



Cemetery Plan

2020 - 2030



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Acknowledgement of Traditional Owners

Bega Valley Shire Council acknowledges the traditional owners of the lands and waters of the Shire, the people of the Yuin nations, and show our respect to elders past, present and emerging. Council is committed to working in partnership with the Traditional Owners to support self-determination through economic and community development opportunities.

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Acknowledgements

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Disclaimer

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About the Cemetery Plan

The Cemetery Plan 2020-2030 (**Plan**) informs the delivery of Bega Valley Shire Council's cemetery network.

The Plan allows Bega Valley Shire Council (**Council**) to address key challenges and opportunities when determining operational planning and budgets for future years.

It has been drafted within the parameters of the Cemetery Asset Management Plan (**CAMP**), Council's Operational Plan 2019-2020 (**OP 19/20**), and the Bega Valley Shire Community Strategic Plan 2040 (**CSP**). The plan aligns with Council's overarching vision as set out in the CSP as outlined in Priority Outcome 4 - Liveable Places and Goal 8 - *Our places retain their character and scale, development is well planned, and a range of goods and services are available within our Shire that meet local needs.*



Our cemetery networks

Each year Council provides support to people of all cultures, faiths and beliefs in our community, to help them celebrate the lives of loved ones.

Council is responsible for the care and management of fourteen cemeteries across the Shire. The cemeteries are spread across the Shire from Bermagui in the north to Wonboyn in the south, from larger district cemeteries in the major towns to small local cemeteries in villages such as Rocky Hall and Quaama. Our cemetery network covers approximately 45 hectares of public open space. We provide services that are reflective of the needs, beliefs and choices of the community we serve; with services founded on respect, compassion, integrity and trust.

Our vision is twofold: to help our community plan and prepare for funerals, burials and ash interments and to ensure that the community is encouraged to bring life into the valuable green open spaces that cemeteries provide.

Our mission

To provide the final place of rest for loved ones, with compassion, understanding and dignity. We will provide services that respect our history and heritage, are inclusive of people's beliefs and cultures, are sustainable both environmentally and economically, and responsive to community preferences.

Our purpose

The purpose of Council's cemetery network is to provide cemetery products and services, maintain service standards and appropriately plan for the future.

Council is dedicated to providing the highest level of service to support our community.

Our commitment

We recognise that our community is a collective of communities. Each community with its own unique identity and connection to place.

We are committed to supporting our community members to make important, long-term decisions that are reflective of their needs, wishes and beliefs. Decisions which honour legacies and celebrate life.

The Plan is Council's commitment to the community that we will provide choice as to where they can be laid to rest. We will also provide peaceful places for family and friends to gather and commemorate their loved ones and allow ongoing connections between people and place. Places that honour the unique identity of each cemetery.

Council is dedicated to providing the highest level of service to support our community.

Executive summary

Our cemeteries hold significant value to individuals and families throughout their lifetimes. They are the final resting place for loved ones. Peaceful places to memorialise, honour and reflect on those who have passed. They are an inter-generational connection to our community's history and genealogy.

Cemeteries can be a difficult topic as they can represent loss and heartache. They are often associated with some of the most difficult times in a person's life.

We strive to provide services that are compassionate, dignified, inclusive and respectful. We are committed to creating meaningful places that honour and celebrate life, heritage and culture.

With Bega Valley's population set to grow to more than 38,138¹ between now and 2036, our cemetery network must evolve to ensure we're ready to continue to serve our community now and into the future.

We are working hard to anticipate and understand the changing demographics, high growth areas and customer needs and choices that will evolve over the next 10 years. We are committed to putting the community's needs at the forefront of everything we do and will investigate effective and sustainable land and resource planning to meet the needs and expectations of our community.

In preparing for the future, we are actively listening to the community's voice to provide options that are meaningful to them. Accessibility to services, locations and access to information are a high priority catered for within the Plan. Services that are inclusive of beliefs, faith and customs.

We understand that the way customers choose to engage and connect is also changing. Our services will be responsive to allow more flexibility for the customer both on an operational level and when accessing online services. We are striving to allow our customers to access information from anywhere in the world, at any time, for requesting information about burial services and tapping into the growing interest in tracing family history through digital and online pathways.

We are committed to investing in our people; equipping and empowering them to provide the highest standards of service. Our community can expect to meet with our team face-to-face, to provide guidance and support with respect, kindness, understanding and compassion.

We are exploring new technologies and innovations that can be integrated into our services to engage and inform our customers and enhance their experience, such as natural burials, memorial gardens and community use of green, open space for complementary activities that reflect peaceful spaces.

¹ Profile ID: <https://forecast.id.com.au/bega-valley>

With a clear focus on effective planning, building strong community connections and partnerships, creating meaningful places, operational excellence and responsive services through innovation and technology – we are confidently progressing towards the future.

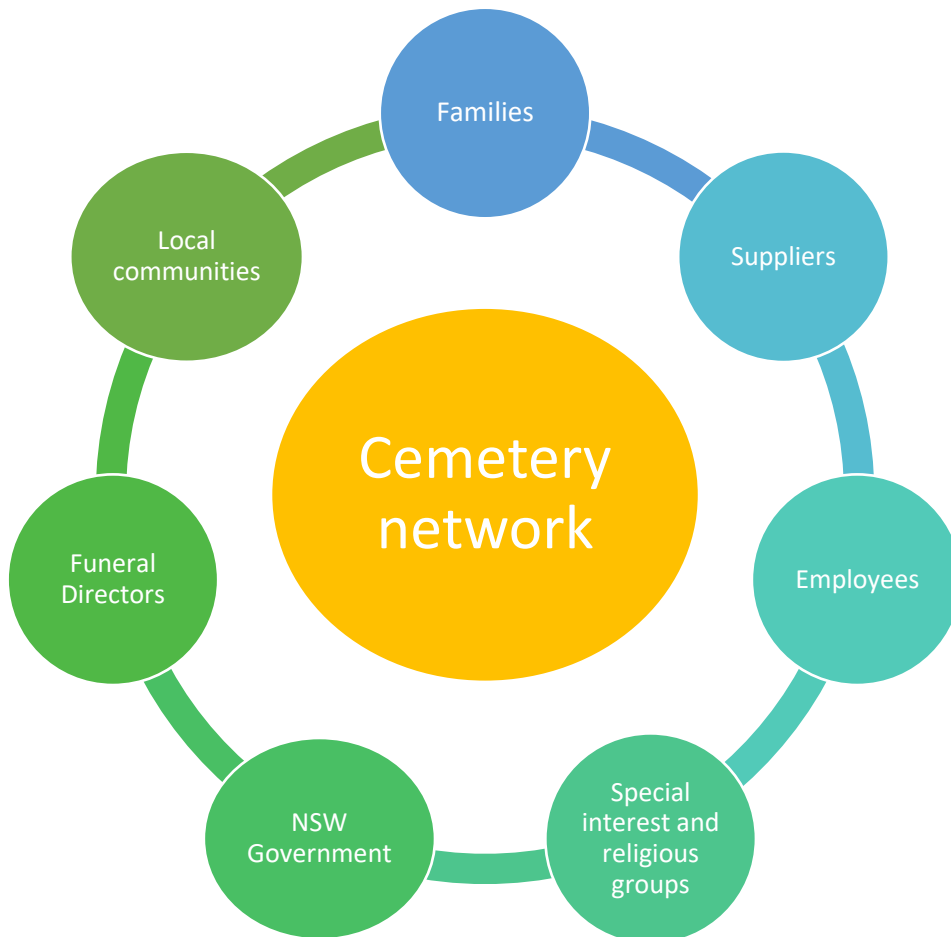
Council, in consultation with the community, identified key themes that will inform the provision and management of our cemetery network and service into future.

With a clear focus on effective planning, building strong community connections and partnerships, creating meaningful places, operational excellence and responsive services through Innovation and technology - we are confidently progressing towards the future.



Our key partnerships

To provide the highest standards of service, our cemetery network is built upon key partnerships with our local communities, other government agencies and relevant sectors.



The successful delivery of the plan is largely founded on strong partnerships and collaborations. Strategic partnerships, shared networks and shared resources improve and maximise outcomes for our cemetery services and the community. Increased engagement and collaboration with our community ensures Council is well positioned to respond to emerging needs and expectations.

The financial and environmental sustainability of our cemetery network can be significantly supported through partnerships.

There are several existing partnerships between Council, community groups and organisations with regards to our cemetery network which include:

- S355 Cemetery committee
- Cemetery volunteers

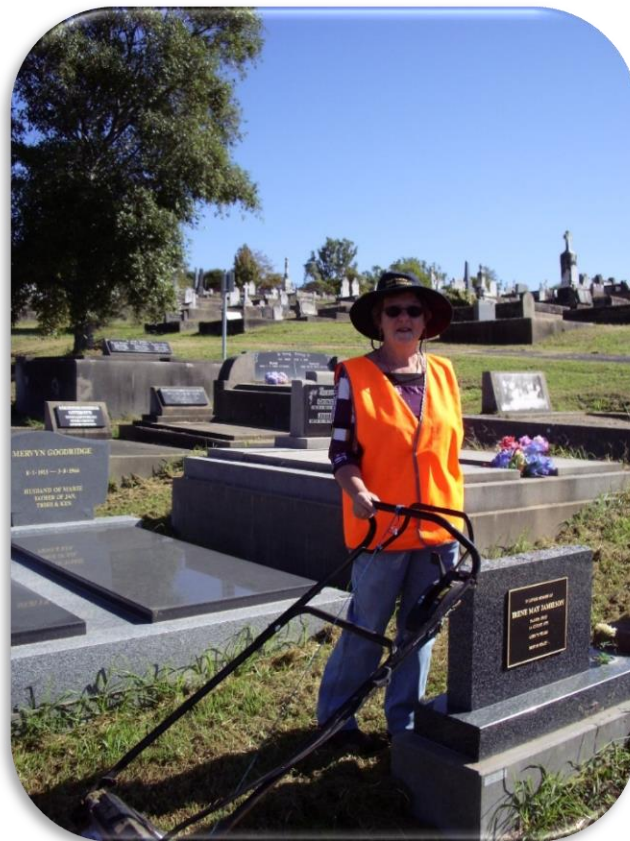
- Genealogy and historical interest groups
- Rotary Club of Pambula

We are committed to strengthening these existing partnerships as well as exploring new partnerships that will continue to leverage opportunities with community groups and organisations that have common values and principles.

Council recognises the important role that cemeteries have in our communities. The current Section 355 Cemeteries Advisory Committee was formed in 2016 and provides a formal mechanism to consult and to seek feedback, advice and recommendations from the community on the strategic level management and future direction of our cemeteries.

Cemetery volunteers and the Rotary Club currently support the conservation and maintenance of several of the cemeteries. These partnerships could be extended to other locations.

Throughout the life of the plan, Council will continue to be informed by its partnerships and seek to further leverage opportunities through the exploration of new partnerships.



Planning for the future

What's our current situation?

Council currently maintains fourteen operational cemeteries. With the Bega Valley population expected to grow to more than 38,138² between now and 2036, we anticipate an increase in the utilisation of cemetery services. Innovative technologies and solutions are being investigated, and further land use within the Shire's cemetery landholdings is being explored.

Purpose of the plan

The plan provides a framework for the management and delivery of cemetery services within the Bega Valley local government area through to 2030. It aligns with the strategic direction set out in the OP 19/20 and CSP.

The purpose of the plan is to:

- give the community confidence in the service;
- provide meaningful places and services within the cemetery network that are respectful, inclusive, sustainable and responsive;
- outline the needs and considerations of the community and the cemetery network moving forward;
- direct the exploration of innovative and creative solutions and technologies;
- guide and encourage the partnerships with our community to strengthen the connection between people and place.

The plan provides the direction to shape Council's cemetery network over the next 10 years. The plan is not static; it is agile and will be responsive to the evolving needs and preferences of the community.

The need to develop a forward-thinking approach to manage the financial obligations, capacity and ongoing maintenance of cemeteries is a sensible approach which is supported by Cemeteries and Crematoria NSW (**CCNSW**), the State Government's cemeteries body.

As outlined in the recent submission to the Independent Pricing and Regulatory Tribunal (**IPART**) draft report on the review of the costs and pricing of interment in NSW the outlook for cemeteries managed by rural Councils presents many challenges, with issues that are unique to that of the Sydney based Crown cemeteries. The spread of cemeteries across a very large geographical area, the relatively small number of burials compared to the number of cemeteries and the challenge of setting a fee structure that reflect both a sound financial situation and community expectation is the challenge.

² Profile ID: <https://forecast.id.com.au/bega-valley>

How the plan was developed

Prior to 2009 the Shire's cemeteries were managed by community committees, convened under section 355 of the LG Act. At Council's Ordinary Meeting of 18 August 2009, a comprehensive review of cemetery management and burial administration activities was tabled. The centre piece of this review was an independent peer assessment conducted by Pierre du Parte, Bereavement Services Manager for Shoalhaven City Council which considers all aspects of Council's cemetery management, burial administration practices and engaged cemetery committees, funeral directors and Council's contract grave digger. The report is titled 'Peer review report of Bega Valley Shire cemeteries operations'.

The Shire's cemetery management has developed significantly since the time of that initial review and several of the recommendations do not apply today.

In 2018 Kategic Solutions were engaged to assist Council in the development of a strategic plan for Council's cemeteries. Kategic Solutions conducted a thorough review of cemetery operations and consultation to gauge the communities' feedback and views on the Shire's cemeteries.

In developing the plan, we listened to our community, previous customers and community representatives. Two strategies were adopted to gauge the community's thoughts and ideas relating to cemeteries generally or to their specific cemetery of interest. A chance to gather feedback in person at listening posts and a survey to provide an opportunity to those people not able to make the face to face consultations.

We heard that the guiding principles – respectful, inclusive, sustainable and responsive – were of extreme importance moving forward. We heard that people wanted improved maintenance and access to practices that better aligned with their values and beliefs. Some of these include natural burials, dedicated burial areas that align with religious customs and the exploration of diversified cemetery space. We heard that people want to be able to be laid to rest in the location of their choice.

More about what the community said can be found in Our community, page 10.

Australian Commonwealth and NSW legislation guides the management of cemetery services (refer to Strategic and Legal Considerations). Council's local laws outline Council's policy, guidelines and procedures regarding the operation and use of cemeteries within its network.

This plan informs the development of an action plan for the current cemetery network and sets the direction for increasing cemetery capacity for the Bega Valley Shire local government area.³

³ As of 2020

³ Population Statistic referenced from the Bega Valley Shire Community Strategic Plan 2040

Our guiding principles

The plan provides strategic direction to guide the effective management of our cemetery network over the next 10 years. Our guiding principles will inform decision making and will be the measure by which decisions are evaluated. These principles will also inform our goals and success measures.

The plan will be guided by the following four principles:



Our community

In preparing the Plan we consulted with the community via listening posts and surveys from February to March 2019. Council conducted a multi-faceted communication plan in conjunction with Kategic Strategic Solutions.

Council contacted community representatives to seek their feedback on our cemetery services. We asked for feedback on their experience with Council's cemetery network, our proposed guiding principles, emerging practices in cemeteries and areas Council should consider in preparing this Plan. This feedback was analysed, and common themes included:



Our customers said:

"Cobargo community involvement in maintaining the cemetery has had a great impact on the cemetery over the last few years."

"Council has been doing a very good and respectful job in maintaining the rural sites."






"The Tantawanglo cemetery is still open since the sale of the church - this is good."

"The Bega cemetery is clean and tidy, relatively peaceful."

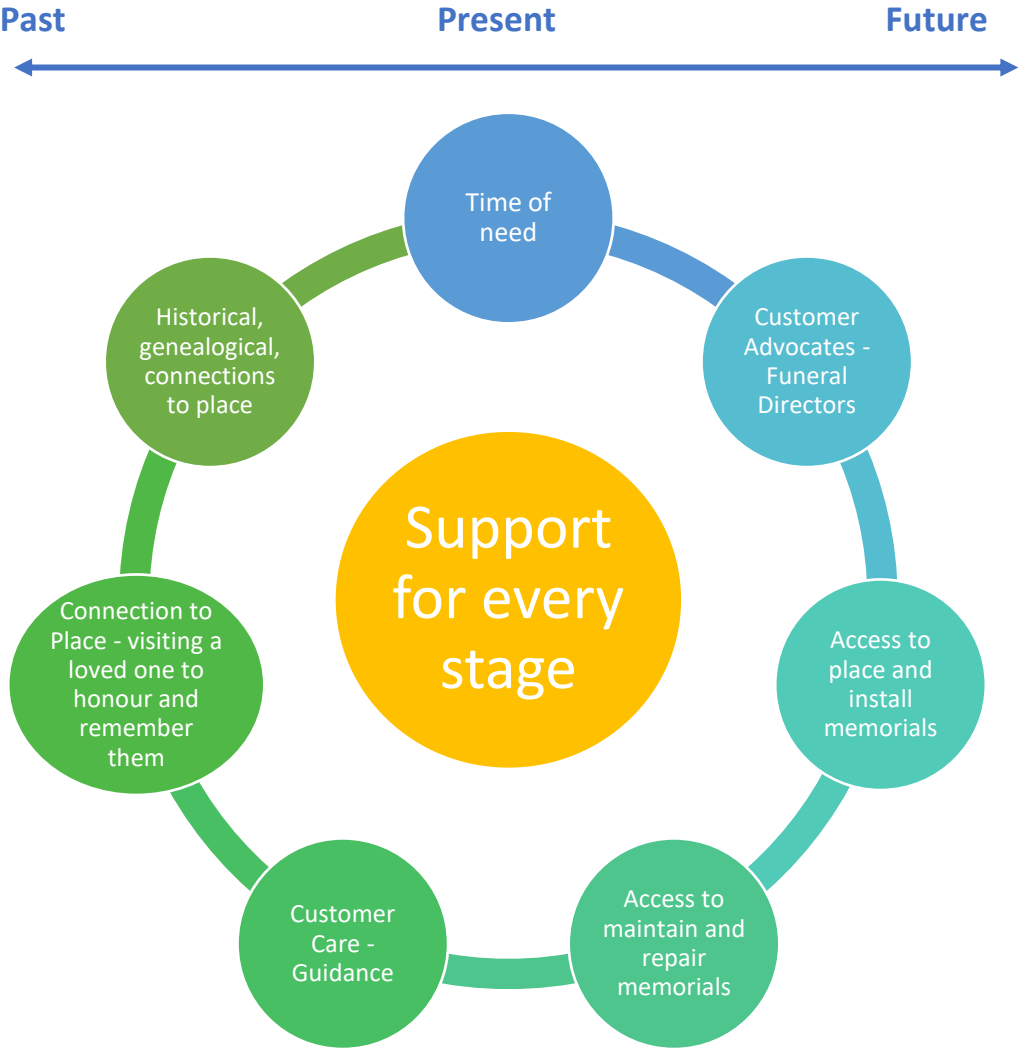
"Retaining the bush feel and the variety of ways to honour our loved ones."

"We need to try to keep costs down so its affordable for everyone."

Our local communities said:

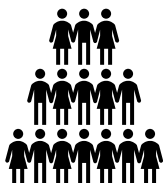
Theme	Feedback
<p>Community involvement</p> 	<ul style="list-style-type: none"> • Opportunities for the community to get involved in their cemeteries. • Keeping the community informed and providing feedback on enquiries/suggestions.
<p>Maintenance and improvement</p> 	<ul style="list-style-type: none"> • Plans developed for each cemetery, including maintenance/mowing schedules to inform the community. • Community input into individual cemetery plans. • Focus maintenance schedules on known busier times (Easter, Christmas, Mother's Day, Father's Day) • Ensure the immediate area of a gravesite is tidied up prior to funerals. • Options to tidy individual gravesites that have fallen into disrepair or are overgrown. • Several cemetery entrances, parking and road network need to be upgraded. • Improved seating with shade.
<p>Volunteering processes</p> 	<ul style="list-style-type: none"> • A reduction of red tape/bureaucracy to allow the community to participate in cemetery maintenance, beautification and improvement projects. • Clearer processes to inform potential or existing volunteers. • Ensure volunteers have the equipment they need including PPE. • Encourage new volunteers to participate in the upkeep of cemeteries.
<p>Alternate burial options</p> 	<ul style="list-style-type: none"> • Expand the burial options at the cemeteries. • Investigation of environmentally friendly or natural burial options. • Family plots that can accommodate several internments.
<p>Cemetery records/mapping</p> 	<ul style="list-style-type: none"> • Cemetery records made available to the public through online information for the community to self-serve. • Identification of unmarked and vacant plots better on-site maps and wayfinding within cemeteries.

Following on from the feedback, it was identified that there are different stages of need that connect our communities.



Who we are in the Bega Valley Shire

Our communities are made up of people from many ages, backgrounds, ethnicities and cultures.



- Currently forecast for 2020 is 34,746.
- Forecasted to grow to 38,138 by 2036. Average annual growth rate of 0.58%.
- Currently 24.9% of our population is 65 years or older.
- 35.5% of the population by 2036 will be 65 years or older.
- In 2016, 3.0% of Bega Valley Shire's population was aged 85 years and over compared to 2.7% in Regional NSW.



Bega Valley Shire Council cemetery network receives approximately 37% of the Bega Valley's mortalities of which 30% are burials and 7% ashes interments.



- 11.6% population were born OVERSEAS.
- Mostly from United Kingdom, New Zealand and Germany.
- 4.5% population speak a language other than English at home.

Most populated localities 2016

1. Bega District
2. Merimbula-Millingandi & District
3. Eden Coast
4. Tura-Mirador & District

Most populated localities in 2036

1. Bega District
2. Merimbula-Millingandi & District
3. Tura-Mirador & District
4. Eden Coast

BELIEFS in 2016

54% have religious beliefs
36% have no religion
10% did not answer



1038 people identified as Aboriginal or Torres Strait Islander in 2016.

Key challenges and opportunities

In preparing the Plan, Council recognises that the Plan cannot be static. As the Bega Valley continues to grow, we need to be agile and dynamic in our response to the evolving needs and preferences of the community, both now and into the future.

As an organisation, we are committed to delivering services that place the customer at the forefront of everything we do. We will respond to challenges and opportunities with a culture of continuous improvement, smart and creative innovations, strong partnerships and effective planning.

Financial Viability

Following several organisation restructures in Council's then Community, Relations and Leisure directorate in 2015 and 2017 the cemetery operations section now sits in the Assets and Operation directorate under the Property and Facilities team. Prior to these restructures funding for the sections salaries was from Council's general fund and from fees and charges. Now all cemetery funding comes from fees and charges and the cemetery reserve. In addition, Council's general fund appears to have made an annual allocation toward cemetery maintenance and improvement activities. In the report to Council's Ordinary Meeting of 29 June 2010, it is noted that the allocation was in the order of \$75,000 per annum. Distribution of these funds was discussed by the General Cemetery Committee and project priorities identified and maintenance allocations agreed upon. Once ratified by Council, these funds were placed into the individual cemetery accounts. There is no longer an annual allocation towards cemetery maintenance from the general fund.

Obviously, there are variations between the expenses associated with each cemetery site and the relative income they generate. Council does not manage income and expenditure at an individual cemetery level rather an overall cemetery service level.

Previously the funds collected from the sale of perpetual internment rights were accounted separately and held in 'trust' for each cemetery. Administration fees were used to offset the costs of Council's cemetery officer.

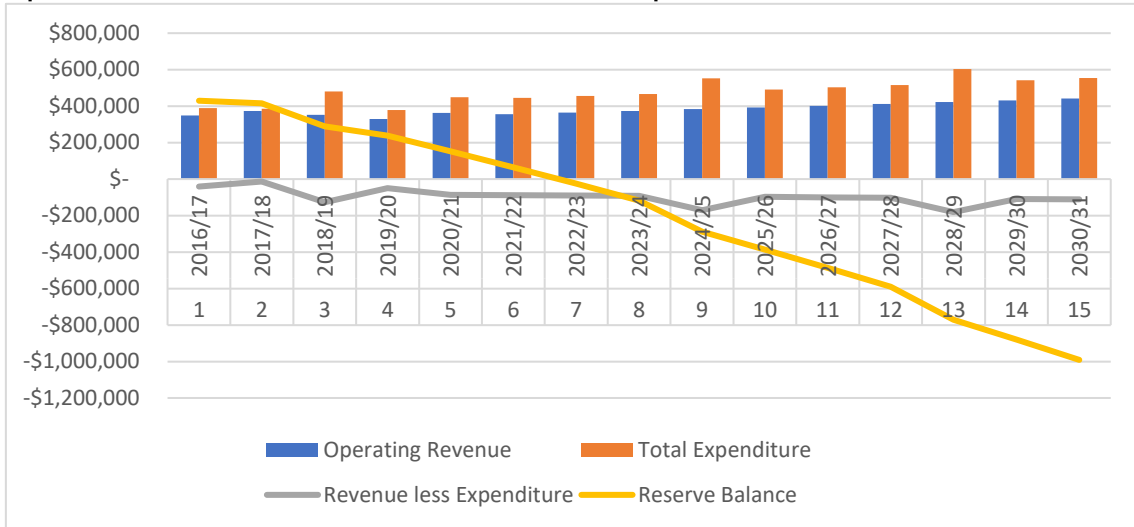
For the reasons outlined above the cemetery reserve balance has progressively been eroded over time as shown in the tables below and Council direction is sought regarding the ongoing funding for the Shire's cemeteries as a result.

It is considered prudent to maintain a cemetery reserve of around \$200k to fund future expansion works and other capital renewal works across the Shire's cemeteries as well as provide refunds if necessary, for reserved plot fees paid over many years.

Various financial modelling options are presented below which project operating income from internments against total expenditure which has been based on previous years and the impact upon the cemetery reserve moving forward.

A capital expenditure of \$75k every four years has been assumed to allow for expansion and other capital improvements across the fourteen cemeteries in all of the models presented below.

Option 1 – Current trend - this allows for fee and expenses to increase in line with CPI

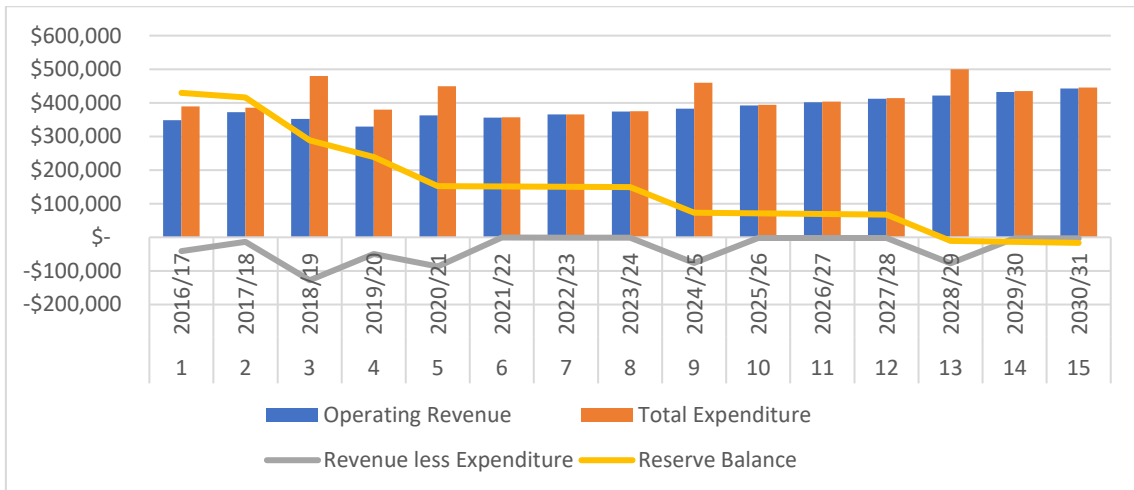


The current trend allows for fees and expenses to increase in line with CPI and is based on a 2.5% annual incremental increase.

Currently the expenses exceed revenue from interments with the cemetery business unit running at a deficit year on year.

The cemetery reserve will be in the negative by 2022/23 and requires action to be taken either by an increase of fees and charges or a subsidy by Council of operational costs.

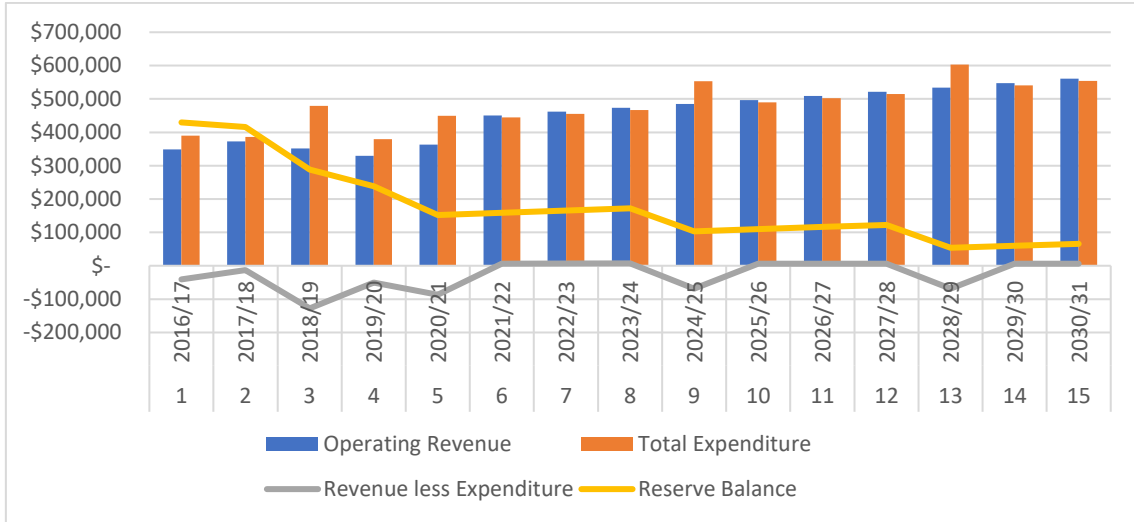
Option 2 – General fund subsidy of salary



This option proposes to subsidise the cemetery business unit through a general fund contribution to cover the cost of the cemetery officer salary component of approximately \$88k per year with annual CPI increase, the result is that the business unit will almost cover expenditure with income generated from interments.

However, the cemetery reserve will over time gradually reduce to zero by 2029/30 and impact on the ability to fund necessary expansion and essential maintenance works will be limited into the future.

Option 3 – User pays model (fee increase)

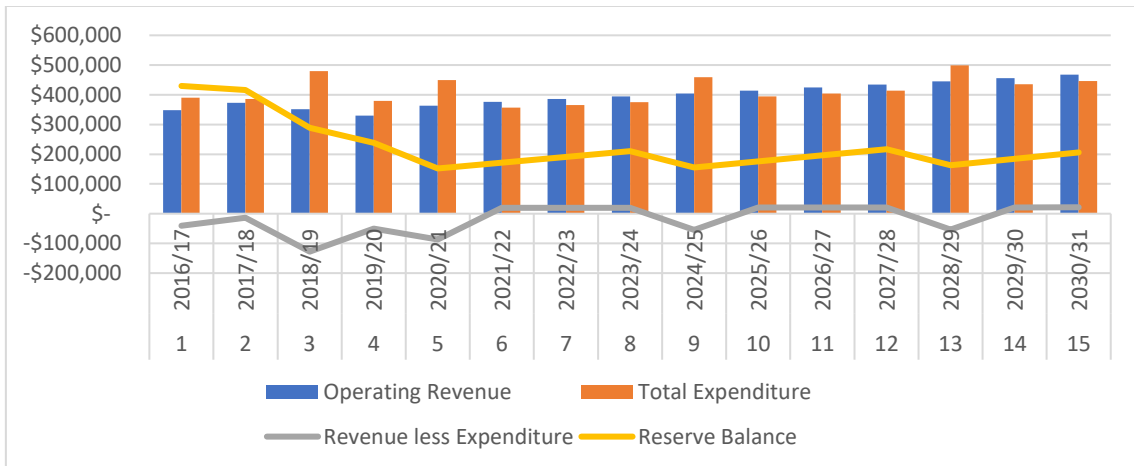


This option proposes to increase fees to attempt to cover the costs of the business unit through a ‘user pays’ model. This assumes the cemetery maintenance fee is increased from the current \$420 to \$1,200 per burial and indexed annually by CPI.

This would mean that the average cost of a burial is increased from \$3,180 to \$3,960 or a 25% increase for a single conventional grave.

As with option 2 the cemetery reserve will over time be gradually reduced past the life of this Plan and impact on the ability to fund necessary expansion and essential maintenance works will be limited into the future.

Option 4 – General fund subsidy plus partial fee increase



This option proposes a combination of general fund subsidy for the wages and a more modest overall increase in fees.

This spreads the cost of the cemetery operations across the Shire and a user pays model. It seeks a 100% subsidy of wages of \$88k per annum from the general fund and proposes an increase of the cemetery maintenance fee from \$420 to \$550 or \$130 overall increase of the cost of burials by 4%.

This will see the cemetery operations return to surplus and maintain the cemetery reserve at \$200k to allow the funding of necessary expansion and essential maintenance and is seen as a more longer term sustainable model.

As shown in the below extract from the IPART Interim report dated December 2019 Council's cemetery maintenance fee is considerably lower than other cemeteries in NSW.

Box 7.3 Maintenance fees for council cemetery operators

Some examples of council cemetery maintenance fees include:

- ▼ Bega Valley Shire Council has a cemetery maintenance fee of \$410 per burial for licences purchased from financial year 2014-15 onwards. It also has a maintenance fee for burial licences over 20 years old which is payable at the time of burial.
- ▼ Central Coast Council has a perpetual maintenance fee of \$890 per plot. It also has a perpetual maintenance charge for niches and ash placements sites of \$190 per permit.
- ▼ Hawkesbury City Council includes the costs of perpetual maintenance in the current charge for a burial plot. For those plots purchased prior to July 2014 it charges a perpetual maintenance charge of \$920.
- ▼ Shoalhaven City Council has a cemetery maintenance fee for its General Cemeteries of \$850 per service. This applies to all unexercised interment rights issued prior to October 1986.

Source: Bega Valley Shire Council Fees and Charges 2019-20, p 23-24, <https://www.begavalley.nsw.gov.au/page.asp?f=RES-GLC-71-65-36>, accessed on 21 November 2019; Central Coast Council Fees and Charges 2019-20, p. 231, https://cdn.centralcoast.nsw.gov.au/sites/default/files/Council/Fees_and_Charges_2019-20_-_Adopted_Nov_2019.pdf, accessed on 21 November 2019; Hawkesbury City Council Operational plan 2019-2020, p. 132, https://www.hawkesbury.nsw.gov.au/__data/assets/pdf_file/0007/131974/2019-2020-Operational-Plan.pdf#page=95, accessed on 21 November 2019; Shoalhaven City Council Delivery Program and Operational Plan Fees and Charges 2019-20 – Part 2, p 78, <http://doc.shoalhaven.nsw.gov.au/Displaydoc.aspx?Record=D19/229455>, accessed on 21 November 2019.

Grave excavation and related services

Council operates fourteen cemeteries and on average undertakes 115 burials across the Shire each year. Due to the nature of the Shire's cemeteries levels of service fluctuate with the need to have a responsive service seven days a week, 52 weeks a year including weekend and public holidays.

Grave excavation and related maintenance are an important, and essential, part of the operation of cemeteries and the overall funeral process, enabling families to lay their loved ones to rest in a dignified manner.

The process of grave excavation is a specialised field that requires specific equipment, skills and a level of knowledge of the funeral industry with all activities required to adhere to the *Work Health and Safety Act 2011 (WHS Act)*, the *Cemetery and Crematoria Act 2013 (NSW) (CC Act)* and the *Public Health Regulation 2012 – Part 8 Disposal of Bodies*.

Another important element to the provision of these services is the ability to relate and empathise with bereaved people. In some cases, the contractor will be required to liaise directly with family members on site.

Prior to 2005 graves were mainly excavated by hand using several local contractors and were organised by the Funeral Directors and cemetery committee members, convened under Section 355 of the LG Act.

Due to a near miss incident involving a contractor and a grave collapse, at Eden cemetery in 2004, a procedure was prepared by engineer Andrew Marshman & Associates for 'BVSC Grave Preparation at Eden Historic Cemetery Policy' and a greater focus on work, health and safety was applied across the cemetery assets, resulting in Council assuming responsibility for grave excavations.

It should be noted that due to the location of the Eden cemetery, and its close proximity to the coastal foreshore, it has sandy soil requiring many of the graves to be fully shored and as such burials in Eden are generally more expensive to excavate.

In 2005 Council became responsible for all grave excavation across all cemeteries in the Shire and a contract was entered into with an external contractor for a period of five years to undertake grave digging services on behalf of Council. The contract was subsequently extended to 2017 with fees and charges increased on an annual basis in line with CPI.

In 2017 a review of the grave digging services was undertaken, and a decision was made to re-tender for the provision of grave excavation, maintenance and related services.

At the time, consideration was given to undertaking this service in-house and it was determined that Council was unable to deliver this service as the Transport and Utilities focus was on planned maintenance activities.

Another contributing factor was that due to the nature and requirements of the level of service required and its reactive nature, the provision of these services would be better suited to being delivered by an external contractor.

Council effectively transfers much of the risk involved in outsourcing this aspect of cemetery operations. It should be noted that gravedigging is clearly the biggest expense that Council incurs in the operations of the cemeteries, approximately \$210k per year. While this cost is effectively passed onto customers and provides a small percentage return to Council, it is a significant amount of money and excavation costs have been raised in the past as an issue for the community.

Services and specification

Services which form part of the contract included the provision of services to all of Council's fourteen cemeteries – excavate and backfill graves, carry out interment of ashes, carry out exhumations, place memorial plaques, probe suspected unmarked graves, carry out cemetery maintenance works as required and provide customer service.

Adherence to all relevant legislation including but not limited to:

- WHS Act and Regulations 2011
- CC Act
- WorkCover NSW Excavation Code of Practice 2015
- WorkCover NSW Confined Spaces Code of Practice 2011
- Public Health Regulation 2012 – Part 8 Disposal of Bodies

The contractor is also required to provide, including but not limited to: all plant; signage; shoring equipment; limestone/disinfectant; and safety covers to undertake the services required of the contract.

Council internal service provision

An estimate has been undertaken for internal provision of cemetery services with assumptions that two employees plus a casual employee would be required including potential weekend penalty rates as well as provision of 3T zero swing excavator, 1.6T mini excavator, 10.4T GVM tipper truck, 4WD tray back ute tipper, minor plant and equipment.

Projected internal costs for grave excavation, maintenance and related services is \$385K per annum.

This was not a viable option due to staffing, equipment, and resource constraints.

The tender results in 2017 demonstrated that there are only limited contractors in the market. Due to the geographical spread, specialised nature and the need to have a responsive service seven days a week, 52 weeks a year including weekend and public holidays it is not suited nor as economically viable for Council to deliver this service in-house in order to deliver the level of service expected by the community.

The current contract resulted in a large percentage increase in 2019/20 relative to the previous year's fees and charges with the percentage rate increase in 2020/21 dropping back to be closer to the historical levels in line with CPI increases.

The current contract expires on the 7 September 2021, with an option of two further 12 months extension periods. Should Council consider that the fees and charges are unsustainable or believe better value could be obtained there is an option for Council to re-tender for these services.

It is difficult to compare excavation prices with nearby Council's as cemetery fees and charges can be grouped together or described in different terms. As shown in the below extract from the IPART Interim report dated September 2020 currently, consumers have limited access to transparent and consistent information that allows them to scrutinise prices.

Currently, consumers have limited access to transparent and consistent information that allows them to scrutinise prices when purchasing interment services. As a consequence, our draft recommendation is that all cemeteries that conduct more than 50 interments per year be required to publish cemetery prices for a subset of standard interment services on a consistent basis. These prices should be submitted to CCNSW and published on a cemeteries pricing comparator website, developed by CCNSW.

Below is an example of cemetery fee comparisons with Bega Valley Shire, Eurobodalla and Snowy Mountains Regional Councils.

Cemetery service	Council	2020/21 Fees
Single depth interment – conventional (includes both excavation and council fees)	Bega Valley Shire	\$2,700
	Eurobodalla	\$2,255
	Snowy Monaro	\$2,000
Perpetual Interment Right Fee (formerly known as Burial Licence)	Bega Valley Shire (single/double)	\$480
	Eurobodalla (single/double)	\$1,750
	Snowy Monaro (single village/town) (double village/town)	\$1,055-\$1,365 \$1,265-\$2,100

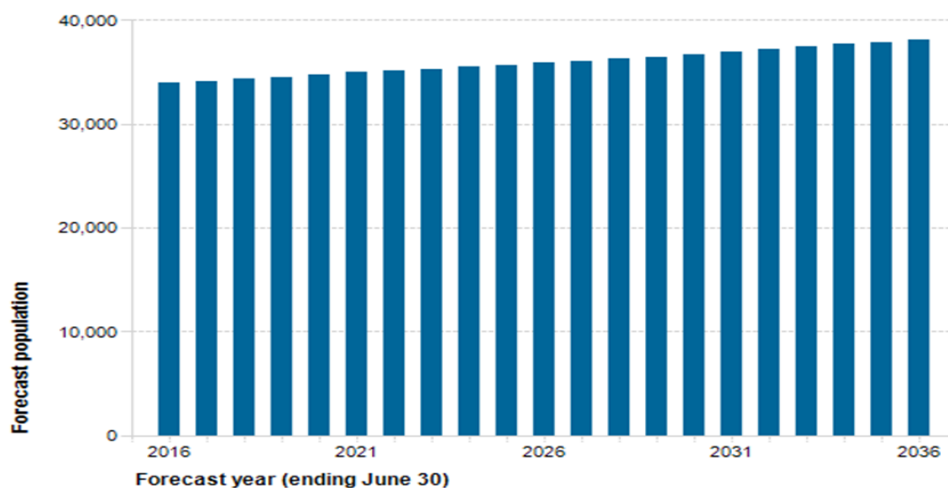
While Council's interment fees are slightly higher compared to our neighbouring Councils, the Perpetual Interment Right (formerly known as Burial Licence or Right of Burial) fee is substantially lower. This impacts on Councils ability to deliver capital works such as road and drainage works and plan for future expansion to deal with capacity issues into the future.

Population growth

The population of Bega Valley Shire showed strong growth in the last decades of twentieth century, but since 2006, population growth has slowed to more modest levels. The population is projected to reach 38,138⁴ people by 2036, with an annual growth rate of 0.58%. The greatest population change for Bega Valley Shire is forecast for the period from 2032 to 2036, which is expected to have a net increase of 1,190 people.

Forecast population

Bega Valley Shire



Population and household forecasts, 2016 to 2036, prepared by .id, December 2017.



Different parts of the Shire cater for different housing markets, with families more prominent in and around Bega, and retirees concentrating in coastal towns, particularly Merimbula, Tura-Mirador and District and Eden Coast. The median age of the population is also shifting. Forecasts identifying over one third of the population will be 65 years or older by 2036. The largest increase in persons between 2016 and 2026 is forecast to be in ages 75 to 79, which is expected to increase by 978 and account for 7.0% of the total persons. The largest 5-year age group in 2026 is 65 to 69 years, with a total of 3,270 persons. The Bega Valley's mortality rate currently sits at 4.5 deaths per 1000 people per year which is forecast to increase to 5.7 deaths per 1000 people in 2036. Whilst the mortality rate will vary, this will influence the demand placed upon Council's cemetery network but it should also be noted the growing National trend of cremation over the conventional burials.

Forecast Population Change	% 2016	% 2036
Age 0 to 17	19	17
Age 18 to 34	13	12
Age 35 to 59	33	27
Age 60 plus	35	43

⁴ Profile ID: <https://forecast.id.com.au/bega-valley>

Capacity

Council currently maintains fourteen operational cemeteries spread across the Shire from Bermagui in the north to Wonboyn in the south with plenty of capacity for internal expansion. Internal expansion is considered the most logical option and elevates any need to consider other options during the term of this strategy, however, will need to be adequately funded as these works have costs implications on the ever-diminishing cemetery reserve balance.

Memorialisation

All fourteen operational cemeteries have conventional sections as the main memorialisation for burials which is the traditional style of cemetery where headstones or other monuments made of marble, granite or similar materials rise vertically above the ground (typically around 50 cm but some can be over 2 metres high). Often the entire grave is covered by a slab, commonly concrete, marble or granite. Conventional cemeteries can often be regarded as unsightly due to the random collection of monuments and headstones they contain. Also, as maintenance of the headstones is the responsibility of family members, over time many headstones are forgotten about and decay and become damaged. For cemetery managers, monumental cemeteries are difficult to maintain. While cemeteries often have grassed areas between graves, the layout of graves makes it difficult to use modern equipment such as ride-on lawn mowers in the cemetery. Often the maintenance of grass must be done by more labour-intensive (and therefore expensive) methods.

The lawn cemetery seeks to solve the problems of the conventional cemetery while retaining many of its benefits. Low (10–15 cm) raised concrete slabs (beams) are placed across the cemetery. Commemorative plaques (usually standardised in terms of size and materials) stand on these beams adjacent to each grave. Grass grows over the graves themselves. The areas between the beams are wide enough to permit easy mowing with a larger mower. As the mower blades are set lower than the top of the beam and the mowers do not go over the beam, the blades cannot damage the plaques. Up on the beam, the plaques cannot be easily overgrown by grass, and spaces between the plaques permit families to place flowers and other objects out of reach of the mowing.

Any expansion in the existing cemetery network is likely to be lawn cemetery in Bega, Bermagui, Eden and Pambula cemeteries.

The creation of a central cemetery is one approach that has been adopted in many areas where smaller cemeteries have reached capacity. Bega cemetery is the largest, most central cemetery, it takes the most burials and has significant space and existing infrastructure to enable a new lawn section which can continually be expanded. This is currently being constructed under the Drought Funding Program.

Cremation is becoming more popular in the Shire; some people find they prefer cremation over traditional burial as a way of simplifying their funeral process. These people view a traditional ground burial as an unneeded complication of their funeral process, and thus choose cremation to make their services as simple as possible. Cremated remains can be scattered or buried. Bega Valley Shire offer ashes interments into niche walls, memorial gardens or under existing headstones in the conventional or lawn sections as an option to memorialise.

Accessibility

We are committed to providing our community with choice when it comes to accessibility. Access into a cemetery is important to ensure effective use of the site for a range of user types, from those grieving, to interment services vehicles such as hearses, excavation and maintenance.

Location

Where a person is laid to rest is a significant decision and is often reflective of strong connections between people and place. Some may choose to travel further to a cemetery that holds personal, cultural, historical or genealogical significance. For others, it is important to have the ability to be buried close to where they have lived and created meaningful connections. A location that is easily accessible for family, friends and loved ones to visit.

Inclusive cemetery services

In planning for the future, we acknowledge that the needs and choices of our community are constantly changing. We will strive to ensure that our services are respectful of these evolving preferences wherever possible.

We will work closely with partners within the community and other levels of government to explore innovative solutions for:

- all abilities access
- access to facilities such as carparks and toilets
- online access to services and information
- service options that honour the diverse beliefs within our community

Customer care

Our cemetery network is driven by our commitment to support our community to honour and celebrate their loved ones in a way that is meaningful to them. We are dedicated to actively listening to the collective community voice to deliver services that are reflective of expectations and preferences.

Our people will be supported through ongoing training and professional development to ensure that they are empowered and equipped to provide excellent customer care and maintain our cemeteries to the highest standards.

We recognise that our community have varying preferences when it comes to communication and will work to provide a variety of communication channels. The utilisation of online and self-service options will be explored, allowing access to services and information at any time.

Innovation and technology



A high priority for Council is ensuring our cemetery network supports the needs of the community through creativity and innovation.

We are committed to investing in systems that improve ease of access and service excellence for our customers. Key areas for consideration include:

- commencing a cemetery mapping project at Pambula cemetery in the field using GPS locator and capturing details of each headstone and photos;
- ensuring the cemetery network is safe and presentable;
- balancing affordability with standards of service;
- ensuring services and access to information are customer-focussed.

Sustainability



Council is committed to providing environmentally sustainable products and services and investing in effective and sustainable land and resource planning.

We will continue to explore innovative solutions that may be utilised in further reducing our environmental impact including:

- natural burials;
- ecological conservation;
- undertaking continuous improvements;
- optimising use of space in the cemetery network.

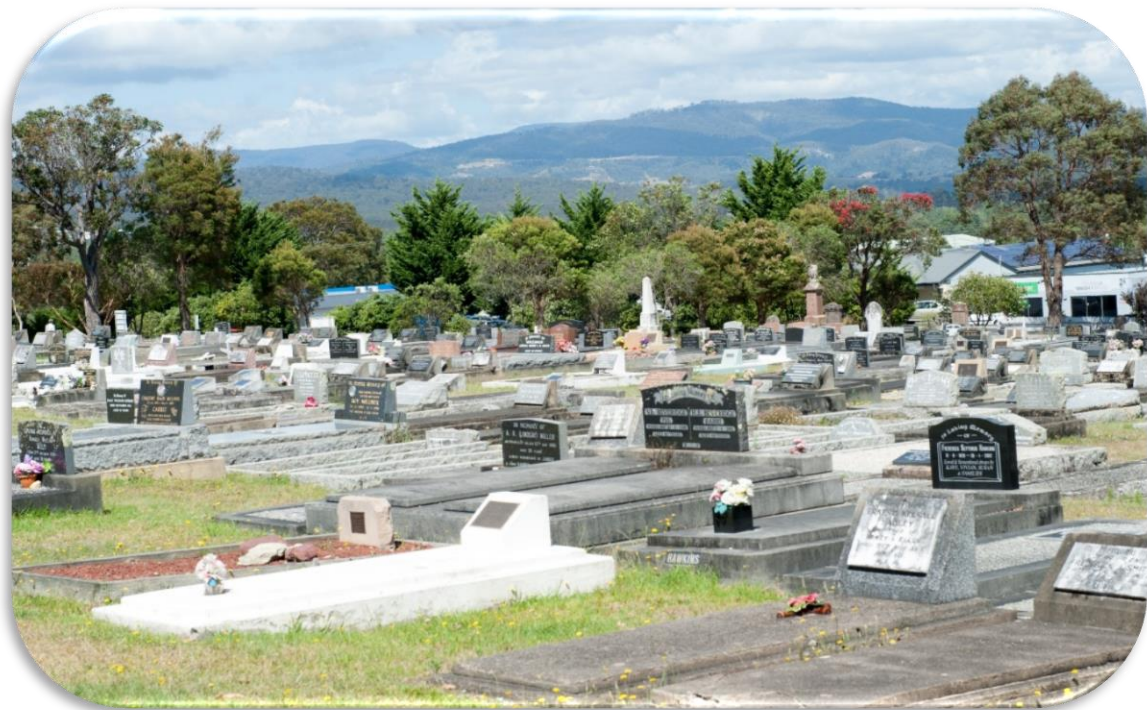


To ensure our cemetery network is sustainable, financial considerations are also imperative. Areas for consideration include:

- strengthening and expanding existing partnerships and exploring new partnerships with local community groups such as Rotary with maintenance;
- review the interment reservation fees and charges for existing reservations and new applications;
- exploring internal partnerships in relation to maintaining cemeteries;
- broaden the scope of advertising for visiting tourists to choose a family holiday destination as a place to memorialise their loved ones; and

- managing the addition of memorial plaque options for amenity, safety and ease of maintenance.

Council is committed to delivering services that place the customer at the forefront of



Disaster management response



Our cemetery network will ensure a continuity of service and care in the event of a disaster. Council's Business Continuity Plan for cemeteries identifies the need to draw upon alternate resources and ensure community health is maintained where a mass casualty event occurs. In the unlikely event that primary holding facilities provided by hospitals and funeral directors are overwhelmed, the Bega Valley Shire's cemetery network may be required to provide a rapid response to facilitate increased numbers of interments to protect the community's welfare.

Activation

Many cemeteries established in other countries during the 1800's incorporated burials and memorials into beautiful and frequented green-spaces. Spaces where the memories of the deceased were respected and honoured alongside its use for recreation and relaxation. Exploring the utilisation of our cemeteries as extensions of open space is an innovative possibility that is best explored through partnership with our community and key stakeholders.

Cemeteries hold immeasurable historical, cultural and personal value. Partnerships that support the conservation of historical and genealogical wealth which enable access and activities that are respectful and increase the number of visitors through walking tours. This can foster a strong sense of place in our cemeteries whilst supporting local enterprise and encouraging stewardship through continued use.

One of the priorities of the Draft State Strategic Plan for Crown Land was to expand green space, sustainable quality of life and climate change resilience. In Council's submission to the draft plan it was noted that the plan does not recognise other opportunities for open space, such as cemeteries or memorial gardens. It is imperative that the value of cemeteries as open space is formally recognised as potential utilisation of Crown land, specifically as part of the consideration for expansion of green space. They also serve as historical, memorial, spiritual, aesthetic, and passive recreation green spaces. In the Bega Valley attention to the imminent shortages of interment space is growing and unless the need for the perpetual availability of interment space across NSW is addressed, Australian, European, Aboriginal and other communities whose cultural bodily disposition preference is burial, will be materially disadvantaged.

Further investigation into establishing an Aboriginal burial section within the Bega Cemetery is planned to ensure our local Aboriginal cultural heritage is preserved.

Cemeteries hold immeasurable historical, cultural and personal value.

Our cemetery networks

There are fourteen fully operational cemeteries that are managed by Council within the Bega Valley Local Government Area (LGA). Whilst several other historic cemeteries also exist within the LGA, the ownership and/or care of these are not the responsibility of Council.

The cemeteries are categorised as district or local community cemeteries under Councils Asset Management hierarchy.



District Cemeteries

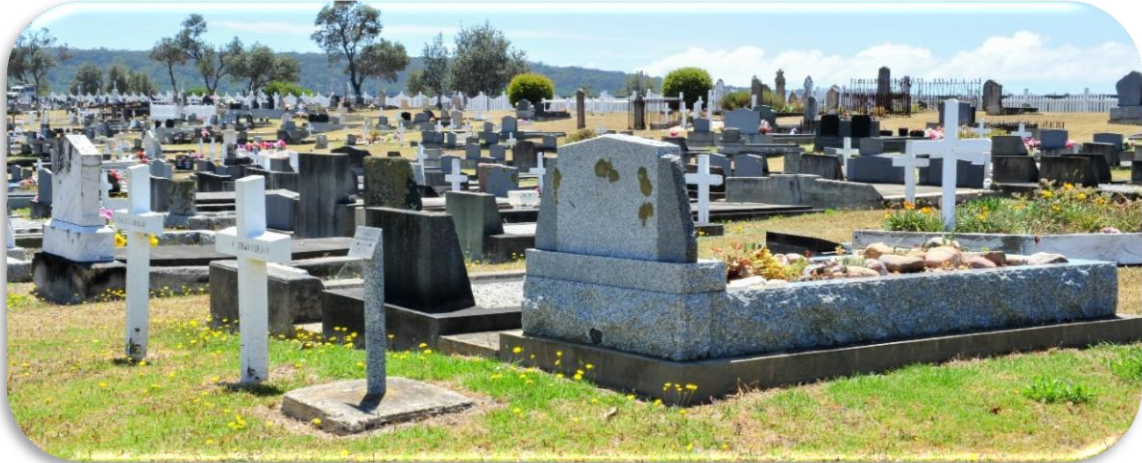
District cemeteries are larger than local cemeteries and typically service a series of smaller populations or an entire small town. These cemeteries often contain between 1 and 5 hectares of used cemetery space, and have moderate levels of use, averaging 20 or more interments each year.

Locations	Type	Memorialisation	Average interments past 5 years
Bega	Burial	Conventional	35
	Ashes	Niche wall, memorial gardens and wall	6
Pambula	Burial	Conventional, lawn and memorial lawn	25
	Ashes	Niche wall and memorial gardens	10

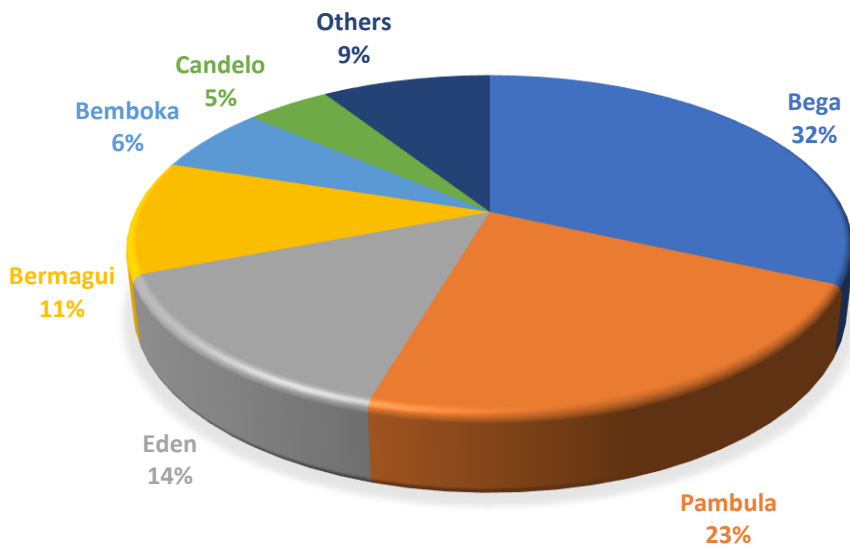
Local Cemeteries

Local cemeteries are typically the smallest of cemeteries, which typically have less than one hectare of used cemetery space and service a small population. The number of interments each year is limited, perhaps only one every two years or up to 10 – 15 each year.

Locations	Type	Memorialisation	Average interments past 5 years
Eden	Burial	Conventional and lawn	16
	Ashes	Niche wall, memorial gardens and wall	10
Bermagui	Burials	Conventional	12
	Ashes	Niche wall, memorial gardens and wall	5
Bemboka	Burials	Conventional and lawn	7
	Ashes	Niche wall	1
Candelo	Burials	Conventional	5
	Ashes	Memorial garden	3
Cobargo Quaama Rocky Hall Tantawangalo Towamba Wolumla Wonboyn Wyndham	Burials	Conventional only	0 - 2



AVERAGE BURIALS BY CEMETERY - PAST 5 YEARS



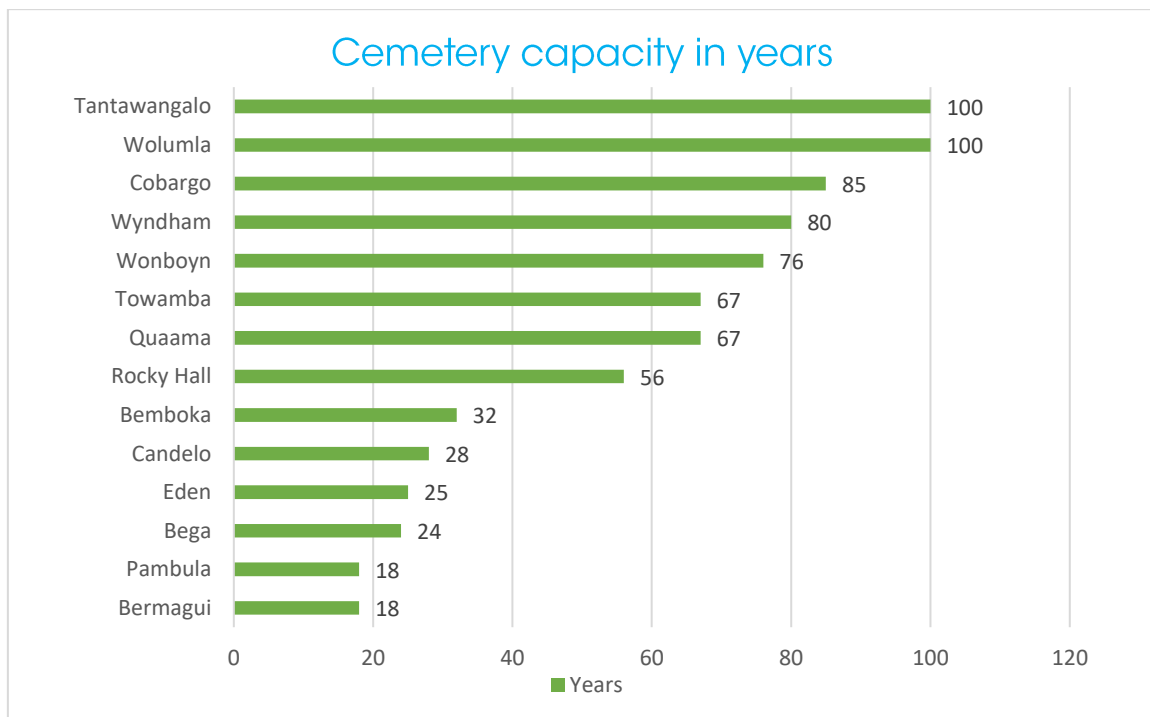
Total interments – past five years

Financial year	Burials	Ashes	Total
2015/16	117	18	135
2016/17	116	13	129
2017/18	122	15	137
2018/19	118	33	151
2019/20	100	19	119

Cemetery lifecycle

To respond to the key challenges over the next 10 years, we are exploring capacity shortfalls, particularly at Bega, Bermagui and Pambula cemeteries. The current rate of utilisation of reservations and burials informs the projected stage a cemetery will be at within the cemetery lifecycle.

The stages in a lifecycle are as follows:



In the Bega Valley context, there are three options that present themselves;

Option 1 – Expansion;

Option 2 – Closure;

Option 3 – Centralise.

Option 1 – Expansion:

Expansion is considered the most logical option and elevates any need to consider other options during the term of this strategy. There are also options to identify land adjacent to the

existing cemetery to expand which is outlined further below for the cemeteries with less than 25 years capacity.

Bega

Bega cemetery is located on Crown Reserve 1009036 - Lot: 7023 DP: 1054927 which has devolved to Council and the southern boundary of the land parcel adjoining Lot: 7004 DP: 1054928 which is vacant Crown Land reserved for the purpose of camping and travelling stock. The parcel is currently managed by Local Land Services (LLS) and Crown Lands have advised that Council could explore the option of taking over the management of the land parcel for cemetery purposes in consultation with LLS. Lot: 7004 DP: 1054928 is 8.24 hectares so would offer valuable space for expansion of the existing cemetery in the long term. However, this is not considered necessary at this time due to the internal expansion possibilities.

Under the Drought Funding program Council is progressing an upgrade to the existing road network as well as opening further burial options in the way of internal expansions.

As shown a new lawn cemetery section is being created in the bottom northern corner of the cemetery land parcel to provide an additional 137 plots at double depth equating to 274 burials.





Pambula

Pambula cemetery is located on Crown Reserve 1006704 - Lot: 701 DP: 1032143 which has devolved to Council and there is ample room within the existing land parcel to expand the cemetery network.

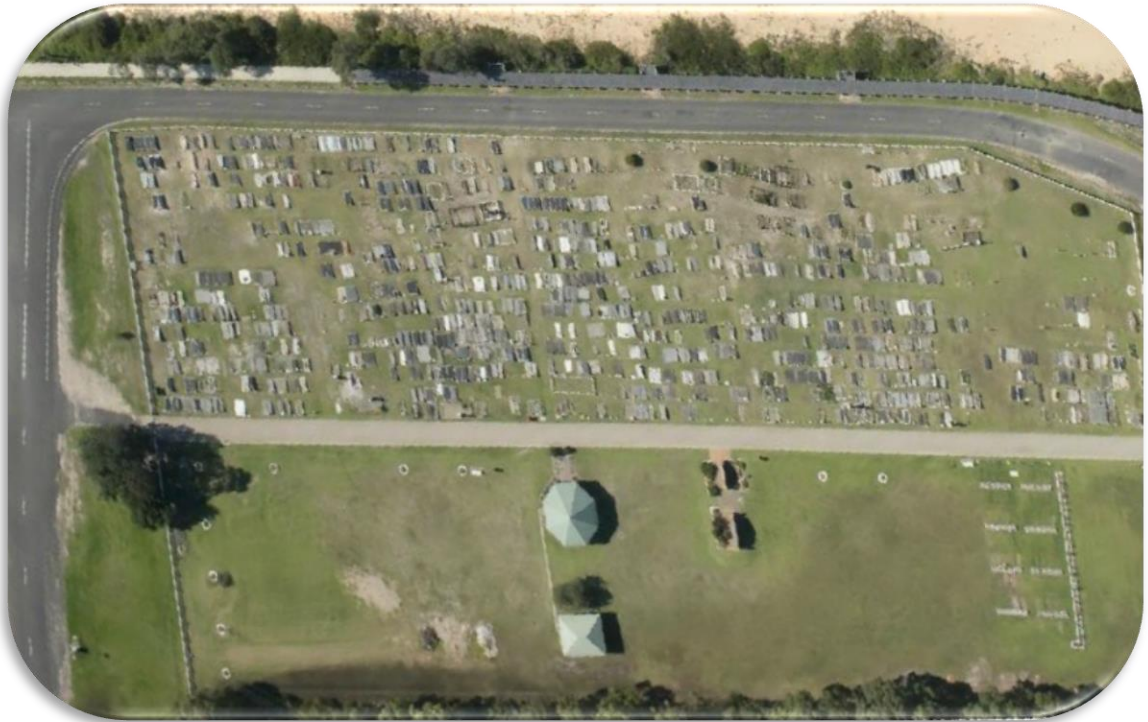
Under the Drought Funding program Council is progressing an upgrade to the facility in the way of a road upgrade or internal improvements of the new lawn section.



Eden

Eden cemetery is located on Crown Reserve 1001281 - Lot 1 and Lot 2 DP 134746, Lot 7028 DP1071941 and Lot 7033 DP1123874 which has devolved to Council and there is ample room within the existing land parcels to expand the cemetery lawn section.

Under the Drought Funding program Council is progressing an upgrade to the facility in the way of an upgrade to the cemetery fencing.

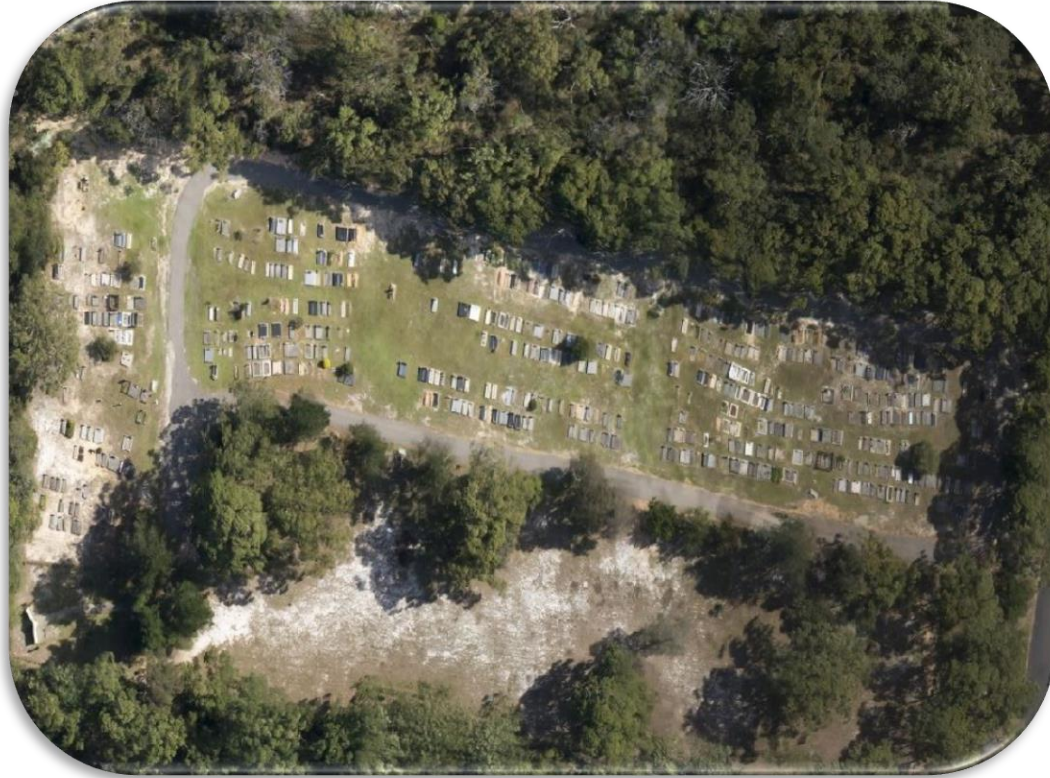


Bermagui

Bermagui cemetery is located on Crown Reserve 1016449 - Lot: 7044 DP: 1020269 which has devolved to Council and there is ample room within the existing land parcel to expand the cemetery network.

In addition, Crown Reserve 5320 - Lot: 7016 DP: 1020268 which has devolved to Council adjoins the main cemetery land parcel and is reserved for an extension to the cemetery plantation via government gazette dated 4 February 1888.

Under the Drought Funding program Council is progressing an upgrade to the facility in the way of an upgrade to the cemetery road network.



Other cemeteries

Under the Drought Funding program and in collaboration with cemetery committees and local Rotary Clubs various other capital improvements have been carried out and/or are planned such as:

Cobargo – proposed shade pavilion, seating, water tank, memorial garden, new container and mowing equipment damaged in the 2020 bushfire and road upgrade works.

Tantawanglo – upgrade to existing fencing and entrance gate to enable access by large vehicles.

Wonboyn – new timber entrance fence following damage in the 2020 bushfire.

Quaama – new timber entrance fence following damage in the 2020 bushfire.

Option 2 - Closure:

Council may consider closing some of the cemetery to any new burials and once the reservations are taken up the cemetery becomes non-operational, i.e. still maintained for the community but no further burials. The community is directed to other cemeteries in the Shire. This option presents community dissatisfaction and financial challenges as Council is still required to maintain but has no ability to generate any income. As mentioned earlier in this Plan where a person is laid to rest is a significant decision and is often reflective of strong connections between people and place. For some it is important to have the ability to be buried close to where they have lived and created meaningful connections. A location that is easily accessible for family, friends and loved ones to visit. Ironically, we have seen a trend emerging that visitors are choosing to be buried in the Shire as it is a place that holds special

memories from family holidays and does not have a tenure arrangement that is seen in city areas.

Option 3 - Centralise:

The creation of a central cemetery is one approach that has been adopted in many areas where smaller cemeteries have reached capacity. Bega cemetery is the largest, most central cemetery, it takes the most burials and has significant space and existing infrastructure to enable a new lawn section which can continually be expanded as the new plots being constructed under the Drought Funding Program fill up. As outlined above there is also adjoining Crown Land managed by LLS that Council could pursue if needed.

Wolumla cemetery is also located centrally to the Shire and has significant space so would be an option for a central cemetery.

This option does not alleviate Council's maintenance responsibilities at all other cemeteries once they have been closed to new burials. Existing reservations may take many years to be exhausted so would still see Council's officers and the contracted grave digger covering cemetery operations across a large geographical area.



1. Connecting generations

Guiding Principle 1

Respectful of past, present and future generations supporting the community's social wellbeing and conserving the Bega Valley's cultural heritage.

In preparing for the future, we are committed to honouring the legacy of our community's history and heritage within the cemetery network – acknowledging that new histories are also being written every day.

We are committed to delivering respectful services and peaceful places for generations to come.

Objectives

- **Custodians of history and heritage**
 - Preservation and promotion of our cemetery's history and heritage.
- **Conservation of existing cemetery network**
 - Optimise use of the existing cemetery network.
 - Continue to provide a cemetery network which supports the community, their wellbeing and resilience, and contributes to liveability.
- **Securing the future**
 - Strengthening our partnerships with the community to ensure we understand their needs and expectations.

Council's role

In order to ensure that the use of our cemetery network is respectful to past, present and future generations, Council will:

- plan, administer and maintain cemeteries in the interests of the community;
- ensure cemeteries are preserved and act on needs of future generations to secure and protect their social wellbeing;
- ensure regular and relevant engagement is undertaken with our community.

Our commitment

- Ensuring decision making for the cemetery network is guided in respect to past, present and future generations.
- Resourcing to maintain endorsed service standards.
- Maintaining existing partnerships and establishing new partnerships to ensure long-term planning is reflective of community's needs and expectations.

Success measure

- Cemetery sites are protected and maintained.
- Increase in the number of appropriate partnerships.
- Cemetery network allowing for the needs of future generations ensuring continued connection to place.

2. Valuing our diversity

Guiding Principle 2

Inclusive of beliefs, faith and customs, recognising the diversity of the Bega Valley Shire. Our cemeteries reflect the rich diversity in our communities. We are committed to providing a cemetery network that supports beliefs, faith and customs.

We believe every person should have access to diverse and inclusive interment options, reflective of our community's needs. We are dedicated to supporting the connection that people have to place.

Objectives

- **Ethical, equitable and inclusive services**
 - Council's cemetery network offers equitable access for the community
 - Available choices support personal beliefs, faith and customs
- **Cemetery services match community expectations and preferences**
 - Continued awareness and response to cater for the community's changing diversity.

Council's role

Council's role is to support the community through effective planning and provision of cemetery services that:

- are equitable and accessible
- are inclusive and strengthen cultural heritage, local character and identity contributing to a sense of place.

Our commitment

- Policy and planning that permits choice and observance of beliefs – guided by social justice principles.
- Monitoring socio-demographic change to inform planning and implementation.
- Establishing feedback mechanisms enabling community to inform provision of service.
- Providing channels which enables the community to communicate their diverse needs.

Success measure

- Cemetery services that provide diverse and inclusive options.
- Informing and engaging with our community in a timely and genuine manner to recognise the diversity of the Bega Valley Shire.
- Review and consider population data as it becomes available for the planning of the cemetery network and services.

3. Sustainable cemeteries for the future

Guiding Principle 3

Sustainable provision of services that balance the social, environmental, economic and cultural needs of the community.

We are dedicated to reducing our ecological footprint and environmental impacts while supporting our community's needs and expectations.

We are committed to creating meaningful places that are sustainable for generations to come places that foster connectedness, health and wellbeing.

Objectives

- **Ethical, equitable and inclusive services**
 - Optimise use of existing cemetery network
 - Explore and investigate alternate solutions and methods
- **Protection of environment**
 - Responsible and effective long-term planning and management of resources
 - Conservation of endangered ecological communities within the cemetery network
 - Construct, manage and maintain cemetery network to minimise environmental impacts
- **Balance affordability**
 - Ensure value for money
- **Support for community infrastructure**
 - Provision of sustainable social wellbeing - encouraging community connectedness, physical and mental health, and community resilience

Council's role

Council's role is to embed sustainability principles into our planning, systems and processes to ensure we are delivering and maintaining services, products and resources for future generations.

Our commitment

- Efficient use of existing cemetery network capacity.
- Planning to respond to future capacity needs.
- Sustainability principles will guide and inform decision-making, planning, service delivery and resource management.
- Shared custodianship through collaborative, proactive and ensuring partnerships with community, business and other government agencies.

Success measure

- Sufficient capacity secured for the future generations.
- Provide a pricing structure and affordability to best utilise the cemetery network in perpetuity.
- Feedback from community indicates they feel supported and services meet needs and expectations.
- Delivery of services including weed management within resource allocations.



4. Responsive innovation and technology

Guiding Principle 4

Responsive to the preferences of a growing and changing community. We are committed to delivering service excellence with respect, compassion, integrity and trust.

We will continue to foster strong connections with our community, actively listening to the community's collective voice to provide options that are meaningful to them.

We will invest in smart and creative solutions and technologies in our commitment to cultivate a culture of continuous improvement.

Objectives

- **Customer experience**
 - Service excellence founded in compassion and empathy
 - Flexible customer services tailored to the uniqueness of each customer
 - Consider a range of options to meet customer affordability and accessibility
- **Creative innovation and smart technology**
 - Utilisation of smart technology and systems to better serve our community
 - Explore and investigate contemporary solutions for enhanced accessibility

Council's role

Council is responsible for ensuring our cemetery network delivers service excellence, while remaining affordable and accessible. This will be achieved through the implementation of smart and creative innovations and technology.

Our commitment

- Apply continuous improvement principles to enhance customer experience.
- Processes and procedures enable timely response to emerging customer needs and expectations.
- Explore options for development and utilisation of smart technology and innovative and creative solutions for customer service and with regard to the location and design of existing cemeteries.
- Invest in core capabilities and opportunities for our team to lead, learn and grow to ensure service excellence.

Success measure

- Customer surveys and feedback received evidences service excellence.
- Implementation of new mapping system.

Strategic and legal considerations

Good governance is essential to ensure Council acts ethically, meets legislative compliance and decisions are made in the interest of the community and key stakeholders.

Strategic alignment

The Plan supports the implementation of the OP 19/20, CSP and CAMP.

The OP 19/20 provides the directive for Council services to deliver service excellence through:

- Respecting and valuing our customers
- Flexible and customised solutions for our customers
- Regular and relevant engagement with our community
- Service quality assessed by our performance and value to customers
- Assets meet endorsed standards for sustainable service delivery

Council's CSP provides the long-term framework for how our community will advance their aspirations for a strong, healthy, smart, connected and inclusive community where - together we thrive. This Plan seeks to provide services, products and places that support our community's social wellbeing.

Council's CAMP focuses on maintaining a key social infrastructure that supports the community's health, safety and wellbeing. The CAMP provides a mechanism to recognise the maintenance and renewal strategies and to improve asset data knowledge, particularly in relation to useful life and condition of the assets in its cemetery network. It is noted that the CAMP does not include the land on which cemeteries reside. An action for this Plan is to ensure Council's CAMP is reviewed as it was formalised in June 2017 is largely out of date.

The CAMP notes at page 38 that it will be reviewed during annual budget planning processes and amended to recognise any material changes in service levels and/ or resources available to provide those services as a result of budget decisions. It states the CAMP will be updated annually to ensure it represents the current service level, asset values, projected operations, maintenance, capital renewal and replacement, capital upgrade/ new and asset disposal expenditures and projected expenditure values incorporated into the organisation's long term financial plan.

The CAMP had a life of 4 years (Council election cycle) and is due for complete revision and updating within 12 months of each Council election.

As outlined above there has been significant budgetary decisions across the cemetery management space since adoption of the CAMP which will need to be taken into consideration once Council have made a decision regarding the ongoing funding for the Shire's cemeteries

Council's Local Strategic Planning Statement (**LSPS**) mentions cemeteries nearing capacity but does not explore further or provide additional land for cemeteries in the actions. An action for this Plan is to better connect with the LSPS and seek to outline in it when it is next reviewed details on this.

The Land Use Vision from the LSPS states as follows:

BVSC Cemetery Plan 2020 – 2030

By working together, the Bega Valley Shire community integrates quality of life, enterprising business, sustainable development and conservation of the environment.

Land use in the Bega Valley Shire supports the activities, infrastructure and natural environment that enhance our quality of life and enable us to become more resilient to challenges.

A guiding principle of this Plan is to support the connection to the principle- Character as outlined in the LSPS as follows:

The distinctive character of the landscapes, towns and villages that make our Shire unique are thriving and continue to provide a sense of place and wellbeing to residents and attract visitors.

Legal considerations

In 2012, the NSW Government commenced a program of reforms to bring a coordinated, strategic approach to management of interment in NSW.

The CC Act was passed by the NSW Parliament and commenced on 24 October 2014. Part 4 of the Act which introduces a new interment rights system in NSW commenced on 25 June 2018 with a 12-month transition period to June 2019 to enable implementation in a measured and systematic manner.

Therefore, Council cemeteries must be managed in accordance with relevant legislation and Government policies, these include:

- *Protection of the Environment Operations Act 1997 (NSW)*
- *Births, Deaths and Marriages Registration Act 1995 (NSW)*
- *Coroners Act 2009 (NSW)*
- *Crown Land Management Act 2016 (NSW) (CLM Act)*
- *Crown Lands (General Reserves) By Law 2006 (NSW)*
- *Crown Lands (General Reserves) Amendment (Sustainable Burials) By-law 2011 (NSW)*
- *Cemetery and Crematoria Act 2013 (NSW) (CC Act)*
- *Local Government Act 1993 (NSW) (LG Act)*
- *Heritage Act 1977 (NSW)*
- *Public Health Act 2010 (NSW) and Public Health Regulation 2012 (NSW)*
- *Work Health and Safety Act 2011 (NSW) and Work Health and Safety Regulation 2011 (NSW)*
- *Native Title Act 1993 (Cth) (NT Act)*
- *Aboriginal Land Rights Act 1983 (NSW) (ALR Act)*

All of Council's cemeteries are located on Crown Land that has devolved to Council, therefore the provisions of the CLM Act are relevant to their management. The CLM Act recognises and facilitates Aboriginal involvement in the management of Crown Land, including recognition of Aboriginal lands rights, Native Title rights and interests, and the spiritual, social, cultural and economic importance of Crown Land to Aboriginal people. Council is committed to managing Crown land consistently with the ALR Act and NT Act and is required to carry out all due diligence in relation to activities undertaken on the Shire's cemeteries.

Crown Land in the Bega Valley Shire is subject to an Aboriginal Land Claim lodged by Local Aboriginal Land Councils over all Crown Land in the Bega Valley Shire in December 2016 and a

Native Title application was made for the South Coast region by Yuin traditional owners in July 2017. The first respondent is the NSW Government and Council is a party to the South Coast People Native Title application.

Consequently, the NT Act must be considered, and native title manager advice prepared when doing any dealings on Crown land regardless of the management status. The CLM Act states that native title advice is required in the following situations:

- (a) grant leases, licences, permits, forestry rights, easements or rights of way over the land,*
- (b) mortgage the land or allow it to be mortgaged,*
- (c) impose, require or agree to covenants, conditions or other restrictions on use (or remove or release, or agree to remove or release, covenants, conditions or other restrictions on use) in connection with dealings involving the land,*
- (d) approve (or submit for approval) a plan of management for the land that authorises or permits any of the kinds of dealings referred to in paragraph (a), (b) or (c).*

As Council deals with cemetery land under the CC Act, native title advice is required.

Lands Advisory Services Pty Ltd was engaged to investigate the status of Council's 14 cemeteries, being reserves and dedications listed below, with the view to Council undertaking future acts for the purpose of cemetery operation.

1. Bega Cemetery (D.1021828)
2. Cobargo Cemetery (D.1020968 & D.1020988)
3. Bermagui Cemetery (D.1016449 & R.5320)
4. Candelo Cemetery (D.1022188 & D.1026688)
5. Wolumla Cemetery (D.1020308)
6. Pambula Cemetery (D.1028428)
7. Eden Cemetery (D.1001281)
8. Quaama Cemetery (D.1021728)
9. Bemboka Cemetery (D.1020048)
10. Towamba Cemetery (D.1028028)
11. Wonboyn Cemetery (R.69960)
12. Wyndham Cemetery (D.1027988)
13. Rocky Hall Cemetery (D.1015910)
14. Tantawangalo Cemetery (R.44393)

The native title manager advice notes that the proposed cemetery operations will affect native title, however, the acts impacting the above-mentioned reserves will comply with the applicable provisions of the NT Act being valid future acts under section 24JA. As cemetery operation involves the construction or establishment of a public work Council was required to notify and give the opportunity to comment to the South Coast People as native title claimants and to NTSCorp Limited as the representative Aboriginal body for NSW under Section 24JB(6) of the NT Act. In this regard notification was given on 28 August 2020 and the notification period expired on 25 September 2020. A telephone call requesting clarification was received 31 August 2020, however, no subsequent comments were received.

Should native title not prove to be extinguished by a prior act, any native title holders may be entitled to compensation for the act, in the event of a determination that native exists in the land, and Council may be liable to indemnify the State in the payment of any compensation.

Investigations by Lands Advisory Services Pty Ltd have not found evidence that Council has been appointed as Crown land manager for any of the cemetery reserves or dedications

managed by Council. Control of the cemetery reserves and dedications devolves on Council under Section 48 of the LG Act. “Devolved” management of a reserve is a lesser form of management with restrictions on Council activities and tenures and the level of authorisation provided by a Plan of Management.

Council may consider requesting to be appointed Crown land manager, under the CLM Act, by the Department of Planning, Industry and Environment – Lands for the cemetery reserves and dedications to provide consistency in Council’s management of the Crown portfolio however, section 5 of the CC Act states:

‘(1) Nothing in the Crown Land Management Act 2016 or an instrument made under that Act (including any regulations or plan of management for dedicated or reserved Crown land) prevents or restricts the use of a reserve for anything that is authorised, permitted or required by or under this Act.

(2) If provision is made both by or under the Crown Land Management Act 2016 and this Act in relation to the exercise of functions by, or in respect of, a Crown cemetery operator in the same or substantially the same circumstances the function is not exercisable under the Crown Land Management Act 2016 .

(3) In the event of any inconsistency between the provisions of this Act or the regulations and a provision of the Crown Land Management Act 2016 or any other State legislation that is prescribed by the regulations as an inconsistent provision for the purposes of this section, the provisions of this Act or the regulations (as the case may be) prevail to the extent of the inconsistency.

(4) Except as expressly provided by this Act, this Act does not affect the operation of the following or any other Acts, or any regulations made under those Acts, to the extent that they apply to, or in respect of, the operation of cemeteries or crematoria:

- (a) Aboriginal Land Rights Act 1983 ,*
- (b) Fair Trading Act 1987 ,*
- (c) Funeral Funds Act 1979 ,*
- (d) Heritage Act 1977 ,*
- (e) National Parks and Wildlife Act 1974 ,*
- (f) Public Health Act 2010 ,*
- (g) Biodiversity Conservation Act 2016 .*

Title to Cemetery Lands

There is a level of doubt regarding whether some lands granted to various religious denominations continue to be Crown land dedicated for a particular purpose. The inclusion of the waiver of conditions etc from the Grants in the *Church of England Trust Property (Amendment) Act (No.2) 1923*, *Roman Catholic Church Trust Property Act 1936* and *The Presbyterian Church (New South Wales) Property Trust (Amendment) Act 1956* might be considered to have voided the dedications or reserves. Other later acts such as the *Methodist Church (NSW) Property Trust Act 1969* had similar clauses.

Regardless, The Department of Planning, Industry and Environment – Crown Lands continues to treat all land within the Shire’s cemeteries as being defined as a public cemetery under *the Local Government (Control of Cemeteries) Amendment Act 1966*. This included cemetery land under a particular religious denomination. This Act provided for care control and management by Council. This was not continued in the LG Act but was reinserted into that act with the

Rockwood Necropolis Amendment Act 2004. The 2004 amendment did not include a definition of Public Cemetery and, hence, there remains some doubt over Council's care, control and management of religious assigned lands in the cemetery.

Pursuant to section 145 of the CC Act, IPART is required to investigate the following:

- The relativity of costs and pricing factors for perpetual and renewable interment rights;
- Full cost of pricing of perpetual interment rights, including provision for the perpetual care of interment sites and cemeteries.

The CC Act reformed the governance and strategic management of cemeteries in NSW and IPART's review of costs and pricing is part of that review.

The Independent Pricing and Regulatory Tribunal (IPART)

IPART is in the process of investigating interment costs and the pricing of interment rights in NSW and released a Draft Report on 3 September 2020 recommending changes to the interment industry.

Council is supportive of the review, to provide clear direction and accountabilities for cemetery operators to ensure equity and affordability for our communities as well as financially sustainable cemeteries into the future.

The following responses are provided on potential impacts the review will have on Council:

1. Cemeteries and Crematoria NSW (**CCNSW**) modified its Code of Practice for cemetery maintenance to include specification of mandatory minimum standards of maintenance for cemeteries. (Largest cost on our cemetery operations – no current standard just as per community expectations)
2. CCNSW developed a code of practice for interment right contracts, including terms and conditions, and a requirement to provide plain English templates. (Council have adopted the CCNSW templates).
3. The code of practice specifies minimum interment requirements for particular faiths and community groups e.g. Indigenous.
4. The interment service levy be extended to all cemetery operators and set as a percentage of interment-related cemetery revenue to recover cost to CCNSW to license and monitor compliance by cemetery operators. This would be an additional cost on Councils current cemetery fees – currently only the large Crown Sydney cemeteries are paying this levy which is added to their interment fees.
5. The report recommends that Council operators will need to report their operating performance to LGNSW to include: -
 - a. The number of cemeteries operated by Council and the number of interments per annum (Council already reports this to CCNSW);
 - b. Remaining capacity in Council's cemeteries;
 - c. Total operating costs and revenues for Council cemeteries;
 - d. Funds set aside for perpetual maintenance;
 - e. Relevant info that impacts the costs of interment services.
6. The review recommends an amendment to the CC Act to impose a legal obligation on all cemetery operators to be responsible for perpetual maintenance of perpetual interment sites and cemeteries.
7. The review recommends that CCNSW develop a Code of Practice which sets out best practice financial provision for perpetual maintenance for cemetery operations which do not meet the threshold (less than 50 interments per year) for inclusion in the mandatory requirements of licensed operators, including;

- a. Estimating perpetual maintenance liabilities (reporting Council reserve balance), and
- b. Reporting these liabilities in the notes to a financial account.

As noted in the Local Government NSW response to the IPART Interim Report, Councils provide most of the interments in regional areas outside of Sydney and Council manages fourteen cemeteries in the Bega Valley alone. However, none of these cemeteries conduct more than 50 burials per year. Council operates in a constrained financial environment as a result of rate-pegging, cost shifting onto local government and state and federal funding arrangements that are no longer fit for purpose. Council's role is to provide accessible and affordable interment to the community and therefore makes the following submissions to the recommendations in the draft report:

1. That there be no new legal obligation for financial provision for perpetual maintenance on Council-operated cemeteries, in recognition of existing regulatory and financial oversight of local government in NSW;
2. That the responsibility for maintaining closed cemeteries must not be transferred to Councils without prior approval and without enough corresponding funding;
3. That Council cemetery operators are not required to pay the Crown Cemetery Levy to fund the operations of the CCNSW, in recognition of Councils' existing obligations under the LG Act; and
4. Consideration be given to the perpetual maintenance of historic cemeteries where fees have not been collected to cover perpetual maintenance. Many of Councils cemeteries are full conventional monuments. Maintenance requirements for these cemeteries are more intensive than what is required in lawn cemeteries. Although responsibility lies with the interment rights holders, many families are either unwilling to take care of their loved one's monuments, are unable to be contacted or are deceased themselves. Council is responsible for the safety of staff, contractors and visitors to the site making the unsafe "older monuments" a potential significant ongoing liability.

Statutory documents

Council is a member of the peak industry body, the Cemeteries and Crematoria Association of NSW (**CCNSW**) which is led by a statutory board appointed by and responsible to The Hon. Melinda Pavey MP, Minister for Water, Property and Housing.

The Council's responsibility for the management of the cemeteries in the Shire is listed on the CCNSW Cemeteries and Crematoria Register. Council's cemeteries are regulated under the CC Act and LG Act as outlined above.

Provisions within the legislation enable Council to establish policy, guidelines and procedures regarding the operation and use of cemeteries within its network.

Next Steps

The cemetery plan provides the strategic direction for the cemetery network and service.

An action plan will provide specific details outlining the cemetery network's key priorities, timeframes and potential funding.

Measure and evaluate

Council is committed to a culture of continuous improvement. The supplementary action plan will provide outcome measures that contribute to achieving respectful, inclusive, sustainable and responsive cemeteries. A number of outcomes and supporting indicators will be developed to achieve the targets, goals and deliverables.

This approach ensures that outcomes are aligned with the long-term theme based targets and goals within the Cemetery Plan; enabling progress to be monitored and evaluated. Comprehensive data collection and assessment will be undertaken annually, allowing for regular and meaningful reporting and action plan refinement.

Ongoing partnership and engagement with our community and stakeholders will be an important element of our successful delivery of the Cemetery Plan, ensuring that our cemetery network reflects the community's needs and expectations.

Conclusion

The future of the Bega Valley Shire cemetery network is one of service excellence, customer care, smart and creative innovation and flexibility - to ensure that the community's needs and expectations are met.

Over the next 10 years, the Bega Valley Shire cemetery network will deliver respectful, inclusive, sustainable and responsive services and products for our community.

By investing in our cemetery network, we are investing in the future - the future of strong, connected, resilient and engaged communities.

Glossary

Burial right - a right entitling a person or persons to whom it is granted the exclusive right of interment in a specified burial site.

Capacity – the space available for burials and ash interments within a cemetery.

Cemetery Catchment – Area and population from which a cemetery typically facilitates interments and visitations.

Cemetery Lifecycle

Planning – Conceptual planning for future capacity, products and services seeking to meet community needs and expectations.

Establishment – Acquisition, design and construction of additional capacity through expansion of the cemetery network and/or within existing cemeteries.

Active – a cemetery containing sufficient capacity to meet anticipated need.

Transitional – a cemetery with limited capacity remaining.

Perpetual – a cemetery which may only be accessed if there is an existing reservation or ability to reopen an established grave.

Cemetery network – the aggregate of all cemeteries within the Bega Valley Shire Council local government area which service the community.

Continuous improvement – the process and ongoing effort to improve products and services.

Family managed burials – burial of a body facilitated by family or next of kin where the family chooses not to use a funeral director.

Interment (burial) – means the act of placing a dead body in a grave.

Master plans – a long term dynamic planning document that provides guidance and conceptual layout to manage future growth and development.

Mortality rate – the total number of deaths per year, per 1000 people of the population, generally provided for a region such as the Bega Valley Shire local government area.

Natural burial – return of a human body to the environment in the most natural method possible. Burials generally occur in a biodegradable coffin, casket or shroud in a bushland or similar environment typically with no memorial marking the location.

Social Justice – is a concept of fair and just relations between the individual and society.

Social capital - broadly refers to those factors of effectively functioning social groups that include such things as interpersonal relationships, a shared sense of identity, a shared understanding, shared norms, shared values, trust, cooperation, and reciprocity that help to facilitate coordination and cooperation for mutual benefit.

Place making – an integrated approach to working with communities to create meaningful, activated spaces which encourage visitation by members of the community.

Data sources

Cemetery Asset Management Plan

Bega Valley Shire Council Operational Plan
2019-2020

Bega Valley Shire Community Strategic Plan
2040 (CSP)

IPART Review of the Costs and Pricing of
Interment in NSW

Cemeteries and Crematoria NSW Voluntary
Code of Practice for Cemetery Maintenance

About the methods

In preparing the Cemetery Plan 2020-2030, the following methods were utilised in informing the guiding principles, identifying the key challenges and opportunities and determining resultant actions and outcomes that will direct Bega Valley Shire Council cemetery network and services over the next 10 years.

Methodology Process:

Contextual research

Research was undertaken to understand current and future needs and expectations, emerging preferences and key challenges and opportunities, current and projected demography, relevant policy and legislative positions and requirements, comparative analysis with other local governments and leading organisations', consultation with internal and external stakeholders.

Collation of findings

Analysis of contextual research findings to understand the key directions for the plan for the next 10 years based on the major drivers of change and strategic direction set out by the Bega Valley Shire Council OP 19/20 and the Bega Valley Shire CSP 2040.

Development of plan

The direction of the plan was based on the overarching vision of the council moving towards 2030 with particular focus on delivering customer-centric service excellence and strong community infrastructure. The guiding principles, commitments and success measures transpired to support the purpose of the plan and council's overarching strategic vision.

Attachment A – Cemetery Consultation

KATEGIC CEMETERY CONSULTATION

Attachment B - Action Plan

The goals, principles and objectives of the Cemetery Plan 2020-2030 are achieved through the following actions. Each action considers:

- **Responsibility** – the council branches that will lead and support the implementation of the specific action
- **Funding** – the allocation of resources from within existing, capital or new budget items
- **Timeline** – when the action will be implemented
- **Measures** – how the successes in achieving the action is determined

Action		Responsibility		Funding	Timeline	Measures	Goal			
		Lead	Support				Connecting generations	Valuing our Diversity	Sustainable cemeteries	Responsive innovation and technology
1	Share the Cemetery Plan 2020-2030 through Council tools and partnership networks	Customer Response	Partners	Core Budget	Ongoing	Number of views on council's website and distribution through partnerships	✓			
2	Master Plan the cemetery network	Customer Response	Partners	Project	Medium	Master plans established for cemetery network	✓	✓	✓	
3	Continue to investigate acquisition of adjoining land within the existing cemetery network to achieve additional capacity.	Customer Response	Customer Response	Capital	Long	Extension of the Bega Valley Shire cemetery network			✓	

		Responsibility		Goal							
				Connecting generations	Valuing our Diversity	Sustainable cemeteries	Responsive innovation and technology				
Action		Lead	Support	Funding	Timeline	Measures					
4	Explore the opportunity to extend the cemetery capacity within the existing network.	Customer response	Partners	Core Budget	Short/ Medium Term	<p>Analysis of existing cemeteries to identify potential additional capacity.</p> <p>Lawn cemetery expansion prioritising Bega, Bermagui and Pambula cemeteries.</p> <p>Council's Local Strategic Planning Statement (LSPS) mentions cemeteries nearing capacity but does not explore further or provide additional land for cemeteries in the actions. An action for this Plan is to better connect with the LSPS and seek to outline in it when it is next reviewed details on this.</p>	✓				

		Responsibility			Goal					
					Connecting generations	Valuing our Diversity	Sustainable cemeteries	Responsive innovation and technology		
Action		Lead	Support	Funding	Timeline	Measures				
5	Implement a long-term capital construction and asset replacement program.	Customer response	Partners	Capital works/ external funding	Ongoing	Review and update Asset Management Plan. Improvement of road network. Improve parking options at Cobargo cemetery.	✓			
6	Provide improved online access to the community, service providers and stakeholders.	Customer response	Partners	Core Budget	Medium	Commence cemetery mapping project prioritizing Pambula and Cobargo. Online burial records accessible to the community and providers.	✓			✓

Action		Responsibility		Funding	Timeline	Measures	Goal			
		Lead	Support				Connecting generations	Valuing our Diversity	Sustainable cemeteries	Responsive innovation and technology
7	Explore opportunities to expand community partnerships where possible throughout the network.	Customer response	Partners	Core Budget	Ongoing	Twice annual meetings with Funeral Directors, Monumental Masons and contractors. Maintain the S355 cemetery advisory committee. Community partnerships continued and established.	✓			
8	Investigate opportunities to activate cemeteries through placemaking principles	Customer response	Partners	Core Budget	Ongoing	Usage of cemeteries remains consistent with community expectations.	✓			
9	Report on and profile burial and ashes interments within the cemetery network	Customer response	Partners	Core Budget	Ongoing	Annual Reporting	✓	✓		

		Responsibility		Goal						
				Connecting generations	Valuing our Diversity	Sustainable cemeteries	Responsive innovation and technology			
Action		Lead	Support	Funding	Timeline	Measures				
10	review council's local laws to support delivery of cemetery services in accordance with the plan	Corporate Governance	Customer Response	Core Budget	Ongoing	Local laws reviewed and amended as required	✓			
11	Ensure all abilities access is considered where possible in cemetery design and implementation	Customer Response	Partners	Capital works	Ongoing	New cemetery sites and assets consider access for all abilities		✓		
12	Promote council's cemetery network and services to ensure community awareness and utilization	Customer Response	Partners	Core Budget	Ongoing	Continued access being made to the cemetery network		✓	✓	
13	Continue key partnerships with the community, local enterprise, industry stakeholders, and special interest groups, sharing knowledge and creating advocacy to assist conservation and delivery of the cemetery network	Property Services	Partners	Core Budget	Ongoing	Engage with community to establish a dedicated Aboriginal section at Bega cemetery. Continue to investigate volunteering options for the maintenance and upkeep of cemeteries. Identify cemetery sites for natural burials.	✓			

		Responsibility		Goal						
				Connecting generations	Valuing our Diversity	Sustainable cemeteries	Responsive innovation and technology			
Action		Lead	Support	Funding	Timeline	Measures				
14	Investigate options to apply for grants to support retention of historical and heritage values	Customer Response	Partners	Core Budget	Ongoing	Identification of grants available for the restoration of graves of historical significance.	✓			
15	Develop environmental management plans for the network	Customer Response	Partners	Core Budget	Ongoing	Incorporate conservation strategies and identify biodiversity sites into the Asset Management Plan.			✓	
16	Maintain cemetery fees and charges framework to balance cost recovery with affordability to the community	Customer Response	Partners	Core Budget	Annually	Review of fees and charges framework. Improved tracking of cemetery financial data against reserve balance. Ensure ongoing viability of cemetery operations.			✓	
17	Ensure products and services offered by Council comply with competitive neutrality principles	Customer Response	Partners	Core Budget	Ongoing	Products and services are compliant with competitive neutrality principles			✓	

		Responsibility		Goal						
				Connecting generations	Valuing our Diversity	Sustainable cemeteries	Responsive innovation and technology			
Action		Lead	Support	Funding	Timeline	Measures				
18	Provide appropriate opportunities for team member training, development and upskilling to ensure service excellence	Customer Response	Partners	Core Budget	Ongoing	Continued compliance with mandatory skills and qualifications. Customer feedback mechanisms evidence positive customer expectations.			✓	
19	Modernise products and services offered for cemetery services	Customer Response	Partners	Core Budget	Ongoing	Products and services provided meet community needs and expectations				✓
20	Review cemetery operational guidelines which support the delivery of cemetery services in accordance with the plan.	Customer Response	Partners	Core Budget	Ongoing	Cemetery operational guidelines and supporting processes meet community needs and expectations	✓			

Attachment C – Cemetery Fees and Charges 2020 - 21

CEMETERY CHARGES

PERPETUAL INTERMENT RIGHT FEES

Additional interment fee adjustment for all burials. Burial Licence or Perpetual Interment Right Certificate must be produced at the time of burial. Difference of fee already paid to current Perpetual Interment Right Fee will be calculated and applied to burial fees. POA per licence N

Perpetual Interment Right	\$480.00	Each	Y
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Perpetual interment right (formerly known as burial licence) provides the right of interment in a specified cemetery with the interment to be left undisturbed forever (in perpetuity). Required for a reserved plot or at time of death.

Transfer Fee – Different plot in same cemetery	\$128.00	Each	N
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Transfer existing burial licence and/or perpetual interment right from one plot to another within the same cemetery.

INTERMENT FEES

Cemetery Maintenance Fee	\$420.00	Per Burial	Y
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The cemetery maintenance fee is payable for all burials and interments and pays for the ongoing maintenance of the cemetery and administration costs involved in funeral and interment bookings.

After Business Hours Contact for Funeral Bookings – Prorate ¼ Hour Minimum Charge	\$82.00	Per Hour	Y
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Interment of ashes	\$330.00	Per Service	Y
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Interment of ashes into niche wall, memorial gardens and headstones.

Interment of ashes – weekend or public holiday surcharge	\$370.00	Per Service	Y
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EXCAVATION FEES

EXCAVATION FEES

Double Depth	\$2,155.00	Per Service	Y
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Double depth excavation charges apply in conventional and lawn cemeteries. If you require more than one interment in a single plot a double depth excavation charge will be applicable.

Single Depth	\$2,010.00	Per Service	Y
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Single depth excavation charges apply in conventional and lawn cemeteries. In lawn cemeteries for second interments only.

Lift Lid or Removal of Floor	\$328.00		Y
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Oversized coffin surcharge (in excess of 720mm x 2100mm)	\$445.00	Per Service	Y
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Funeral – weekend or public holiday surcharge	\$730.00	Per Service	Y
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Name	Year 20/21 Fee (incl. GST)	Unit	Code	GST
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EXCAVATION FEES [continued]

Additional cemetery work	\$125.00	Per Hour		Y
Additional works including plant hire and plot checking.				
Direct Delivery of a Coffin/Casket to a Cemetery for Immediate Burial (single depth, no monument) with no funeral service or family present		Per Service	POA	Y

EXCAVATION FEES – CHILDREN

Graves for stillborn/infant up to 18 months of age	No Charge			Y
Children's graves from 18 months to 8 years of age (Single Depth)	\$1,025.00	Per Service		Y
Still born/infant or child up to 8 years of age (Buried in existing adult grave – Single Depth)	\$2,010.00	Per Service		Y
Still born/infant or child up to 8 years of age (Buried in existing adult grave – Double Depth)	\$2,155.00	Per Service		Y

EXCAVATION FEES WHEN SHORING IS REQUIRED

Single depth excavation charges apply in conventional and lawn cemeteries. In lawn cemeteries for second interments only.

Reopen shored grave with viable timber	\$2,010.00	Per Service		Y
Reopen shored grave where further shoring is required	\$3,070.00	Per Service		Y
Single depth fully shored	\$3,070.00	Per Service		Y
Double depth fully shored	\$4,585.00	Per Service		Y

PLAQUES AND MEMORIALS

Purchase of memorial plaque			POA	Y
The cost of each plaque may vary. Designs and quote for plaques will be provided before an order is placed.				
Permanent fixing of memorial plaque	\$195.00	Per Service		Y
Only Council can arrange for the permanent fixing of a memorial plaque within the Shire's cemeteries.				

NICHE WALLS

Niche wall fee	\$318.00	Per Service		Y
Contribution to construction of niche wall and includes permanent fixing of memorial plaque.				

LAWN SECTIONS

General lawn section – 1st interment	\$1,915.00	Per Service		Y
All general lawn first interments are required to be double depth.				

Name	Year 20/21 Fee (incl. GST)	Unit	Code	GST
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LAWN SECTIONS [continued]

General lawn section – 2nd interment	\$660.00	Per Service		Y
All general lawn second interments are required to be single depth.				
Monumental lawn section – 1st interment	\$3,070.00	Per Service		Y
All monumental lawn first interments are required to be double depth. \$715.00 of this fee goes towards a contribution to the purchase of the headstone. This is organised directly with the monumental mason on behalf of the family.				
Monumental lawn section – 2nd interment	\$660.00	Per Service		Y
All monumental lawn second interments are required to be single depth.				

OTHER CHARGES

Cemetery work including investigation	\$105.00	Per Hour		Y
Permit to undertake work	POA			N
A permit to undertake work for all contractors and businesses within the Shire's cemeteries is required.				
Monument/Plot marking fee	\$270.00	Per Application		Y
The plot marking fee is applicable to conventional interments only.				
Inspection fee for non-approved monuments	\$595.00	Per Inspection		Y

MEMORIAL GARDENS (ASHES ONLY)

DAVID RAMSEY MEMORIAL ROSE GARDEN – PAMBULA ONLY (INCLUDES HARCOURT PILLOW)

Single interment	\$595.00	Per Service		Y
Double interment – 1st interment	\$595.00	Per Service		Y
Double interment – 2nd interment	\$140.00	Per Service		Y
Exclusive family interments – Plots 27 to 30 (up to four interments)	\$3,270.00	Per Service		Y
Standard memorial garden	\$280.00	Per Service		Y
Includes permanent fixing of memorial plaque.				
Lone Pine Memorial Garden (Pambula Only)	\$735.00	Per Service		Y
Includes Harcourt Pillow.				