



# Asset Management Plan

## Cemeteries

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# CONTENTS

<b>1. EXECUTIVE SUMMARY</b> .....	<b>1</b>
1.1. The Purpose of the Plan .....	2
1.2. Asset Description .....	3
1.3. Levels of Service .....	3
1.4. Future Demand .....	3
1.5. Lifecycle Management Plan .....	3
1.6. Financial Summary .....	3
1.7. Asset Management Practices .....	4
1.8. Monitoring and Improvement Programme .....	4
<b>2. INTRODUCTION</b> .....	<b>4</b>
2.1. Background .....	4
2.2. Goals and Objectives of Asset Ownership .....	5
2.3. Plan Framework .....	6
2.4. Core and Advanced AM .....	7
<b>3. LEVELS OF SERVICE</b> .....	<b>8</b>
3.1. Customer Research and Expectations .....	8
3.2. Strategic and Corporate Goals .....	8
3.3. Legislative Requirements .....	9
3.4. Current Level of Service .....	10
3.5. Desired Level of Service .....	10
<b>4. FUTURE DEMANDS</b> .....	<b>11</b>
4.1. Demand Drivers .....	11
4.2. Demand Forecasts .....	12
4.3. Demand Impacts on Assets .....	12
4.4. Demand Management Plan .....	12
4.5. Asset Programmes to Meet Demand .....	13
<b>5. LIFECYCLE MANAGEMENT PLAN</b> .....	<b>14</b>
5.1. Background Data .....	14
5.2. Internal Roads .....	18
5.3. Infrastructure Risk Management Plan .....	19
5.4. Routine Operations and Maintenance Plan .....	20
5.5. Renewal / Replacement Plan .....	24
5.6. Creation / Acquisition / Augmentation Plan .....	25
5.7. Disposal Plan .....	25
<b>6. FINANCIAL SUMMARY</b> .....	<b>25</b>
6.1. Financial Statements and Projections .....	25

6.2.	Funding Strategy.....	26
6.3.	Valuation Forecasts .....	26
6.4.	Key Assumptions Made in Financial Forecasts .....	26
6.5.	Forecast Reliability and Confidence.....	27
<b>7.</b>	<b>PLAN IMPROVEMENT AND MONITORING .....</b>	<b>27</b>
7.1.	Status of AM Practices.....	28
7.2.	Improvement Programme .....	29
7.3.	Monitoring and Review Procedures .....	29
7.4.	Performance Measures.....	29
<b>8.</b>	<b>REFERENCES .....</b>	<b>29</b>
<b>9.</b>	<b>APPENDICES.....</b>	<b>30</b>
<b>10.</b>	<b>REVIEW.....</b>	<b>40</b>
	<b>ATTACHMENT 1 - ASSET DESCRIPTIONS AND IDENTIFICATION NUMBERS .....</b>	<b>41</b>

## **1. EXECUTIVE SUMMARY**

Shoalhaven City Council Cemeteries and Crematorium provide an essential service for the hygienic disposition of the dead in accordance with legal requirements and prevailing community standards. Council supports the establishment, management and maintenance of several Cemeteries throughout the city offering burial. Cremation and memorialisation services are provided at the Worrigeer site and burial and memorialisation are provided in the city's six operational sites.

Council is currently 'owner' of the following assets:

- Berry General Cemetery – Kangaroo Valley Road, Berry
- Conjola Cemetery – Princess Highway, Conjola
- Kangaroo Valley Cemetery – Moss Vale Road, Kangaroo Valley
- Nowra General Cemetery – Kalandar Street, Nowra
- Sandridge Memorial Gardens – Ocean Street, Mollymook
- Shoalhaven Memorial Gardens and Lawn Cemetery – Worrigeer Road, Worrigeer
- West Cambewarra General Cemetery – Bangalee Road, Tapitallee

Heritage Cemeteries:

- Bellawongarah General Cemetery – Kangaroo Valley Road, Bellawongarah
- Graham Family Estate Cemetery – Lyrebird Drive, Nowra
- Harley Hill Cemetery – Beach Road, Berry
- Numbaa Cemetery – Comerong Island Road, Numbaa
- Ulludulla Cemetery – Princess Highway, Ulludulla
- Worrigeer Cemetery – Greenwell Point Road, Worrigeer
- Woodhill Cemetery – Wattamolla Road, Woodhill

Allocated Sites (no existing cemeteries):

- Toolijooa Lawn Cemetery Site
- Wandandian Cemetery Site

Council is committed to providing safe and efficient facilities in alignment with the draft Cemeteries and Crematorium Business Plan 2004 and this Asset Management Plan. Clause 2.3 of the Business Plan "Vision and Mission Statements" best describe the objectives of the service provided;

"Vision Statement – To provide the Shoalhaven community with a range of bereavement and funeral services that caters to its diverse social and cultural needs and to do so with a commitment to excellence, dignity, affordability and sustainability."

"Mission Statement – In pursuit of its vision, the Shoalhaven Cemetery and Crematorium Operations shall provide the community with a range of high quality crematorium, burial, interment and related bereavement services on a needs basis whilst providing an annual budget surplus."

Additionally it is an objective of this plan to:

Ensure that Council meets and embraces its ESD obligations under the Local Government Act

Council is committed to ensuring that the facilities are maintained to a high standard and in a manner that ensures available resources are effectively applied. It is recognized that it is neither reasonable nor practical to target zero defects. However it is an objective to have a reasonable level of defects and none that affect customer health and safety or facility structural integrity.

The desirable situation is that the annual capital works and maintenance programs need to allocate sufficient resources to ensure these objectives are obtained.

### **1.1. The Purpose of the Plan**

The purpose of an Asset Management Plan (AMP) is to manage assets, based on data research and investigation, to determine how assets are to be managed in a sustainable and effective method.

AMPs are used to demonstrate how Council's assets are managed based on past and present information to create sustainable and reliable future planning. AMP will be the basic source for decisions of creating, renewal, replacement or demolition of an asset.

AMPs are also designed to ensure that assets acquired support and meet the strategic and annual objectives of the organisation and that the cost of providing the service to the community does not outweigh the benefits.

AMPs are fundamental to achieving key elements of asset management, the foundation of the Plan includes as follows:

- Defining levels of service – specifies the services and levels of service to be provided by Council for each asset type
- Condition assessment – specifies the technical tools used to assess the condition of each asset
- Life cycle management – how Council will manage its existing and future assets to provide the required services
- Financial summary – what funds are required to provide the required services
- Asset management practices – how the organisation will manage its assets and the tools it will use to accomplish this
- Monitoring – how the Plan will be monitored to ensure it is meeting Council's objectives
- Asset Management Improvement Plan

The desirable situation is that the annual capital works and maintenance programmes need to allocate sufficient resources to ensure these objectives are obtained.

## **1.2. Asset Description**

The existing Cemeteries can be divided into two (2) classifications, best described as currently operating and heritage sites. There are seven (7) cemeteries currently operating from various locations and numerous cemeteries considered heritage sites. These are maintained by council throughout the local government area. Additionally there are several cemeteries that are on private property or on land owned and maintained by local church groups, council are not responsible for maintenance at these locations. The Council sites have various constructions and differing ancillary assets including buildings, columbariums, crematorium, fencing, signage car-parks etc.

## **1.3. Levels of Service**

Understanding Levels of Service (LoS) determines what type of assets will be provided; how often they will be maintained, and when assets will be rehabilitated or replaced. The current level of service is balancing budget and expenditure to be as sustainable and efficient as possible.

## **1.4. Future Demand**

Factors affecting demand include, but are not limited to population number, changes in demographics, seasonal factors, vehicle ownership, consumer preferences and expectations, economic factors, agricultural practices and environmental awareness.

## **1.5. Lifecycle Management Plan**

The management of Cemeteries is predominantly related to the maintenance and renewal stages of an individual assets life. After construction phase, it moves into what is known as the "Maintain" phase. Maintenance activities are required to minimise continued deterioration of an asset. As the asset components move towards the end of its life, activities are undertaken to restore the asset to a condition close to that of the original. This is referred to as the "Renewal" phase.

The importance of the time for intervention for renewal is paramount. If renewal activities are not undertaken in a timely manner, the condition of the asset will deteriorate rapidly to failure, with the attendant cost of reconstruction being many times more that of renewal activities.

## **1.6. Financial Summary**

The draft Cemeteries and Crematorium Business Plan - June 2004, 'Clause 2.4 – Business Goals, Objectives and Targets' outlines a variety of initiatives to be implemented that may require additional resources. Additionally future staffing requirements will need enhancing with higher skill levels and an improved focus on customer service.

Many of cemeteries are approaching the later years of their life and require replacement. Services from the assets are decreasing and maintenance costs are increasing. Our present funding levels are insufficient to continue to provide existing services at current levels in the medium term.

## **1.7. Asset Management Practices**

An ideal Asset Management Practice should be reflective of strong governance and accountability; more sustainable decisions, enhanced customer service, effective risk management; and improved financial efficiency.

This section identifies the strategies, practices and guidelines supporting Asset Management at Shoalhaven City Council. These activities provide the tools and functions required to support the management, maintenance, renewal, creation and disposal of assets. It includes system planning and monitoring; system record management; and asset management planning and policy.

## **1.8. Monitoring and Improvement Programme**

AMPs are dynamic documents, reflecting and responding to changes over time and in accordance with the Improvement Programme available. Monitoring of an AMP is required to ensure compliance with the proposed improvement program milestone and to ensure compliance with adopted standards and procedures for condition and performance.

Ideally, full review of AMP should be undertaken every three to five years to document progress and set out proposals for the next ten to fifteen years.

## **2. INTRODUCTION**

### **2.1. Background**

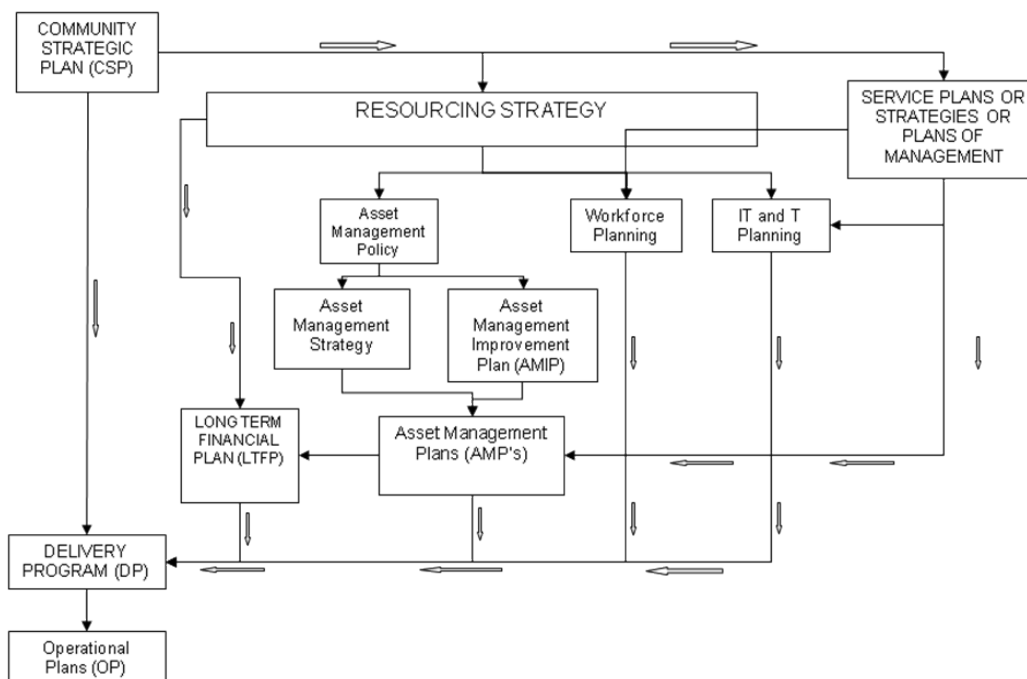
Asset management planning is a comprehensive process to ensure delivery of services from infrastructure is provided in a financially sustainable manner. Asset Management Plan details information about infrastructure assets including actions required to provide an agreed level of service in the most cost effective manner. The plan defines the services to be provided, how the services are provided and what funds are required to provide the services.

This Asset Management Plan (AMP) is to assist Council to meet its goals and objectives in a way that best serves the community. It provides a framework for future management of parks and reserves within the Council area based on current and historical information.

Council has approximately thirty (30) Asset Management Plans which is divided based on each asset types. An area, such as a sporting complex may consist of a few asset types. Therefore, each AMP interrelates with one another.



AMP's position within Council's organisation chart to link with corporate and operational objectives is shown below:



**Diagram 1. How Asset Management Plan links with corporate and operational objectives**

## 2.2. Goals and Objectives of Asset Ownership

Council exists to provide services to its community. Some of these services are provided by infrastructure assets. Council acquired infrastructure assets by 'purchase', by contract, construction by our staff and by donation of assets constructed by developers and others to meet increased levels of service.

Our goal in managing infrastructure assets is to meet the defined level of service (as amended from time to time) in the most cost effective manner for present and future consumers. The key elements of infrastructure asset management are:

- Providing a defined Level of Service (LoS) and monitoring performance,
- Managing the impact of growth through demand management and infrastructure investment,
- Taking a lifecycle approach to developing cost-effective management strategies for the long-term that meet the defined LoS,
- Identifying, assessing and appropriately controlling risks, and
- Having a Long Term Financial Plan (LTFP) which identifies required, affordable expenditure and how it will be financed.

Council is committed to ensuring that the facilities provided are maintained to a standard which suits the purpose and in a manner. By ensuring available resources are effectively applied. It is recognized that it is neither reasonable nor practical to target zero defects. However it is an objective to have an acceptable level of defects and none that affect customer health and safety or facilities' structural integrity. This is achieved through preventative maintenance.

The desirable situation is that the annual capital works and maintenance programs need to allocate sufficient resources to ensure these objectives are obtained.

#### Council's Vision

We will work together in the Shoalhaven to foster a safe and attractive community for people to live, work, stay and play; where sustainable growth, development and environmental protection are managed to provide a unique and relaxed lifestyle.

(adopted by Council, 21 May 2013)

#### Council's Mission

To enhance Shoalhaven's strong communities, natural, rural and built environments and appropriate economic activities through strategic leadership, effective management, community engagement and innovative use of resources.

(adopted by Council, 21 May 2013)

### **2.3. Plan Framework**

The key elements that affects this AMP are:

#### Asset Management Policy

The policy is used as a base of principles and requirements to create an AMP that is in accordance with the organisation's strategic plan. (2011, International Infrastructure Management Manual)

#### Asset Management Strategy

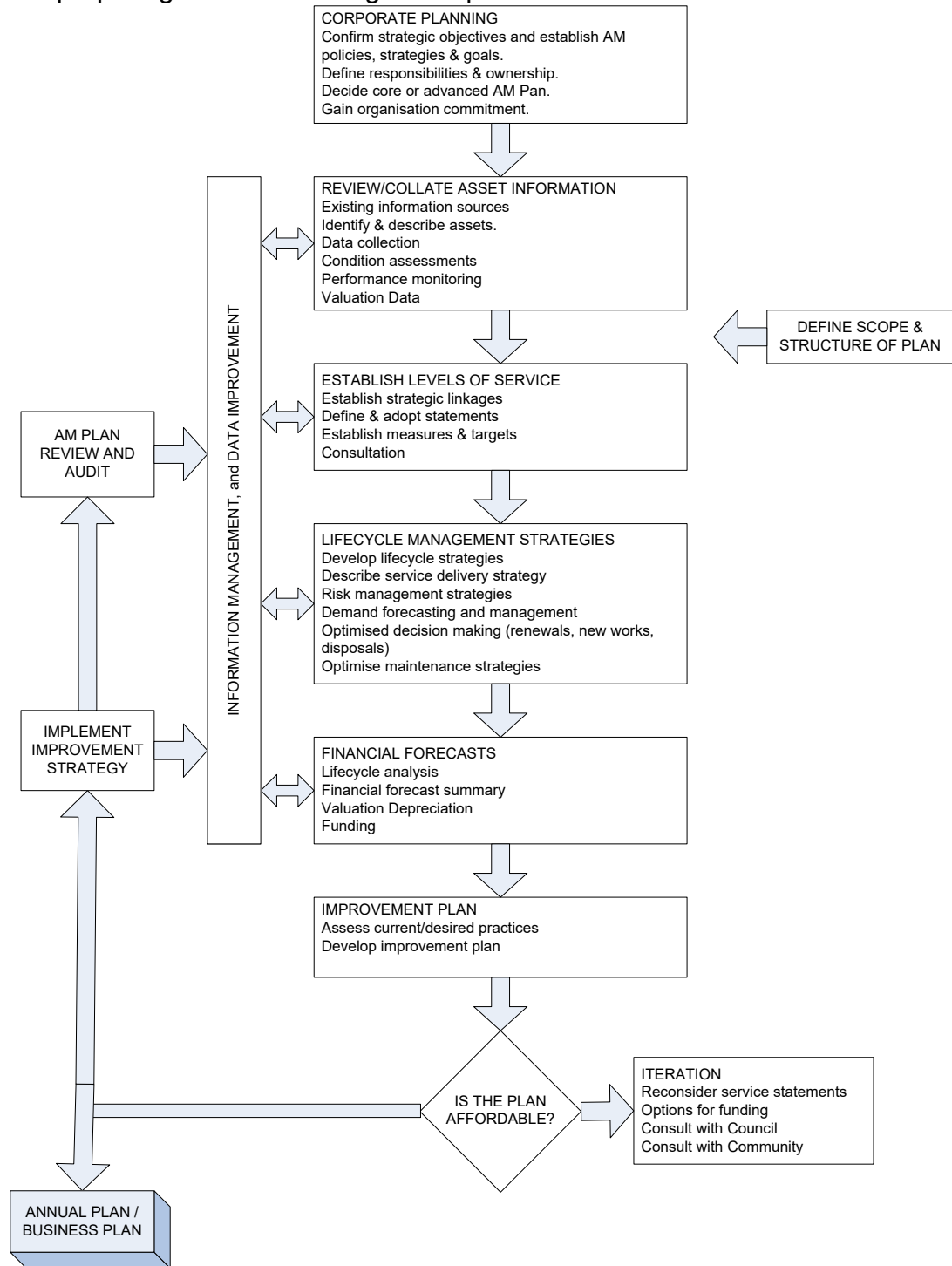
A strategy for asset management covering development and implementation of plans and programs for asset creation, operation, maintenance, rehabilitation/replacement, disposal and performance monitoring to ensure desired level of service and other operational objectives are achieved at optimum cost.

The basic key elements of the AMP consist of:

- Level of service – specifying the services and levels of service to be provided by Council
- Future demand – how this will impact on future service delivery and how this is to be met
- Life cycle management – how Council will manage its existing and future assets to provide the required services
- Financial summary – what funds are required services
- Plan Improvement and Monitoring – how the plan will be monitored to ensure it is meeting Council's objectives

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Asset Management Plan - Cemeteries*

A road map for preparing an asset management plan is shown below:



- **Road Map for preparing an Asset Management Plan**

- Source: IPWEA, 2006, IIMM, Fig 1.5.1, p 1.11.

## 2.4. Core and Advanced AM

Asset Management Plan is a continuous document that will require ongoing evaluation. Currently, the level of this AMP is at the Minimum level which contains basic information on assets and financial forecasts.

### **3. LEVELS OF SERVICE**

#### **3.1. Customer Research and Expectations**

The draft Cemeteries and Crematorium Business Plan 2004 outlines the commitment and strategies implemented to maintain community education and consultation. 'Clause 3.6 – Promotional Activities' expands on methodology involved in promotional activities such as; *Meet the Community, Community Events and Support, Brochures and Promotional Booklets, The Print Media, The Electronic Media, Open Days/ Information Days, Mail Outs and Customer face to face contact.*

Continuous opportunities will exist to add value through community consultation in particular with regard to the operational function.

Opportunities to add value with community consultation are limited with regard to maintenance.

#### **3.2. Strategic and Corporate Goals**

The AMP provides clear guidelines for the effective management of the assets owned and by Council. Local Authorities exist principally to supply core services that meet the needs of their communities.

Council's goal in managing assets is to meet the required level of service in a sustainable manner for present and future stakeholders. The key elements to strategic goals of asset management are:

- Demonstrating responsible stewardship;
- Taking a life cycle approach to asset ownership;
- Defining the infrastructure assets physically and financially;
- Providing a defined Level of Service and monitoring the performance against service levels and service expectations;
- Understanding and meeting the demands of growth through demand management and infrastructure investment;
- Managing risks associated with asset failure; and
- Support long term financial planning.

Council objective is to ensure financial strategies underpin Council's asset management policies and strategic. Its goal is to have long term vision for sustainability. In order to do so, the action that can be done is to prepare and review the Council's short and medium term financial plans for Risk Management; Plant & Equipment, Information Technology, Section 94; Asset Management Plans and case reverses.

Acting as a leader in the delivery of social, financial, environmental, and operational objectives, Council needs to ensure good governance and administrative support for the Council and organization. Council's other goals are to plan, manage and fund Council's public assets to meet the community expectations and defined levels of services. Furthermore, the safety of the community is paramount and is acknowledged and supported through proactive policies, programs and strategies.

### 3.3. Legislative Requirements

**Table 1: List of legislation requirements**

Legislation	Requirement
National Asset Management Framework Legislation 2010	Focuses on long term financial sustainability and provides a mandate to have a long term strategy, financial statements and annual reporting mechanisms.
DLG Integrated Planning NSW	Key requirement is to integrated community plans with operational and delivery plans
Local Government Act 1993	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long term financial plan supported by asset management plans for sustainable service delivery
Work Health and Safety Act 2011	Aims to secure the health, safety and welfare of people at work. It lays down general requirements which must be met at places of work in New South Wales. The provisions of the Act cover every place of work in New South Wales. The Act covers self employed people as well as employees, employers, students, contractors and other visitors.
Occupational Health and Safety Regulation 2001	Regulations on the control and management or risk in the work place
The Protection of the Environment Operations Act 1997 (POEO Act)	Is the key piece of environment protection legislation administered by Department of the Environment and Climate Change (DECC). The POEO Act enables the Government to set out explicit protection of the environment policies (PEPs) and adopt more innovative approaches to reducing pollution.
Disability Discrimination Act	Sets out responsibilities of Council and staff in dealing with access and use of public infrastructure
Australian Accounting Standards	Sets out the financial reporting standards relating to infrastructure assets. Standards of particular relevance to Infrastructure Assets include:
	AASB116 Property, Plant & Equipment - prescribes requirement for recognition and depreciation of property, plant and equipment assets
	AASB136 Impairment of Assets - aims to ensure that assets are carried at amounts that are not in excess of their recoverable amounts
	AASB1021 Depreciation of Non-Current Assets - specifies how depreciation is to be calculated
	AAS1001 Accounting Policies - specifies the policies that Council is to have for recognition of assets and depreciation
	AASB1041 Accounting for the reduction of Non-Current Assets - specifies the frequency and basis of calculation depreciation and revaluation basis used for assets
	AAS1015 Accounting for acquisition of assets - method of allocating the value to new assets on acquisition
Crown Lands Act 1989	Defined principles for the use and management of Crown land which may be under Trust to Council, they may prescribe: Lease & licences of Crown Lands (Part 4, Division 3 & 4); and Plans of Management for Crown Lands (Part 5, Division 6)
AS 3600-2001 Concrete Structures	Proposes a set of standard for achieving a design life of 40-60 years for concrete structures.

### **3.4. Current Level of Service**

**Community Levels of Service** - relate to how the community receives or derives benefit from the service of each asset in terms of safety, quality, quantity, reliability and responsiveness.

Supporting the community service levels are operational or technical measures of service developed to ensure that the minimum community levels of service are met. These technical levels of service may relate to cost/efficiency and legislative compliance.

Community levels of service measures used in the asset management plan are:

Quality	How good is the service?
Function	Does it meet users' needs?
Capacity/Utilisation	Is the service over or under used?

**Technical Levels of Service** - Supporting the community service levels are operational or technical measures of performance. These technical measures relate to the allocation of resources to service activities that the organisation undertakes to best achieve the desired community outcomes and demonstrate effective organisational performance.

Technical service measures are linked to annual budgets covering:

- Operations – the regular activities to provide services such as opening hours, cleansing frequency, mowing frequency, etc.
- Maintenance – the activities necessary to retain an assets as near as practicable to an appropriate service condition (eg road patching, unsealed road grading, building and structure repairs),
- Renewal – the activities that return the service capability of an asset up to that which it had originally (eg frequency and cost of road resurfacing and pavement reconstruction, pipeline replacement and building component replacement),
- Upgrade – the activities to provide an higher level of service (eg widening a road, sealing an unsealed road, replacing a pipeline with a larger size) or a new service that did not exist previously (eg a new library).

### **3.5. Desired Level of Service**

At present, indications of meeting or understanding the desired Levels of Service are gathered from various sources including meetings and consultations with Management Committees.

The main framework of desired Level of Service is stated as follows:

- Service attributes : Aspects or characteristic of a service which includes accessibility, cost, efficiency, quality, quantity, reliability, responsiveness and safety
- Levels of Service : What Council intends to deliver that is based on the community's point of view
- Community performance measure : How the community receives or reacts to the service
- Technical Performance Measure : What Council does to deliver the service, which includes operation and maintenance

(IPWEA, International Infrastructure Management Manual, 2011)

## 4. FUTURE DEMANDS

### 4.1. Demand Drivers

The draft Cemeteries and Crematorium Business Plan - June 2004, 'Clause 3.9 Market Predictions' presents an accurate summary of the anticipated future needs as per current demographic statistics. The following is an excerpt from that clause;

*"The industry view is the total numbers of deaths will continue to rise by up to 5% per annum as the post war (baby boomers) advance in age. The growth, predicted to continue until 2020 to 2025, is attractive to existing business and investors resulting in expansion and new entrants into the industry, especially in cremation area of operations. So, while the trend is for growth, competition will inevitably increase.*

*The SMGLC financial viability is, in the main, reliant on its crematorium and associated services such as the memorial gardens and that is already affected by increased competition from the Batemans Bay Crematorium, which was commissioned in 2003.*

*However, the demographic change guaranteeing increasing activity in this area of Council's operations is reflected in the following table."*

**Table 2. Nine (9) Year Projection – Shoalhaven Residents over 55**

<b>Age</b>	<b>2016</b>	<b>2021</b>
55 - 59	8,512	8,283
60 - 64	8,651	9,558
65 - 69	8,278	8,934
70 - 74	6,578	7,834
75+	11,333	12,982
<i>(a) Total</i>	43,352	47,590
<i>(b) Shoalhaven Population</i>	108,763	114,771
<i>(c) as a % of (b)</i>	39.8	41.4

*(Scenario based on the same pattern of migration as occurred in 1996-2001)*

*"Based on the above statistics, Council can anticipate services increasing at its Cemetery and Crematorium operation. Using ABS mortality rate figures for NSW, and for Rural and Regional NSW, the following services levels can be reasonably anticipated, per annum:"*

<b>MORTALITY RATE</b>	<b>2016</b>	<b>2021</b>
NSW – 6.7%	730	770
Rural & Regional NSW – 7%	761	805

The lawn cemetery burial sites and memorial garden development will continue to expand at a rate of approximately 0.5 hectare per annum on land reserved for these purposes, further providing a greater choice of landscape settings.

## **4.2. Demand Forecasts**

Any enhancements of the existing facilities would need to be justified in relation to upgrading existing facilities which would provide an increase in the “level of service” rather than a maintenance activity which would prolong useful life of the facilities.

Factors affecting demand for cemeteries include population change and density; changes in demographics; seasonal factors; social and economic factors; environmental awareness and technological changes.

## **4.3. Demand Impacts on Assets**

Demands are usually impacted by a number of components which includes:

- Population or demographic changes
- Changes in community’s expectation
- Changes in usage pattern
- Seasonal variation
- Cyclical variations
- Random variations which cannot be attributed to specific causes

Effective asset utilisation seeks to provide the maximum return on funds invested in assets. Over-utilisation can cause failure to achieve levels of service due to asset ‘capacity failure’. Under-utilisation of an asset is also a ‘capacity failure’ and represents a lack of demand for the service the asset provides causing a less than cost effective level of utilisation. (International Infrastructure Management Manual, 2011)

## **4.4. Demand Management Plan**

Strategies for ensuring that assets are well utilised include:

- Effective demand forecasting before creating new assets, to ensure asset capacity and demand requirements are matched
- Maximising the asset utilisation by providing other assets to meet the demand or operational asset solutions to improve overall asset capacity and hydraulic performance
- Management of customer demand, to reduce demand for over-utilised assets or vice versa

(International Infrastructure Management Manual, 2011)

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

The planning for infrastructure due to demand is a constant process of review and assessment of existing infrastructure and its ability to cope with increasing demand, versus the need to augment with new infrastructure.



Demand on infrastructure is created through increased utilisation generated from a growing population and changing patterns of behaviour, ranging from social demographics to transport options and solutions. Often this increasing demand will stem from urban or residential growth increasing the utilisation of a range of community infrastructure.

Council develops strategies for demand management on single or groups of affected assets and continues to manage the relationship between existing and new asset requirements in the context of asset management. This demand management also includes asset rationalisation as discussed in this plan.

#### **4.5. Asset Programmes to Meet Demand**

There is currently no Section 94 Contribution plan for burial and cremation services for this local government area. This may present an opportunity to investigate what programs other councils are operating and to implement a plan for the collection of Section 94 contributions for these essential community services.

##### Accessibility Issues

Council is committed to improving accessibility to all community facilities for people with physical, sensory and intellectual needs by the completion of Access Audits and implementation of recommendations. Access Audits are based on the process of assessing access from street frontages into and through facilities, and include consideration of site specific issues, parking areas, open space, building entrances, infrastructure, retail and commercial areas, signage, lighting, floor finishes, furniture, fixtures and equipment.

The following documents are referenced and considered in the process of formulating access audits and reports.

- Disability Discrimination Act 1992,
- Australian Standard AS 1428 Parts 1,2&4,
- The Building Code of Australia,
- Advisory Notes on Access to premises, Human Rights and Equal Opportunities Commission.

The majority of identified access defects are minor in nature; however there are some primary access needs to be addressed. A program needs to be developed to progressively ensure satisfactory access into all sites. When developed the program for completion of works will need to be considered separately and as part of the Operational Expenditure.

**Table 3: Access Task Value**

<b>Defect Description – Access – Non Programmed</b>	<b>Value</b>
Berry General Cemetery	\$12,750
Conjola Cemetery	\$0
Kangaroo Valley Cemetery	\$7,100
Nowra General Cemetery	\$52,500
Sandridge Memorial Gardens	\$15,000
Shoalhaven Memorial Gardens	\$99,750
West Cambewarra General Cemetery	\$0
<b>Total Value Accessibility Tasks = \$187,100</b>	

Heritage Management

Throughout all of the cemeteries there are items (relics) of heritage significance. Each grave, for example, is regarded as a relic. Monuments over graves are yet another significant part of the inventory and the City’s heritage.

Each cemetery will be professionally assessed for its significance. The resultant “Heritage Assessment Reports” will be used to prioritise and develop, if necessary, Heritage / Conservation Management Plans.

The scope of developing heritage management plans is broad and likely to be expensive and must, therefore be staged over a number of years. There is no current program to complete this task.

**5. LIFECYCLE MANAGEMENT PLAN**

**5.1. Background Data**

5.1.1. Physical Parameters

A brief general description of each existing Cemetery Site is shown on Table 4 below:

**Table 4: Existing Services**

Currently Operating	Asset I.D.	Area (ha)	General Description	Year Constructed
<b>Berry General Cemetery</b> Kangaroo Valley Road	Refer to Attachment 1 for Asset numbers and description	1.47	Assets include Signage, Fencing, Bitumen Entrance Drive, Columbarium and Seating	<b>Circa 1883</b>
<b>Conjola Cemetery</b> Princess Highway		3.77	Assets include Signage, Fencing, Bitumen Entrance Road / Carpark	<b>Circa 1890</b>
<b>Kangaroo Valley Cemetery</b> Moss Vale Road		2.03	Assets include Signage, Fencing, Bitumen Entrance Road, Columbarium and Seating	<b>Circa 1870</b>
<b>Nowra General Cemetery</b> Kalandar Street		12.5	Assets include Signage, Fencing, Bitumen Entrance Road, Columbarium’s, Shed, Lightpole and Seating	<b>Circa 1875</b>
<b>Sandridge Memorial Gardens</b> Ocean St, Mollymook		5.51	Assets include Signage, Fencing/ Walls, Entrance Roads/ Car Parks, Footpaths, Pergolas, Ponds and fountain	<b>Circa 1893</b>

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Asset Management Plan - Cemeteries*

<b>Shoalhaven Memorial Gardens</b> Worrigeer Rd		56.73	Assets include Signage, Fencing, Bitumen Entrance Road/ Car Park, Crematorium and Buildings	<b>Circa 1988</b>
<b>West Cambewarra General Cemetery</b> Bangalee Road		3.23	Consists of Burial sites only. Assets include Signage, Fencing, fountain and Seat	<b>Circa 1874</b>
<b>Heritage Sites</b>				
<b>Bellawongarah Cemetery</b> Kangaroo Valley Road	Refer to Attachment 1 for Asset numbers and description		Consists of Burial sites only. Assets include Signage	<b>Circa 1875</b>
<b>Graham Family Est. Cemetery</b> Lyrebird Drive, Nowra			Consists of Burial sites only. Assets include Signage, Fence	
<b>Harley Hill Cemetery</b> Beach Road, Berry			Consists of Burial sites only. Assets include Signage	<b>Circa 1901</b>
<b>Numbaa Cemetery</b> Comerong Island Rd			Consists of Burial sites only. Assets include Signage	<b>Pre - 1856</b>
<b>Ulludulla Cemetery</b> Princess Highway			Consists of Burial sites only. Assets include Signage and Fencing	<b>Circa 1858</b>
<b>Old Worrigeer Cemetery</b> Greenwell Point Road			Consists of Burial sites only. Assets include Signage and Fencing	<b>Pre - 1856</b>
<b>Woodhill Cemetery</b> Wattamolla Road			<b>Consists of Burial sites only. Assets include Fence</b>	

5.1.2. Asset Capacity / Performance

Refer to table above

### 5.1.3. Asset Condition

Full Defect and Asset Condition Assessment Inspections are scheduled to be performed on a five yearly frequency for Cemeteries. Consideration is given in respect to the level of defects identified when assessing the overall site condition; however they are not a direct reflection of the overall lifecycle. For example a site may consist of hundreds of elements, the defect assessment may identify say 25 elements in poor condition, and hence the overall building condition is not classified as poor. As a facility increases in size, this relationship is accentuated. Therefore the judgment of overall facility condition is assessed considering a broader range of factors.

The overall condition of the operating Cemeteries were considered by the Asset Management Unit as listed in Table 5 as follows:

**Table 5: Overall Conditions**

<b>CONDITION</b>	<b>Locations</b>	<b>% Network Value based on Construction Replacement Costs</b>
<b>C1 – As new</b>		
<b>C2- Good</b>	Shoalhaven Memorial Gardens, Sandridge,	<b>93%</b>
<b>C3 – Fair</b>	Berry, Kangaroo Valley, Nowra, Conjola, West Cambewarra	<b>7%</b>
<b>C4 – Poor</b>		
<b>C5 – Requires replacement</b>		

The value of defects as at 2011/12 (excl. Access identified requirements) to the Cemetery facilities was as listed in table 3 below.

The total replacement costs of the existing operating Cemeteries are also as listed in Table 3; the figures represent the Infrastructure contained within the Cemetery only.

**Table 6: Prioritised Defect Value and Facility Replacement Costs**

Defect Description	P5 – Immediately	P4 – Within 1yr	P3 – Within 2yrs	P2 – Within 3 to 5 yrs	P1 – Beyond 5 yrs	Totals	Facility Replacement Costs
Berry General Cemetery		\$115				\$115	\$35,000
Conjola Cemetery		\$2,300				\$2,300	No Valuation
Kangaroo Valley Cemetery						\$0	\$24,000
Nowra General Cemetery	\$973	\$28,377				\$29,350	\$92,000
Sandridge Memorial Gardens		\$2,587				\$2,587	\$45,000
Shoalhaven Memorial Gardens		\$98,752	\$68.90			\$98,821	\$1,896,000
West Cambewarra General Cemetery						\$0	No Valuation
Bellawongarah Cemetery						\$0	N/A
Graham Family Est. Cemetery		\$4,600				\$4,600	N/A
Harley Hill Cemetery						\$0	N/A
Numbaa Cemetery						\$0	N/A
Ulladulla Cemetery						\$0	N/A
Worrigeer Cemetery						\$0	N/A
Woodhill Cemetery						\$0	N/A
<b>TOTAL VALUES</b>	<b>\$973</b>	<b>\$131,731</b>	<b>\$68.90</b>				
<b>TOTAL PRIORITISED DEFECT VALUE</b>						<b>\$132,772</b>	
<b>TOTAL CEMETERIES NETWORK REPLACEMENT VALUE</b>							<b>\$2,092,000</b>

## 5.2. Internal Roads

**Table 7: Cemetery Roads Condition**

Road	Road Name	Date	Length (km)	Width (m)	Area (m <sup>2</sup> )	Type	Condition Score
5504	Kangaroo Valley Cemetery	3/12/2012	0.140	5	700	FS	2
5500	Nowra Cemetery	3/12/2012	0.120	5	600	FS	11
5500	Nowra Cemetery	3/12/2012	0.145	4	580	AC	14
5500	Nowra Cemetery	3/12/2012	0.210	3	630	AC	14
5500	Nowra Cemetery	3/12/2012	0.160	3	480	AC	14
5503	Berry Cemetery	3/12/2012	0.068	4	272	FS	8
5503	Berry Cemetery	3/12/2012	0.024	10	240	FS	8
5501	Mollymook Cemetery	3/12/2012	0.535	5	2675	AC	14
5505	Shoalhaven Memorial Gardens	3/12/2012	1.343	6	8058	AC	14

### 5.2.1. Asset Valuations

#### **Shoalhaven Lawn Cemetery & Memorial Gardens, Worrige**

- Of the 40 hectares at the site, 10 are developed, expansion currently occurs at a rate of 0.25 hectares per annum,
- Crematorium rebuilding is required every 10 – 12 years,
- The “Reflections” café requires installation of Air-conditioning,
- Desirable for aesthetic reasons to relocate the workshop and infrastructure,
- New areas for memorial gardens need to be identified and developed at a rate of 0.1 hectare per annum, older areas are often assessed and redeveloped to minimize the need to expand,
- The existing effluent system needs to be replaced, current system is failing,
- Implementation of strategies to minimize water consumption,

#### **Sandridge Memorial Gardens**

- No major expansion of burial or memorial gardens is anticipated.

#### **Nowra General Cemetery**

- Security and fencing require upgrading to combat vandalism.

#### **Berry General Cemetery, Berry**

- Cemetery recently surveyed, will provide burial places for Berry community for several decades.
- Re-sheet internal road 2012/13

### **Kangaroo Valley Cemetery**

- At current rate of use, the cemetery has sufficient vacant burial areas to last many decades.
- Erosion restoration work.
- Re-sheet internal road 2006/07

### **West Cambewarra Cemetery**

- At current rate of use, the cemetery has sufficient vacant burial areas to last many decades

### **Conjola Cemetery**

- At current rate of use, the cemetery has sufficient vacant burial areas to last many decades

#### 5.2.2. Historical Data

No data available

### **5.3. Infrastructure Risk Management Plan**

The 'Defect and Risk Management Inspection Procedure' specifies the following inspection frequencies –

- Cemeteries – Defect Inspections-every five years

Any hazards identified will be prioritised and undertaken as either "Urgent Maintenance" or listed in the Defects Register and undertaken as annual "Programmed Maintenance" in accordance with the 'Defect and Risk Management Inspection Procedure'.

Day to day operations of the Cemetery is regulated by the businesses Work Instruction Procedure Manual which provides for the safety of employees, contractors, Funeral Directors and visitors to the facility.

Cemetery staff performs Risk Management procedures in alignment with the Cemetery Policy, Procedures and Codes of Practice. The procedural status is currently in a development and review phase for Cemetery Operations and the following points indicate issues currently being addressed:

- Existing Operating Procedures are developed and implemented for burials and Lawn Cemeteries.
- Procedures are currently being developed for Crematory operations. Cemeteries and Crematorium Management are aware of current regulatory legislation and operating issues to be addressed (i.e. difficulties implementing evacuation procedures for visitors and public).
- Draft Procedure Manual for all Cemetery and Crematorium operations currently under development, draft completion expected for presentation in approximately one (1) year. Draft will include procedures to implement WHS and Risk Management controls (consultant engaged to assist process).
- Constantly changing regulations and legislation affects preparation of up to date procedures, and extenuating circumstances (Ex: unstable headstones on older grave sites) pose difficulties for management of all identified risks.

There are two (2) main risks that Council is facing as follows:

- **Strategic Risk** – Risk managed through Council’s annual Risk Management Plan due to the potential affect a failure in this area can have on Council’s operations
- **Operational Risk** – Risks that relate to the day-to-day operations of Council. Operational risk arises from inadequate internal controls, inadequate or no documentation, poor planning and implementation, or inadequate supervision.

This risk management section of the asset management plan concentrates on identification of practical risks at the asset level. An assessment of the risks associated with the service delivery of building assets has identified some critical risks to Council. The risk assessment process:

- Identifies credible risks;
- The likelihood of the risk event occurring;
- The consequences should the event occur;
- Develops a risk rating; and
- Evaluates the risk and develops a risk treatment plan for non-acceptable risks.

#### **5.4. Routine Operations and Maintenance Plan**

##### 5.4.1. Operations and Maintenance Plan

###### Buildings and Structures

The Asset Management Unit has recently completed Defect and Risk Management Inspections of facility buildings and structures. The funding needed to achieve a satisfactory programmed maintenance condition based Level of Service of P5 Defects - <\$500 and P4 Defects - <\$5,000 in five (5) years has been modeled and it is estimated that an annual allowance of \$20,000 is required to achieve this standard (not including Access tasks). This includes an assumption that the annual value of new identified defects is \$10,000.

###### Complete Maintenance Funding

Presently the Operating Budget for Cemeteries includes maintenance expenditure and is administered by the Cemeteries and Crematorium Unit. The actual value for total maintenance costs is comprised of:

- Buildings and Structures,
- Car Parks,
- Lawn Mowing and Garden Maintenance,
- Cleaning ,
- Cremator maintenance,
- Mechanical and Electrical Services.

The total budgets for Maintenance activities cannot be readily identified in the present budget format; it is suggested that the above items need to be clearly separated during the budget planning phase, splitting out the percentage attributed with the maintenance functions for buildings, structures, grounds and facility maintenance.

Maintenance activities are currently undertaken by Councils internal service provider Works and Services section (W&S), cemetery staff or under contract, depending on availability of resources, skills required and cost considerations.



To maximize the benefits from available funding, an annual “programmed maintenance” list of works could be prepared and forwarded to the internal service provider for implementation. The “programmed maintenance” list of works will be derived from the register of prioritized defects arising from the regular ‘Defect and Condition Inspections’.

It is suggested that the current and desirable maintenance standards be specified. For example, for grounds maintenance specify a maintenance standard applicable to Parks and Reserves (e.g. Category 2). The current available information only allows for the assumption that existing levels of service are satisfactory. A benchmarking project would assist in determining the cost effectiveness of the current service delivery model.

#### 5.4.2. Operations and Maintenance Strategies

Each of the Cemeteries is managed directly by Shoalhaven City Councils Community and Operations Unit. The table below provides an overview of Operating Income and Operating Expenditure for 2011/12. The current budget and costing format does not allow for budget comparisons for the various operational components.

Shoalhaven City Council  
Asset Management Plan - Cemeteries

**Table 8: Operating Income/ Expenditure Budget 2011/12**

Facility	Berry	General South	Kangaroo Valley	Nowra	Sandridge	Worrigeer	West Cambewarra
<b>Operating Income</b>							
Cemetery Administration	<b>\$13,173</b>						
Cemetery Operations	\$32,042	\$9,259	\$15,662	\$27,350	\$156,026	\$231,217	\$30,704
<b>Cemeteries Operating Income Total</b>							<b>\$1,348,991</b>
<b>Operating Expenditure</b>							
Cemetery Administration	<b>\$393,945</b>						
Cemetery Loan Repayment	<b>\$170,695</b>						
Depreciation - Cemeteries	<b>\$258,202</b>						
Cemetery Operations	\$17,792	\$7,231	\$6,144	\$27,363	\$88,387	\$125,506	\$9,556
<b>Cemeteries Operating Expenditure Total</b>							<b>\$1,453,700</b>
<b>Non - Operating Expend.</b>							
<b>Capital Works Program</b>							
Cemetery/ Cremetarium Plan/ Equipment	<b>\$57,463</b>						
Cemeteries Security Systems	<b>\$3,747</b>						
Shoalhaven Memorial Gardens	<b>\$8,000</b>						
Sandridge MG&LC	<b>\$46,422</b>						
Berry Cem Mem Gardens stage 1	<b>\$22,062</b>						
Shoal Mem Gardens Seg 8	<b>\$34,678</b>						
Cemetery Road Repairs	<b>\$20,015</b>						
WASIP 11/12 – Smart Meters	<b>\$4,315</b>						
<b>Cemeteries Non-Operating Expenditure Total</b>							<b>\$196,702</b>

The total overall Operating Expenditure as listed above includes the annual figures for cemetery loan repayments and depreciation. It is likely that future capital projects will need to be funded by further loan borrowing, therefore maintaining an operating deficit.

With the Crematorium heavily subsidising Lawn Cemetery operations and with further borrowing imminent, it is suggested that measures need to be implemented to reduce the overall operating deficit. In addition to those initiatives listed below from the current business plan the following measures may be considered:

- Reduce or limit borrowing enabling full debt repayment within prescribed period,
- Increase fees, in particular for Lawn Cemetery operations, relieving subsidisation from cremations and increasing revenue,
- Investigate alternative options for the operation of the Reflections Café increasing profitability,
- Consider fee structure for those businesses that use the Cemeteries and Crematorium to conduct private business (Funeral Directors etc.),

#### Business Pan 2004

The draft Cemeteries and Crematorium Business Plan - June 2004, '*Clause 2.4 – Business Goals, Objectives and Targets*' outlines a variety of initiatives to be implemented to maintain and improve revenue levels. The following is an excerpt from the clause;

*“Due to Batemans Bay Crematorium, the SMGLC has, in the past financial year experienced a 10% reduction in revenue. This can be offset by realizing 7.5% to 10% more revenue from each (burial, cremation and memorial) service carried out by Council’s operation. This may be achieved by implementing a variety of initiatives, as follows;”*

Briefly the initiatives include:

- Focusing heavily on maintaining and enhancing the delivery of services to our client base and improving customer service,
- Expand Memorial Choices (to commence immediately and on-going),
- Develop smaller and intimate gardens (next 36 to 48 months),
- Develop more prestigious garden areas over the next 36 to 48 months,
- Value add to the current product line (over 24 months),
- Enhance/ expand existing lawn cemetery products for value adding, without increasing costs (over 60 months)
- Offer pre need cremation certificates within 12 months,
- Identify and implement other bereavement services that the operation could offer to the community,
- Upwardly review pricing.

### 5.4.3. Summary of Future Costs

As shown in table 8, the total expenditure for operation & maintenance is \$1,453,700. Based on this figure, estimated future expenditure can be calculated by adding Consumer Price Index (CPI) of 3.5% per annum. The summary of future cost for the next ten (10) years is as follows:

2011/12	\$1,453,700
2012/13	\$1,504,580
2013/14	\$1,557,240
2014/15	\$1,611,743
2015/16	\$1,668,154
2016/17	\$1,726,540
2017/18	\$1,786,968
2018/19	\$1,849,512
2019/20	\$1,914,245
2020/21	\$1,981,244
2021/22	\$2,050,587

## 5.5. Renewal / Replacement Plan

### 5.5.1. Renewal Plan

There are no identified assets that require replacement. However, consideration should be given to those activities identified as a result of future 'Defect and Asset Condition Assessment Inspections' and that require Capital Works funding.

### 5.5.2. Renewal Strategies

The requirement to replace existing facilities depends upon the structural adequacy of the asset, if the structural integrity is endangering the facilities use for intended purposes, then it would not be considered fit for purpose. It is not likely that any assets will need replacing within the next ten (10) years; however there may be a need for refurbishment works to maintain existing levels of service, the extent of these works may be governed by requirements to provide increased facilities for expanding services. Therefore Capital Funding may be required to address future needs when identified, though at present there is no funding for replacements required.

### 5.5.3. Summary of Future Costs

The future cost for renewal/ replacement is currently nil as there is no identified plan for this capital work.

## **5.6. Creation / Acquisition / Augmentation Plan**

### **5.6.1. Selection Criteria**

There is no requirement for new facilities within the next ten (10) years. The lawn cemetery burial sites and memorial garden development will continue to expand at a rate of approximately 0.5 hectare per annum on land reserved for these purposes, further providing a greater choice of landscape settings.

### **5.6.2. Capital Investment Strategies**

Each of the operational cemeteries is best considered separately regarding possible future enhancements. The draft Business Plan – June 2004, Section 4 gives an indication to the enhancements required, there is no requirement for additional or new sites to be developed within the next ten (10) years.

Accessibility issues need to be considered for Capital Works funding and unlike the 'Defect and Asset Condition Assessment Inspections', performed on a scheduled frequency, Accessibility audits are a singular inspection unlikely to be repeated on each facility. There are \$187,100 of access issues not yet programmed, some of which are physically unachievable. A further review of Access priorities is required and a program developed for implementation.

### **5.6.3. Summary of Future Costs**

There are two (2) new projects identified in the ten (10) year capital works program list which are as follows:

- Construction of second Chapel with an estimate cost of \$2,700,000
- New Nowra Cemetery fence with an estimate cost of \$385,000

## **5.7. Disposal Plan**

The opportunity to dispose of assets (remove and not replace) is minimal. However the need to retain assets will be reviewed on an individual case basis as the need for replacement is identified. Cemeteries sites are retained for heritage; however when no longer being utilised the Infrastructure Assets included at the site may be reduced.

## **6. FINANCIAL SUMMARY**

### **6.1. Financial Statements and Projections**

The identified estimated expenditure for Operation and Maintenance in 2012/13 is a combined figure of \$1,067,476, given that funding is available. This figure excludes loan repayments of \$169,340 and depreciation at approximately \$186,598, equating to a total Operating Expenditure of \$1,414,414.

Provided the estimated Operation and Maintenance funding is committed during 2012/13, it is considered funding levels are adequate to maintain the current service levels. Considering funding levels are maintained over the next five (5) years it is reasonable and achievable to have all Cemeteries facilities in a “good“ condition or better within this time.

The total of funding required for the capital works program in the next ten (10) years is \$3,085,000.

There is no allocation for completion of Accessibility tasks in 2012/13.

**Table 7: Summarised Funding Needs**

	Actual 2011/12	Budget 2011/12	Funding Shortfall
<b>Operation &amp; Maintenance</b>	<b>\$1,024,803</b>	<b>\$991,780</b>	<b>\$33,023</b>
<b>Capital Replacement &amp; New</b>	<b>\$196,702</b>	<b>\$327,000</b>	<b>-\$130,298</b>
<b>Total Funding (Excl. Debt &amp; Depreciation)</b>	<b>\$1,221,505</b>	<b>\$1,318,780</b>	<b>-\$97,275</b>

## 6.2. Funding Strategy

Funding resource for the renewing/replacing cemeteries/crematorium plan/equipment as well as construction of second chapel and constructing new Nowra Cemetery fence is encountered from reserve. To this point, the level of funding is not sufficient to cover the works above.

## 6.3. Valuation Forecasts

According to Australian Accounting Standard (AASB) 116, asset classes only need to be revalued if there have been material change otherwise it is every five (5) years. The due date of revaluation to each asset class is shown below:

**Table 8: Fair Valuation – Infrastructure, property, plan and equipment**

Asset Class	Due
Water & Sewer	30-Jun-12
Property, plant and equipment, operational land, buildings	30-Jun-13
Roads, bridges, footpaths, drainage, bulk earth works	30-Jun-15
Community land, other assets, land improvement	30-Jun-16

## 6.4. Key Assumptions Made in Financial Forecasts

Key assumption made in presenting the information in this AMP and in preparing forecast of required operating and capital expenditure and asset values, depreciation expenses and carrying amount estimates are detailed below. They are presented to enable readers to gain an understanding of the levels of confidence in the data behind the financial forecast.

Key assumption:

- Average useful lives and average remaining lives of the asset classes are based on current local knowledge and experience, historical trends and accepted industry practice. These need to be reviewed and the accuracy improved, based on regular re-assessment of asset deterioration.
- Reviews of the effective useful lives of assets and population / demographic changes have the potential for greatest variance in future cost predictions.
- Changes in development needs associated with the rate and location of growth and changes in the desired level of service and service standards from those identified in the Asset Management Plan, will both impact on future funding.

Accuracy of future financial forecasts may be improved in future revisions of the Plan by the following actions:

- Implementation of a Job Costing system to incorporate continuously current unit rate data.
- More refined condition rating data with more history for reference.
- Greater degree of componentisation in the rating process.
- Development of better degradation models through national research and development programs.
- Development of better financial models through collaborative processes.
- Implementation of an asset information system.

Specific annual maintenance and renewal cost trends are detailed for each asset category in the relevant Sections.

## **6.5. Forecast Reliability and Confidence**

The Long Term Financial Plan has been developed using the Conquest Asset Register, TRIM Records Management and FIS Financial System. These softwares provide historical information, coupled with valuations, capital and operations budget analysis, using the combined information held in the financial system. Asset renewal analysis has also been completed on a lifecycle management basis based on information provided by Conquest asset register, MERIT requesting system and MMS Maintenance system.

The finance system is the responsibility of the Finance section and the asset register (Conquest) is maintained by Infrastructure Group. The requesting system (MERIT) is maintained by Information Technology section. The Maintenance Management System (MMS) is maintained by Works and Services section.

## **7. PLAN IMPROVEMENT AND MONITORING**

This section of the asset management plan outlines any asset management practices and improvements that have arisen during the process of documenting this first plan and can be incorporated into the organisation's methodology for further enhancement to the asset management practice as the second tier asset management plan is undertaken.

## **7.1. Status of AM Practices**

### **7.1.1. Accounting/ Financial Systems**

Financial transactions are recorded in Council's corporate SunSystems Financial Software and are viewable through the Financial Information System (FIS). Finance staff are responsible for operating the finance system especially the general ledger and budget accounts receivable. A systems Accountant assists in providing technical support for the systems operation and maintenance.

Continued analysis of the Financial Model, capital expenditure, asset renewal, maintenance and operations requirements, and the interrelationships between service levels and expenditure is expected as part of the asset management improvement programme. The Local Government Act 1993 requires that Council prepare and maintain all accounting records, accounts and financial statements in accordance with all relevant Australian Accounting Standards. The following accounting standards and guidelines must be complied with:

- AASB 116 Property, Plant & Equipment – prescribes requirements for recognition and depreciation of property, plant and equipment assets
- AASB 136 Impairment of Assets – aims to ensure that assets are carried at amounts that are not in excess of their recoverable amounts
- AASB 1021 Depreciation of Non-Current Assets – specifies how depreciation is to be calculated
- AAS 1001 Accounting Policies – specifies the policies that Council is to have for recognition of assets and depreciation
- AASB 1041 Accounting for the reduction of Non-Current Assets – specifies the frequency and basis of calculating depreciation and revaluation basis used for assets
- AAS 1015 Accounting for acquisition of assets – method of allocating the value to new assets on acquisition
- AAS 27 Financial reporting by Local Government
- AAS 1010 Recoverable Amounts of Non-Current Asset – specifies requirement to test the reasonableness of valuations

The objective of the Accounting Policy is to provide guidance around identifying, classifying, valuing, recording and disposing of non-current physical assets. This will provide for greater understanding and accuracy of Council's capital requirements and depreciation expenses in the context of financial sustainability and intergenerational equity as well as ensuring that Council is meeting its statutory reporting obligations.

### **7.1.2. Asset Management Systems**

Physical Asset data are recorded in Council's Conquest Asset Register. Customer enquiries are managed via Council's MERIT system, with document management being undertaken using the TRIM system.

Responsibilities for administering asset management systems generally sit with the Infrastructure Systems and Support team. Data entry on a job by job basis is handled via several staff from across Council, with significant data entry by Council's City Works and Infrastructure Divisions.



## **7.2. Improvement Programme**

Improvement Programmes for the Asset Management Plan Cemeteries are as follows:

- Further investigation and analysis for this asset is necessary for the next AMP. This will be able to produce a further detailed or a more reliable Long Term Financial Plan (LTFP).
- Investigating history of the cemeteries is essential to determine when capital work is required to synchronise with life expectancy of the asset
- Linking the Asset Register (Conquest) to Strategic Planning Systems (Maloney Modelling Tool), Works Management Systems (MMS), Asset Costing Systems (Knowledge Base), Customer Request Systems (Merit), Plans & Records Management (Drawing Catalog), Electronic Data Management System (EDMS/TRIM), Financial Information System (SUN/FIS) and Spatial Mapping Systems (ESRI/GIS)

## **7.3. Monitoring and Review Procedures**

Regular monitoring and review of this asset management plan is essential in order to ensure the document is able to continue to provide strategic guidance in the sustainable management of Council's open space and recreational assets. This is the second version of the AMP and it will be reviewed and further developed over the next few years with further detailed information for an advanced AMP.

## **7.4. Performance Measures**

The following Key Performance Indicators will be used to gauge satisfactory outcomes from this Asset Management Plan and shall be measured as at 30<sup>th</sup> June each year:

- Total value of P4 and P5 defects
- % of total network in Condition 3 (Fair) or better as at 30th June each year and
- Net Maintenance and Operating Costs

## **8. REFERENCES**

- IPWEA, 2006, 'International Infrastructure Management Manual', Institute of Public Works Engineering Australia, Sydney, [www.ipwea.org.au/IIMM](http://www.ipwea.org.au/IIMM)
- IPWEA, 2008, 'NAMS.PLUS Asset Management', Institute of Public Works Engineering Australia, Sydney, [www.ipwea.org.au/namsplus](http://www.ipwea.org.au/namsplus)
- IPWEA, 2009, 'Australian Infrastructure Financial Management Guidelines', Institute of Public Works Engineering Australia, Sydney, [www.ipwea.org.au/AIFMG](http://www.ipwea.org.au/AIFMG).
- IPWEA, 2011, 'International Infrastructure Management Manual', Institute of Public Works Engineering Australia, Sydney, [www.ipwea.org.au/IIMM](http://www.ipwea.org.au/IIMM)

## **9. APPENDICES**

### **9.1. Glossary (sourced from IIMM 2011)**

#### **Age**

The current date less year when asset was constructed

#### **AMP**

Asset Management Plan

#### **Annual service cost (ASC)**

##### **1) Reporting actual cost**

The annual (accrual) cost of providing a service including operations, maintenance, depreciation, finance/opportunity and disposal costs less revenue.

##### **2) For investment analysis and budgeting**

An estimate of the cost that would be tendered, per annum, if tenders were called for the supply of a service to a performance specification for a fixed term. The Annual Service Cost includes operations, maintenance, depreciation, finance/ opportunity and disposal costs, less revenue.

#### **Asset condition assessment**

The process of continuous or periodic inspection, assessment, measurement and interpretation of the resultant data to indicate the condition of a specific asset so as to determine the need for some preventative or remedial action.

#### **Asset management**

A systematic process to guide the planning, acquisition, operation and maintenance, renewal and disposal of asset based on the combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost effective manner.

#### **Asset**

A resource controlled by an entity as a result of past events and from which future economic benefits are expected to flow to the entity. Infrastructure assets are a sub-class of property, plant and equipment which are non-current assets with a life greater than 12 months and enable services to be provided.

#### **Asset category**

Sub-group of assets within a class hierarchy for financial reporting and management purposes.

#### **Asset class**

A group of assets having a similar nature or function in the operations of an entity, and which, for purposes of disclosure, is shown as a single item without supplementary disclosure.

**Asset condition assessment**

The process of continuous or periodic inspection, assessment, measurement and interpretation of the resultant data to indicate the condition of a specific asset so as to determine the need for some preventative or remedial action.

**Asset Register**

A record of asset information including condition, construction, financial, historical, inventory and technical details

**Asset renewal funding ratio**

The ratio of the net present value of asset renewal funding accommodated over a 10 year period in a long term financial plan relative to the net present value of projected capital renewal expenditures identified in an asset management plan for the same period [AIFMG Financial Sustainability Indicator No 8].

**Average annual asset consumption (AAAC)\***

The amount of an organisation's asset base consumed during a reporting period (generally a year). This may be calculated by dividing the depreciable amount by the useful life (or total future economic benefits/service potential) and totalled for each and every asset OR by dividing the carrying amount (depreciated replacement cost) by the remaining useful life (or remaining future economic benefits/service potential) and totalled for each and every asset in an asset category or class.

**Borrowings**

A borrowing or loan is a contractual obligation of the borrowing entity to deliver cash or another financial asset to the lending entity over a specified period of time or at a specified point in time, to cover both the initial capital provided and the cost of the interest incurred for providing this capital. A borrowing or loan provides the means for the borrowing entity to finance outlays (typically physical assets) when it has insufficient funds of its own to do so, and for the lending entity to make a financial return, normally in the form of interest revenue, on the funding provided.

**Capital expansion expenditure**

Expenditure that extends an existing asset, at the same standard as is currently enjoyed by residents, to a new group of users. It is discretionary expenditure, which increases future operating, and maintenance costs, because it increases council's asset base, but may be associated with additional revenue from the new user group, eg. extending a drainage or road network, the provision of an oval or park in a new suburb for new residents.

**Capital expenditure**

Relatively large (material) expenditure, which has benefits, expected to last for more than 12 months. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

**Capital expenditure - expansion**

Expenditure that extends the capacity of an existing asset to provide benefits, at the same standard as is currently enjoyed by existing beneficiaries, to a new group of users. It is discretionary expenditure, which increases future operations and maintenance costs, because it increases the organisation's asset base, but may be associated with additional revenue from the new user group, eg. extending a drainage or road network, the provision of an oval or park in a new suburb for new residents.

**Capital expenditure - new**

Expenditure which creates a new asset providing a new service/output that did not exist beforehand. As it increases service potential it may impact revenue and will increase future operations and maintenance expenditure.

**Capital expenditure - renewal**

Expenditure on an existing asset or on replacing an existing asset, which returns the service capability of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it generally has no impact on revenue, but may reduce future operations and maintenance expenditure if completed at the optimum time, eg. resurfacing or resheeting a material part of a road network, replacing a material section of a drainage network with pipes of the same capacity, resurfacing an oval.

**Capital expenditure - upgrade**

Expenditure, which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operations and maintenance expenditure in the future because of the increase in the organisation's asset base, eg. widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a grandstand at a sporting facility.

**Capital funding**

Funding to pay for capital expenditure.

**Capital grants**

Monies received generally tied to the specific projects for which they are granted, which are often upgrade and/or expansion or new investment proposals.

**Capital investment expenditure**

See capital expenditure definition

**Capitalisation threshold**

The value of expenditure on non-current assets above which the expenditure is recognised as capital expenditure and below which the expenditure is charged as an expense in the year of acquisition.

**Carrying amount**

The amount at which an asset is recognised after deducting any accumulated depreciation/ amortisation and accumulated impairment losses thereon.

### **Capital new expenditure**

Expenditure which creates a new asset providing a new service to the community that did not exist beforehand. As it increases service potential it may impact revenue and will increase future operating and maintenance expenditure.

### **Capital renewal expenditure**

Expenditure on an existing asset, which returns the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or subcomponents of the asset being renewed. As it reinstates existing service potential, it has no impact on revenue, but may reduce future operating and maintenance expenditure if completed at the optimum time, eg. resurfacing or resheeting a material part of a road network, replacing a material section of a drainage network with pipes of the same capacity, resurfacing an oval. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

### **Capital upgrade expenditure**

Expenditure, which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure in the future because of the increase in the council's asset base, eg. widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a grandstand at a sporting facility. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

### **Capital Works**

The creation of new assets or an increase in the capacity of existing assets beyond their original design capacity or service potential

### **Carrying amount**

The amount at which an asset is recognised after deducting any accumulated depreciation / amortisation and accumulated impairment losses thereon.

### **Component**

An individual part of an asset which contributes to the composition of the whole and can be separated from or attached to an asset or a system.

### **Conquest**

An asset management software package that includes Council's Asset Register and Asset Maintenance System

### **Core asset management**

Asset management which relies primarily on the use of an asset register, maintenance management systems, job resource management, inventory control, condition assessment, simple risk assessment and defined levels of service, in order to establish alternative treatment options and long-term cashflow predictions. Priorities are usually established on the basis of financial return gained by carrying out the work (rather than detailed risk analysis and optimised decision- making).

**Cost of an asset**

The amount of cash or cash equivalents paid or the fair value of the consideration given to acquire an asset at the time of its acquisition or construction, plus any costs necessary to place the asset into service. This includes one-off design and project management costs.

**Council**

Shoalhaven City Council

**Critical assets**

Assets for which the financial, business or service level consequences of failure are sufficiently severe to justify proactive inspection and rehabilitation. Critical assets have a lower threshold for action than noncritical assets.

**Current replacement cost (CRC)**

The cost the entity would incur to acquire the asset on the reporting date. The cost is measured by reference to the lowest cost at which the gross future economic benefits could be obtained in the normal course of business or the minimum it would cost, to replace the existing asset with a technologically modern equivalent new asset (not a second hand one) with the same economic benefits (gross service potential) allowing for any differences in the quantity and quality of output and in operating costs.

**Current replacement cost “As New” (CRC)**

The current cost of replacing the original service potential of an existing asset, with a similar modern equivalent asset, i.e. the total cost of replacing an existing asset with an as NEW or similar asset expressed in current dollar values.

**Depreciable amount**

The cost of an asset, or other amount substituted for its cost, less its residual value.

**Depreciated replacement cost (DRC)**

The current replacement cost (CRC) of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset

**Depreciation / amortisation**

The wearing out, consumption or other loss of value of an asset whether arising from use, passing of time or obsolescence through technological and market changes. It is accounted by the allocation of the cost (or revalued amount) of the asset less its residual value over its useful life.

**Disposal**

Activities necessary to dispose of decommissioned assets

**DLG**

NSW Division of Local Government, Department of Premier and Cabinet

**Expenditure**

The spending of money on goods and services. Expenditure includes recurrent and capital.

**Facility**

A complex comprising many assets which represent a single management unit for financial, operational, maintenance and other purposes

**Fair value**

The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties, in an arms length transaction.

**Financing gap**

A financing gap exists whenever an entity has insufficient capacity to finance asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current financing gap means service levels have already or are currently falling. A projected financing gap if not addressed will result in a future diminution of existing service levels.

**GIS**

Geographical Information System, mapping and spatial location technology systems which show location and relationship to key geographical datum points

**Heritage asset**

An asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it.

**Impairment Loss**

The amount by which the carrying amount of an asset exceeds its recoverable amount.

**Infrastructure assets**

Physical assets of the entity or of another entity that contribute to meeting the public's need for access to major economic and social facilities and services, eg. roads, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally the components and hence the assets have long lives. They are fixed in place and are often have no market value.

**Investment property**

Property held to earn rentals or for capital appreciation or both, rather than for:

- (a) use in the production or supply of goods or services or for administrative purposes; or
- (b) sale in the ordinary course of business (AASB 140.5)

**Level of service**

The defined service quality for a particular service against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental, acceptability and cost).

### **Life Cycle Cost \***

1. **Total LCC** The total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, rehabilitation and disposal costs.
2. **Average LCC** The life cycle cost (LCC) is average cost to provide the service over the longest asset life cycle. It comprises average operations, maintenance expenditure plus asset consumption expense, represented by depreciation expense projected over 10 years. The Life Cycle Cost does not indicate the funds required to provide the service in a particular year.

### **Life Cycle Expenditure**

The Life Cycle Expenditure (LCE) is the actual or planned annual maintenance and capital renewal expenditure incurred in providing the service in a particular year. Life Cycle Expenditure may be compared to Life Cycle Expenditure to give an initial indicator of life cycle sustainability.

### **Loans / borrowings**

Loans result in funds being received which are then repaid over a period of time with interest (an additional cost). Their primary benefit is in 'spreading the burden' of capital expenditure over time. Although loans enable works to be completed sooner, they are only ultimately cost effective where the capital works funded (generally renewals) result in operating and maintenance cost savings, which are greater than the cost of the loan (interest and charges).

### **Maintenance**

All actions necessary for retaining an asset as near as practicable to an appropriate service condition, including regular ongoing day-to-day work necessary to keep assets operating, eg road patching but excluding rehabilitation or renewal. It is operating expenditure required to ensure that the asset reaches its expected useful life.

- **Planned maintenance**

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

- **Reactive maintenance**

Unplanned repair work that is carried out in response to service requests and management/ supervisory directions.

- **Specific maintenance**

Maintenance work to repair components or replace sub-components that needs to be identified as a specific maintenance item in the maintenance budget.

- **Unplanned maintenance**

Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

### **Maintenance and renewal sustainability index**

Ratio of estimated budget to projected expenditure for maintenance and renewal of assets over a defined time (eg 5, 10 and 15 years).



**Maintenance expenditure**

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure, which was anticipated in determining the asset's useful life.

**Materiality**

An item is material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial report. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances.

**Modern equivalent asset**

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and, improvements and efficiencies in production and installation techniques

**Net present value (NPV)**

The value to the organisation of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from eg the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

**New Works**

New work expenditure is Capital Works expenditure, i.e. money spent on new works (development costs) and upgrades to an existing asset or on creating a new asset

**Non-revenue generating investments**

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Council, eg. parks and playgrounds, footpaths, roads and bridges, libraries, etc.

**Operations**

Regular activities to provide services such as public health, safety and amenity, eg street sweeping, grass mowing and street lighting.

**Operating expenditure**

Recurrent expenditure, which is continuously required excluding maintenance and depreciation, eg power, fuel, staff, plant equipment, on-costs and overheads.

**Operational Plan**

Generally comprise detailed implementation plans and information with a 1-3 year outlook (short-term). The plans detail structure, authority, responsibilities, defined levels of service and emergency responses

**Rate of annual asset consumption \***

The ratio of annual asset consumption relative to the depreciable amount of the assets. It measures the amount of the consumable parts of assets that are consumed in a period (depreciation) expressed as a percentage of the depreciable amount.

**Rate of annual asset renewal \***

The ratio of asset renewal and replacement expenditure relative to depreciable amount for a period. It measures whether assets are being replaced at the rate they are wearing out with capital renewal expenditure expressed as a percentage of depreciable amount (capital renewal expenditure/DA).

**Rate of annual asset upgrade/new \***

A measure of the rate at which assets are being upgraded and expanded per annum with capital upgrade/new expenditure expressed as a percentage of depreciable amount (capital upgrade/expansion expenditure/DA).

**Reactive maintenance**

Unplanned repair work that carried out in response to service requests and management/supervisory directions.

**Recoverable amount**

The higher of an asset's fair value, less costs to sell and its value in use.

**Recurrent expenditure**

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operating and maintenance expenditure.

**Recurrent funding**

Funding to pay for recurrent expenditure.

**Rehabilitation**

See capital renewal expenditure definition above.

**Remaining Useful life**

Remaining useful life is determined for each individual asset from the condition rating. It is the time that the asset provides future economic benefit, from acquisition to expected replacement, renewal in full or replacement / disposal

**Renewal**

Works or actions to upgrade, refurbish or replace components of an asset to restore it to near new and required functional condition, extending its current remaining life

**Residual value**

The net amount which an entity expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal.

**Revenue generating investments**

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, eg public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

**Risk management**

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

**Section or segment**

A self-contained part or piece of an infrastructure asset.

**Service**

A benefit gained from utilising or accessing an asset and the associated work done by Council staff or others associated with the Council

**Service expectation**

The description of Level of Service available to users of an asset and any associated services, as described in consultation for developing and reviewing the Community Strategic Plan

**Specific Maintenance**

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, replacement of air conditioning equipment, etc. This work generally falls below the capital/ maintenance threshold and needs to be identified in a specific maintenance budget allocation.

**Strategic Longer-Term Plan**

A plan covering the term of office of councillors (4 years minimum) reflecting the needs of the community for the foreseeable future. It brings together the detailed requirements in the Council's longer-term plans such as the asset management plan and the long-term financial plan. The plan is prepared in consultation with the community and details where the Council is at that point in time, where it wants to go, how it is going to get there, mechanisms for monitoring the achievement of the outcomes and how the plan will be resourced.

**Stakeholder**

A person; group; company or government department representing an interest in an asset; project or service utilising an asset

**Sub-component**

Smaller individual parts that make up a component part.

**Useful life**

Either:

- (a) the period over which an asset is expected to be available for use by an entity, or
- (b) the number of production or similar units expected to be obtained from the asset by the entity.

It is estimated or expected time between placing the asset into service and removing it from service, or the estimated period of time over which the future economic benefits embodied in a depreciable asset, are expected to be consumed by the council. It is the same as the economic life.

**Value in Use**

The present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. It is deemed to be depreciated replacement cost (DRC) for those assets whose future economic benefits are not primarily dependent on the asset's ability to generate new cash flows, where if deprived of the asset its future economic benefits would be replaced.

**10. REVIEW**

The Asset Management Plan will be reviewed in alignment with the “Defect and Risk Management Inspection Procedure” at the end of each inspection and the outcomes reported to Council.

**Attachment 1 - Asset Descriptions and Identification Numbers**

**Facility Location - Asset Identification and Description**

<b>Asset ID</b>	<b>Asset Description</b>
<b>Bellawongarah</b>	
156858	Signage-Bellawongarah Heritage Cemetery-Heritage Cemetery-Bellawongarah
<b>Berry</b>	
156708	Bench Seat-General Cemetery-Berry
695	Columbarium-General Cemetery-Berry
156726	Fence-Brick-General Cemetery-Berry
156725	Fence-Colorbond Steel Panel-General Cemetery-Berry
156724	Fence-Post & Double Rail-General Cemetery-Berry
156723	Fence-Post & Double Rail-General Cemetery-Berry
156720	Fence-Post & Wire-General Cemetery-Berry
156716	Road-Pavement Bitumen-General Cemetery-Berry
156714	Signage-Anglican Section-General Cemetery-Berry
156713	Signage-Berry General Cemetery-General Cemetery-Berry
156710	Signage-Catholic Section-General Cemetery-Berry
156712	Signage-Presbyterian Section-General Cemetery-Berry
156715	Signage-Shoalhaven Cemeteries Notice-General Cemetery-Berry
156711	Signage-Uniting Section-General Cemetery-Berry
<b>Conjola</b>	
156857	Fence-Post & Wire-General Cemetery-Conjola
156729	Road/Carpark-Pavement Bitumen-General Cemetery-Conjola
156728	Signage-Conjola General Cemetery-General Cemetery-Conjola
156727	Signage-Shoalhaven Cemeteries Notice-General Cemetery-Conjola
<b>Harley Hill</b>	
156859	Signage-Harley Hill Heritage Cemetery-Heritage Cemetery-Berry
<b>Kangaroo Valley</b>	
156733	Bench Seat-General Cemetery-Kangaroo Valley
696	Columbarium-General Cemetery-Kangaroo Valley
156877	Fence-Post & Wire-General Cemetery-Kangaroo Valley
156878	Fence-Timber Pickets-General Cemetery-Kangaroo Valley
156732	Road-Pavement Bitumen-General Cemetery-Kangaroo Valley
156730	Signage-Kangaroo Valley Cemetery-General Cemetery-Kangaroo Valley
156709	Signage-Kangaroo Valley General Cemetery-General Cemetery-Kangaroo Valley
156731	Signage-Shoalhaven Cemeteries Notice-General Cemetery-Kangaroo Valley
<b>Mollymook</b>	
156807	Carpark A-Pavement Bitumen-General Cemetery-Mollymook
156808	Carpark B-Pavement Bitumen-General Cemetery-Mollymook
156809	Carpark C-Pavement Bitumen-General Cemetery-Mollymook
156810	Carpark D-Pavement Bitumen-General Cemetery-Mollymook
156811	Carpark E-Pavement Bitumen-General Cemetery-Mollymook
697	Columbarium A-Sandridge Cemetery-Mollymook
156803	Columbarium B-Sandridge Cemetery-Mollymook
156804	Columbarium C-Sandridge Cemetery-Mollymook
156847	Drinking Fountain-General Cemetery-Mollymook
156812	Fence-Post & Double Rail-General Cemetery-Mollymook
156849	Footpath A-Pavers-General Cemetery-Mollymook
156850	Footpath B-Pavers-General Cemetery-Mollymook
156851	Footpath C-Pavers-General Cemetery-Mollymook
156852	Footpath D-Pavers-General Cemetery-Mollymook
156853	Footpath E-Pavers-General Cemetery-Mollymook
156854	Footpath F-Pavers-General Cemetery-Mollymook
156855	Footpath G-Pavers-General Cemetery-Mollymook
156842	Pergola-Metal-General Cemetery-Mollymook
156843	Pergola-Timber-General Cemetery-Mollymook
156844	Pond-Brick-General Cemetery-Mollymook
156806	Road-Pavement Bitumen-General Cemetery-Mollymook
156830	Signage-15 Km-General Cemetery-Mollymook
156831	Signage-15 Km-General Cemetery-Mollymook
156832	Signage-Car Parking-General Cemetery-Mollymook
156833	Signage-Car Parking-General Cemetery-Mollymook
156835	Signage-Direction Arrow-General Cemetery-Mollymook
156836	Signage-Direction Arrow-General Cemetery-Mollymook
156837	Signage-Give Way-General Cemetery-Mollymook

*Shoalhaven City Council  
Asset Management Plan - Cemeteries*

156834 Signage-No Entry-General Cemetery-Mollymook  
156825 Signage-Sandridge General Cemetery-General Cemetery-Mollymook  
156824 Signage-Sandridge General Cemetery-General Cemetery-Mollymook  
156823 Signage-Shoalhaven Cemeteries Notice-General Cemetery-Mollymook  
156856 Signage-Shoalhaven City Council-General Cemetery-Mollymook  
156845 Steps-Brick-General Cemetery-Mollymook  
156846 Steps-Brick-General Cemetery-Mollymook  
156839 Wall-Main Entrance-General Cemetery-Mollymook  
156838 Wall-Main Entrance-General Cemetery-Mollymook  
156840 Wall-Pedestrian Entrance-General Cemetery-Mollymook  
156841 Wall-Pedestrian Entrance-General Cemetery-Mollymook  
156822 Wall-Retaining Niche-General Cemetery-Mollymook  
156814 Wall-Retaining Niche-General Cemetery-Mollymook  
156813 Wall-Retaining Niche-General Cemetery-Mollymook  
156815 Wall-Retaining Niche-General Cemetery-Mollymook  
156908 Wall-Retaining-General Cemetery-Mollymook  
156818 Wall-Retaining-General Cemetery-Mollymook  
156817 Wall-Retaining-General Cemetery-Mollymook  
156821 Wall-Retaining-General Cemetery-Mollymook  
156820 Wall-Retaining-General Cemetery-Mollymook  
156819 Wall-Retaining-General Cemetery-Mollymook  
156816 Wall-Retaining-General Cemetery-Mollymook  
156848 Waste Bins-General Cemetery-Mollymook

**Nowra**

156739 Bench Seat-General Cemetery-Nowra  
673 Columbarium A & B-General Cemetery-Nowra  
156801 Columbarium C & D-General Cemetery-Nowra  
156802 Columbarium E & F-General Cemetery-Nowra  
156750 Fence-Brick-General Cemetery-Nowra  
156740 Fence-Brick-General Cemetery-Nowra  
156749 Fence-Brick-General Cemetery-Nowra  
156745 Fence-Gate Pedestrian Defence Section-General Cemetery-Nowra  
156744 Fence-Gate Pedestrian Defence Section-General Cemetery-Nowra  
156747 Fence-Gate Vehicular-General Cemetery-Nowra  
156746 Fence-Gate Vehicular-General Cemetery-Nowra  
156861 Fence-Post & Chain-General Cemetery-Nowra  
156871 Fence-Post & Chain-Heritage Cemetery-Nowra  
156754 Fence-Post & Single Rail-General Cemetery-Nowra  
156742 Fence-Post & Single Rail-General Cemetery-Nowra  
156743 Fence-Post & Single Rail-General Cemetery-Nowra  
156751 Fence-Post & Wire-General Cemetery-Nowra  
156752 Fence-Post & Wire-General Cemetery-Nowra  
156753 Fence-Post & Wire-General Cemetery-Nowra  
156741 Fence-Post & Wire-General Cemetery-Nowra  
156755 Fence-Welmesh-General Cemetery-Nowra  
156756 Fence-Welmesh-General Cemetery-Nowra  
156879 Lightpole-General Cemetery-Nowra  
156805 Road-Pavement Bitumen-General Cemetery-Nowra  
156765 Signage-Anglican Portion A Row 1 - 25 -General Cemetery-Nowra  
156766 Signage-Anglican Portion A Row 1 - 25 -General Cemetery-Nowra  
156767 Signage-Anglican Portion A Row 25 - 1 -General Cemetery-Nowra  
156768 Signage-Anglican Portion A Row 25 - 1 -General Cemetery-Nowra  
156769 Signage-Anglican Portion B Row 1 - 15 -General Cemetery-Nowra  
156771 Signage-Anglican Portion B Row 15 - 1 -General Cemetery-Nowra  
156770 Signage-Anglican Portion B Row 15 - 1 -General Cemetery-Nowra  
156772 Signage-Anglican Portion C Row 12 - 1 -General Cemetery-Nowra  
156773 Signage-Anglican Portion C Row 12 - 1 -General Cemetery-Nowra  
156775 Signage-Anglican Portion D Row 12 - 1 -General Cemetery-Nowra  
156774 Signage-Anglican Portion D Row 12 - 1 -General Cemetery-Nowra  
156783 Signage-Baptist Portion Row 1 - 8 -General Cemetery-Nowra  
156870 Signage-Bi-Centennial Monument-Heritage Cemetery-Nowra  
156759 Signage-Catholic Portion A Row 1 - 27 -General Cemetery-Nowra  
156757 Signage-Catholic Portion A Row 27 - 1 -General Cemetery-Nowra  
156758 Signage-Catholic Portion A Row 27 - 1 -General Cemetery-Nowra  
156760 Signage-Catholic Portion B Row 1 - 20 -General Cemetery-Nowra  
156762 Signage-Catholic Portion B Row 20 - 1 -General Cemetery-Nowra  
156761 Signage-Catholic Portion B Row 20 - 1 -General Cemetery-Nowra  
156764 Signage-Catholic Portion B Row 34 - 20 -General Cemetery-Nowra  
156763 Signage-Catholic Portion B Row 34 - 20 -General Cemetery-Nowra  
156869 Signage-Graham Family Historic Cemetery-Heritage Cemetery-Nowra  
156784 Signage-Independent Portion Row 1 - 9 -General Cemetery-Nowra  
156786 Signage-Independent Portion Row 3 - 9 -General Cemetery-Nowra  
156785 Signage-Independent Portion Row 3 - 9 -General Cemetery-Nowra  
156788 Signage-Independent Portion Row 9 - 1 -General Cemetery-Nowra

*Shoalhaven City Council  
Asset Management Plan - Cemeteries*

156787	Signage-Independent Portion Row 9 - 1 -General Cemetery-Nowra
156789	Signage-Jewish Portion Row 1 - 9 -General Cemetery-Nowra
156791	Signage-Lawn Portion Row A - L -General Cemetery-Nowra
156790	Signage-Lawn Portion Row A - L -General Cemetery-Nowra
156777	Signage-Methodist Portion Row 1 - 8 -General Cemetery-Nowra
156776	Signage-Methodist Portion Row 1 - 8 -General Cemetery-Nowra
156782	Signage-Methodist Portion Row 20 - 8 -General Cemetery-Nowra
156781	Signage-Methodist Portion Row 20 - 8 -General Cemetery-Nowra
156778	Signage-Methodist Portion Row 8 - 1 -General Cemetery-Nowra
156780	Signage-Methodist Portion Row 8 - 20 -General Cemetery-Nowra
156779	Signage-Methodist Portion Row 8 - 20 -General Cemetery-Nowra
156800	Signage-Nowra General Cemetery-General Cemetery-Nowra
156793	Signage-Presbyterian Portion Row 1 - 20 -General Cemetery-Nowra
156792	Signage-Presbyterian Portion Row 1 - 20 -General Cemetery-Nowra
156795	Signage-Presbyterian Portion Row 1 - 23 -General Cemetery-Nowra
156794	Signage-Presbyterian Portion Row 1 - 23 -General Cemetery-Nowra
156796	Signage-Presbyterian Portion Row 20 - 1 -General Cemetery-Nowra
156797	Signage-Presbyterian Portion Row 23 - 1 -General Cemetery-Nowra
156748	Signage-Shoalhaven Cemeteries Notice-General Cemetery-Nowra
156799	Signage-Shoalhaven Cemeteries Notice-General Cemetery-Nowra
156863	Signage-Sign Missing -General Cemetery-Nowra
156862	Signage-Sign Missing -General Cemetery-Nowra
156798	Signage-Stillborn Portion Row -General Cemetery-Nowra
672	Tool House-General Cemetery-Nowra

### **Numbaa**

156907	Fence-Gate Pedestrian-Heritage Cemetery-Numbaa
156901	Fence-Post & Wire-Heritage Cemetery-Numbaa
156902	Signage-Bi-Centennial Monument-Heritage Cemetery-Numbaa
156903	Signage-Numbaa Historic Graves-Heritage Cemetery-Numbaa

### **Ulladulla**

156872	Fence-Chainwire-Heritage Cemetery-Ulladulla
156873	Fence-Post & Chain-Heritage Cemetery-Ulladulla
156875	Signage-Bi-Centennial Monument-Heritage Cemetery-Ulladulla
156874	Signage-Ulladulla Historic Graves-Heritage Cemetery-Ulladulla

### **West Cambewarra**

156734	Bench Seat-General Cemetery-West Cambewarra
156860	Drinking Fountain-General Cemetery-West Cambewarra
156738	Fence-Gate Vehicular-General Cemetery-West Cambewarra
156737	Fence-Post & Wire-General Cemetery-West Cambewarra
156735	Signage-Shoalhaven Cemeteries Notice-General Cemetery-West Cambewarra
156736	Signage-West Cambewarra General Cemetery-General Cemetery-West Cambewarra

### **Woodhill**

156876	Fence-Post & Wire-Heritage Cemetery-Woodhill
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### **Worrigee**

669	Admin Building & Toilets-Lawn Cemetery-Worrigee
159674	Admin Building Pergola-Lawn Cemetery-Worrigee
159686	Bench Seat-Lawn Cemetery-Worrigee
159774	Boundary Fence-Lawn Cemetery-Worrigee
159675	Cafe Rotunda-Lawn Cemetery-Worrigee
159801	Cafeteria-Lawn Cemetery-Worrigee
159778	Carpark A-Lawn Cemetery-Worrigee
159779	Carpark B-Lawn Cemetery-Worrigee
159780	Carpark C-Lawn Cemetery-Worrigee
159781	Carpark D-Lawn Cemetery-Worrigee
159772	Compound Fence-Lawn Cemetery-Worrigee
671	Crematorium/Chapel/Cremator-Lawn Cemetery-Worrigee
159676	Cross Monument-Lawn Cemetery-Worrigee
159689	Drinking Fountain-Lawn Cemetery-Worrigee
159796	Driveway-Lawn Cemetery-Worrigee
159768	Entrance Pedestrian Gate-Lawn Cemetery-Worrigee
159767	Entrance Vehicle Gate-Lawn Cemetery-Worrigee
159769	Entrance Wall A-Lawn Cemetery-Worrigee
159770	Entrance Wall B-Lawn Cemetery-Worrigee
156866	Fence-Gate Pedestrian-Heritage Cemetery-Worrigee
156865	Fence-Post & Double Rail-Heritage Cemetery-Worrigee
156864	Fence-Post & Wire-Heritage Cemetery-Worrigee
159677	Flag Pole-Lawn Cemetery-Worrigee
159690	Lightpole A-Lawn Cemetery-Worrigee
159691	Lightpole B-Lawn Cemetery-Worrigee
159692	Lightpole C-Lawn Cemetery-Worrigee
159693	Lightpole D-Lawn Cemetery-Worrigee

*Shoalhaven City Council  
Asset Management Plan - Cemeteries*

159694	Lightpole E-Lawn Cemetery-Worrigee
159695	Lightpole F-Lawn Cemetery-Worrigee
159696	Lightpole G-Lawn Cemetery-Worrigee
159697	Lightpole H-Lawn Cemetery-Worrigee
159698	Lightpole I-Lawn Cemetery-Worrigee
159699	Lightpole J-Lawn Cemetery-Worrigee
159700	Lightpole K-Lawn Cemetery-Worrigee
159701	Lightpole L-Lawn Cemetery-Worrigee
159702	Lightpole M-Lawn Cemetery-Worrigee
159703	Lightpole N-Lawn Cemetery-Worrigee
159704	Lightpole O-Lawn Cemetery-Worrigee
159705	Lightpole P-Lawn Cemetery-Worrigee
668	Managers Residence-Lawn Cemetery-Worrigee
159771	Niche Wall-Lawn Cemetery-Worrigee
159775	Pathway Concrete-Lawn Cemetery-Worrigee
159776	Pathway Gravel-Lawn Cemetery-Worrigee
159777	Pathway Pavers-Lawn Cemetery-Worrigee
159678	Pond A-Lawn Cemetery-Worrigee
159679	Pond B-Lawn Cemetery-Worrigee
159680	Pond C-Lawn Cemetery-Worrigee
159681	Pond D-Lawn Cemetery-Worrigee
159682	Pond E-Lawn Cemetery-Worrigee
159773	Resident Fence-Lawn Cemetery-Worrigee
159782	Road shoulder-Lawn Cemetery-Worrigee
159797	Road-Lawn Cemetery-Worrigee
159687	Rubbish Bins-Lawn Cemetery-Worrigee
159707	Sign 1-Toilet-Lawn Cemetery-Worrigee
159716	Sign 10-Car Parking-Lawn Cemetery-Worrigee
159717	Sign 11-Section One-Lawn Cemetery-Worrigee
159718	Sign 12-Section Two-Lawn Cemetery-Worrigee
159719	Sign 13-Section Three-Lawn Cemetery-Worrigee
159720	Sign 14-Reflection Tea Rooms-Lawn Cemetery-Worrigee
159721	Sign 15-Memorial Garden 1-Lawn Cemetery-Worrigee
159722	Sign 16-Memorial Garden 3-Lawn Cemetery-Worrigee
159723	Sign 17-Memorial Garden 4-Lawn Cemetery-Worrigee
159724	Sign 18-Memorial Garden 5-Lawn Cemetery-Worrigee
159725	Sign 19-Bushwalk Garden-Lawn Cemetery-Worrigee
159708	Sign 2-Office-Lawn Cemetery-Worrigee
159726	Sign 20-Bushwalk Garden-Lawn Cemetery-Worrigee
159727	Sign 21-Immediate Family & Clergy-Lawn Cemetery-Worrigee
159728	Sign 22-Car Parking Notice-Lawn Cemetery-Worrigee
159729	Sign 23-Please Park On Grass Verge-Lawn Cemetery-Worrigee
159730	Sign 24-Car Parking Notice-Lawn Cemetery-Worrigee
159731	Sign 25-Section Four-Lawn Cemetery-Worrigee
159732	Sign 26-Car Parking Notice-Lawn Cemetery-Worrigee
159733	Sign 27-All Traffic-Lawn Cemetery-Worrigee
159734	Sign 28-Exit-Lawn Cemetery-Worrigee
159735	Sign 29-Please Park Cars On Grass Verge-Lawn Cemetery-Worrigee
159709	Sign 3-Chapel-Lawn Cemetery-Worrigee
159736	Sign 30-No Entry-Lawn Cemetery-Worrigee
159737	Sign 31-8 Km-Lawn Cemetery-Worrigee
159738	Sign 32-8 Km-Lawn Cemetery-Worrigee
159739	Sign 33-Stop-Lawn Cemetery-Worrigee
159740	Sign 34-No Right Turn-Lawn Cemetery-Worrigee
159741	Sign 35-All Traffic-Lawn Cemetery-Worrigee
159742	Sign 36-Exit Left-Lawn Cemetery-Worrigee
159743	Sign 37-No Entry-Lawn Cemetery-Worrigee
159744	Sign 38-Please Park On Grass Verge-Lawn Cemetery-Worrigee
159745	Sign 39-Give Way To Pedestrian-Lawn Cemetery-Worrigee
159710	Sign 4-Today's Services-Lawn Cemetery-Worrigee
159746	Sign 40-Please Park On Grass Verge-Lawn Cemetery-Worrigee
159747	Sign 41-Pedestrian-Lawn Cemetery-Worrigee
159748	Sign 42-Please Park On Grass Verge-Lawn Cemetery-Worrigee
159749	Sign 43-All Traffic Must Turn Left-Lawn Cemetery-Worrigee
159750	Sign 44-Please Park On Grass Verge-Lawn Cemetery-Worrigee
159751	Sign 45-No Entry-Lawn Cemetery-Worrigee
159752	Sign 46-No Entry-Lawn Cemetery-Worrigee
159753	Sign 47-Exit-Lawn Cemetery-Worrigee
159754	Sign 48-Please Park On Grass Verge-Lawn Cemetery-Worrigee
159755	Sign 49-Exit-Lawn Cemetery-Worrigee
159711	Sign 5-Reflections Tea Room-Lawn Cemetery-Worrigee
159756	Sign 50-Please Park On Grass Verge-Lawn Cemetery-Worrigee
159757	Sign 51-Please Park On Grass Verge-Lawn Cemetery-Worrigee
159758	Sign 52-Please Park On Grass Verge-Lawn Cemetery-Worrigee
159759	Sign 53-Exit-Lawn Cemetery-Worrigee



*Shoalhaven City Council  
Asset Management Plan - Cemeteries*

159760 Sign 54-Exit-Lawn Cemetery-Worrigee  
159761 Sign 55-Exit-Lawn Cemetery-Worrigee  
159762 Sign 56-Exit-Lawn Cemetery-Worrigee  
159763 Sign 57-No Entry-Lawn Cemetery-Worrigee  
159764 Sign 58-No Entry-Lawn Cemetery-Worrigee  
159765 Sign 59-Exit-Lawn Cemetery-Worrigee  
159712 Sign 6-Overflow Parking -Lawn Cemetery-Worrigee  
159766 Sign 60-Disabled Parking Only-Lawn Cemetery-Worrigee  
159713 Sign 7-Monument-Lawn Cemetery-Worrigee  
159714 Sign 8-Cemetery Road Direction-Lawn Cemetery-Worrigee  
159715 Sign 9-Section One-Lawn Cemetery-Worrigee  
156867 Signage-Bi-Centennial Monument-Heritage Cemetery-Worrigee  
156868 Signage-Worrigee Historic Cemetery-Heritage Cemetery-Worrigee  
159688 Solar Panel-Lawn Cemetery-Worrigee  
159683 Step A-Lawn Cemetery-Worrigee  
159684 Step B-Lawn Cemetery-Worrigee  
159685 Step C-Lawn Cemetery-Worrigee  
159706 Water Tap-Lawn Cemetery-Worrigee  
670 Work shed-Lawn Cemetery-Worrigee