

Sunshine Coast  
Cemetery Plan 2012-2027



## Table of Contents

EXECUTIVE SUMMARY.....	1
<b>1. PLAN FRAMEWORK.....</b>	<b>2</b>
1.1 Purpose.....	2
1.2 Methodology.....	2
<b>2. LEGISLATIVE AND POLICY CONTEXT .....</b>	<b>3</b>
2.1 Legislative Framework.....	3
2.2 Council's Policy Context.....	3
2.2.1 Community Plan .....	4
2.2.2 Corporate Plan .....	4
2.2.3 Social Infrastructure Strategy 2011 .....	5
2.2.4 Council's Local Laws .....	5
<b>3. STRATEGIC CONTEXT.....</b>	<b>6</b>
3.1 The Sunshine Coast Population Context.....	6
3.1.1 Population Growth.....	6
3.1.2 Age Structure.....	6
3.1.3 Migration.....	6
3.1.4 Religious & Ethnic Background.....	6
3.2 Sunshine Coast Cemetery Context .....	7
3.2.1 Council's 19 Cemeteries.....	7
3.2.2 Sunshine Coast Cemetery Trends .....	9
3.2.3 Council's Cemetery Services Team .....	9
3.3 Successes So Far.....	10
<b>4. KEY CONSIDERATIONS MOVING FORWARD .....</b>	<b>11</b>
4.1 Need for Additional Land for Cemetery Purposes.....	11
4.1.1 Current Capacity of Council's Cemeteries.....	11
4.1.2 Needed Burial Capacity .....	12
4.1.3 Gaining Additional Burial Space.....	12
4.1.4 Other Means for Gaining Additional Burial Space .....	14
4.2 Valuing the Community.....	15
4.2.1 Cultural Significance .....	15
4.2.2 Programs with the Community .....	15
4.3 Operational Considerations and Cost Efficiency .....	16
4.3.1 Cost Neutrality.....	16
4.3.2 Fees & Charges.....	16
4.3.3 Forecasted Revenue & Expenditure .....	17
4.3.4 Responsible Capital Works Planning & Asset Management.....	17
4.3.5 Continued Review of Demand for Services.....	18
4.3.6 Continued Good Fiscal Management.....	18
4.3.7 Maintenance of Council's Cemeteries.....	18
4.3.8 Administration & Record Keeping .....	19
4.3.9 Process & Procedures .....	19
4.4 Exploring Business and Economic Opportunities .....	20
4.4.1 Entering the Crematorium Industry .....	20
4.4.2 Natural Burials.....	20
4.4.3 Continued Ash Interment Options .....	20
4.4.4 Reclamation of Unused Reserved Sites.....	21
4.4.5 Establishment of a Pet Cemetery.....	21
4.4.6 Other uses within Cemeteries - Community Gardens, Environmental Parks or Places for Weddings .....	21
<b>5. THE WAY FORWARD .....</b>	<b>22</b>
5.1 Vision for Sunshine Coast Cemeteries .....	22
5.2 Guiding Principles & Strategies .....	23
5.3 Action Plan.....	23
APPENDIX 1: STATUS OF COUNCIL CEMETERIES (AS AT JANUARY 2012).....	28
APPENDIX 2: SWOT ANALYSIS OF CEMETERY SERVICES .....	29
APPENDIX 3: REVENUE AND EXPENDITURE FORECAST 2012-2022 .....	30
APPENDIX 4: BENCHMARKING COUNCIL CEMETERY FEES AND CHARGES* .....	31
APPENDIX 5: COSTS ASSOCIATED WITH MAINTAINING OPEN & CLOSED CEMETERIES.....	32

## EXECUTIVE SUMMARY

Sunshine Coast Council has an important role in the provision of services and facilities to the community, with one of these services being cemeteries. This Cemetery Plan reflects the policy directions for cemetery facilities established within council's *Social Infrastructure Strategy 2011* and has been developed to provide further detail to guide the management, operations and planning of Council's cemeteries over the next 15 years.

Council is responsible for 19 cemeteries and two historical sites located across the region. Most of council's cemeteries provide for both burials and ash interments (*interment being defined as a burial of a corpse*), and contain lawn and monumental areas. Six of council's 19 cemeteries are already closed to new burials (Beerburum, Buderim, Diddilbah, Nambour Garden, Old Nambour and Woombye), while Caloundra, Mooloolah and Tewantin cemeteries are also nearing capacity, with five years life span expected to be remaining. This leaves Beerwah, Cooroy, Eumundi, Gheerulla, Kulangoor, Mapleton, Peachester, Pomona, Witta and Yandina cemeteries as having the largest capacity. Based on future conservative population growth forecasts, this presents a likely future shortfall in burial space in the region's urban areas, particularly within the southern region of the Sunshine Coast.

Over the life of this Cemetery Plan, there will be a number of factors which will shape the face of council's cemeteries. The changing demographic profile, particularly the growing and ageing population of the Sunshine Coast region, may influence future demand and cemetery operations. Cemetery-related trends will also have an impact, primarily cremation increasingly becoming the preferred burial option. Other key considerations which have been explored and will need to be addressed in the future include the need for additional land for cemetery purposes; the need to value our community; operational and cost efficiency considerations, and the option of exploring business and economic opportunities.

There is a need for council to proactively respond to these key considerations in order for the region to be provided with an efficient and professional cemetery service. To guide council over the next 15 years, the Plan introduces the following vision for cemetery services:

***Sunshine Coast Council is committed to long term provision of cemetery facilities that are responsive to the communities needs and promotes community well being and involvement.***

To facilitate the Plan's vision and effectively respond to the key considerations mentioned above, the Plan has established a 15 year action plan to be implemented by council's cemetery services team. The actions are based on the four principles of council needing to be responsive to demand and change; provide value to the community; be operationally and cost efficient, and be able to maximise opportunities. The Action Plan's key strategies are:

- Ensure that the Sunshine Coast Council cemetery services team are responsive to change, and maintain sufficient land and facilities to meet the current and future needs of the community.
- Maintain and improve the provision of cemetery facilities as an essential community service, and enhance the cultural value, community awareness and benefits of cemetery services and facilities.
- Continue to investigate and implement efficiency targets relating to operational, administrative and management roles.
- Take advantage of business and economic opportunities to advance cemetery services.

This Cemetery Plan has been prepared collaboratively within council and sets an approach to how council will carry out cemetery business in the future.



## 1. PLAN FRAMEWORK

### 1.1 Purpose

Sunshine Coast Council has an important role in the provision of services and facilities to the community. The purpose of this Cemetery Plan is to establish a strategic direction to guide the management, operations and continual improvement of Sunshine Coast Council's cemeteries over the next 15 years.

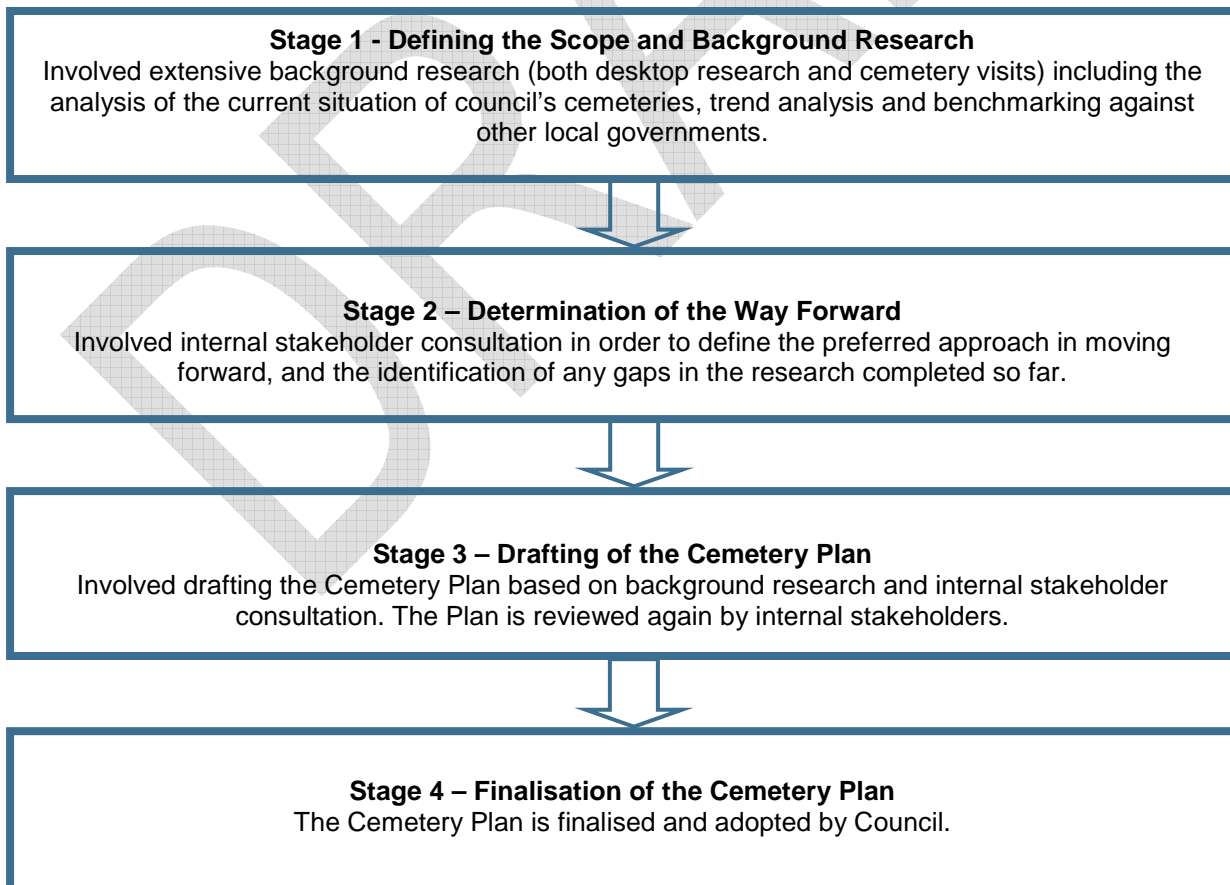
This Cemetery Plan provides:

- (a) A summary of the policy context for the Cemetery Plan.
- (b) A summary of the trends impacting on cemetery services which require consideration in developing future actions.
- (c) Detail of the successes of council's cemetery team so far.
- (d) Key considerations for improving operations over the next 15 years.
- (e) A detailed action plan for implementation either immediately or over the short, medium and long term to allow for the improvement of cemetery services.

The Plan also provides a framework to be used as a guide in relation to planning, allocation of resources, and the development and management of council's cemetery network.

### 1.2 Methodology

The methodology applied to develop this Cemetery Plan is illustrated in Figure 1.



**Figure 1: Methodology for Development of the Cemetery Plan**

## 2. LEGISLATIVE AND POLICY CONTEXT

A detailed review of relevant legislation and council's current strategy frameworks, strategic documents and policies has been conducted to ensure the Plan aligns with applicable legislation and supports Sunshine Coast Council frameworks and priorities.

### 2.1 Legislative Framework

Federal and State legislation relevant to the management of council's cemeteries is minimal. In 1902, the Queensland Cemeteries Act of 1836 was repealed and the administration of cemeteries was placed within the Local Authorities Act for local governments to regulate. Cemetery administration now forms part of local government local laws with local government acting as an administrator for cemeteries.

The Queensland Law Reform Commission is currently undertaking a review of the law in relation to the final disposal of a dead body. This reform could introduce changes to legislation relevant to cemetery operations. Ongoing monitoring of this review is needed to ensure that the Cemetery Services team is responsive to any changes.

Following is a listing of other key legislative provisions relevant to council cemetery operations:

- *Local Government Act 2009*
- *Land Act 1994*
- *Environmental Protection Act*
- *Trade Practices Act*
- *Equal Employment Opportunity Regulations*
- *Freedom of Information Act*
- *Workplace Health & Safety Act*

### 2.2 Council's Policy Context

This Cemetery Plan has been developed to align with the council's existing policy framework, demonstrated in Figure 2. The following sections detail how this Cemetery Plan aligns with council's strategy frameworks and policies.



**Figure 2: Council's policy framework**

## 2.2.1 Community Plan

The Community Plan is the pre-eminent planning document for council. Amongst others, the Community Plan identifies 'population growth', 'providing essential services and infrastructure' and 'identifying and protecting our cultural heritage' as big issues facing the Sunshine Coast community. This Cemetery Plan responds to these issues, and aligns with the range of principles which the community has identified will help guide the journey towards sustainability, and ensuring the identity and character of the region is retained.

## 2.2.2 Corporate Plan

The preparation of this Cemetery Plan supports many of council's corporate themes contained within the Corporate Plan. Preparation of this Cemetery Plan is primarily supported by the following emerging priorities within the Managing Growth corporate theme:

*7.4 - Timely and appropriate infrastructure and service provision*

*7.5 - Council's services and assets meet the needs of our growing community*

## 2.2.3 Social Infrastructure Strategy 2011

Council's *Social Infrastructure Strategy 2011* identifies cemeteries as part of council's social infrastructure network. The desired standard of service for the provision of cemeteries is identified as one cemetery, with a site area of approximately 4 to 10 hectares, per 120,000 people. The *Social Infrastructure Strategy 2011* identifies that the region's cemeteries have the capacity to cater for the needs of the Sunshine Coast for a number of years, yet the location of this capacity does not match the region's growth patterns. The *Social Infrastructure Strategy 2011* therefore recommends the need for an additional cemetery to be located within the southern end of the Sunshine Coast in the short term.

In light of this, Strategy 6.1, Action 6.1.1 and the policy directions for cemeteries contained within the *Social Infrastructure Strategy 2011* require that council's cemeteries need to respond to the current and future needs of the Sunshine Coast community, and more detailed planning for council's cemeteries is to occur:

*Strategy 6.1: Ensure that social infrastructure responds to the diverse and changing needs of our communities.*

*Action 6.1.1 Complete detailed planning for specific facilities (e.g. cemeteries, libraries and arts facilities) and update the social infrastructure facility blueprint accordingly.*

### *Policy Directions:*

- *develop culturally, ethnically, environmentally responsive facilities*
- *encourage innovative, respectful and efficient use of land*
- *support equitable distribution of accessible and affordable facilities for all residents*
- *ensure development, operation and maintenance of facilities remain cost effective*
- *recognise and protect cultural and historical significance and amenity values*

This Cemetery Plan has been developed in direct response to the above, and provides further detail to guide the management, operations and planning of council's cemeteries over the next 15 years. The action plan within this document contains a suite of actions which reinforce the policy directions and recommendations of the *Social Infrastructure Strategy 2011*.

## 2.2.4 Council's Local Laws

A suite of new local laws applicable to the Sunshine Coast region took effect on 1 January 2012. The repealed local laws contained a set of provisions relating to the operations of cemeteries, such as depths of graves and standards for memorials. Minimal provisions relevant to the operations of council's cemeteries are now contained in council's local laws.

## 3. STRATEGIC CONTEXT

### 3.1 The Sunshine Coast Population Context

The Sunshine Coast population is evidently a unique one, characterised by an older, ageing and cultural diverse population. The following outlines the current and forecasted demographic profile of the Sunshine Coast. The cumulative impact of an evolving demographic profile needs to be continually monitored, as ethnic or religious backgrounds or population characteristics (such as population growth and age distribution) may raise the need for council to undertake new approaches cemeteries currently operate.

#### 3.1.1 Population Growth

The Sunshine Coast population is evolving, with large changes forecasted to occur up to the year 2031 and beyond. In terms of population growth, the population is projected to increase from 338,429 in 2011, to 508,177 by the year 2031 (ABS, 2006). This represents an estimated population growth of 2.1% over this 20 year period, compared to an average annual growth rate of 1.8 per cent for Queensland over the same period.

#### 3.1.2 Age Structure

Changes are expected in terms of age structure of the Sunshine Coast population. The Sunshine Coast region is currently comprised of an older, ageing population. Between 2001 and 2006, the largest changes in the age structure of the Sunshine Coast population was an increase in 35 to 49 age group (+7,182 persons); an increase in the 50 to 59 age group (+7,920 persons); an increase in 60 to 69 (+6,923 persons), and an increase in 70 to 84 (+3,888 persons). The median age for the Sunshine Coast is anticipated to increase from 41 years in 2006 to 44 years in 2031, compared to median age for Queensland, which is projected to increase from 36 in 2006 to 41 by the year 2031.

#### 3.1.3 Migration

The growth in the population and the changes in age structure coincide with a large portion of the population growth being largely attributable to in-migration. A total of 20,106 people were recorded to have migrated to the Sunshine Coast in the 2006 Census. Of note, a large portion of these in-migrators were aged 55 and over (5,722 people).

#### 3.1.4 Religious & Ethnic Background

Christianity was the most common religion in Sunshine Coast local government area, with 62.8% of the population indicating they were Christian (ABS, 2006). Anglican (21.6%), Catholic (19.3%) and Uniting Church (7.1%) faiths had the largest followings on the Sunshine Coast. Overall, Christianity has decreased in followers since 1996, with 69.2% of the population formerly identifying themselves as Christian. Other major religions of Hinduism, Islam and Judaism are practiced in the local government area, with the Census identifying that 0.1% of the population follow each of these religions respectively. Of note, Buddhism has grown as a religion in the local government area, with 0.3% in 1996, and 0.9% in 2006.

The 2006 Census recorded that 49,990 persons in Sunshine Coast Regional Council Local Government Area stated they were born overseas (18.1% of the total population). Of the 18.1% born overseas, 13% were born in an English speaking country, while 5.1% were born in a non English speaking country (ABS, 2006).



## 3.2 Sunshine Coast Cemetery Context

### 3.2.1 Council's 19 Cemeteries

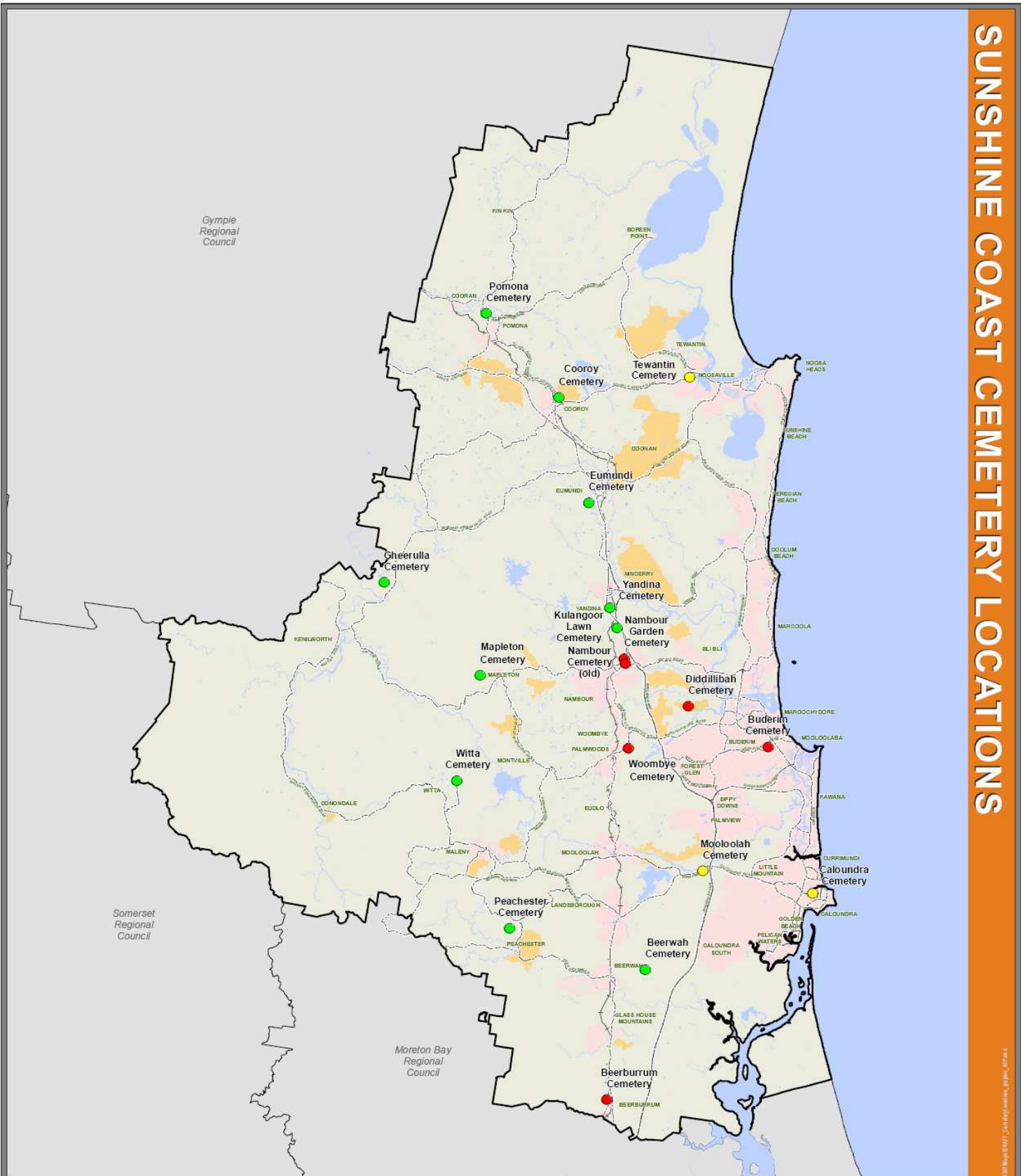
Sunshine Coast Council is responsible for the management of 19 cemeteries and two historical sites located across the region. The total land area of these cemeteries is 74 hectares, which is distributed within the urban and rural centres as shown in Table 1 and the map titled Sunshine Coast Cemetery Locations. Council's cemeteries are non-denominational, and do not have a limit on tenure.

**Table 1: List of Sunshine Coast Cemeteries**

Cemeteries:		
• Beerburrum	• Beerwah	• Buderim
• Caloundra	• Cooroy	• Diddillibah
• Eumundi	• Gheerulla	• Kulangoor
• Mapleton	• Mooloolah	• Nambour Garden
• Old Nambour	• Peachester	• Pomona
• Tewantin	• Witta	• Woombye
• Yandina		
Cemetery Historical Sites:		
• Landsborough	• Flaxton	

Appendix 1 provides a summary of the capacity and life expectancies of council's cemeteries. Six out of nineteen of council's cemeteries are already closed to new burials. Beerburrum, Buderim, Diddilbah, Nambour Garden, Old Nambour and Woombye only have capacity to accommodate for burials in reserved grave sites where available. Caloundra, Mooloolah and Tewantin are also nearing capacity, with an expected life span of no more than five years (not including reserved burial sites).

This leaves Beerwah, Cooroy, Eumundi, Gheerulla, Kulangoor, Mapleton, Peachester, Pomona, Witta and Yandina cemeteries as having the largest capacity. With the exception of Kulangoor being located adjacent the major centre of Nambour, these cemeteries are located within council's smaller and more rural centres, and are somewhat removed from where the majority of the Sunshine Coast's population resides, which is along the coastline and on the eastern side of the Bruce Highway.



## Sunshine Coast Cemetery Locations

### Legend

- Cemetery - At Capacity (accommodating for additional interments, or burials in reserved sites only)
- Cemetery - Nearing Capacity
- Cemetery - Open
- Urban Footprint
- Rural Living Area
- Sunshine Coast Region
- Water Bodies
- Major Roads
- Railway

0 5 10 20 kms

Scale 1:300,000

Sunshine Coast Council

Locked Bag 72 Sunshine Coast Mail Centre Qld 4560  
 [E] [mapping@sunshinecoast.qld.gov.au](mailto:mapping@sunshinecoast.qld.gov.au)  
 [W] [www.sunshinecoast.qld.gov.au/MyMaps](http://www.sunshinecoast.qld.gov.au/MyMaps)

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## 3.2.2 Sunshine Coast Cemetery Trends

Council provides a number of services to the community in terms of cemetery services. The key services are burials and ash interments (interment being defined as a burial of a corpse). Table 2 details burials and ash interments over the period 2005 – 2010:

**Table 2: Sunshine Coast Cemetery-related Trends 2005-2010**

	2005	2006	2007	2008	2009	2010
Total Burials	283	253	253	295	273	318
Total Ash Interments	170	176	110	140	105	64
Total Interments	453	429	363	435	378	382
No. Registered Deaths	1,902	1,902	1,952	2,230	2,133	N/A
% Deaths Buried In SCC Cemeteries	24%	23%	19%	20%	18%	-

(Source: Sunshine Coast Council Cemetery Services Team)

Key trends emerging since 2005 include:

- Total burials occurring in council cemeteries have remained relatively steady, with a slight increase since 2006.
- Total ash interments have gradually declined over the period 2005 to 2010, from 170 ash interments in 2005 to 64 in 2010.
- Between 2005 and 2010, total registered deaths on the Sunshine Coast have increased. Over the same period, the number of deaths resulting in a burial in a council cemetery has declined. It could be assumed that the number of cremations occurring on the Sunshine Coast could therefore be increasing.

An additional service offered by council is the arrangement for the manufacture and instalment of plaques and memorials on request. Over the period 2009 to 2010, council has organised the manufacture and installation of plaques and memorials for generally 60% of total interments.

## 3.2.3 Council's Cemetery Services Team

Council's Cemetery Services team operate as a unit within council's Community Services department, and within the branch of Community Facilities. Key responsibilities of the team include:

- Burial and ash interment services;
- Reservation of grave sites;
- General assistance in making funeral arrangements;
- The supply and installation of plaques and memorials;
- Maintenance of council's cemeteries;
- Provision of historical information to the community; and
- Holding remembrance services at appropriate times during the year.

All required operational activities are completed internally within the team, including all data entry, booking of services and burial times, liaising with the community regarding memorialisation and

site reservation. The exception to this is the payment of fees and charges for cemetery services, which is carried out through council's customer service counters.

As of January 2012, the team is comprised of nine staff members involving:

- 1 Manager of Cemetery Services;
- 1 Operations manager;
- 2 Maintenance coordinators;
- 2 Burial service team members;
- 2 Maintenance service team members, and
- 1 Administration support officer.

The majority of team members commence and complete daily activities from Kulangoor cemetery, with the exception of the two Maintenance Coordinators, who are based at Noosa and Caloundra respectively. The depot at Kulangoor is centrally located within the region, therefore providing reasonable travel time to all parts of the Sunshine Coast.

### 3.3 Successes So Far

Since the local government amalgamation in March 2008, council's cemetery services team have had a series of achievements which exemplify their success so far as a unit. These key successes include:

- Approved expansion of Pomona Cemetery to develop additional burial space.
- Developed region wide reservation systems and processes.
- Introduced tender processes for monumental services and maintenance of council's cemeteries.
- Progressing the upgrade of software to one regional based system (Unicem).
- Centralising council's Cemeteries Services Team and resources to Kulangoor cemetery.
- Reduction of small plant and equipment kept on site, significantly reducing lease costs.
- Establishment of partnerships with Mission Australia and the Youth Justice Commission.
- Establishment of a partnership with a local funeral provider and a Nambour hospital chaplain to create a 'Forget Me Not' pre term baby garden located within the Kulangoor cemetery.

The team has proven to have a number of key efficiencies which has enabled for successful operations to date. This Cemetery Plan will identify further opportunities for the ongoing improvement of cemetery services team to the region.



## 4. KEY CONSIDERATIONS MOVING FORWARD

In order for effective planning, management and operations of council's cemeteries to occur in the short, medium and long term, there needs to be an understanding of the matters which will impact on council's cemeteries now and in the future. Appendix 2 contains a SWOT analysis of council cemetery services which has been used as a basis for the development of this Plan. The following sections provide more detail to this SWOT analysis, and detail the key considerations for moving forward and developing a vision, strategies and actions for council's cemetery services.

### 4.1 Need for Additional Land for Cemetery Purposes

#### 4.1.1 Current Capacity of Council's Cemeteries

Sunshine Coast cemeteries ultimately have a life span. The majority of cemeteries located on the Sunshine Coast were first developed in the 1800's and are now approaching full capacity. In some circumstances, some cemeteries are unable to be developed further and are only providing burials within existing grave sites (for an additional interment) and reserved grave sites.

It is difficult to determine a point in time when burial space will be exhausted as there are a number of variables requiring consideration. These include:

- The impact of population forecasts for the Sunshine Coast.
- Graves are generally dug to allow for two interments. Whether an interment in an existing grave occurs cannot be pre-determined.
- The impact of whether reserved grave sites are used, or remain reserved in perpetuity. There are approximately 2,400 reserved grave sites across the council area which presents considerable burial capacity (refer to Appendix 1 for data on number and location of reserved grave sites).
- The impact of the future preferred burial option. The current preferred burial option is cremation, accounting for 70 – 80% of all burials. It cannot be ensured that this trend will continue (or increase or decrease).
- The death rate is expected to increase as the baby boomers enter their later years. This could be expected to impact on total burials per annum.
- A large portion of the Sunshine Coast population growth is a result of migration, particularly those within the older age brackets. It cannot be determined whether deaths will definitely result in burials on the Sunshine Coast, especially considering a large portion of our population have migrated from other areas.
- The impact of major developments on the Sunshine Coast, such as the development of the Caloundra South Urban Development Area.

The trends occurring with the Sunshine Coast population and other cemetery-related trends will ultimately have an impending impact on burial capacity, and should be proactively planned for. There is a need for council to recognise that additional cemetery space is required to cope with the expected increase in population and begin to implement actions to fill that future need.

It has been crudely anticipated that there is capacity within council's cemeteries to meet demand over the next twenty (20) years up to 2031, with more than approximately 9,600 graves still remaining at this time. However, there is a mismatch between where the majority of the Sunshine Coast population resides (urban areas), compared to where the majority of burial space is located (council's rural and hinterland areas). The Caloundra and Mooloolah cemeteries are expected to close to new burials in the next 2 to 5 years, resulting in a shortfall in space at the southern end of the Sunshine Coast.

## 4.1.2 Needed Burial Capacity

Council's *Social Infrastructure Strategy 2011* identifies the need for the location of an additional cemetery located within the southern end of the Sunshine Coast. The *Social Infrastructure Strategy 2011* identifies that one cemetery with an area of 4-10 hectares per 120,000 people is needed in order to service the Sunshine Coast.

In light of the *Social Infrastructure Strategy*, Table 3 provides an indication of the burial capacity and life expectancy of gaining land for cemetery purposes of between 4 and 10 hectares. A number of assumptions have been made in the calculating the figures, namely:

- When considering the need for infrastructure and other structures to be provided in a cemetery, the total land able to be used for burial space becomes reduced. One hectare of land has been allowed for the provision of such infrastructure.
- Burial capacity has been based on one gravesite having the dimensions of 0.8m x 2.2m. One grave therefore requires an area of 1.76m<sup>2</sup>.
- Expected life span for the cemetery space has been based on the number of burials generally occurring in all those cemeteries located at the southern end of the Coast per year. Trends have shown that the Caloundra, Mooloolah, Beerwah, Witta and Peachester cemeteries generally accommodate for 34% of total burials occurring across all Sunshine Coast cemeteries. This equates to approximately 95 burials per year (34% of an average of 280 burials per year). Any increases in burial numbers as a result of an ageing and growing population has not been considered in this calculation.

**Table 3: Estimated Burial Capacity & Life Span for Cemeteries of 2 – 10 hectares**

Area of Land Gained for Cemetery Purposes (ha)	Assumed Usable Land Area	Burial Capacity	Expected Life Span (minimum)
2 ha	1 ha	5682 graves	60 years
3 ha	2 ha	11364 graves	120 years
4 ha	3 ha	17,045 graves	179 years
5 ha	4 ha	22,727 graves	239 years
6 ha	5 ha	28,409 graves	299 years
7 ha	6 ha	34,091 graves	359 years
8 ha	7 ha	39,773 graves	419 years
9 ha	8 ha	45,455 graves	478 years
10 ha	9 ha	51,136 graves	538 years

Table 3 demonstrates that a 4 hectare land parcel starts to provide an extensive amount of burial space and life expectancy which could service the needs of the Sunshine Coast for a significant period of time.

## 4.1.3 Gaining Additional Burial Space

Council is yet to nominate a site for a future cemetery, however the *Social Infrastructure Strategy* identifies that this is needed in the short term. There is now an impending need to address where a cemetery can/will be located, and through what process the land will be obtained.

There are a number of criteria for council to consider in the process of selecting suitable land for a cemetery in the future. Site selection criteria are set out within Table 4:

**Table 4: Preferred Site Selection Criteria for Land for a New Cemetery**

Preferred Site Selection Criteria for Land for a New Cemetery*	
<ul style="list-style-type: none"> <li>• 4 hectare minimum area of land</li> <li>• Located within a 5 kilometre radius from the coastal urban area of Caloundra</li> <li>• Majority of the site has a moderate slope (less than 10%)</li> <li>• Has suitable slope stability and geotechnical characteristics</li> <li>• Is not a known extractive industry resource</li> <li>• Has a low potential for Acid Sulphate Soils</li> <li>• Is not subject to a Q100 flood</li> <li>• Has adequate drainage</li> <li>• Is not located within a sensitive water supply or environmental catchments</li> <li>• Is not constrained by significant environmental or habitat values</li> <li>• Does not contain sites of known cultural heritage significance that would preclude cemetery use</li> <li>• Is not subject to a native title claim</li> <li>• Strategic planning designation allows for cemetery uses</li> <li>• Does not adjoin existing or approved residential development, or incompatible land uses</li> <li>• Land is accessible from the existing public road network</li> <li>• Land is capable of being serviced by reticulated water, sewer, electricity and telephone services.</li> </ul>	
<p><i>*Site assessment is subject to individual, professional assessment.</i></p>	

Each potential land parcel requires a careful analysis of its suitability against the criteria contained in Table 4. Once a suitable area of land is identified, the process of acquiring such a site can be pursued in a number of ways, including:

- The purchase of land from a private landowner.
- Allocating existing government-owned land (if any) for cemetery purposes.
- Linking the establishment of a cemetery to a residential development through an infrastructure agreement process.
- Acquiring a particular site through a land exchange process.
- Expansion of existing cemeteries as detailed in Table 5.

**Table 5: Expansion Opportunities for Existing Council Cemeteries**

Cemetery	Expansion Opportunity
Caloundra Cemetery	Additional burial capacity may able to be identified within the original monumental cemetery, and opening areas previously considered not usable. This includes an area of land in the centre of the cemetery adjacent to a disused water line
Mooloolah Cemetery	Mooloolah Cemetery is surrounded by essential habitat as deemed by the Department of Environment and Resource Management. This restricts the growth potential of the cemetery. However, there are areas that can be utilised that do not fall under the essential habitat order. These include a small extension on the western border of the cemetery not covered by the habitat order
Beerwah Cemetery	The Beerwah Cemetery is surrounded by pine plantation which is expected to cease operations in the coming years. Expansion of the Beerwah cemetery into this State controlled land may be possible, should an agreement be made between the State and council. The proximity between Beerwah cemetery and the Bruce Highway provides easy access to Caloundra, especially the Caloundra South Urban Development Area where high population growth is anticipated

The above methods will inevitably present a large cost to council, and requires a collaborative approach amongst council's internal stakeholders.

The establishment of a new cemetery on the Sunshine Coast would need to comprise a number of elements in order for a functional facility, as well as those elements needed to be responsive to community needs. Detailed site specific planning would be required prior to development of a cemetery facility (or expansion of an existing cemetery, such as the Beerwah Cemetery), however ashes gardens and so on. the elements would generally include roads/driveways, gardens, shelters, pathways, burials areas. Opportunities may also arise for development of a natural burial area or pet cemetery, subject to a feasibility analysis.

#### 4.1.4 Other Means for Gaining Additional Burial Space

There are alternate ways for extending burial capacity which can be explored further by the cemetery services team. These include encouraging the more intensive use of cemeteries through:

- Encouraging the more intensive use of family graves.
- Exploring the appropriateness of introducing renewable tenure for new gravesites.
- Revocation of unused burial rights.

Although further exploration of these may provide additional burial capacity, they do not override the need for council to gain land for a new cemetery.





## 4.2 Valuing the Community

### 4.2.1 Cultural Significance

Cemeteries are a valuable social and historical resource for the community. Cemeteries illustrate the historic record of the region which also provides a history of the areas growth and a valuable insight into its evolution. In some instances the cemetery or gravesite may be the only place where a person's life is recorded. It is therefore important to conserve the cultural significance of council's cemeteries.



Seven of council's cemeteries were identified within the Cultural Heritage Background Paper (2009) as having cultural

significance. These are the cemeteries located at Beerburrum, Caloundra, Mooloolah, Witta, Peachester, Pomona and Mapleton. As highlighted within council's Cultural Heritage Background Paper however, all cemeteries regardless of age are of future historical and cultural importance for the Sunshine Coast.

The ongoing maintenance and upkeep of council's cemeteries is therefore integral to preserving the history and cultural significance of the Sunshine Coast. Future operations of council's cemeteries team need to be mindful of their significance, and promote their recognition, protection and conservation. An opportunity for facilitating this is applying for external funding when available, and educating the community of the value of council's cemeteries.

### 4.2.2 Programs with the Community

Council has so far established a series of partnerships with community groups and agencies to benefit the community, and the cemetery team themselves. Partnerships which have been established so far include:

- A partnership with Mission Australia to establish a Work for Dole program
- A partnership with Youth Justice Commission to establish a youth program
- A partnership with the Peachester Historical Society to foster the improvement of the Peachester cemetery

The current established partnerships with Mission Australia and Youth Justice Commission provide those in the community with an opportunity to learn or refresh new skills while working in a stable, team-focused environment. Alternatively, the partnership with the Peachester Historical Society ensures the historical significance of the cemetery is maintained. Council has in the past provided this group with materials in order to facilitate the ongoing preservation and maintenance standards of the Peachester cemetery.

It is important to continue to build these partnerships with the community. One such opportunity exists for the creation of a 'Friends of the Cemeteries' group. Similar groups have been established in the Brisbane region, and involve a regionally based group who work alongside Council to maintain the integrity and historical significance of cemetery sites. The creation of partnerships with external groups creates the opportunity for cost savings and long term gains, which should be explored further and any opportunities maximised.

## 4.3 Operational Considerations and Cost Efficiency

### 4.3.1 Cost Neutrality

A large factor for the Cemetery Services team improving itself is to continue to develop business factors that lead to the team becoming cost neutral. Cemetery services currently operate at a deficit, where operational expenditure outweighs revenue (refer to Appendix 3).

The continuing revision of operational services, the implementation of reasonable fees and charges, reviewing staffing numbers and the contribution of external contractors will all contribute to ensuring the cemetery services team becomes cost effective. The actual costs to provide cemetery services need be clearly identified, regularly assessed and compared to others in the industry as a practice of sound business management. The ability to assess the range of services provided, and to establish applicable fees and charges is considered important to maintain services at affordable levels.

It is noteworthy that local governments in the past have entered into agreements with private entities to outsource the administration and operations of cemeteries. Opportunity lies in undertaking further research as to the viability of outsourcing cemeteries, which would require a thorough cost-benefit analysis as to the positive and negative impacts of such a decision.

The continued identification and implementation of ways to become more efficient will ultimately help contribute to cost neutrality for council's cemetery services team. Ways to achieve this are discussed further in the following sections. These efficiencies are only achievable with the complete support of cemetery services team members.

### 4.3.2 Fees & Charges

Fees and charges for cemetery services need to be set at a level that ensures that sufficient revenue is generated to meet the costs of a cemetery service, but are also kept reasonable to meet community expectations. Compared to other local governments within South East Queensland, Sunshine Coast Council has one of the lowest interment fees within the region (as of January 2012 and compared to Brisbane City, Gold Coast City, Redland City and Moreton Bay councils – refer to Appendix 4):

A review of council's fees and charges schedule was carried out in 2009 by the AEC Group. This report analysed council's fees and charges, and found that increases were needed in order for full cost recovery to be achieved. The price modelling outcomes of the report found that an upfront price increase in the vicinity of 100% was required to achieve cost recovery (with the interment fee increasing from \$1,750 [in 2009] to \$3,500). This included recovering costs associated with the burial, and also perpetual maintenance costs. As this is considered significant, a price path to cost recovery was suggested:

- To achieve cost recovery over the short to medium term, 15% price increases are suggested in years one to five, and a 13% price increase is suggested in year six, after which price increases should be indexed by inflation at a minimum.
- Any increase in fee levels will need to be assessed against the impact such a move may have on burial demands, as well as any significant change in demand trends for burial services.
- It is proposed that the lifecycle costing model be reviewed annually to ensure that the calculated cost remains appropriate in light of new information.

Council implemented the above recommendations in the 2010/11 financial year, and continued the 15% price increase in the 2011/2012 financial year. In line with the above recommendation, there will be a need for the cemetery services team to continually undertake sound financial analysis regarding the true cost of service, and relate these findings to future fees and charges schedules. Affordability for the community will be integral in considering future fees and charges increases.

## 4.3.3 Forecasted Revenue & Expenditure

Council's cemetery services team operates as a unit within Sunshine Coast Council, and essentially operates as a community service for the region.

Revenue from the cemetery services team within the 2010/2011 financial year totalled \$796,558. This was comprised of \$557,457 in cemetery fees and charges, and \$239,101 in memorial and plaque sales. This is the only form of revenue capable of being generated by the cemetery services team at this point in time.

Total revenue generated by cemetery services is not outweighed by total expenditure. Within the 2010/2011 financial year, a total of \$1,457,204 was spent on total operating expenditure for the cemetery services team. Large costs included employee costs, costs of good sold, heavy plant hire (hired internally from council's fleet branch) and contract services for maintenance.

Considering total ingoings and outgoings, the cemetery services team ended the 2010/2011 financial year \$660,646 in deficit. Similar deficits were recorded in preceding financial years.

Forecasting of revenue and expenditure has been undertaken for the next 10 years (refer to Appendix 3). This forecasting has been based Consumer Price Index (CPI). The forecasting provides an indication of the revenue which can be expected, and the expenditure which would be required over this period. The forecasting shows that the difference between revenue and expenditure is anticipated to decrease minimally over the next 10 years when fees and charges are increased by CPI only. Closing the gap between revenue and expenditure will need to be addressed in the future.

It is noteworthy that as some of council's cemeteries reach capacity, the perpetual maintenance of these closed cemeteries will require large, ongoing expenditure on maintenance. This will place ongoing strain on council's cemeteries team as there is currently minimal opportunity for generating revenue and achieving cost recovery.

## 4.3.4 Responsible Capital Works Planning & Asset Management

Fourteen of council's cemeteries have structures within them which constitute assets of council. Structures currently exist in Caloundra, Mooloolah, Beerwah, Peachester, Witta, Buderim, Yandina, Eumundi, Cooroy, Tewantin, Gheerulla, Pomona, Woombye and Kulangoor. These include shelters, fences, signage, toilets and the like. It is imperative that these structures are continually inspected for rectification work or removal, and planned for accordingly with future cemetery improvements.



Including needed works in the capital works program and responsible asset management for cemeteries is required. The 2011/12 capital works budget nominates \$590,000 for the improvement of council's cemeteries over the next 10 years. Works flagged within the capital works budget reflect the needs of the cemeteries (ie, structures which require upgrades), or projects such as the expansion of cemeteries, or works associated with a masterplan (eg Kulangoor masterplan). The acquisition of land for a new cemetery is also included in the 10 year capital works program.

In addition to works which are maintenance related, revenue opportunities must be identified within capital works budgets to continue to provide revenue growth opportunity. These may be identified in the form of (subject to feasibility studies and cost benefits analyses):

- New ashes placement areas development and refurbishment of older areas
- New burial areas with some focus on cultural and religious needs as well as providing natural burial areas for the community
- Pet cemetery development

The ongoing review and tabling of these works is required in order to continually improve council's cemetery facilities.

## 4.3.5 Continued Review of Demand for Services

This Plan has already identified that there are a number of trends which may impact on cemetery services in the future, including changes in the demographic profile and changes in the way people approach burials (i.e. cremation vs burial). As these changes may raise the need for new ways to operate, there is a need for the demand for cemetery services and trends of cemetery use to be routinely reviewed as a practice of sound business management.



The routine recording of accurate cemetery statistics including burial numbers and the number of ash interments will provide a sound picture of the cemeteries and the demand upon them currently and in the future. These figures should be recorded monthly along with financial records to ensure this information is close at hand which enables quick access. Any trends identified within the records should be addressed with an appropriate action when required.

## 4.3.6 Continued Good Fiscal Management

There is a need for council's cemetery services team to have a continued smart attitude towards spending to ensure savings are able to be met within the team. The understanding of team members regarding how spending contributes towards overall financial management is important.

Education for team members regarding financial management is one step in the right direction. Keeping staff trained in line with legislative requirements, as well as providing professional development opportunities when relevant is also needed for ongoing success.

Good fiscal management also requires thinking outside of the box. The continued identification of revenue opportunities is paramount to the ongoing success of the cemetery services team. Continued good fiscal management will also require the team to continually monitor any changes in workplace health and safety requirements, and other regulations relating to administration and work practices. Changes to work practices will need to be undertaken accordingly, and may include the need for additional staff training. Changes to regulations need to also be continually monitored and responded to accordingly.

## 4.3.7 Maintenance of Council's Cemeteries

There is a common community expectation that council's cemeteries are continually maintained, even if they are closed to new burials. Council is committed to maintaining these cemeteries to a highly presentable manner in perpetuity, to respect those who have passed and to continually meet community expectations.

A past operational review of the cemetery services team has shown that some services can be provided by external suppliers and produce cost savings, compared to the team performing the duties themselves. In 2010, council placed an external tender for the mowing and maintenance of most of its cemeteries. Contracts were subsequently established, where now the maintenance of 16 of council's 19 cemeteries are carried out by external local suppliers. Cost savings have become apparent, particularly in regards to reduced travel time, wear and tear on plant and equipment, and the required maintenance and repair of equipment.

Ongoing review of the maintenance of council's cemeteries is required to ensure that the contracted parties are performing to the desired standard. Upon expiry of these contracts, a request for quote process will again need to be completed, and a suitable supplier engaged.

It is also noteworthy that the perpetual maintenance of 19 cemeteries and two historical sites, especially if a cemetery is closed to new burials, places a large ongoing cost on council and the rate payer. Appendix 5 shows the cost council is presented with to maintain both open and closed cemeteries. As reserved grave sites become filled in closed cemeteries (therefore further limiting

revenue opportunities) increased financial pressure is placed on the cemetery services team to deliver well presented cemeteries.

Ways to reduce the large cost of maintaining closed cemeteries could be addressed in a number of ways. As well as an increase in fees and charges, alternative ways to generate revenue can be investigated further (such as the establishment of a pet cemetery).

In addition, ways to reduce the maintenance costs of closed cemeteries can also be considered. The preparation of planting plans for council's cemeteries can ensure that the selection of plant species and the location of landscaping is done in a manner which is maintenance-friendly. In addition, planting ground cover through the cemeteries therefore and reducing the area requiring brush cutting or mowing (like what has been done for the Karrakatta Cemetery in Perth) is another opportunity. Such methods should be explored further in order for the team to be more operationally efficient and cost effective.

#### 4.3.8 Administration & Record Keeping

The cemetery services team introduced a new software program - Unicem – in January 2012 to centralise operations for cemetery services. Unicem is an organisation tool which will allow the cemetery services team to efficiently record and retrieve deceased records and reserved site information, and produce job sheets for staff in regards to burials. Unicem also maps burial data in order to provide a spatial representation of the status of council's cemeteries. This feature will allow council to easily track land availability in council's cemeteries.

Another feature of Unicem is the ability for cemetery data to be made publically available through council's website. Council receives approximately 2,000 enquiries per year in regards to historical information and the location of a deceased person. Unicem has the ability to retrieve deceased records, and due to its mapping capabilities, is able to identify a location of the gravesite for members of the public. This capability is yet to be introduced, but is expected to dramatically reduce the number of customer enquiries made per year to the cemetery services team.

The implementation of Unicem is anticipated to bring large benefits to the cemetery services team, particularly by the way of freeing up administration supports workload, and by centralising all recordkeeping.

#### 4.3.9 Process & Procedures

The Sunshine Coast Council local laws introduced in January 2012 repealed three former local laws specific to the operations of cemetery services. The new local laws do not contain a detailed set of provisions to guide operational requirements of cemeteries and as such, the team has been left without a business guideline or policy to guide and regulate operations. Working in conjunction with council's governance team, changes will need to be made during a local law review to develop cemetery regulations. If this is found to not be possible, an organisational policy should be established and adopted in the short term.

In addition to the above, a review of the team's operational activities and procedures should be undertaken regularly in order to identify areas which are able to be streamlined, or practices altered to contribute to cost savings. Adequate recordkeeping and communication between staff is essential for this to occur. This would include monitoring the frequency of mowing, brush cutting and poison spraying; keeping records of fuel purchases and log books; monitoring contractors, and monitoring concrete manufacturing. Once areas needing attention are identified, actions to overcome these need to be developed and implemented.

## 4.4 Exploring Business and Economic Opportunities

### 4.4.1 Entering the Crematorium Industry

As of January 2012, there are four, privately owned crematoriums located on the Sunshine Coast. These are located within Caloundra, Buderim, Nambour and Tewantin. Another crematorium has been approved for Noosaville which is yet to be constructed.

With cremation currently being the preferred burial option, consideration can be given to the viability of council establishing a crematorium. With the Sunshine Coast experiencing a growing and ageing population and an expected increase in deaths as the baby boomers enter their older ages, this could be explored as a possible business diversification opportunity.

This would involve a thorough investigation into the viability of establishing a crematorium, and would include the need for a cost-benefit analysis. Consideration should be given to the current crematorium providers and whether there is indeed a market opportunity to establish this business. Brisbane City Council operates three crematoriums as part of its cemetery service. Consultation with Brisbane City Council in this regard would provide a good platform to determine whether establishing a council-owned cemetery is viable.

### 4.4.2 Natural Burials

Natural burials, or 'green burials', are increasing in popularity globally. A natural burial ensures that a burial site remains as natural as possible. Interment of a body is done in a bio-degradable casket, shroud, or a blanket, and no embalming fluid is used. Generally no plaques or headstones are used. When the body is buried the GPS coordinates are identified, so friends and families can find where in the ground the body has been buried.

The cemetery services team receive many enquiries regarding whether council provides natural burials as a burial option. The introduction of a natural burial cemetery is considered a potential, viable option as we move into the future. Council has the opportunity to set an example for other local government in Queensland regarding the implementation of this type of environmentally friendly burial.

The correct development of this type of burial is important to protect the integrity of council and the concept itself. Investigations would need to be carried out to determine an appropriate location, set-up and ongoing costs and resources required (etc) to ensure its viability. This could also involve the inspection of other natural burial cemeteries in Australia to establish a scope of the resources and processes required to correctly develop such a facility.

### 4.4.3 Continued Ash Interment Options

Trends have shown that there has been a decline in the number of ashes interments over the period from 2005 to 2010. As cremations continue to be the preferred burial option (between 70-80% of all deaths), council needs to explore how we can continue to capture a portion of this market. It is therefore imperative that council continues to provide options for ash interments to meet anticipated ongoing need.

This requires exploration of the community's ideas and preferences for ash interment options, and may require some level of community consultation. The provision of niche walls and standard garden areas can continue to be provided, however alternative options can also be explored such as vegetable gardens and vine growing areas. Ongoing diversification of this part of the cemetery business should be continually explored and provided when found to be viable.



## 4.4.4 Reclamation of Unused Reserved Sites

Reservation of a grave site typically occurs to reduce the financial burden of a burial on family members at a later date, or to reserve a burial site adjacent to a family member. There are approximately 2,400 reserved grave sites located within council's nineteen cemeteries, where some of these reserved graves date back to the early 1900's.

Council's cemetery services team has advised that in the future, a study can be commenced to identify opportunities to reclaim old reserved graves for reuse. This provides life extensions within some cemeteries and the opportunity to reopen closed cemeteries for public use. Investigations into the appropriate process to do this, and whether there are legal implications for council can be explored further.

## 4.4.5 Establishment of a Pet Cemetery

The Australian Companion Animal Council states that there were 138 listed cemeteries and crematoriums for pets in Australia in 2009, which was an increase of 27 in two years. The Australian Companion Animal Council states that the growth in this market can be largely attributed to pets being considered as a member of the family.

On the Sunshine Coast, there is one pet cemetery located at Mooloolah, and three pet crematoriums. The Australian Companion Animal Council (2010) goes on to state that based on the assumption that an average pet burial/cremation costs \$200, and that 5% of the estimated 515,000 dogs that passed away in 2009 were buried/cremated, the total value of this market segment is \$5.2 million.

This presents a market opportunity for council. As of October 2011, Sunshine Coast Council had 41,928 registered dogs and 7,063 registered cats. Council has received enquiries in the past as to whether council offers burial options for pets. This therefore presents a potential revenue opportunity for council and warrants further investigation as to its feasibility (including being subject to a cost-benefit analysis).

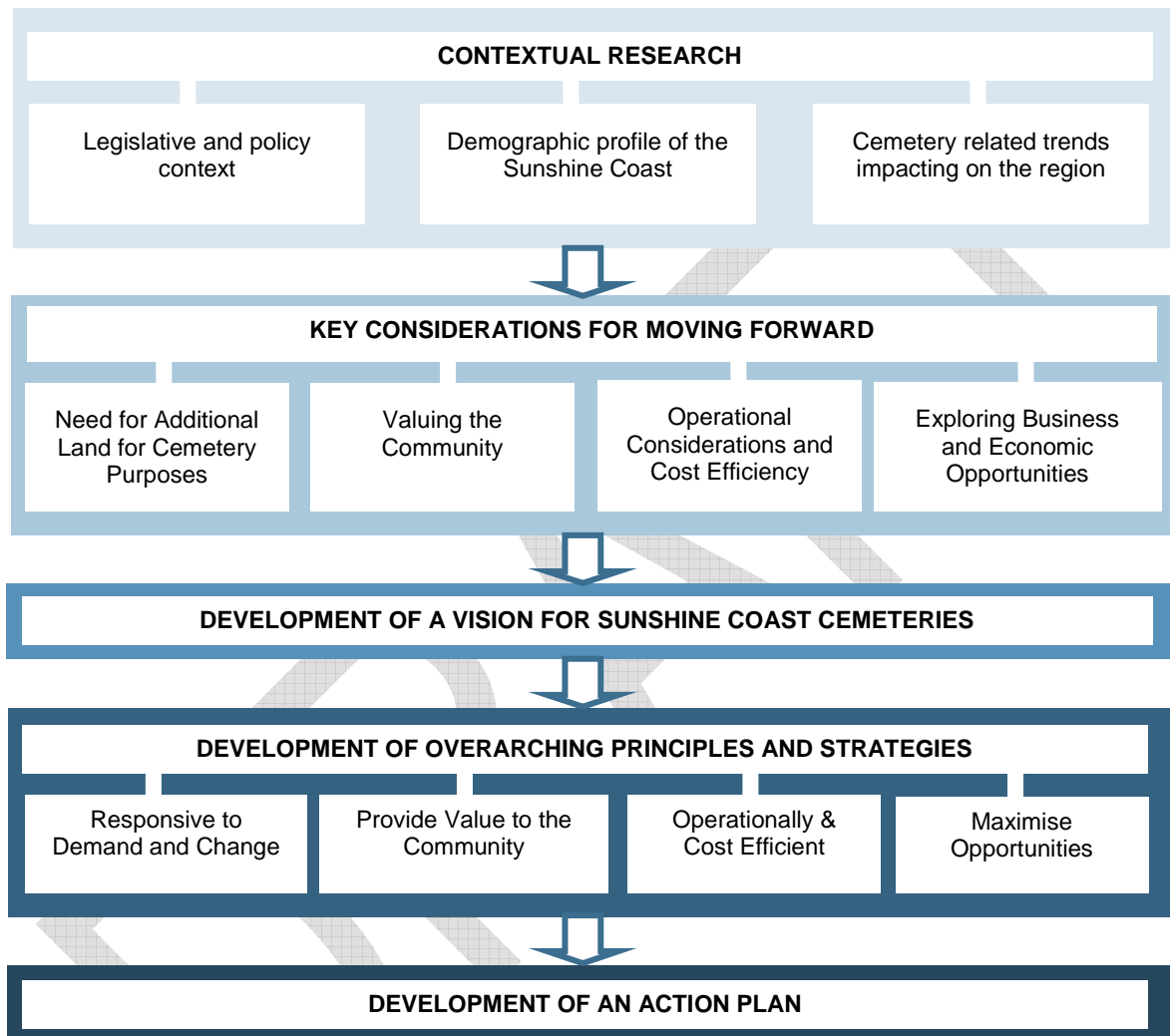
## 4.4.6 Other uses within Cemeteries - Community Gardens, Environmental Parks or Places for Weddings

Cemeteries are commonly perceived as places for burials and not much else. Opportunities to attract people to cemeteries for reasons other than a burial can be explored to provide a link to the community, and to encourage them to visit to a cemetery for alternate reasons.

Development of an area of Kulangoor as a Community Garden or Environmental Park is a potential opportunity. Alternatively, the introduction of weddings to the cemeteries may provide an additional revenue stream, as well as breaking down the stigma associated with cemeteries. Working with the council's public space permits team to introduce as part of their policy framework and offer to the public is an option. Such options should be continually explored as to their feasibility, in order to diversify the cemetery business

## 5. THE WAY FORWARD

This Cemetery Plan has so far articulated the key considerations which council will need to address to allow for the successful management, operations and planning of council's cemeteries over the next 15 years. Figure 3 illustrates how the information gathered so far has been used to inform the development of a vision for Sunshine Coast's cemeteries, and the subsequent suite of strategies and actions: to guide future cemetery services



**Figure 3: Process to develop Plan's Vision, Strategies and Actions**

### 5.1 Vision for Sunshine Coast Cemetery Services

Capturing the key considerations identified within this Plan, the vision for council's cemeteries services for the following 15 years is:

***“Sunshine Coast Council is committed to long term provision of cemetery facilities that are responsive to the communities needs and promotes community well being and involvement.”***



## 5.2 Guiding Principles & Strategies

Council will achieve the Plan’s vision by responding to the key issues identified within this Plan. The issues relevant for the responsible, proactive forward planning of council’s cemetery services have been grouped under 4 principles with corresponding strategies, as set out in Table 6.

**Table 6: Cemetery Plan Principles and Actions**

Principle	Respective Strategy
Responsive to Demand and Change	Ensure that the Sunshine Coast Council cemetery services team are responsive to change, and maintain sufficient land and facilities to meet the current and future needs of the region.
Provide Value to the Community	Maintain and improve the provision of cemetery facilities as an essential community service, and enhance the cultural value, community awareness and benefits of cemetery services and facilities.
Operationally & Cost Efficient	Continue to investigate and implement efficiency targets relating to operational, administrative and management roles.
Maximise Opportunities	Take advantage of business and economic opportunities to advance cemetery services.

## 5.3 Action Plan

The following Action Plan is based on the 4 principles which underpin this Cemetery Plan, which are the need for council to be responsive to demand and change; provide value to the community; be operationally and cost efficient and be able to maximise opportunities. The actions contained within this Action Plan embody the future direction of the cemetery team and ensure continued professional service to the community.

Under each principle are a series of actions to be implemented either immediately, or over the short, medium or long term. The following timeframes have been provided to guide priorities:

- Immediate: Considered a matter of ‘urgency’ or ‘high risk’
- Ongoing: As part of daily operations
- Short term: Within the next 4 years
- Medium term: Within the next 5 – 9 years
- Long term: Within the next 10 – 15 years

Many of the identified actions will be undertaken using existing council resources and core business budgets. Other actions do require funding through the operational or capital works program. The following action plan also articulates the responsible council branch for each action.

# Cemetery Plan App A

## Principle 1: Responsive to Demand and Change

**Strategy 1: Ensure that the Sunshine Coast Council cemetery services team are responsive to change, and maintain sufficient land and facilities to meet the current and future needs of the community.**

	Action	Timeframe for Delivery	Estimated Cost	Responsibility
1.1	Adopt the site selection criteria set out in <i>Table 3: Site Selection Criteria for Land for a New Cemetery</i> of this Cemetery Plan. Ensure this selection criteria is used during the site selection and land acquisition process.	Immediate	Core Business	Community Facilities
1.2	Continue contact with the Department of Environment and Resource Management regarding the expansion of the Mooloolah Cemetery reserve.	Ongoing	Core Business	Community Facilities
1.3	Continue contact with the Forestry Plantations Queensland (FPQ) regarding cemetery expansion opportunities within council's network.	Ongoing	Core Business	Social Policy
1.4	Ensure future capital works programs include works associated with cemetery improvements when required.	Ongoing	Core Business	Community Facilities
1.5	Monitor changes in the demographic profile of the Sunshine Coast (population growth, age composition and ethnic and religious composition) to ensure cemetery services are responsive to the needs of the population. Develop strategies/actions if required to address these trends.	Ongoing	Core Business	Community Facilities
1.6	Monitor trends occurring in the funeral and cemetery industries. Develop strategies/actions if required to address these trends.	Ongoing	Core Business	Community Facilities
1.7	Investigate the possibility for the reclamation of old reserved sites to allow for the extension of life expectancy for closed cemeteries.	Short Term	Core Business	Community Facilities
1.8	Undertake an assessment of all cemeteries to determine if expansion opportunities are possible.	Short Term	Core Business	Community Facilities

# Cemetery Plan App A

	Action	Timeframe for Delivery	Estimated Cost	Responsibility
1.9	Should it be found that an expansion of existing cemeteries is not possible and does not adequately cater for future demand, undertake investigations to find suitable land for a new cemetery within the southern region of the Sunshine Coast. A site should meet the criteria detailed within Table 4 of this Cemetery Plan (refer to section 4.1). Should council land not be available, prioritise potential sites and commence negotiations and/or land acquisition process.	Short Term	Capital Budget to cover land purchase.	Property & Business
1.10	Ensure that the provision of public amenities in cemeteries is considered in future planning (ie the Public Amenities Plan)	Short Term	Core Business	Community Facilities
1.11	Investigate the opportunity of limiting tenure for new burial sites.	Medium Term	Core Business	Community Facilities
1.12	Undertake a review of this Cemetery Plan every 5 years to review strategic actions and tasks.	Medium Term	Core Business	Community Facilities

## **Principle 2: Provide Value to the Community**

**Strategy 2: Maintain and improve the provision of cemetery facilities as an essential community service, and enhance the cultural value, community awareness and benefits of cemetery services and facilities.**

	Action	Timeframe for Delivery	Estimated Cost	Responsibility
2.1	Liaise with local community groups to exchange historical research and cemetery data for entry into council's database.	Ongoing	Core Business	Community Facilities
2.2	Continue to provide neat and presentable cemeteries, which are well maintained and meet community expectations.	Ongoing	Core Business	Community Facilities
2.3	Seek and apply for government grants for maintenance and improvements of historical cemeteries.	Ongoing	Core Business	Community Facilities
2.4	Continue to build and develop partnerships with community groups and government agencies/initiatives (eg Mission Australia and the Work for the Dole program).	Ongoing	Core Business	Community Facilities

# Cemetery Plan App A

	Action	Timeframe for Delivery	Estimated Cost	Responsibility
2.5	Investigate the development and implementation of a regionally based 'Friends of the Cemeteries' group to work with council to maintain the integrity and historical significance of the regions cemeteries.	Short Term	Core Business	Community Facilities

## **Principle 3: Be Operationally & Cost Efficient**

**Strategy 3: Continue to investigate and implement efficiency targets relating to operational, administrative and management roles.**

	Action	Timeframe for Delivery	Estimated Cost	Responsibility
3.1	Seek the opportunity to include additional cemetery regulations within council's local laws. If not possible, work in conjunction with council's Governance team in order to develop a policy to regulate cemetery operations and procedures.	Immediate	Core Business	Community Facilities
3.2	Continue to undertake sound financial analysis regarding the true cost of service and relate these findings to future fees and charges schedules. Future increases in fees and charges should be cognisant of community expectations and affordability.	Ongoing	Core Business	Community Facilities
3.3	Complete regular comparisons of fees and charges with other local government areas of similar size to ascertain fees and charges are at an adequate level	Ongoing	Core Business	Community Facilities
3.4	Continue to provide appropriate training opportunities for all staff in line with legislative requirements and professional development opportunities.	Ongoing	Core Business	Community Facilities
3.5	Prepare a promotional plan to promote the services and facilities provided by the cemetery services team (including the service and supply of memorials by council). This could consider Brisbane and other surrounding areas as catchment areas.	Short Term	Core Business	Community Facilities
3.6	Upgrade and further develop Unicem software to provide comprehensive records of all burials, ashes placements and historical information across the Sunshine Coast.	Short Term	Core Business	Community Facilities

# Cemetery Plan App A

	Action	Timeframe for Delivery	Estimated Cost	Responsibility
3.7	Establish and implement an external website providing record information for public access, as well as providing all cemetery forms electronically (facilitated by Unicem).	Short Term	Core Business	Community Facilities
3.8	Upon the expiration of contracts relating to the maintenance of council's cemeteries, carry out a request for quote process to engage suitable suppliers.	Ongoing	Core Business	Community Facilities
3.9	Work collaboratively with council's parks and gardens branch to progressively develop planting plans for council's cemeteries.	Medium Term	\$30,000 (Operational)	Community Facilities

## **Principle 4: Maximise Opportunities**

**Strategy 4: Take advantage of business and economic opportunities to advance cemetery services.**

	Action	Timeframe for Delivery	Estimated Cost	Responsibility
4.1	Investigate partnership opportunities with external businesses. Ensure any opportunities are in accordance with the Local Government Act.	Ongoing	Core Business	Community Facilities
4.2	Research, develop and implement (if determined to be viable) opportunities to establish new garden areas for ashes interments (such as vegetable gardens and vine areas).	Medium Term	\$0 – \$25,000 (Capital)	Community Facilities
4.3	Research, develop and implement (if determined to be viable) a pet cemetery.	Medium Term	\$25,000 – \$50,000 (Capital)	Community Facilities
4.4	Research, develop and implement (if determined to be viable) a 'natural burial' cemetery on the Sunshine Coast.	Medium Term	\$25,000 – \$50,000 (Capital)	Community Facilities
4.5	Undertake a feasibility study which investigates the viability of independently establishing a crematorium facility.	Long Term	\$25,000 – \$50,000 (Capital)	Community Facilities
4.6	Investigate the opportunity of transforming older cemeteries into park like areas by planting through old cemetery sections with ground cover/vegetation.	Medium Term	Core Business	Community Facilities
4.7	Explore opportunities to enable the use of cemeteries for other purposes, such as community gardens, environmental parks or places for weddings.	Medium Term	Core Business	Community Facilities

# Cemetery Plan App A

## Appendix 1: Status of Council Cemeteries (as at January 2012)

Cemetery	Year Opened	Total Land	Total Burials	Total Reserved Graves	Estimated Sites Remaining	Estimated Life Span Remaining*
Beerburrum	After 1 <sup>st</sup> World War	1.61ha	13	N/A	N/A	Closed to new burials
Beerwah	1934	0.789ha	226	65	1,100	40 years +
Buderim	1880	4.04 ha	2,256	410	0	Closed to new burials
Caloundra	1910	1.21ha	2,150	300	125	2 - 5 years
Cooroy	1910	5.6 ha	800	120	4,000	50 years + developed land, 300 years undeveloped land
Diddilibah	1896	.698 ha	105	24	0	Closed to new burials
Eumundi	1891	2.05 ha	385	45	800	5 years +
Gheerulla	1907	2.02 ha	179	16	1,100	30 years +
Kulangoor	1987	19.91 ha	1,324	285	8,500	90 years
Mapleton	1891	1.01 ha	100	12	100	30 years
Mooloolah	1876	4.046ha	805	158	150	2 - 5 years
Nambour Garden	1960	4.43 ha	4,153	141	0	Closed to new burials
Old Nambour	1893	4.02 ha	1,950	68	0	Closed to new burials
Peachester	1905	4.11ha	130	15	250	10 years
Pomona	1896	4 ha	905	100	2,000	200 + years
Tewantin	1877	4 ha	1,180	300	80	2 years
Witta	1890	2.054ha	820	110	250	20 years +
Woombye	1889	4.05 ha	1,824	150	0	Closed to new burials
Yandina	1882	1.61 ha	472	30	900	30 years +
<b>TOTAL</b>			<b>19,777</b>	<b>2,349</b>	<b>19,355</b>	

\* Expected life span remaining is based on the burial trends occurring within that particular cemetery.

## Appendix 2: SWOT Analysis of Cemetery Services

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> <li>Community feedback is generally positive regarding services provided by the team.</li> <li>The ability of the team to completely integrate all services, machinery and plant, team members, create standard operating forms and integrate all other services indicates a significant strength of the team.</li> <li>The experience of team members (average term of team members in the cemetery team is approximately 12.5 years) in the cemetery field and low turn over of staff indicates a team bond within the unit.</li> <li>There are active local residents (Local Peachester, Witta and Mooloolah residents) who have a strong interest in assisting council in cemetery presentation and maintaining the historical origins.</li> <li>In most parts of the region, there is generally sufficient land for burial.</li> <li>There are no private cemeteries currently located on the Sunshine Coast.</li> <li>The continued building of relationships with external suppliers is imperative in the cemetery services team going forward (such as the current agreement with Youth Justice and Work for the Dole).</li> <li>Historical data and external representation by the team on the board of Queensland Cemeteries and Crematoria Association confirms the unit is looked upon as one of the benchmarks in Queensland.</li> </ul>	<ul style="list-style-type: none"> <li>An external website dedicated to the cemetery unit would remove the need for the public to contact the cemetery office for historical information.</li> <li>There are 1000's of reserved graves located around the Sunshine Coasts cemeteries. These reserved graves remove revenue opportunities and have the ability to reduce the life expectancy of cemeteries</li> <li>The continuing maintenance costs associated with closed cemeteries on the coast continue to rise with little or no chance of obtaining any type of revenue.</li> </ul>
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> <li>Introduction of a natural bushland cemetery as a burial option, providing a green alternative to residents and introducing a whole new concept to the area.</li> <li>The cemetery services team has an opportunity to increase cemetery life and increase revenue by adopting a tenure policy.</li> <li>Contractor involvement provides the cemetery services team with the opportunity to establish relationships with external contractors, who may be able to provide services (such as maintenance) at reduced costs.</li> <li>The current trend for disposal is towards cremation. This provides an opportunity to establish cremated remains gardens to place these remains, and to enter into the crematorium industry.</li> <li>The Sunshine Coast is one of the Australia's most recognised retirement areas, providing long term reasoning for cemetery services. The older and ageing population also provides long term reasoning for cemetery services.</li> <li>Exploring the feasibility of outsourcing cemetery services may be found to be more cost effective for council.</li> <li>During the course of time and maintenance memorials can be damaged whether inadvertently or willingly. The introduction of memorial insurance may provide piece of mind for the customer as well as the council.</li> <li>The introduction of a pet cemetery may provide a revenue opportunity.</li> <li>The introduction of a regional 'Friends of the Cemeteries' group may provide an important link to the community.</li> </ul>	<ul style="list-style-type: none"> <li>The majority of funeral directors on the Sunshine Coast have commercial links with private crematoriums that offer ash interments. The expansion of this industry, and the potential for a private cemetery, poses a commercial threat.</li> <li>Cremations have accounted for 70-80% of all registered deaths over the past five years within the region. Ash interment choices provided by funeral directors compete against those provided by council.</li> <li>The continued changes to vegetation clearing and land legislation places a major constraint on the use of land and a reduction on the burial capacity of some cemeteries.</li> <li>The continued increasing costs places continuing financial pressure on the team.</li> </ul>

## Appendix 3: Revenue and Expenditure Forecast 2012-2022

	10 Year Financial Model										
	Original Budget Whole Year 2011-12	Forecast Whole Year 2012-13	Forecast Whole Year 2013-14	Forecast Whole Year 2014-15	Forecast Whole Year 2015-16	Forecast Whole Year 2016-17	Forecast Whole Year 2017-18	Forecast Whole Year 2018-19	Forecast Whole Year 2019-20	Forecast Whole Year 2020-21	Forecast Whole Year 2021-22
<i>Last updated 13 June 2012</i>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>											
Fees & Charges Other - Cemetery Fees & Charges	652,417	685,038	719,290	755,254	793,017	832,668	874,301	918,016	963,917	1,012,113	1,062,719
Other Sales Revenue - Sales of Memorial & Plaques	214,468	225,191	236,451	248,274	260,687	273,722	287,408	301,778	316,867	332,710	349,346
<b>Total Revenue</b>	866,885	910,229	955,741	1,003,528	1,053,704	1,106,389	1,161,709	1,219,794	1,280,784	1,344,823	1,412,064
<b>Expenditure</b>											
Employee Costs	585,490	591,345	597,259	603,231	609,264	615,356	621,510	627,725	634,002	640,342	646,746
Materials & Services	470,551	485,156	500,523	516,736	533,897	552,119	571,538	592,313	614,629	638,704	664,792
Internal Expenditure - Internal Consumption Charges	181,865	186,412	191,072	195,849	200,745	205,764	210,908	216,180	221,585	227,124	232,803
Internal Expenditure - Indirect Costs for Full Cost Pricing	260,977	267,501	274,189	281,043	288,069	295,271	302,653	310,219	317,975	325,924	334,072
Finance Costs	53	54	56	57	59	60	61	63	65	66	68
Depreciation	80,164	82,168	84,222	86,328	88,486	90,698	92,965	95,289	97,672	100,113	102,616
Other Expenses	82,343	85,225	88,208	91,295	94,490	97,798	101,221	104,763	108,430	112,225	116,153
<b>Total Operating Expenditure</b>	1,661,443	1,697,861	1,735,527	1,774,540	1,815,009	1,857,065	1,900,856	1,946,554	1,994,357	2,044,499	2,097,250
<b>Operating surplus/(deficit)</b>	(794,558)	(787,632)	(779,787)	(771,012)	(761,305)	(750,676)	(739,147)	(726,759)	(713,573)	(699,676)	(685,186)

*Note: Forecasting of revenue and expenditure is based on Consumer Price Index (3.5%).*



## Appendix 4: Benchmarking Council Cemetery Fees and Charges\*

	Sunshine Coast Council	Brisbane City Council	Gold Coast City Council	Redland City Council	Moreton Bay Regional Council
Interment Fee	\$2,546	\$3,000	\$3,600	\$3,612	\$3,228.00
Re-Open Fee (lawn)	\$1,789	\$1,760	\$1,274	\$1,948	\$1,948.00
Monumental Grave	\$13,341 (Kulangoor only – includes full granite surround)	\$3,100 (does not include approvals or monumental work)	Not specified	\$3,612 (does not include approvals or monumental work)	\$6,177.00
Re-open (Monumental)	\$2,582 (including plaque)	\$1,860	Not specified	Not specified	\$1,948.00
Exhumation	\$5,380	\$2,150 (includes licence and excavation)	<ul style="list-style-type: none"> <li>Exhumation with surrender of plot = \$2,306</li> <li>Exhumation without surrender of plot = \$4,632</li> </ul>	\$2,101 (minimum, extra charges may apply)	Price on Application
Ashes Interment (Grave)	\$359 (Plot not included)	<ul style="list-style-type: none"> <li>Grave for ashes interment only = \$2,200</li> <li>Ashes interment in grave = \$380</li> </ul>	\$3,600	Burial of ashes in new plot = \$1,812	\$3,170.00
Ashes Interment (Existing Burial Site)	\$316	\$380	Family present = \$298 Family not present = \$354	\$238	\$890.00
Ashes Interment (Garden)	\$1,494 (Tree, first interment and plaque)	\$870 \$1170 Native garden = \$1450	Plot = \$837 In memorial garden = \$354 (Family present)	\$895 – Rock, Burials & Plaque	Rose Garden Placement = \$968 Individual Garden Marker (brick) = \$823
Ashes Interment (wall)	\$769 (includes plaque)	Niche at Mt Gravatt cemetery = \$1220 (includes plaque)	\$554 (single niche, not including plaque)	\$649 (single niche, not including plaque)	Single niche (brick, concrete or corian, not including plaque) = \$723
Child Burial	\$0	Child under 8 = \$2250 (lawn grave) Hemmant baby cemetery Under 2yo = \$700 Under 8yo = \$988	Infant = \$134 Child under 13 = \$1114	Burial fee for child 16 years and under = \$2,006.00	\$3,200.00
Pre-purchase of burial site & First burial	\$2,799	Payment plan for Reservation = \$1264 deposit + \$100/month for 18 months	\$3600	\$250.00 (not including burial or plot)	\$2,281.00

\*Based on Fees and Charges in 2011/2012

## Appendix 5: Costs Associated with Maintaining Open & Closed Cemeteries

CEMETERY	STATUS	MAINTAINED BY:	NUMBER OF BURIALS IN 2010	ESTIMATED MAINTENANCE COST PER ANNUM (\$)
Beerburrum	Closed to New Burials	Council	0	169
Beerwah	Open to New Burials	Contractor	19	3,080
Buderim	Closed to New Burials	Contractor	34	20,548
Caloundra	Open to New Burials	Contractor	56	30,481
Cooroy	Open to New Burials	Contractor	10	8,800
Diddilbah	Closed to New Burials	Contractor	3	2,860
Eumundi	Open to New Burials	Contractor	4	4,400
Gheerulla	Open to New Burials	Contractor	2	6,600
Kulangoor	Open to New Burials	Council	90	22,765
Mapleton	Open to New Burials	Council	2	1,544
Mooloolah	Open to New Burials	Contractor	9	8,800
Nambour Garden	Closed to New Burials	Contractor	17	28,600
Old Nambour	Closed to New Burials	Contractor	2	11,000
Peachester	Open to New Burials	Contractor	14	1,540
Pomona	Open to New Burials	Contractor	5	6,600
Tewantin	Open to New Burials	Contractor	31	11,000
Witta	Open to New Burials	Contractor	11	9,680
Woombye	Closed to New Burials	Contractor	6	13,200
Yandina	Open to New Burials	Contractor	3	6,600
<b>Total Cost to Maintain Open Cemeteries (not including GST)</b>				<b>121890</b>
<b>Total cost to Maintain Closed Cemeteries (not including GST)</b>				<b>76377</b>
<b>Total Maintenance Costs (not including GST)</b>				<b>198267</b>

*Note:*

- *Estimated maintenance cost for cemeteries maintained by a contractor is based on figures received from the Request for Quote invitation in September 2011.*
- *Estimated maintenance cost for cemeteries maintained by council consider staff wages and equipment costs*

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