

POINT OF ENTRY BUSINESS CASE.

Project initiation date: 14 July 2023

Project title: **Cemeteries - Renewals**

Hapū/iwi active partnership consideration: Choose an item.

Note: your consideration for active partnership must take into account [Tupua te Kawa](#) – a set of indigenous values at law.

Business case prepared by: Wendy Bainbridge

Business owner: General Manager Community Property & Places

[\[Link\] to guidelines "The PoE template explained..."](#)

PROBLEM / OPPORTUNITY STATEMENT

Whanganui District Council have regulatory obligations under the Burials and Cremations Act 1964, to make provision, where sufficient provision is not otherwise made for the burial of bodies of persons dying within its district. Cemeteries by definitions require continuous development and growth.

Whanganui has five cemetery grounds, four of which are active – Aramoho, Matarawa, Bruswick and Maxwell - and Heads Road, which is classified as a Heritage site.

Collectively the cemeteries contain high value assets that include the crematorium, a chapel, fencing, public toilets and a roading network, all of which have associated regular and ongoing operational and capital expenses to both provide both functional and social outcomes that ensure the high Levels of Service that people have come to expect.

This point of entry business case considers capital costs associated with running all of the cemetery assets, within the current portfolio over the next 10 year period.

BENEFITS STATEMENT

Cemeteries are important community spaces, which reflect and tell stories of the community we live in both past and present.

Well maintained cemeteries provide a place of remembrance and offer mental and spiritual solace for families and friends of loved ones. Both internationally and nationally, cemeteries are increasingly seen as a contributing to 'green' tourism. Green tourism is that which has a low impact on the environment. In a city that values Heritage, our cemeteries help to provide a vital link to our development as a community as well as promoting and respecting our diverse cultural make-up.

Continued investment in our cemetery grounds will allow WDC to meet regulatory obligations with sufficient provision for burials into the future, and will maintain the high Levels of Service that the public have come to expect.

Social Benefits:

- Provide a place of remembrance and comfort and connectivity for families that contributes to community well-being.
- A well maintained cemetery is a reflection of how Whanganui is seen as a community and contributes to creating a sense of place.

Economic Benefits:

- There are economic benefits to the community in having crematorium services locally.
- Cemeteries have increasing significance in terms of green tourism.
- Timely investment in the roading network within Aramoho cemetery in particular helps to extend the life of current assets, and maintain the LOS for users.

Environmental Benefits:

- The crematorium is required to operate under conditions of a Resource Consent which in particular requires that discharge to air conditions are met. A well maintained cremator is essential to ensure that WDC can meet the requirements.
- There are options within the cemetery that provide for 'green' burials and natural burials.
- The cemeteries have extensive gardens and trees that contribute to the bio-diversity of our district.

Cultural Benefits:

- Heads Road Cemetery has Category 1, Heritage Status, and is a significant site in terms of the history of Whanganui. Cemeteries provide a deep historical connection to the local community. The surrounding fence at Heads Road Cemetery helps to protect and preserve the headstones that tell a strong historical story of Whanganui's past.
- Cemeteries are required to provide for needs of our community, thus reflecting a diverse cultural make up

STRATEGIC CASE

The Council is required to meet its obligations under the Burials and Cremations Act 1964 - Local authorities are required to make provision, where sufficient provision is not otherwise made for the burial of the bodies of persons dying within its district.

Cemeteries sit within the Open spaces and Physical Activity Strategy. Internationally and nationally cemeteries are increasingly seen as parks that contain green spaces that in an increasingly built environment contribute to community well-being by providing recreational areas.

FINANCIAL CASE

At a high level estimate it is anticipated that \$828,000 Capex funding will be required over the next 10 year period of the LTP. This is an average of \$82,800 per year and is spread over 24 projects that have several main components:

- Roothing – ongoing investment in the internal roading network has meant the the roads are currently in good condition, but the programme of works includes re-seals of existing roading and a second seal of the road in the most recently developed area within the cemetery. **LOS**
- Fencing – The current fence around the perimeter of the Heads Road cemetery had an expected life of approximately 20 years. It was installed in stages, and a staged approach is part of the anticipated renewal plan. **RENEWAL / LOS**
- Cremator Overhaul – Required to extend the life of the cremator. **RENEWAL /LOS**
- Other- There are two rental properties within the Aramoho Cemetery that require ongoing capital investment, and there is a requirement to ensure other assets such as the Public toilets are well maintained. This work is relatively minor. **RENEWAL/LOS**

NB - Schedule of expenditure is attached.

RISK EVALUATION

Item	Potential Risk Event	Likelihood	Consequence
1	Unable to meet regulatory requirements	Almost certain	Moderate
2	Deterioration of Council – owned assets and more frequent replacement costs.	Likely	Major
3	Increased vandalism and damage	Possible	Moderate
4	Adverse publicity / Reputational Risk	Almost certain	Moderate

OPTIONS APPRAISAL

Option 1: Continue with the capital expenditure programme as outlined.

The expenditure programme if undertaken in a planned way, will maintain the current Levels of Service, and continue to ensure that the Council meets regulatory requirements. Additionally it helps to ensure positive cultural and social outcomes and provision for future generations. Works are subject to the Tender process, so it is anticipated that a market rate can be achieved. Approval of the capital expenditure on a like for like basis does not exclude the possibility of investigating alternative materials for fencing, which may be more cost effective.

Option 2: Reduced and or deferred spending will result in significantly deteriorated asset conditions, resulting in a false economy. Appropriate maintenance regimes may help to extend asset life, and should be reviewed regularly, but ongoing maintenance cannot defer replacement forever. Levels of Service will be reduced, risking adverse public reaction and inability to provide some services such as cremations.

Do Nothing: This is not an option for significant parts of this capital expenditure budget such as the cremator overhaul and continued development of the burial areas.

STAKEHOLDER ANALYSIS

Stakeholder	Influences	Key interests & issues
Whanganui District Council	High power/highly interested (Manage closely)	Provision and funding of cemeteries for burials and cremations for the people of Whanganui, and meeting regulatory requirements under the Burials and Cremations Act 1964
Veterans Affairs	High power/less interested (Keep satisfied)	Veterans Affairs provide some funding for development and maintenance of the Returned Services Section of the cemetery.
Community	Low power/highly interested (Keep informed)	General satisfaction with current arrangements. Can be highly emotive responses.
Iwi	High power/highly interested (Manage closely)	Iwi support is required and was given for the Resource consent, They have a strong interest in environmental outcomes. Usage of the cemetery by Maori is increasing.
Various cultural community groups within Whanganui	Low power/highly interested (Keep informed)	Supportive, currently working with Hindu community on culturally appropriate ceremonial requirements.
Funeral Directors and monumentalists	Low power/highly interested (keep informed)	Funeral Directors are the conduit between clients and the Council at the time of burial or cremation.

KEY CONSTRAINTS, DEPENDENCIES AND ASSUMPTIONS

- There have been no detailed financial costings. Financial figures are based on current costings.
- That the community want to maintain current levels of service.

- That the expected life-cycle of assets will not vary significantly.
- That the death rate will remain relatively static and not accelerate the need to develop burial areas sooner than anticipated.

NEXT STAGE

- The projects listed are required to meet the current level of service both now and into the future.
- More detailed costings being undertaken for those projects programmed in the first 3 years of the LTP.

Please contact the PMO (interim Stuart White: stuart.white@whanganui.govt.nz or 021738273) for any inquiries relating to this form or the business case process.

Team Leader/Project Manager Self-Review		Strategic Panel FINAL score	
Strategic Fit	3	Strategic Fit	5
Benefits	3	Benefits	3
Economic Impact	2	Economic Impact	2
Level of Service Improvements	2	Level of Service Improvements	2
Risk of doing nothing	3	Risk of doing nothing	3

*Note a copy of the anchored scoring matrix is available at the end of this document.

PROJECT MANAGEMENT OFFICE TO COMPLETE

Communications team level of involvement: Choose an item. (PMO to liaise with the Communications team)

ELT REVIEW

Date: Click or tap to enter a date.

ELT Minutes Reference: Click or tap here to enter text.

Agreed next steps:

Click or tap here to enter text.

If this project is approved for a detailed business case, then –

Name and job title of Project Sponsor

Click or tap here to enter text.

Schedule of expenditure:

Property	Work	EstCost	Year		Row Labels	Project Count	Sum of EstCost
Somme Parade - Cemetery Residence	General-Fencing Replacement	5000	2029		2024	1	\$ 60,000
Somme Pde - Crematorium	Upgrade Drains	12000	2032		2025	3	\$ 75,000
Somme Pde - Crematorium	Upgrade Septic Tank	24000	2032		2026	2	\$ 43,000
Somme Pde - Crematorium	Cremator Overhaul	150000	2033		2027	1	\$ 40,000
Somme Parade - Cemetery Residence	Re-Pile	10000	2028		2028	4	\$ 95,000
Heads Road Cemetery	Replacement Fencing Stage 1	40000	2027		2030	4	\$ 126,000
Heads Road Cemetery	Replacement Fencing Stage 2	40000	2028		2031	3	\$ 48,000
Heads Road Cemetery	Replacement Fencing Stage 3	40000	2029		2032	3	\$ 76,000
Heads Road Cemetery	Replacement Fencing Stage 4	40000	2030		2033	2	\$ 190,000
Heads Road Cemetery	Replacement Fencing Stage 5	40000	2031		2034	1	\$ 40,000
Aramoho Cemetery	Re seal Cemetery D	30000	2028		Grand Total	24	\$ 828,000
Aramoho Cemetery	Re seal Cemetery E	15000	2025				
Aramoho Cemetery	Re seal Cemetery F	25000	2026				
Aramoho Cemetery	Re seal Cemetery J	18000	2026				
Aramoho Cemetery	Re seal Cemetery L	6000	2030				
Aramoho Cemetery	Re seal Cemetery M	15000	2028				
Aramoho Cemetery	Re seal Cemetery C	45000	2025				
Aramoho Cemetery	Re seal Cemetery H	80000	2030				
Aramoho Cemetery	Re seal Cemetery G	50000	2024				
Heads Road Cemetery	Replacement Fencing Stage 6	40000	2032				
Heads Road Cemetery	Replacement Fencing Stage 7	40000	2033				
Heads Road Cemetery	Replacement Fencing Stage 8	40000	2034				
Aramoho Cemetery	Landscaping - develop Public Lawn C	15000	2025				
457 Somme Parade	HRV System	8000	2031				