **Rangiwahia** | Cemetery beam installation | High | High | $9,907 | 7 |
| **Waituna West** | Cemetery enhancement - fencing, planting | Med | Med | $11,532 | 7 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $5,8775 | 8 |
| **Rangiwahia** | Cemetery enhancement - fencing, planting | Med | Med | $11,751 | 8 |
| **Pohangina** | Road refurbishment | High | High | $11,751 | 8 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $5,981 | 9 |
| **District-Wide** | District-wide cemetery row identifier maintenance | Low | Low | $3,589 | 9 |
| **District-Wide** | District-wide cemetery maintenance - tree work, drain clearing | High | High | $6,089 | 10 |
| **Rongotea** | Cemetery enhancement - fencing, planting | Med | Med | $12,178 | 10 |

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|---|---|---|---|---|---|
| **Pohangina** | Install new ashes beam | High | High | $4,871 | 10 |
| **Rongotea** | Road refurbishment | Med | Med | $12,178 | 10 |
| **Halcombe** | Internal road refurbishment | Med | Med | $20,000 | 12 |

## 11.3. Renewal Works Programme

| Cemetery | Project Description | Remaining Life | Consequence | Estimated Cost | Year |
|---|---|---|---|---|---|
| **District-Wide** | Minor Renewals | 0 | High | $15,270 | 1 |
| **Feilding** | Road renewal – Stage 2 | 2 | Med | $35,682 | 1 |
| **Rongotea** | Road renewal | 2 | Med | $32,086 | 1 |
| **District-wide** | Minor Renewals | 0 | High | $15,606 | 2 |
| **Feilding** | Renewal of children's memorial | 3 | High | $15,606 | 2 |
| **Halcombe** | Drainage renewals | 0 | High | $41,616 | 2 |
| **District-wide** | Minor Renewals | 0 | High | $15,965 | 3 |
| **Sanson** | Road renewal through the Cemetery - phase 2 | 0 | Med | $32,086 | 3 |
| **District-wide** | Minor Renewals | 0 | High | $16,348 | 4 |
| **Kimbolton** | Sexton shed renewals | 5 | Med | $32,696 | 4 |
| **District-wide** | Minor Renewals | 0 | High | $16,691 | 5 |
| **District-wide** | Minor Renewals | 0 | High | $17,025 | 6 |
| **District-wide** | Minor Renewals | 0 | High | $17,315 | 7 |
| **District-wide** | Minor Renewals | 0 | High | $17,592 | 8 |
| **District-wide** | Minor Renewals | 0 | High | $17,856 | 9 |
| **District-wide** | Minor Renewals | 0 | High | $18,123 | 10 |
| **Kimbolton** | Entrance way reseal | 11 | Med | $18,555 | 10 |

## 11.4. Acquisition/Upgrade Programme

| Cemetery | Development Description | Increased LoS | Response to Growth | Proportion of Renewal | Estimated Cost | Year | External Funding |
|---|---|---|---|---|---|---|---|
| **Halcombe** | Install seating to driveway extension | 100% | | | $10,180 | 1 | |

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|---|---|---|---|---|---|---|---|
| **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% | | $125,460 | 1 | |
| **Feilding** | Child Memorial Redevelopment: As a community project, 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% | $35,000 | 2 | |
| **Feilding** | Provision of water at Feilding cemetery | 100% | | | $126,867 | 2 | |
| **Feilding** | Install memorial arch way to entrance of bush area, for scattered ashes (install plaque on archway) | 100% | | | $15,000 | 2 | |
| **Feilding** | Feilding Cemetery Signage / Wayfinding: Implement signage through the cemetery to provide wayfinding, maps and points of interest – | 100% | | | $6,500 | 3 | |
| **Feilding** | Feilding Cemetery Extension Phase 3a – Construction: Physical works to re-contour the new land, extend the road and install required infrastructure, install cemetery beams. | 10% | 90% | | $292.688 | 3 | |
| **Kimbolton** | Seal access way to new carpark | 100% | | | $45,000 | 3 | |
| **Rongotea** | Rongotea Extension/Development: phase 1 - investigate options for land acquisition in Rongotea | 50% | 50% | | $27,247 | 4 | |
| **Rongotea** | Road Extension/Development – Phase Three: extend road to back fence by 20m | 5% | 95% | | $80,000 | 6 | |
| **Rongotea** | Rongotea Extension/Development: phase 2 - land acquisition | 50% | 50% | | $300,120 | 7 | |
| **Feilding** | Feilding Cemetery Extension Phase 3b – Construction: Physical works to re-contour the new land, extend the road and install required infrastructure, install cemetery beams. | 10% | 90% | | $317,746 | 7 | |
| **Waituna West** | Expansion of cemetery | 100% | | | $12,082 | 10 | |
| **Rangiwahia** | Extend roadway | 5% | 95% | | $25,000 | 15 | |

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