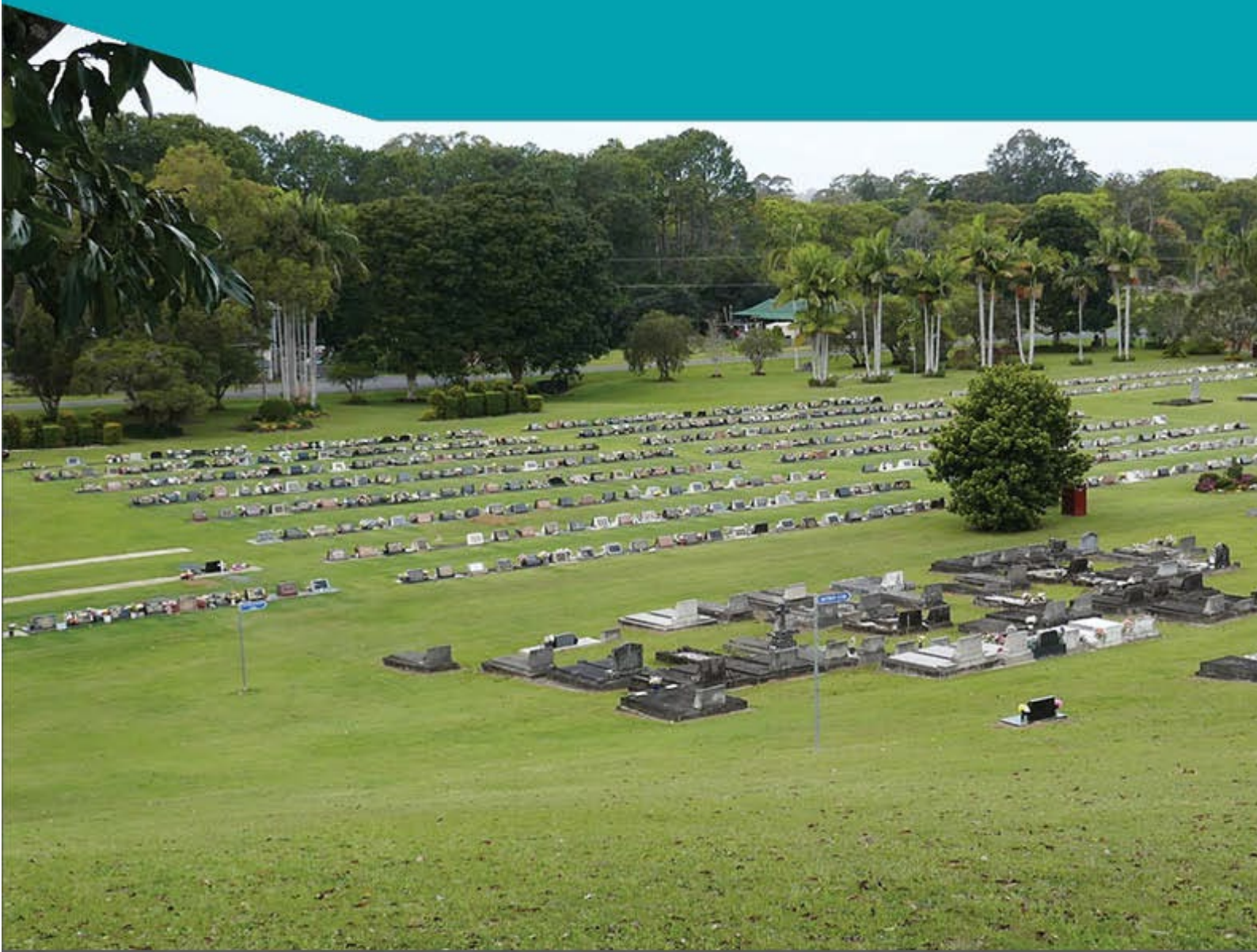


A STRATEGIC APPROACH TO CEMETERY OPERATIONS

WITHIN BYRON SHIRE



changing
P L A C E S

report prepared for:



October 2018

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Abbreviations

BSC	Byron Shire Council
CCANSW	Cemeteries and Crematoria Association of NSW
CCNSW	Cemeteries & Crematoria NSW, the statutory authority established in 2014
CLM Act	Crown Land Management Act 2016, commenced 1 July 2018
CR's	Cremated remains (previously referred to as ashes)

Scope

This engagement recognised the need for Byron Shire Council (BSC) to evaluate its service provision capability and to proactively prepare for population growth, emerging interment trends and online information technology demands.

This high level Strategic Plan seeks to

- appraise existing and likely levels of demand for interments
- identify interment capacity issues for Shire consideration
- identify social trends that will impact future usage of the cemeteries
- enable Council to more easily respond and/or adapt to demand, change and industry trends
- consider the implications of the recent promulgation of Part Four of the Act
- identify opportunities, in principle, to enhance utilisation, merchandising and revenue generation, in a manner tailored to meet community needs
- reflect input from Shire staff and key client funeral directors in relation to identification of potential, cost effective service enhancements.

In the future, this Strategic Plan will also be able to inform the development of a Plan of Management for BSC cemeteries, should one be required.

Process

Prior to preparing this report, consultations took place with a variety of stakeholders (see Appendix A). Some related council records and documents were reviewed. The desk top review material was considered in conjunction with observations made during the site visit and the responses received in relation to subsequent inquiries.

Since its appointment Changing Places has

- visited Byron for two days in September
- conducted face to face interviews with a variety of internal stakeholders
- met or spoken with BSC's main funeral directing clients and a monumental mason
- spoken with industry suppliers of bronze, granite edging and the Modular Burial System
- gained additional insight into the NSW regional operating environments from representatives of the Tweed Heads and Port Macquarie Councils
- clarified matters as necessary with internal stakeholders.

Significant input was received from: Susan Sulcs and John Fitzgerald. Whilst their input was appreciated, Changing Places remains responsible for the content of this report.

Executive Summary

In seeking to provide the Byron Shire Council (BSC) with strategies to facilitate the provision of effective, efficient and sustainable cemetery services, Changing Places was mindful of Council's long standing involvement in the operation of its four sites.

The recommended strategies in this report are predicated on the assumption that the Council's approach ideally would be based upon four basic principles. It would be seeking to

- be responsive to its community, demand and change
- provide value to the community
- be operationally and cost efficient
- be able to maximise opportunities.

In an ideal world, BSC should not be active in the market place unless it is

- more cost effective or
- better at providing something or
- it is likely to achieve a better outcome for the community,

With BSC cemetery services, the situation is not ideal. The council cannot readily divest itself of cemetery operations. Nor can it avoid the intergenerational costs associated with cemetery perpetual maintenance.

Fortunately, after its compliance issues are addressed, there is an opportunity to materially improve revenue generation. Whilst it is difficult to adopt a full cost recovery approach to fee setting, BSC can adopt a more commercial approach to service and product provision.

The focus needs to be on ensuring operational efficiency, fostering community understanding of cemetery merchandise alternatives and proactively addressing inappropriate business practices, most of which are historic legacies.

In recent years significant progress has been made. Data has been painstakingly cleansed and transferred into a new system. Cemetery Operating Guidelines have been revised. Some processes and procedures have been updated and steps taken towards compliance with the increasingly specific requirements of the 2013 Cemeteries and Crematoria Act and the related Regulations.

As Part Four of the Act only came into force in June 2018 and additional Regulations in July, the staff are faced with an evolving compliance regime. As BSC is not a member of the Cemeteries and Crematoria Association of NSW (CCANSW), staff have no readily accessible network for resources or communication channels to keep them informed.

As a result, there is now a significant amount of work and additional resources required, to implement a suite of seven new Application Forms and to align documented procedures and policies. In turn, to satisfy legislative requirements, the Civica software needs to be tailored to convert the data from those forms into a publicly available Cemetery Register.

The "in-house" Civica Authority consultant has demonstrated a good understating of the new data base and the complex requirements of cemetery data matching. Continuing his involvement and assisting the Administrative Officer with the creation of an automated Cemetery Register, will diminish compliance risk considerably.

Whilst the cemeteries themselves are well presented, consideration does need to be given in time, to adopting a more modern approach to product offerings and a differentiated fee structure.

In its simplest sense, BSC is a retail outlet for the provision of cemetery goods and services. It has competitors e.g. Alstonville. It has repeat customers i.e. generations of client families and the client funeral directors who book its services.

As a result, its clients should be provided with correct pricing signals by

- removing (where possible) any internal cross-subsidies
- creating price differentiation between similar but different locations.

Whilst fees need to be simple, competitively neutral and transparent, they also need to reflect on site variations which impact the attractiveness of a specific location to clients.

There has been a rapid increase in the popularity of cremation over the last two decades. Modern cemetery practice is to tap into that growth by offering a graduated range of value added products. If BSC does not offer more than niches as cremated remain (CR) memorials, then it's unlikely that it will maintain, let alone grow, related revenue.

Such diversification need not involve significant capital outlays.

Within Mullumbimby Cemetery there are a number of garden areas that readily lend themselves to offering a variety of in ground CR interment locations. This report also highlights the need and ways to foster demand for the single depth graves at Mullumbimby, along with some drainage issues.

Apart from the need to schedule regular debris removal, from our perspective, Byron has a far more sensitive challenge to address. The visual amenity of its children's interment area leaves a lot to be desired. Rectification needs to be well planned and should be treated as an opportunity to generate community participation.

The community awareness of BSC cemetery activity can also be enhanced by the continued development of the council web site and applying the BSC approach to branding and signage on sites. Cemetery contractors should also be "roped into" the mainstream council contractor induction, registration and certifications processes. Doing so improves efficiency and diminishes risk.

Whilst external stakeholders unanimously commented upon the improvement in cemetery administration in recent years, some funeral directors expressed serious concerns about the road access to the newer interment section at Bangalow. The deterioration of the surface and the need for a safety barrier to reduce the risk of hearses and mourners' vehicles slipping into the open drainage channel, were points of concern.

The planned extension to lawn areas at Bangalow offers significant extra interment capacity. The approach to concrete beam layout is worth reviewing. The Bangalow experience also indicates the need to develop policy and procedures in relation to bequest management.

Across the four sites, CR interment capacity is plentiful. The bodily remains situation is materially different because of the space required per Interment Right.

In the short to medium term, there would appear to be sufficient overall bodily capacity within the region. From a long term perspective, the BSC needs to consider whether it is acceptable to get to the stage where capacity is only available at Clunes. If it's not, then it would be prudent to start considering an appropriate location for a new site within the next five years.

Ultimately, the real question for council is whether it is of the view that it has a responsibility to ensure that "local " interment is available to ratepayers, within the region.

List of recommendations

These recommendations are listed in the order within which they appear, following the sequence of the report.

Recommendation One (Page 17)

That new rows and sections within cemeteries be non-denominational, rather than designated by religion.

Recommendation Two (Page 21)

That the Civica Authority consultant continue to assist with the application of the software to support cemetery requirements.

Recommendation Three (Page 21)

That the contents of the existing cemetery register be examined and adjusted to ensure compliance with the Cemeteries & Crematoria Act.

Recommendation Four (Page 21)

That the Shire apply for membership of the Cemeteries & Crematoria Association of NSW.

Recommendation Five (Page 21)

That additional resources be made available to facilitate the documentation of all cemetery processes and procedures, and to implement the actions needed to ensure compliance with the Cemeteries & Crematoria Act and Regulations.

Recommendation Six (Page 22)

That BSC cemetery forms be revised and the appropriate data inputs linked to the Cemeteries Register.

Recommendation Seven (Page 22)

That management of cemetery contractor induction processes and certification be managed through the BSC system.

Recommendation Eight (Page 25)

That future fee setting processes take more account of the attributes of individual cemeteries and the interment locations within them.

Recommendation Nine (Page 29)

That areas within Mullumbimby be developed as cremated remains interment locations.

Recommendation Ten (Page 31)

That the cemetery web site be expanded to include product descriptions, promotional inserts and access to the burial register.

Recommendation Eleven (Page 32)

That a programme be developed to ensure that cemetery signage is incorporated within BSC corporate guidelines.

Recommendation Twelve (Page 32)

That BSC approach the two churches currently holding parcels of land within the cemetery, with a view to formally incorporating it into the Bangalow Cemetery.

Recommendation Thirteen (Page 33)

That guidelines for bequests be developed, along with suitable projects to align with bequest funding.

Recommendation Fourteen (Page 33)

That Bangalow Cemetery be connected to the town water supply.

Recommendation Fifteen (Page 34)

That the beam (plinth) design and layout for the new lawn section at Bangalow be reviewed.

Recommendation Sixteen (Page 35)

That the road entrance to the new lawn section be made safe.

Recommendation Seventeen (Page 35)

That a scheduled maintenance program be implemented to regularly clean debris from Byron Cemetery.

Recommendation Eighteen (Page 36)

Rejuvenate the derelict children's section at Byron.

Recommendation Nineteen (Page 37)

That the derelict Clunes maintenance shed be removed, gate maintenance occur and a rabbit eradication programme be scheduled.

Recommendation Twenty (Page 38)

Install double sided, concrete beams in sloping areas at Mullumbimby.

Recommendation Twenty one (Page 38)

That a new fee for digging a grave to accommodate two interments, be included in the fee listing.

Recommendation Twenty two (Page 38)

That BSC consider the extent to which it is prepared to subsidise cemetery operations as a service and determine its general approach to cemetery fee adjustments accordingly.

Recommendation Twenty three (Page 39)

That the culvert drainage impediments at Mullumbimby be cleared.

Recommendation Twenty four (Page 39)

That BSC investigate opportunities to formally recognise the contribution of and to promote the Mullumbimby Cemetery Garden Club.

Recommendation Twenty five (Page 40)

That areas within all sites where access ways or little used roads can be converted into future graves, be identified now and designated as such, on cemetery plans.

MATTERS UNDER CONSIDERATION

Background

The Shire is entrusted with the care of cemeteries in Bangalow, Byron Bay, Clunes and Mullumbimby. Each have interments dating back to the early 1890's. Ideally from council's perspective, in aggregate the sites should be sustainable, providing cost effective service to the community.

Regrettably there is inherent conflict between those two objectives, as the perpetual maintenance cost of cemeteries creates intergenerational costs. In part, the pressure on interment space for bodily remains has been diminished by the increase in the cremation rate.

The overarching governance umbrella for cemetery operations is also evolving. The Cemeteries and Crematoria Act 2013 (the Act) was passed by the NSW Parliament and commenced on 24 October 2014.

That Act established a statutory authority, Cemeteries & Crematoria NSW (CCNSW). To be responsible for supporting and regulating the interment industry, assessing interment needs and developing planning strategies for cemetery space.

On 25 June 2018, Part 4 of the Act came into effect. It introduced a new interment rights system (re-use) for NSW. A twelve month transition period to May 2019 was included to facilitate implementation. Cemetery operators do not have to offer re-use. They can continue offering all Interment Rights in perpetuity.

On the 1 July 2018 the Crown Land Management Act 2016 (CLM Act) commenced. The CLM Act and associated Crown Land Regulation 2018, has resulted in a number of changes for Crown cemetery operators. These are being managed within BSC by its Leasing Coordinator

Given all these changes, it is timely for BSC to consider the strategic elements of its cemetery operations. It is fortunate that since March 2017 aspects of its cemetery operations have been incorporated into the Civica Authority software. The effectiveness of that software in generating the required Cemeteries Register, has been enhanced by the painstaking, thorough approach adopted by staff, during 2016-17, to cleansing and migrating old cemetery data.

Development planning for all four sites is facilitated by the Geocortex spatial program. Site details are readily available, as are overlays of grids for potential interment site expansion. Being overlays, the grids only provide indicative information. Just how soon that additional capacity will be needed will be determined by the extent to which further vertical integration occurs within the industry, along with demographic and social trends.

Apparent trends

In some respects, it can be argued that the Shire did not proactively set out to become a cemetery operator. In a sense, it slipped in by default, through historic circumstances, when cremation was not a readily accessible option for local communities.

The Shire has historic, ethical, social and community obligations for the cemeteries entrusted to its care. From a holistic perspective, cemeteries do more than just provide a repository for human remains. They are custodians of history, heritage places, a point of reflection and a focal point for families and the community. Cemeteries also provide public open spaces. The associated gardens and spaces are accessible by the wider community, not just those families who have used interment services. They are a community asset.

Social evolution

Broader social trends impact the nature of demand for cemetery goods and services. Australian social commentators associate the last 60 years with a variety of phenomena including the

- diminution of the visible role of Christian churches
- transition from a local to metropolitan to a global village
- more visible evidence of multi culturalism
- breakdown of the traditional nuclear family
- increasing importance of technology
- majority of deaths resulting in cremation rather than burial
- breakdown in face to face interpersonal communications
- expectation that communication and responses to queries will be instant.

In parallel, the funeral industry has recognised some more specific trends that should impact the council's approach to long term strategic cemetery planning.

Bodily disposition preferences

Figure 1 illustrates the worldwide trend towards cremation, as the preferred form of bodily disposition. Within Australia the proportion of bodily disposition by cremation has increased, over the last 20 years. Nationally the figure is around 65%, closer to 80% in the metropolitan areas and between 75-85% in the Byron region.

Figure 1... Bodily disposition by cremation

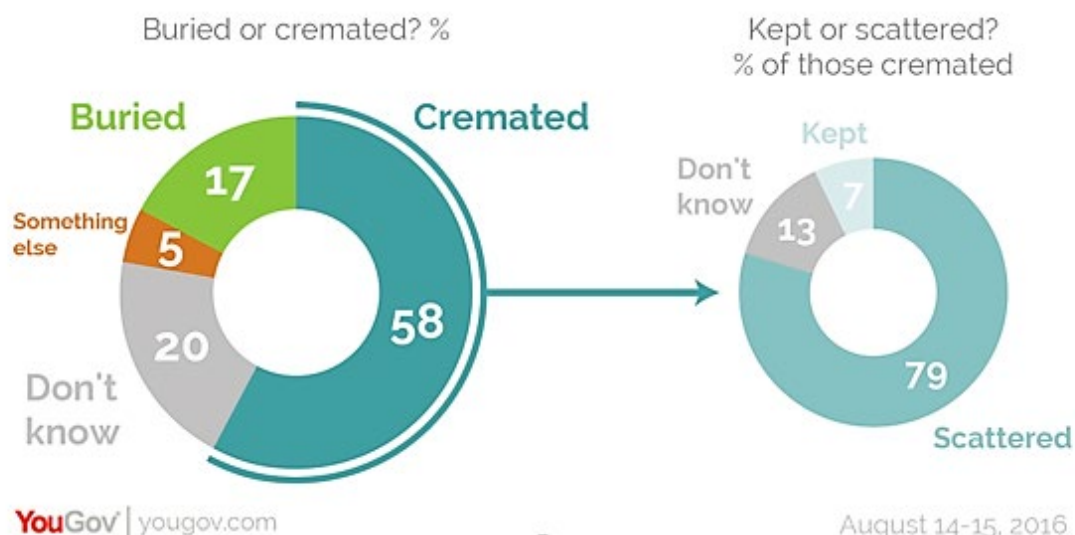


Source... The Economist Sept 2018

Historically the church and or the local cemetery were the normal place to inter remains. With the breakdown of the church, the scattering of population and the emergence of the disposable society... that world is gone forever.

Results of a study conducted in the United Kingdom, released in August 2016, indicated that “Nearly six in ten people (58%) want to be cremated when they die – more than three times the 17% of people who want to be buried, a new YouGov survey on attitudes to death reveals. Of these people, the vast majority (79%) would then like their ashes to be scattered somewhere. Just 7% want their ashes to be kept after they’ve been cremated.”

Figure 2... When you die, would you prefer to be...



Source: <https://yougov.co.uk/news/2016/08/16/majority-people-want-be-cremated-when-they-die/>

Scattering is in vogue. Think of how many times the media portrays a scene where cremated remains are being scattered. The impact of the relatively recent edict by the Roman Catholic Church, advocating placement of cremated remains in sacred places and discouraging scattering, is yet to become clear.

Market Structure

In years gone by, the operator of the local funeral business was probably an offshoot of the hardware or plumbing business. There were few barriers to entry and little regulation, especially in remote areas.

Some of these businesses acquired competitors or were in turn taken over by other entities e.g. credit unions. In the 1990's a number of North American funeral conglomerates acquired Australian businesses. Ultimately, they 'left the country', disposing of their interests to local venture capital groups or evolving into local conglomerates or through management 'buy outs'.

This transition in market structure permanently changed the market place from both a client family and council perspectives. In the past, some council cemeteries and their crematoria e.g. Lismore Memorial Gardens, held a dominant market position. They determined price and service levels and often had a material competitive geographic advantage with their cremator.

That situation changed significantly in the late nineties. The evolving consortiums purchased what had previously been competing funeral homes, established cremation facilities and expanded service provision with chapels and by offering refreshments after funerals. In addition, some of the remaining independent funeral directors installed their own cremators.

Consequently, council operated crematoriums, such as Lismore Memorial Gardens and Tweed Valley Lawn Cemetery & Crematorium, had to compete for their cremation supply in the market place. Being councils, they follow published fee schedules. Their ability to be flexible in approach is governed by policy parameters, community implications and consultation requirements and the lack of application of commercial principles.

This is not to suggest that those factors are inappropriate, just that they are likely to limit a council crematorium's ability to compete vigorously.

Within the current market place, private entities are not likely to operate a cemetery, unless it is already part of a previous acquisition or is directly associated with a funeral home or crematorium. These entities are well aware of the perpetual maintenance costs of cemetery operations and the impact of the finite nature of interment space upon future revenue.

Vertical integration

Client funeral directors generally have first contact with families and make them aware of available options for disposition of human remains. It appears that 75-85% of BSC's families are now using cremation for bodily disposition.

Based on the indicative figures in **Table One**, it appears that the funeral director conducting the most burials in shire cemeteries between 2015-18 is both a local entity and one with no direct ownership of a crematorium. The two publicly listed corporate funeral directors, InvoCare and Propel, trade under a variety of names and have associated crematoria.

Table One... Funeral directors as a source of BSC burials

Client funeral director	Associated crematorium	2015-18 BSC interment share
InvoCare Pty Ltd: <ul style="list-style-type: none"> • Guardian Ballina, Guardian Casino, and Lismore • Metropolitan Funerals • Simplicity Funerals • Somerville Funerals • Twin Towns Funerals • White Lady Funerals • William Riley Funerals 	<ul style="list-style-type: none"> • Allambe Gardens • Tweed Heads Memorial Garden & Crematorium 	22%
Propel Funeral Partners Pty Ltd: <ul style="list-style-type: none"> • Lismore Funerals • Integrity Funerals • McGuinness Funerals • Parkview Ballina, Casino and Goonellabah • White Dove Funerals 	<ul style="list-style-type: none"> • Goodna • Buderim • Alstonville 	33%
Michael Currie Funerals		36%
Dolphin Funerals		5%
Heritage Brothers Funerals & Easton Funeral Services	<ul style="list-style-type: none"> • Melaleuca Station (Chinderah) 	<1%

Everything else being equal, if one of their client families had no preference to the contrary, you would anticipate that the cremation would be allocated to an associated entity. In turn, that entity would be well placed to offer cremation memorialisation. If the family had no strong preference between cremation or burial then it's probable that pricing would be a major factor, ultimately influencing the choice towards cremation.

This makes it more difficult for the Shire to attract families to inter or memorialise cremated remains within its cemeteries, unless

- there is already a pre-existing relationship e.g. a previous interment or a geographic advantage
- there is a commercial arrangement between the funeral director and the Shire to promote memorialisation at its cemeteries
- the family wants to use a Shire facility
- the Shire cemetery staff are proactive in their approach to customer service, marketing and product offerings.

The continued consolidation of funeral businesses and vertical integration within the industry impacts both council cemetery operations and smaller independent funeral homes.

As a major market entity, InvoCare offers highly competitive pricing through its Value Cremations package:

“...\$1,495 price is available in Brisbane, Ipswich, the Gold Coast, Tweed Heads, the Northern Rivers area and Cairns...”

Value Cremations offers a low cost, value for money cremation service for those on a budget in Queensland. The Value Cremations package is a direct cremation service, instead of a traditional funeral, which means no family or friends are present. After you have spoken with one of our team, we transfer the deceased into our care, complete the necessary documentation such as the death certificate and conduct the cremation. You will be notified by the crematorium when the ashes are ready for collection.”

<https://www.valuecremations.com.au/cremation-packages/queensland>

This pricing recognises a rapidly increasing market segment... cremation without a funeral service. In Melbourne and Sydney more than 10% of cremations occur without what used to be regarded as a traditional funeral service i.e. with a coffin present. It is then left to the family to consider whether to

- memorialise or
- scatter or
- just store the cremated remains (if they collect them) or
- scatter or memorialise, at some stage in the future.

Some not for profit crematoria in Melbourne, Sydney and Adelaide indicate that their cremation conversion rate i.e. the percentage of cremation memorials sold as compared to the number of cremations, in each period, is less than 20%. Twenty years ago, it was closer to 35%.

For private enterprise, the conversion rate is likely to be significantly higher, as they can offer options to client families right from the funeral arrangement stage. One local Gold Coast funeral director indicated that more than 80% of his ‘cremation’ families create a memorial at his property or somewhere else (with his assistance) or upon a web based memorial site.

Clearly society and the market place are changing.

This means that some cremation providers are unlikely to cover the variable costs of supply, let alone obtaining a contribution towards recovering capital costs. There is no incentive for BSC to consider establishing a crematorium.

If a crematorium operator does not have its own funeral directing business, it

- has no surety in the supply of deceased for cremation
- is reliant upon support from other funeral directors (which may have their own crematoria)
- will need to compete on price to induce business or accept that its volume is limited or provide outstanding facilities for services so that their premises attract the community.

It is likely that the existing funeral businesses in the region, which have a crematorium, provide more than 75% of their own cremation case volume.

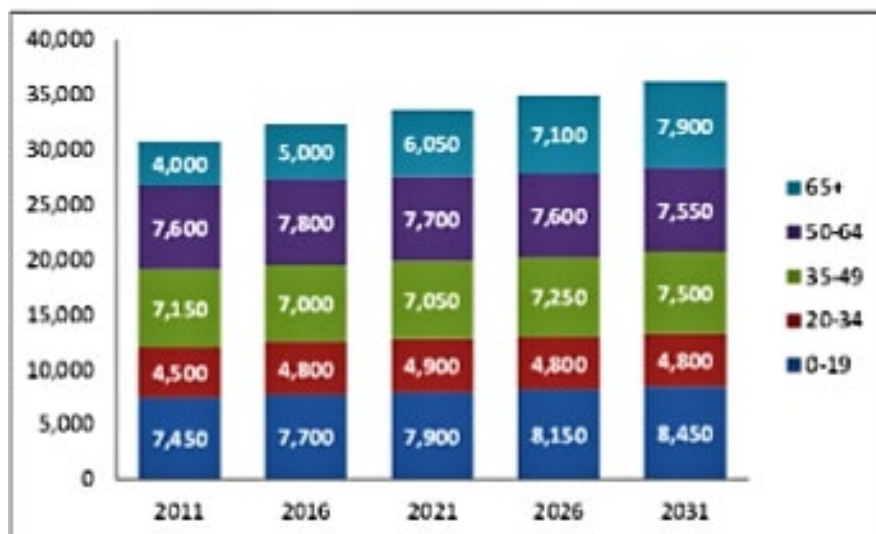
Understandably the public is not always aware that the firm they are dealing with, is part of a larger corporate entity. In turn, the independent funeral businesses, and public authority cemeteries need to find ways to remain competitive with the conglomerates.

Demography

Whilst population projections have inherent limitations, they do provide a guide for planning purposes. The official population of Byron Shire as of the 30th June 2017 was 33,987, compared to 31,556 in the 2016 census, and 29,208 in 2011 and 28,767 in 2006.

The NSW Government Planning & Environment Department projections for the LGA have the population reaching 37,950 by 2036. The region is also following the broader Australian trend, both in aging and experiencing longer life expectancy.

Figure 3... Population by Age (2011 to 2031)



Source: ABS, DP&E, MacroPlan Dimasi

If a death rate of 6 per 1000 was applied, that 37,950 would equate to around 230 deaths in that year. In turn, if the cremation rate was 80% and the residual 20% required interment within the council cemeteries (assuming none go outside the region), then there would be 46 interments of bodily remains occurring.

Compared to the experience of the last 20 years that number is low. Across the four council cemeteries, over the last 20 years there have been 1,314 interments of bodily remains. This equates to an average of 66 per annum.

Without doubt, the cremation rate would have increased materially over those two decades. The demand for bodily interment is also significantly influenced by the vertical integration of funeral firms into cremation and the changing religious composition within the LGA.

In the 2011 census 14,144 persons i.e. 48% of the population. responded to the religion question. By 2016, only 11,311 out of 31,553 stated a religion i.e. 36%. From a cemetery service provision perspective, a more detailed consideration of **Table Two**. is warranted.

The five main religious groups are diminishing in reported numbers. Numbers are also falling amongst the smaller religious groupings, that usually still exhibit a strong preference for bodily interment into consecrated ground in their own cemetery sections.

Table Two... Religion - Ranked by size

Byron Shire - Total persons (Usual residence)	2016		2011		2011-16 #
Religion	Number	%	Number	%	Number
Western (Roman) Catholic	3,953	12.5	4,650	15.9	-697
Anglican	3,074	9.7	4,076	14.0	-1,002
Uniting Church	887	2.8	1,135	3.9	-248
Buddhism	794	2.5	1,065	3.6	-271
Presbyterian and Reformed	689	2.2	841	2.9	-152
Christian, nfd	424	1.3	527	1.8	-103
Judaism	287	0.9	290	1.0	-3
Pentecostal	218	0.7	200	0.7	+18
Baptist	121	0.4	148	0.5	-27
Other Non-Christian Religions	92	0.3	84	0.3	+8
Seventh Day Adventist	85	0.3	103	0.4	-18
Jehova's Witnesses	85	0.3	142	0.5	-57
Greek Orthodox	79	0.3	97	0.3	-18
Hinduism	77	0.2	121	0.4	-44
Sikhism	65	0.2	56	0.2	+9
Lutheran	57	0.2	93	0.3	-36
Other Protestant	53	0.2	40	0.1	+13
Paganism	44	0.1	119	0.4	-75
Islam	42	0.1	58	0.2	-16
Other Nature Religions	41	0.1	98	0.3	-57
Spiritualism	29	0.1	35	0.1	-6
Chinese and Japanese Religions	21	0.1	30	0.1	-9
Baha'i	20	0.1	30	0.1	-10
Salvation Army	18	0.1	13	0.0	+5
Other Christian	17	0.1	31	0.1	-14
Russian Orthodox	16	0.1	18	0.1	-2
Australian Aboriginal Traditional Religions	12	0.0	16	0.1	-4
Wiccan/Witchcraft	11	0.0	28	0.1	-17
	11,311		14,144		-2,833

Source: ABS Census 2011 and 2016. Compiled by .id , the population experts.

Colour patch = single row, consecrated ground interment preference

Whilst the Council should be mindful of the needs of all residents, based on the numbers, it is not prudent to allocate new cemetery sections to particular religious groups. The expressed needs of, for instance, the Jewish and Muslim community members can be readily addressed at the Kempsey or Gold Coast cemeteries.

The experience in both metropolitan Sydney and Melbourne has been that committed members of both the Jewish and Muslim religions are prepared to travel to access appropriate cemetery sections. In areas with larger concentrations of followers, the Muslim cemetery sections usually differentiate at least between Sunni and Shiite and to a lesser extent Bahai followers.

Funeral director stakeholder feedback confirmed that the lack of designated, consecrated ground, was not a material issue. Like the cemetery staff, their experience was that some older people state a denomination on their paperwork and require a denominational section, whilst others have a denomination and still choose the lawn area at Mullumbimby. In reverse some families choose a religious section, without any declared religion... they just like the position within the cemetery.

As there are no strict denominational restrictions, staff are spared the administrative challenge of seeking proof of denomination or faith base, when dealing with Applications for Interment Rights (burial licences).

Unless the council has an infinite supply of cemetery space it cannot be all things to all people. If there are particular religious groups seeking cemetery space, a proactive approach would be for council to assist them with the establishment of a specialist cemetery. This would also ensure that the group would be taking responsibility for its perpetual maintenance, rather than increasing the intergenerational cost to ratepayers.

Recommendation One

That new rows and sections within cemeteries be non-denominational, rather than designated by religion.

Impacts on demand

A number of factors, apart from just the critical impact of the cremation/burial rate, will influence the actual number of new graves that will be required to satisfy demand within the region. Dynamic variables will be interacting:

- how many interments occur as second or third interments within a grave
- the number of interments at private enterprise cemeteries
- the extent to which above ground vaults and crypts (mausolea) are utilised
- going forward whether reuse of graves (utilising a limited tenure Interment Right) is acceptable to the council.
- the number of the region's residents who are buried outside the region and vice versa
- the willingness of families to travel to access graves
- the impact of religious preferences and the flexibility of religious preferences over time
- the impact of grave fee increases upon demand for graves i.e. the cross elasticity of demand with cremation
- the attractiveness of the cremation interment options offered at competing cemeteries e.g. at Tweed, Alstonville and abutting funeral facilities.

It is clear that cremation is driven by price and convenience. With the ongoing popularity of cremation as the dominant form of body disposal, there is a real opportunity for council to leverage the trend, fostering cremation memorialisation within its sites.

What is the Council's role

As all of the cemeteries commenced operation in the 19th Century, it is likely that it has been some time since a formal commitment was made to incorporate provision for ongoing cemetery land into planning schemes. Fortunately, consideration has been given to the potential capacity of existing sites.

Within the organisational structure the cemeteries, quite appropriately, fall under infrastructure services. What should set them apart from traffic, water, sewerage etc is not only the inherent value of cemeteries as custodians of history and our heritage but also their potential to generate revenue.

Whilst these cemetery operations are too small to be a stand-alone business unit, they would benefit from the application of a more commercial approach to service provision. This comment should not be interpreted as an implied criticism of the current operations. Over recent years a significant amount has been achieved, with very limited resources.

Underlying principles

The Shire's approach to servicing its community obligations is motivated by a desire to

- be responsive to its community, demand and change
- provide value to the community
- be operationally and cost efficient
- maximise opportunities.

In an ideal world, the Shire should not be active in the market place unless it is

- more cost effective or
- better at providing something or
- it is likely to achieve a better outcome for the community.

Being realistic, the Shire cannot really delegate or divest itself of its existing cemetery operations. Consequently, it needs to consider what the real costs of service provision are and the extent to which it is prepared to subsidise operations.

Financial considerations

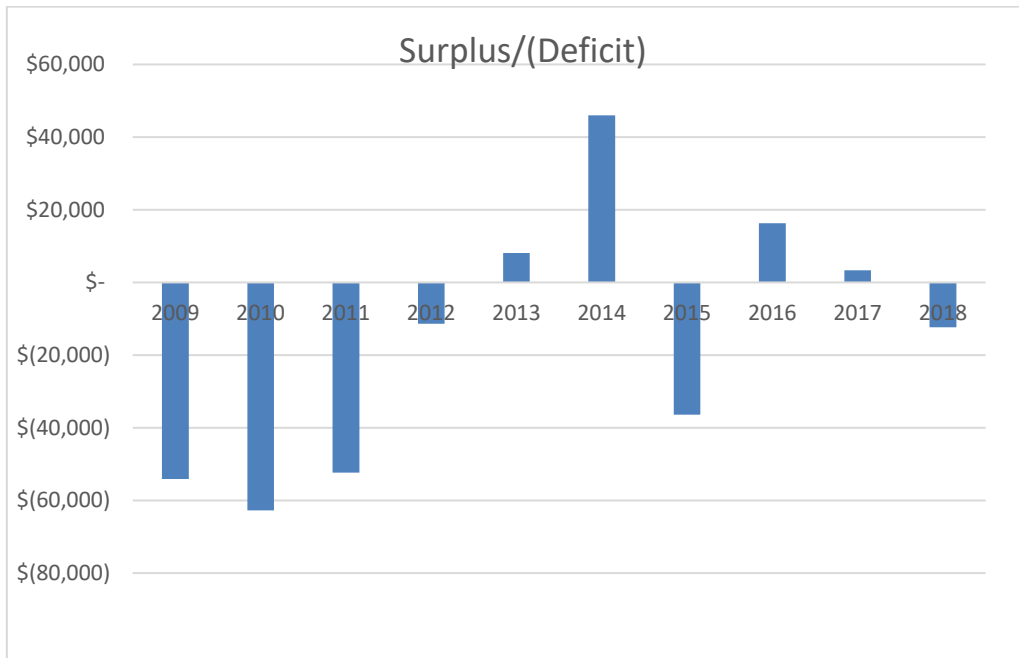
Very few Australian cemeteries have accumulated perpetual maintenance funds. BSC is no different. Its cemeteries create significant intergenerational costs for ratepayers.

Whilst it is admirable to seek to create sustainable operations, if sustainability is defined as self-funding, it is unlikely to be a realistic aim.

During the last ten years, on only four occasions have the cemetery revenues exceeded the allocated costs of cemetery operations (**Figure 4**). As those costs do not include major capital works, administrative overheads etc the real costs of cemetery operations are not transparent. Council is cross subsidising cemetery operations out of rate revenue.

The obvious questions then, are what can be appropriately done to increase revenue and to decrease expenses.

Figure 4... Cemetery contribution towards indirect costs



Within the 2018/19 Open Space and Recreation Budget, provision has been made for Public Cemeteries Income of \$232,500 and Planned Cemeteries direct expenses of \$221,600. Thus, a contribution towards overheads of \$10,900 is anticipated. This appears to materially understate the necessary costs of cemetery administration and potentially constrains budgets for required capital works.

Resourcing levels

The death care industry has no readily available benchmarks. Each entity has variable accumulated perpetual maintenance costs, along with differing

- levels of overheads absorbed within other departments
- volumes of interments
- numbers and geographic spread of sites
- merchandise and memorialisation offerings
- demographics impacting the nature of demand.

To the uninformed observer cemeteries appear to be simple operations. The reality is they are quite complex, and that complexity is not materially diminished by low volume interment.

A local comparator is Tweed Shire. It operates three lawn cemeteries

- Tweed Heads Lawn and Tweed Heads General Cemeteries combined
- Murwillumbah Lawn Cemetery
- Tweed Valley Cemetery.

Council currently employs five full time staff and two casual staff to look after cemetery administration, burials, cremations and garden maintenance across the three Lawn Cemeteries. Maintenance on the remaining General Cemeteries (Monumental Cemeteries) is done by contractors. Within the Tweed sites 157 bodily and 102 cremated remains interments and burials were conducted in 2017-18. During the same period Byron conducted 121 interments (**Table Three**).

Regardless of interment volume

- records need to be kept in perpetuity
- clients are understandably emotional, at times and difficult to deal with
- there may be material variations between what a subsequent generation believed their grandfather had already paid for and what the records indicate.

Table Three... Interment volume in 2017/18

Cemetery	Bodily Interment	Cremated Remains Interment	
		Grave	Wall Niche
Bangalow	13	4	6
Byron Bay	11	10	2
Clunes	1	5	
Mullumbimby	56	7	6
Total 121	81	26	14

Appendix B provides more insight into the range of tasks associated with administering and operating a cemetery. All related processes need to be understood by more than one staff member. If there is not a trained, administrative understudy, able to access procedures documents and input into Civica appropriately, then BSC has a serious governance risk.

The public relations and financial costs associated with one wrong interment placement are more than likely to materially outweigh the resourcing costs. Alternatively, over reliance on one staff member creates a single point of failure... especially if there is a prolonged, unexpected absence.

Currently BSC cemeteries have only a general administrative officer driving a range of initiatives (required to ensure compliance with the Cemeteries Act and regulations) and an outdoor person designated as Cemeteries Supervisor.

There would appear to be a material governance risk associated with the way in which BSC has previously administered its cemeteries.

The creation of CCNSW, a statutory authority, under the Cemeteries & Crematoria Act, the recent promulgation of Part Four of that Act and also the updating of the Regulations all increase the oversight of and compliance requirements upon cemetery operators.

In part the 2017 update of BSC cemeteries software, the related painstaking data cleansing and the ongoing utilisation of the Civica Authority consultant to BSC, to deal with cemetery software matters, can be used to demonstrate to CCNSW that progress is being made.

The requirements under the Act to maintain a detailed cemetery register are covered within *Subdivision 5 Miscellaneous: clause 63 Register of interment rights, memorials, cremations and interments*. Not only is BSC obliged to keep specified details on the register but it is also required to make the register available to the public.

The Administration Officer responsible for BSC cemeteries has no established industry network or easy way of keeping abreast of the evolving regulatory environment e.g. the promulgation of updated Regulations in June 2018. From a compliance and governance perspective, it would be prudent for the Shire to join the Cemeteries and Crematoria Association of NSW (CCANSW). NB this long standing industry association is a different entity to the recently created statutory authority, CCNSW.

Apart from the usual benefits ascribed to association membership, the Association provides insights and legal responses in relation to the at times complex questions associated with

interpreting and administering the requirements of the Act. Drawing on the network the Administrator can readily access the raft of Application forms that need to be introduced into BSC to ensure compliance and facilitate good governance.

In recommending CCANSW membership, as Changing Places is retained by the Association for strategic advice, for transparency we note a Conflict of Interest. That conflict does not diminish the value of membership.

The work load associated with developing the raft of necessary processes and procedures to ensure effective, sustainable cemetery operations and legislative compliance, will require additional staff resources, at least in the immediate future.

Recommendation Two

That the Civica Authority consultant continue to assist with the application of the software to support cemetery requirements.

Recommendation Three

That the contents of the existing cemetery register be examined and adjusted to ensure compliance with the Act.

Recommendation Four

That the Shire apply for membership of the Cemeteries & Crematoria Association of NSW.

Recommendation Five

That additional resources be made available to facilitate the documentation of all cemetery processes and procedures, and to implement the actions needed to ensure compliance with the Cemeteries & Crematoria Act and Regulations.

Administrative Processes

As the cemeteries have operated for decades, the processes and forms used to facilitate their operation tend to reflect past, rather than current or best practice.

With an increasingly litigious society, competitive neutrality requirements and evolving compliance oversight of the sector by CCNSW, it is timely for BSC to reflect upon its Application Procedures.

CCNSW is encouraging all cemetery operators to adopt the terminology used within the Act and regulations and to consistently use those terms with documents, systems and registers. Burial licences should now be referred to as Interment Rights. Ashes are referenced, more accurately, as cremated remains (CR's). Interments are defined to include both bodily remains and cremated remains.

As has always been the case, at law, BSC cannot impose conditions upon a contract that were not transparently declared before the contract was agreed to. To ensure that the necessary offer and acceptance are transparent, BSC needs to continue with its review of Application Processes.

The related Application Forms need to state the information required by the Act and also include all the relevant terms and conditions e.g. re the location of the interment, depth, memorialisation restrictions, need for additional applications (for a monument) etc.

The list of forms/documents should at least include

- an Application to Purchase an Interment Right i.e. the specific location of the proposed grave or cremation memorial
- an Interment Right Certificate issued after BSC accepts the Application to Purchase and processes the related dollars
- an Application to Permit Interment (of cremated or bodily remains)
- an Application to Allow Interment at a Shallow Depth
- an Application for Exhumation
- an Application to Transfer an Interment Right
- an Application to Cancel an Interment Right
- an Application to Erect a Monument or Headstone or Memorial
- a Contractor Site Induction Checklist

Rather than “reinvent the wheel” the Administration Officer should be able to access similar documents from her prospective CCANSW network. As these Applications are being processed, the information within them should be automatically building the required Cemeteries Register, within the Civica Authority cemeteries module.

Currently the Administration Officer, from time to time, monitors the insurance certification of monumental masons. Assuming that BSC already has contractor management systems in place, then monumental masons and other cemetery contractors should be formally processed through the council system.

Doing so improves governance and ensures appropriate certification is required and kept. It also diminishes the risk of lapsed certification.

Recommendation Six

That BSC cemetery forms be revised and the appropriate data inputs linked to the Cemeteries Register.

Recommendation Seven

That management of cemetery contractor induction processes and certification be managed through the BSC system.

Appropriately pricing

In its approach to fee setting for the services and facilities it provides, the council may adopt a user pay approach or seek to subsidise the activity, where its provision is deemed to be part of the council's community service obligations. Quite possibly this distinction has not formally been made, especially if fees have tended to be rolled forward with predominantly a percentage adjustment over time.

With council cemetery services, the complexity of related pricing issues may be compounded by the

- fact that traditionally council has provided cemetery space and the community assumes that it will go on doing so
- possible considerations of other factors such as the capacity of the bereaved to pay and council's desire not to be perceived as “profiting” from the death
- understandable challenges which elected members and council staff alike may experience trying to explain the rationale for fees and charges to constituents and families, especially if a death is imminent or has already occurred
- fact that development costs may have been incurred years ago and now cannot be easily considered to ensure cemetery fees reflect true cost
- lack of community understanding about the real costs of cemetery operations, especially the need to recover the full price of replacement land
- challenges of funding site maintenance in perpetuity... forever is a long time.

BSC and its cemeteries have limited income, an obligation to expend revenue wisely in the community's interest and ever increasing demands for the provision of community goods and services. In this context, arguably Council obligations with and approach to cemeteries/cremation interment services should be different to the more mainstream areas of infrastructure maintenance, parks etc.

The demand for services can come not only from BSC rate payers but also from the residents of other municipal areas. In turn, its ratepayers may elect to cremate or to inter in other cemeteries. They are not obliged to utilise council facilities.

Consistently over time, staff need to be able to tailor fees to reflect demand, the cost of supply, time taken assisting the family, and the relative attributes of the interment location being acquired, along with the ambiance of its surrounds.

Fair and reasonable fees

Fair should not be interpreted to mean inexpensive. It means that there will be a direct relationship between the fee charges and the range of costs associated with provision of the item and the attributes of a particular interment location.

The fees should at least

- contribute towards infrastructure development costs
- cover direct operational costs, including ongoing maintenance of the interment location and the variable costs associated with providing the particular good or service
- contribute towards repairs or replacement costs associated with cemetery facilities and equipment
- ensure adequate financial reserves for future operations i.e. perpetual site maintenance
- reflect the opportunity cost of the land used in provision of interment spaces.

In its simplest sense, BSC is a retail outlet for the provision of cemetery goods and services. It has competitors. It has repeat customers i.e. generations of client families and the client funeral directors who book its services. It has a range of merchandise which is not homogeneous.

As a result, its clients should be provided with correct pricing signals by

- removing (where possible) any internal cross-subsidies
- creating price differentiation between similar but different locations.

Whilst fees need to be simple, competitively neutral and transparent, they also need to reflect on site variations which impact the attractiveness of a specific location to clients.

Prudent fee evolution

A long overdue fee for Memorial Permit Applications was introduced in the 2017/18 fees. Processing these applications is time consuming. The papers need to be checked to ensure the Applicant has authority to undertake works at the grave site and that the drawings portray allowable specifications. Once notified that the item is in place, staff may attend the site, check that it conforms to the issued permit and then notify the client family of completion. Despite raising approximately \$9,000 during the year, the new fee did not generate complaints.

Another prudent strategy was the discontinuation of the past practice of allowing locations to be reserved by payment of a notional fee (rather than the full fee for that grave or cremation memorial). Allowing reservations, as such, potentially creates future issues for BSC in relation to perceptions of what a client family actually paid for i.e. was it a once off fee, a deposit or payment in full.

By allowing preneed purchases of graves and cremation memorials but requiring full fee payment at the time, BSC has brought itself into line with modern metropolitan cemeteries. Recently more attention appears to have been paid to the relative fees charged by cemeteries outside the Shire. This focus helps to diminish the likelihood that BSC cemeteries will become attractive to “price shoppers”.

Until recently the fee descriptors for Burial Licences (Interment Rights) and the related invoice items included a line item for perpetual maintenance of the grave, accompanied by a materially smaller charge for the grave (licence) itself.

During consultation, it was highlighted that the perpetual maintenance fee often prompted a negative response from families. From a transparency and accounting standards perspective, it also raised potential challenges in regard to whether the funds were actually set aside for perpetual maintenance i.e. into a reserve or just rolled into general funds.

In the 2018/19 fee listing that perpetual maintenance line item was removed, and the grave site fee increased accordingly. That rearrangement was received positively by stakeholders.

These proactive enhancements to the fee structure appear to have been driven by the Administration Officer, with the support of the Manager, Open Spaces & Resource Recovery.

Whilst a number of further adjustments could be suggested, going forward, there are three additional facets of fees that are worthy of attention in the not too distant future.

Firstly, the administratively simple current approach is to charge the same fee for seemingly equivalent products, across all sites:

- a single depth grave Interment Right is \$2,949
- a double depth grave Interment Right is \$3,697

In principle that fee differentiation is meant to reflect the fact that one location has the potential for the interment of two bodily remains... that’s true.

What this approach ignores, between cemeteries, is the fact that the costs of provision are not equivalent e.g. a single grave at Mullumbimby does not currently come with a concrete plinth, whilst at Bangalow they do.

Secondly, within a given cemetery the price differential between singles and doubles may not influence demand as much as anticipated e.g. at Mullumbimby the demand is predominantly for the more easily accessible lawn graves (with concrete beam and uniform style), as compared to individual single graves, on a hill side and further from the road.

Consequently, its arguable that the double graves at Mullumbimby should attract a higher price to reflect not only their potential depth but also their particular attributes:

- proximity to roadside
- ease of access
- uniform appearance
- concrete beam being in position
- and being on relatively flat land, ease of access for pedestrians.

Thirdly, the fee for an Interment Right is also potentially a way of seeking to attract client families to a particular site or to discourage demand.

From a strategic perspective, once the compliance issues referred to earlier in this report are more fully addressed (Application Forms revamped, the Cemetery Register more complete etc), it would be prudent to refocus on fee setting strategies. Some suggestions in relation to particular cemeteries are included later in this report.

Recommendation Eight

That future fee setting processes take more account of the attributes of individual cemeteries and the interment locations within them.

Expanding the CR product range

With 80% of deaths resulting in cremation, there is a significant opportunity for BSC to better satisfy its community by expanding the range of cremation memorial alternatives.

Currently client families can either inter cremated remains (CR's) into a grave or a brick niche wall. Whilst the niches at Mullumbimby are in demand, arguably that is because there are no other options. In other cemeteries, brick niche positions are the entry point into a range of offerings. BSC offers very few alternatives (**Table Four**).

Best practice is to recognise that client families have varying tastes, incomes and preferences. By offering a variety of CR interment alternatives BSC will be able to create demand and generate additional revenue.

Table Four... Available Cremated Remains Interment options

Location availability	Bangalow	Byron Bay	Clunes	Mullumbimby
Into grave	8 per grave	8 per grave	8 per grave	8 per grave
Niche wall brick	Yes	Yes	Yes	Yes
Niche wall granite	No	No	No	No
Token (name, no CR's)	Yes	Yes	Yes	Yes
Garden bed edge position	No	No	No	No
Individual position within communal garden	No	No	No	No
Family gardens	No	No	No	No
Family trees	No	No	No	No

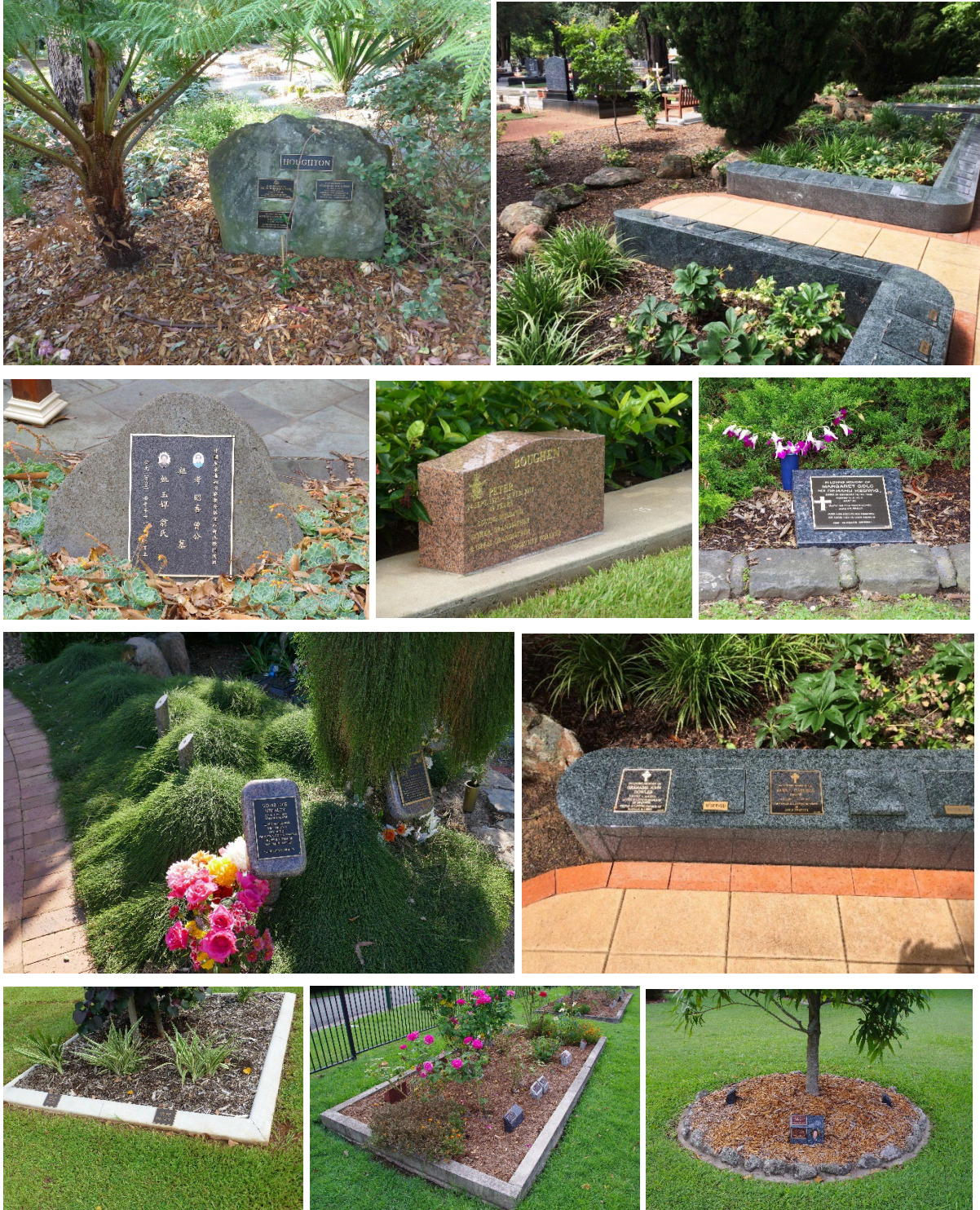
From a revenue generation perspective, the old saying *“if you do what you have always done, you will always be what you always were”*, is so true in the cemetery context.

Whilst some stakeholders may say *“no-one asks for anything else”*, that's likely to be because

- they can't see anything else or
- they are unaware of what else could be available or
- their funeral director has already told them that if you don't put the CR's in a grave, all you can do within BSC is use a wall niche.

There is a significant opportunity for BSC to better serve its community, and to increase demand and revenue by expanding its range of CR interment locations. **Figure 5** illustrates a variety of approaches to creating CR positions within garden beds, adjacent to edging, on rocks and using granite. **Figure 6** illustrates some of the approaches taken by Tweed Valley.

Figure 5... Various approaches to cremation memorialisation



Existing garden areas and trees can easily be utilised to create community, individual and family CR interment locations.

Figure 6... Tweed Valley Cemetery



Figure 7... Alstonville Cemetery



Whilst funeral directors referenced the new Alstonville CR positions (**Figure 7**) as being very favourably received by families, BSC does not need to commit to similar capital works to initially expand its product offerings.

Existing beds and trees can be easily converted into CR locations, creating choices for families. Whether plaques are placed on granite bases or concrete bed edges or rocks within beds is a product mix decision. Rather than locate new CR positions near to existing niche walls, seek to utilise other attractive areas within sites.

Currently BSC staff do not sell plaques or granite. This could still be left to external parties or the supply could be contracted through BSC. Decisions would need to be made about:

- fees
- which locations would need to be determined and designated as to whether they were single or double or family CR positions
- whether rocks need to be positioned or formal bed edges created.

At Mullumbimby there are two sheltered areas (**Figure 8**), with tables and seating, that could easily have CR positions incorporated into their surrounds. One of the shelters already has a commemorative plaque on a rock recognising the service of a garden club member to the cemetery.

Figure 8... Mullumbimby Cemetery



Elsewhere within the grounds, there are two small plaques on timber upright posts (**Figure 9**). One recognises the service of a retired neighbour, Clarrie Morrow, who unofficially cared for this section of the grounds for many years. That memorial was placed by his family. Later another was placed for his son, Gregory. As token memorials, neither have CR's interred.

Figure 9... Token memorials at Mullumbimby



The area within which these memorials are placed, would readily lend itself to the creation of a random CR rock memorial area. In turn there are many other garden sections (**Figure 10**) that could be transformed and sold.

Figure 10... Mullumbimby development opportunities



Figure 10 continues next page

Figure 10... continued



A mixture of granite desks (pillows) and rocks (Figure 11) of various sizes can be used to mark the CR interment position. These areas can be used as walkways.

Figure 11... Intermingling rocks and granite as CR location markers



Recommendation Nine

That areas within Mullumbimby be developed as cremated remains interment locations.

Leveraging the BSC web site

There is already extensive cemetery material on the BSC web site. Maps of the cemeteries are available. The Frequently Asked Questions provide useful information and fees are accessible. The web site should also be utilised to provide insights into the product offerings within the cemeteries.

Consider the way in which Alstonville (Ballina Council) describes its cremation offerings:

“Alstonville Cemetery has columbarium walls, memorial gardens, lawn burials and general burials. All of these are managed by Ballina Shire Council and we arrange all plaques for the columbarium walls, memorial gardens and lawn cemetery. Headstones or monuments for the general section can be organised through a local monumental mason. There is a long-term plan in place, involving Landcare, for native rainforest reclamation to allow for a memorial walk.”

Tweed Valley Cemetery also promotes

“Permanent and picturesque locations for ashes:

Tweed Valley Cemetery has a large choice of ashes interment sites including:

- *tranquil memorial lawns and gardens*

- memorial walks (rainforest, creek, cordyline)
- tree memorials (for individuals and families)
- memorial walls and 'books' "

and its ability to assist with family history searches (for a fee)

"Family history searches

To help you find out more about your family members interred at our cemeteries, Council offers family history searches for a fee"

Given the extensive utilisation of technology within the community, further development of the cemetery web site will assist interested parties and foster awareness of product availability.

Once accreditation procedures are in place for contractors e.g. monumental masons and funeral directors, then a link to their services can also be placed on line. This does not constitute a recommendation of those businesses. It just helps client families to identify "compliant" businesses and readily access their contact details.

Tweed deals with related matters quite simply:

"Plaques, urns and memorials are available through our accredited suppliers:

- [R. Dunn and Sons Pty Ltd](#)
- [Border Granite Pty Ltd](#)"

Another area critically in need of attention is access to the BSC cemeteries register. Earlier this report noted that the Cemeteries Act is prescriptive about the material that must be included within the cemetery register and required it to be available to the public, on request.

Cemetery web sites can effectively be used to meet the requirements. Most, as yet, only provide part of the required information. Like BSC, they are in catch up mode since the promulgation of the Act and Regulations.

Ballina Council provides access to an alphabetical Register listing:

Cemetery Interment Register



Deceased Name/Address/Age	Date of Birth	Date of Death	Interment Date	Cemetery Details
Abbott, Athol McIntosh 65 Years		23/08/1968	26/08/1968	Alstonville - Portion: ANGLICAN,Section: A Lot No: 14
Abbott, Cyril Harold 54 Years		20/11/1955		East Ballina - Portion: ANGLICAN,Section: D,Row: 17 Lot No: 1
Abbott,Emily 80 Years		23/03/1986		Alstonville - Portion: ANGLICAN,Section: A Lot No: 19
Abbott, George Augustus 80 Years 11 Months 4 Days	22/05/1923	26/04/2004	3/05/2004	East Ballina - Portion: ROMAN CATHOLIC,Section: H,Row: 5 Lot No: 11

Clarence Valley Council offers what is often referred to as a deceased search facility. Once you insert a name the register is searched for matching data.

"Clarence Valley Council is pleased to present its online burial register. The register covers ashes internments and burials within the Clarence Valley. This register will be updated in the months of August and February with new ashes internments and burials plus any amendments/additional information received.

If you have any queries with the register, please contact Council's Environment and Opens Spaces Section on 66430200."

Search the Register

First name or initial (optional)	Last Name
<input type="text" value="russ"/>	<input type="text" value="allison"/>
<input type="button" value="SEARCH"/>	

Show entries

Filter results:

Name	Date of Death	Age at Death	Cemetery	Burial Type	Denomination	Section	Row	Lot
No data available in table								

Showing 0 to 0 of 0 entries

[Previous](#) [Next](#)

It is likely that the BSC Civica data base can be mined in this way.

Recommendation Ten

That the cemetery web site be expanded to include product descriptions, promotional inserts and access to the burial register.

Operational matters

With council now focusing more on seeking sustainable performance and good governance a number of matters are worthy of highlight.

Stakeholders commented most favourably on the good working relationship that exists between BSC staff and client funeral directors and monumental masons. Interestingly when asked why they had not expressed their concerns about e.g. roads and lack of toilets and water, directly to Council, the universal response was that they did not wish to risk getting staff into trouble. They were reassured that it was appropriate to constructively raise concerns.

Interment capacity

In aggregate the Shire has significant capacity for interment of bodily remains, especially when the extensive holding at Clunes is accounted for. Ultimately the capacity litmus tests are the

- preparedness of client families to travel
- cross elasticity of demand between burial and cremation. Increasing the price of Interment Rights (formerly burial licences) invariably induces more client families to choose cremation as the preferred method of body disposal
- acceptability of removing trees to make more extensive utilisation of sites like Bryon and Bangalow
- preparedness of BSC to
 - follow up on unused, old reservations (which were not paid in full) to ascertain whether family are still interested and or prepared to pay in full
 - reclaim Interment Rights for graves which were sold 50 or more years ago but have never been used for interment (now specifically approved under the Cemeteries Act)
- tenacity applied to site planning, recognising that dual rows foster greater density of interment than single rows of graves.

Ultimately if the council is seeking to extend the life of its existing cemeteries it needs to begin with the end in mind, tailoring Interment Right fees to more closely reflect different site attributes and the relative scarcity on that site.

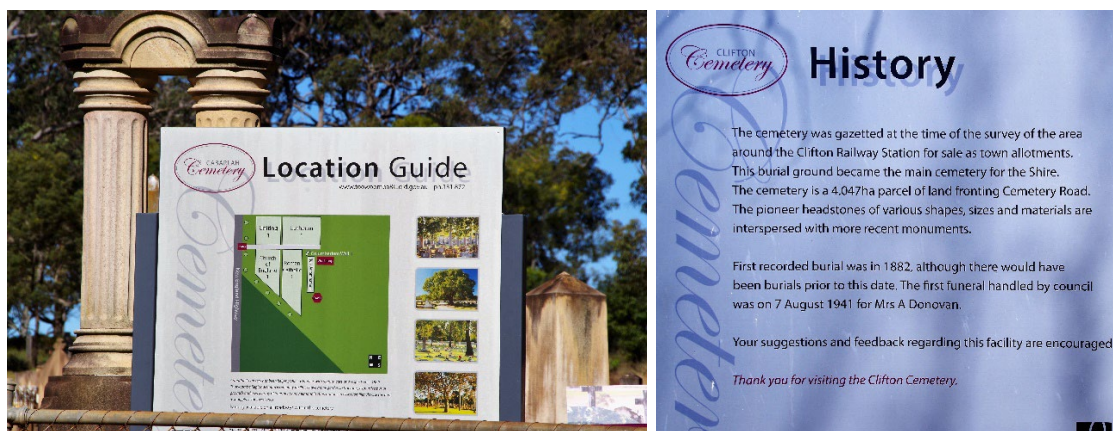
Corporate Branding

Within councils, cemetery matters seem to “fly under the radar” unless there are regular complaints. As a result, cemetery operations are likely to be forgotten when a council branding strategy is implemented.

The community would benefit if each of the sites had clear consistent approaches to signage. Visitors would benefit from not only clear entrance signage but also from a site plan. Such a map would be particularly useful at Byron Cemetery, where different sections are visually separated from each other by vegetation

After council amalgamations in Queensland, Toowoomba Regional Council found itself entrusted with the care of 26 cemeteries. As part of a branding strategy, at every site a standard format sign was installed, naming the cemetery (**Figure 12**). It also identified key sections and provided the council phone number. A concise history of each site was outlined on the reverse side.

Figure 12... Toowoomba signage



The approach to BSC signage of cemeteries, their sections, rows and location numbers appears to be more ad hoc, than that taken to other community facilities & buildings. Nothing appears to carry the council logo.

Recommendation Eleven

That a programme be developed to ensure that cemetery signage is incorporated within BSC corporate guidelines.

Bangalow

Over the last 20 years there have been interments of 22 sets of cremated remains within graves and 48 into niche walls at Bangalow. 209 interments of bodily remains have occurred. A number of matters within the site appear to need consideration.

Church land holdings

This undulating hillside site incorporates parcels of cemetery land owned by two churches. They are surrounded by interments on Crown land managed by BSC. Given recent changes to both cemeteries and Crown land legislation, it is timely for BSC to seek to incorporate those two land parcels within its own holdings. To all intents and purposes BSC has accepted responsibility for maintenance and administration of them for decades.

It would be impractical to now seek to discontinue the established practices.

Recommendation Twelve

That BSC approach the two churches currently holding parcels of land within the cemetery, with a view to formally incorporating it into Bangalow Cemetery.

Community bequests

At least two community bequests have been made to this cemetery. One in 2016 was contributed towards the installation of a water tank and a shelter. The other was toward the creation of some specific garden beds, with roses.

Regrettably not all the designated works have occurred, as yet.

Bequests should be encouraged e.g. via the web site or in situ signs. Before funds are accepted for designated purposes, there needs to be consideration of whether what is being asked for is consistent with the long term sustainability of operations. Why plant roses (high perpetual maintenance) compared to flowering natives? Why create a garden bed with a bequest, without reserving the right to sell CR memorials within it?

It is easy to offer critical commentary with the benefit of hindsight. At the time staff were acting in good faith, without guidelines.

Bequests could be requested in relation to particular works e.g. a bench or table. Relatives CR's could also be interred nearby. Possibly a bequest could be recognised with naming rights attached to a particular garden or shelter. If bench memorial bench seats are able to be created at Brunswick Heads (Figure 13) as token memorials, then similar projects should be able to be promoted across the cemeteries.

Figure 13... Brunswick Heads memorial seating



Possibly a BSC policy already exists in relation to donations and public space memorialisation. It needs to be adapted for cemetery utilisation.

In turn BSC still has not accepted the offer of a bequest for a water tank for Bangalow Cemetery. As the value of a tank is limited to the specific area it serves and many visitors won't know it exists, it would seem preferable to provide a water supply directly to a prominent (signposted) point near the main entrance. This would allow visitors to more easily fill flower vases, water bottles etc.

Recommendation Thirteen

That guidelines for bequests be developed, along with suitable projects to align with bequest funding.

Recommendation Fourteen

That Bangalow Cemetery be connected to the town water supply.

Lawn beam designs

Within established sections of the site a number of lawn beams have been created, stepped to allow for the slope (**Figure 14**). Whilst creating beams this way increases capital outlays it has distinct advantages.

- The beam can be double sided, spreading establishment costs across two graves.
- The step clearly delineates the width of the grave and diminishes the risk of a memorial intruding into an adjoining space.
- As it runs with the slope, the beam does not create a major impediment to run off.
- The memorial desks headstones or headstones do not further impede run off.

Figure 14... Old stepped beams and the new one.



By way of contrast, the recently installed new beam runs along the contour (the angle of the photo is misleading). Whilst it will probably be easier for the gravedigger to position and operate machinery, the beam placement has inherent issues.

- It will impede run off.
- As it has been placed at the bottom of the slope, all future interments above it will potentially create soil and water run off that build up against the memorials (future maintenance issue).
- As the beam has no piers securing it in position, there is the risk that it will eventually tilt or gradually slip down the slope.
- The single sided beam reduces potential burial density.
- Unlike the new Mullumbimby beams, this one does not have any surface scoring to delineate grave widths.

These practical issues should prompt reconsideration of the proposed design and placement of future beams. Preferably on sloping ground they should still be double sided, surface scored (if not stepped) and run with the slope not across the contour. Vertical stability piers may also be required. Where possible installation would commence at the highest point or furthest from the access road or pathway.

Recommendation Fifteen

That the beam (plinth) design and layout for the new lawn section at Bangalow be reviewed.

Identified risk

From a funeral director and visitors' perspective, there are significant risks associated with the entrance to the new lawn section (**Figure 15**). The unmade road surface is irregular and seriously eroded. The drain crossover has unprotected edges and creates a significant risk of vehicle slippage. During wet weather the road surface is likely to be saturated with run off.

Figure 15... Lawn section crossover risk



The related challenges are a real issue for hearses and for elderly drivers, particularly when the surface is slippery during inclement weather.

Recommendation Sixteen

That the road entrance to the new lawn section be made safe.

Byron

This site has seen 173 bodily interments, 15 CR interments into graves and 115 into its niche walls, in the last 20 years. Like Bangalow, the Byron cemetery utilises stepped lawn beams to cope with slopes in the more recently opened areas. Its sections (**Figure 16**) are often separated by vegetation and appear to lack regular removal of refuse.

Figure 16... An aspect of Byron



Recommendation Seventeen

That a scheduled maintenance program be implemented to regularly clean debris from Byron Cemetery.

The most disturbing aspect of the site is the appalling condition of the children's interment area (**Figure 17**). The area appears to be uncared for. Its appearance reflects upon the council. Approaches to remediation need careful planning and consultation.

Byron is not the first cemetery to tackle such sensitive matters. An article outlining the approach taken at Springvale Cemetery in Melbourne, in 2004-04 can be accessed at

http://www.changing-places.com.au/wp-content/uploads/2013/11/Springvale_Children.pdf

.Figure 17... Children's interment area.



The council is in a Catch 22. If it does not clean up the area it is derelict in its site management and perceived as uncaring. If it interferes with sensitive mementoes it can cause distress to impacted families.

The key to success is developing a vision for what the area will look like when its finished. Produce illustrations to enhance the consultative process. Consider removing the unused small brick niche wall and revitalising the whole section. Possibly stimulate involvement from sculptures or artisans in the local community and turn it into a community based project.

Figure18... Creating a focal point



Eastern Suburbs, Frenchs Forest and Palmdale cemeteries all saw merit in creating a specific focal point within their rejuvenated children's sections (**Figure 18**).

Create Byron as the preferred location for interment of children in the region.

Recommendation Eighteen

Rejuvenate the derelict children's section at Byron.

Clunes

Sitting on the boundary of the Lismore and Byron municipalities, the Clunes cemetery is both picturesque and spacious. If it were not perceived as being a long way from the more heavily populated areas, demand for interment there would be much greater.

During the last 20 years only 65 bodily interments have occurred, along with nine CR interments into graves and 19 into niche walls. Its three main hill top sections for Methodists, Presbyterians and Anglicans, are separated by undulating grassed areas.

Whilst its gravel access road would benefit from being sealed, its likely to be well down on the BSC road sealing programme list.

The site would benefit from

- a rabbit eradication programme. Rabbit holes create risks for visitors.
- repairs being made to inoperative gate hinges
- removal of the derelict council shed from the Clunes Cemetery Road edge (**Figure 19**), opposite the access gate to the lawn interment section.
- access to a water tank but lacks structures to catch the water.

Figure 19... Derelict council shed



Recommendation Nineteen

That the derelict Clunes maintenance shed be removed, gate maintenance occur, and a rabbit eradication programme be scheduled.

Mullumbimby

This is the shire's busiest cemetery. During the last 20 years interments of 867 bodily remains, 192 CR's into niche walls and 49 into graves, have occurred. Being bound on three sides by streets its potential for expansion is constrained.

As a result, it is paramount that BSC carefully plans site development to ensure optimisation of interment spaces.

Enhancing sustainability

Earlier in this report, the need to diversify cremation memorialisation offerings has already been addressed. By creating choices, BSC is able to both create and stimulate demand. The same marketing principles apply to bodily interment locations.

The concrete lawn beams (plinths) provide a ready-made, secure foundation for the memorial desk. The visual amenity of the lawn burial area is enhanced by the uniformity of those predominantly granite desks. This approach also creates economies of scale for monumental masons as the standard desks can be ordered from wholesalers in bulk.

The down side is that it

- constrains the ability of a client family to use an alternative approach e.g. placement of an upright headstone. If they want to do so they are required to utilise a position amongst the monuments, where there are no pre-poured foundations.
- inherently promotes demand for lawn double depth positions, even if the family's intention is only to inter one body in the grave.

Even if families are happy to have a lawn style memorial desk on one of the less expensive single grave positions, they incur the additional cost of an individual foundation (base) for the desk.

The net effect of the current fee and concrete beam scenario is that demand is channelled into the lawn sections. The long term implications of this approach need to be considered.

Once the flatter sections of the cemetery are utilised, then all new interments will be occurring amongst older monuments or on steeper slopes.

By implementing appropriate strategies BSC can alter the nature of demand and stimulate revenue.

Consideration should be given to installing a beam in a prominent, accessible position on the western sloping side of the cemetery, so that choosing a single depth site is a practical alternative to the lawn. Potentially, parts of that area could also accept other forms of memorialisation, within strict BSC guidelines. Possibly headstones and desks could be intermingled, provided they are within specified size limitations. In other places monumental masons have been happy to install samples of alternative memorials to educate the community about acceptable options.

Rather than postpone the use of sloping areas, they could be utilised now. Stimulate demand and promote better space utilisation. BSC already has beams, stepped down slopes in other places, so this is not a radical suggestion.

Cemeteries which also tailor fees more closely to the related work load, also tend to have interment (digging) fees which vary according to the depth of interment. The initial double depth dig has a higher fee than the subsequent second interment. This is easily explained to client families and makes sense. Its more work to dig, to back fill, to remove spoil and to top up.

Introducing that fee differentiation would also provide an incentive for client families to consider using a single depth position.

- The Interment Right is currently \$2,949 compared to \$3,697
- The interment fee (digging) would be \$1,387 for a single, compared to the cost of the first interment in a double depth grave which might be say \$1,687.

This would stimulate demand for single graves and generate an additional \$300 (in this example) for the first interment in every double depth grave.

BSC fees are still comparatively cheap. At Tweed Valley Lawn the

- Interment Right for a dual depth grave is \$8,550 (including the first interment fee), compared to Mullumbimby \$3,697 plus \$1,387 = \$5,084.
- Second interment fee is \$2,280, compared to Mullumbimby's \$1,387

In aggregate two interments into a double depth grave at Tweed comes to \$10,830. At Mullumbimby it's \$6,471. That is a significant variation between comparator cemeteries.

From a fee listing perspective, arguably this is not an increase of \$300. As the currently listed fee is still \$1,387, the double depth interment fee of \$1,687 is a new fee.

If BSC leaves its fees low, then it will induce use of the cemetery by people from outside the region. If it is to diminish the real cemeteries operating deficit a case can be made to increase all cemetery fees progressively, over a number of years, by more than the general rate of council increase.

Recommendation Twenty

Install double sided, concrete beams in sloping areas at Mullumbimby.

Recommendation Twenty one

That a new fee, for digging a grave to accommodate two interments, be included in the fee listing.

Recommendation Twenty two

That BSC consider the extent to which it is prepared to subsidise cemetery operations as a service and determine its general approach to cemetery fee adjustments accordingly.

Drainage issues

Currently most interments occur within the lawn beam double depth graves, in the flatter section of the site. Those graves are marginally more expensive than Interment Rights in the single depth positions up the hill.

The lawn beam graves are more likely to hold water. Consequently, sometimes coffins may need to be temporarily left upon their lowering devices, rather than the family witnessing the actual committal into the grave. The water is pumped out later and the coffin lowered.

A contributing factor to this unsatisfactory situation would appear to be the impediments to water flow in the drainage culvert (**Figure 20**), at the northern end of the site, near the Uniting section.

Figure 20... Drainage impediments



Recommendation Twenty three

That the culvert drainage impediments at Mullumbimby be cleared.

Making safe

After excavation of the grave, staff make it safe by covering the excavation with timber sheeting, placing witches' hats and taping off (**Figure 21**). Upon arrival the Funeral Directors place their own canopy and chairs.

Figure 21... Grave presentation



Community involvement

The site benefits from the regular attendance of local community members, who actively maintain parts of the garden. Like other volunteer community groups, the capacity of the "Garden Club" is diminishing as members age and additional volunteers are not forthcoming.

Recognition of their valuable contribution may stimulate further interest in becoming a friend of the cemetery.

Recommendation Twenty four

That BSC investigate opportunities to formally recognise the contribution of and to promote the Mullumbimby Cemetery Garden Club.

Extending future capacity

There are a number of strategies that can be implemented over time, to boost capacity.

In September 2017, when data was migrated into Civica, there were 635 interments with interment type 'R' for RESERVATIONS. 489 out of 635 reservation records had either an invalid date or a payment date prior to 01/07/2001. With any migration of data from historic records or spreadsheets there will always be errors and omissions.

Notwithstanding that inherent risk, it would appear likely that there are a number of historic reservations which

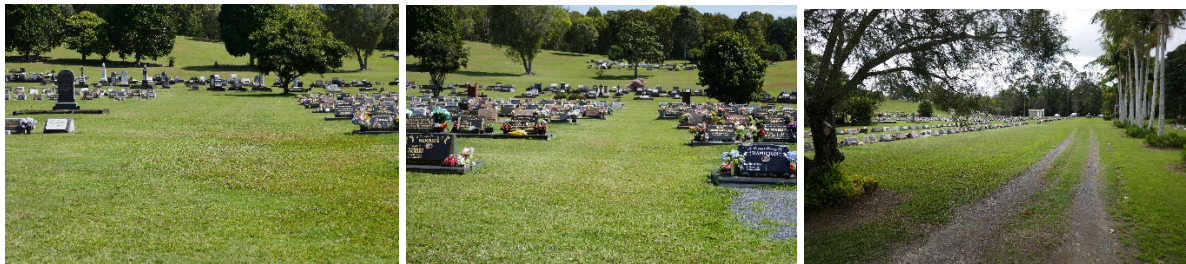
- do not have adequate or up to date details of the holder of the reservation
- current family members (successors) are unaware of
- are unlikely to ever be taken up.

In addition, there will be fully paid Interment Rights (Burial Licences) for old graves, where no actual interment has occurred.

The Act outlines the conditions and processes to be used to reclaim these “dormant” locations, to make them available for future use.

The layout of the site also offers potential for clawing back existing access ways, once they are no longer really required. There are spaces between existing sections and rows that can be infilled, with beams extended (**Figure 22**). The road from the old entrance in Coolamon Avenue through to the maintenance shed can easily be converted to burials.

Figure 22... Potential for future graves



Recommendation Twenty five

That areas within all sites where access ways or little used roads can be converted into future graves, be identified now and designated as such, on cemetery plans.

Limitation of our Work

General use restriction

This report is prepared solely for the internal use of the Byron Shire Council. This report is not intended to and should not be used or relied upon by anyone else and we accept no duty of care to any other person or entity.

In conducting our work, we have relied on the information provided to us by Council and representations made by the Council and management. We have not performed an audit or verification of the information that we have been provided.

The report has been prepared for the purpose set out in out in the Scope of this document. You should not refer to or use our name or the advice for any other purpose.

Appendix A... Contributors

Assistance with provision of information and insights pertaining to this report was received from a variety of sources. Their co-operation was appreciated.

Internal

Jason Baker	Civil Designer, Infrastructure Planning
John Fitzgerald	Cemetery Supervisor
Luis Santos	Authority Projects Officer, Consultant to Byron Shire
Michael Smith	Works Labourer – Infrastructure Services
Michael Matthews	Manager Open Spaces & Resource Recovery
Paula Telford	Leasing Co-ordinator, Byron Shire
Susan Sulcs	Administration Officer

External

Hayley Owen	Innes Gardens Memorial Park
Joe Campbell	Phoenix Foundry
Michael Currie	Michael Currie Funerals
Michael Lewis	Funeral Director, Guardian Funerals
Nick Gazzard	East Coast Memorials
Rodney Claxton	Everlon Bronze
Sam Green	Parkview Funerals Ballina
John Stennett	Tweed Valley Cemetery

Appendix B... Operational tasks

To the uninformed observer cemeteries appear to be simple operations. The reality is they are quite complex, and that complexity really is not materially diminished by low volume interment.

Regardless of interment volume

- records need to be kept in perpetuity
- clients are understandably emotional, at times and difficult to deal with
- there may be material variations between what a subsequent generation believed their grandfather had already paid for and what the records indicate.

Administration

Records management

When a client family visits the cemetery or emails or phones to ascertain burial details or funeral information etc they should be able to readily obtain information. In turn, the cemetery operator has an obligation to

- track inventory of bodily and cremated remains interment locations, including differentiating between those
 - that have been allocated (leased/sold)
 - currently available
 - that may be created (subject to demand) in the future.

Inventory management covers all types of locations including graves, cremated remains locations, mausolea (if any), vaults, and trees /shrubs which might be recognised as commemorative positions.

- update the landscape map to reflect inventory availability and utilisation
- record details of interments, not only particulars of the deceased but also full contact details for the related authorising person and then their successor at law
- identify legal ownership/entitlement in relation to particular interment locations (whether used or not) i.e. actually who the authorising person is (to enable a particular site to be used for interment)
- facilitate appropriate transfers in titles that occur over time and to update historical records to reflect the changes
- ascertain the appropriateness of exhumation applications and to conduct them as required
- ensure the cemeteries register is up to date and accessible to the public.

In summary, the administrative systems need to be established to comprehensively track all deceased records, to ensure statutory compliance and to facilitate finding the right information, as and when it is needed.

Day to day operational matters

Decisions will need to be made before the site opens in relation to which tasks will be undertaken by external contractors and which will be performed by shire staff. When determining resource levels, it is important to recognise the variety of duties that will need to be undertaken.

Understandably some tasks will be required to be undertaken more frequently than others. The following listing is indicative.

General functions

1. Infrastructure maintenance and landscaping
2. Grounds and garden maintenance
3. Removal of inappropriate items placed at interment locations
4. Creating and processing invoices in relation to Applications, interment location sales, plaques and any other merchandise sold
5. Handling accounts for funeral directors
6. Updating of computer records
7. Collecting debts
8. Updating maps, computer records and web site links
9. Updating licence details
10. Weekly inspection of cemetery to ensure visual amenity, appropriate maintenance and to ensure that monumental works are not being undertaken without permits
11. Receive complaints and assist with resolution
12. Reviewing fees and charges, at least annually
13. Reviewing policies and procedures, at least annually

Genealogical

14. Assisting families to locate sites
15. Assisting persons researching family history with dates and location of sites
16. Maintenance of web based, deceased search link

Processing Applications

17. Interment, transfer of interment rights, plaques and memorials

Conduct of interment

18. Investigation of records to ensure the Applicant is the actual interment location licence holder
19. Processing and emailing of burial details to grave digger
20. Marking the site (ensuring correct location)
21. Grave digging
22. Organising the removal of granite ledgers (if required)
23. Organising removal/replacement of concrete on graves (if required)
24. Checking of medical/ Doctor's certificate (from Funeral Director)
25. Checking interment Application
26. Inspecting sites prior to interment (ensure appropriate site, digging and presentation)
27. Present at cemetery to check name plate just prior to interment
28. Scattering of cremated remains
29. Interring cremated remains into memorials

Assisting families

30. Telephone inquiries at least 5 days a week
31. Selection of graves and cremated remains interment locations
32. Going to the cemetery with families to select sites
33. Researching interment registers/genealogical information requests.
34. Helping families to select monuments, headstones or other merchandise, appropriate to a specific interment site'
35. Meeting with family representatives
 - a. to select and design plaques and formulate suggested wording
 - b. sending proposed plaque design and wording to foundry for proofing
 - c. proof sent to families for approval

- d. investigation to ensure the invoice is paid before the plaque is actually made
 - e. sending the family approved plaque wording and design Proof to the foundry, for plaque construction
36. Attending cemetery to install plaque on correct site, as required

Assisting funeral directors

- 37. Interment bookings at least 5 days a week, with likely requirement for after-hours access as well
- 38. Inquiries about interment location availability and related fees
- 39. Clarification of family issues re entitlements to locations
- 40. Questions in relation to their own accounts with the cemetery

Assisting monumental masons

- 41. Inquiries in relation to permits and particular interment locations
- 42. Approval of Monuments to specifications
- 43. Marking of Sites once notified of work by Masons and advising location of site
- 44. Inspecting works in progress, as required, re conformity with approved permits and Australian Standards

Rights of Interment/licences

- 45. Issuing, once an Application is accepted and sale completed (including payment)
- 46. Updating of licence if there are interments, transfers etc
- 47. Processing licence transfers
- 48. Organising lost licence declarations

Exhumations

- 49. Assisting families to complete processes in relation to exhumation
- 50. Once exhumation is approved, organise grave diggers and funeral director
- 51. Ensure availability of replacement coffin and compliance with health requirements
- 52. Ensure appropriate disposal of coffin remnants and other residue
- 53. Complying with all relevant laws and regulations.

Understandably not all 55 requirements are likely to happen simultaneously. The listing seeks to provide an insight into the range of what might be regarded as normal, business activity requirements within an operating cemetery.

Far from being simple, cemeteries have potentially complex requirements, made all the more difficult by the perpetual nature of their record keeping and maintenance activity.