# Repairs & Renewals 22/23 Summary

| No. | Description | Category | £000 |
|---|---|---|---|
| 1 | BMX Track Prom Park | Service Failure | 23 |
| 2 | Maldon Cem Road repairs | Essential | 10 |
| 3 | White Horse Lane Public Conveniences | Service Failure | 9 |
| 4 | Tollesbury Public Conveniences | Essential | 15 |
| 5 | Maldon Cem Pond | Essential | 3 |
| 6 | Maldon & Heybridge Cess pits | Essential | 4 |
| 7 | Maldon Chapel repairs | Service Failure | 3 |
| 8 | Riverside pathway resurfacing | Service Failure | 14 |
| 9 | Maldon Cemetery Wall | Essential | 4 |
| **Total Repairs & Renewals Bids** | | | **85** |

# BMX Track Prom Park

| | |
|---|---|
| Reserve Required<br>(Please add detail of the reserve you are requesting funds from) | Repairs and Renewals |
| Project Category<br>• Essential (E)<br>• Service failure (SF)<br>• Service improvement (SI) | Service Failure |
| Project Lead Officer | David Burnham |
| Project Description *(Clearly set out what the overall purpose and main aims of the project are)* | Resurfacing of track with asphalt, bitumen / cedek and new safety fencing installation at the Prom Park BMX track. This facility is very popular with children, youths and families and has now depreciated to a level that poses H&S risks (slip, trips and falls) in places due to undulation, uneven elements and base materials coming through to the track surface. The installation of a new subbase and quality surface will ensure the track is of a safe standard and fit for purpose for a good number of years for community use. |
| Project Start Date *(Month and year)* | Jun-22 |
| Project Completion Date *(Month and year)* | Jul-22 |
| Resource Implications *(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))* | Works to be completed via external contractor |
| Picture *(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))* | |

| | Capital Expense | Revenue Implications | | External Funding | |
|---|---|---|---|---|---|
| | | One-off | On-going | Amount | Source of costs |
| | £ | £ | £ | £ | |
| **2022/23** | | 22,500 | | | |
| **2023/24** | | | | | |
| **2024/25** | | | | | |
| **2025/26** | | | | | |
| **TOTAL** | 0 | 22,500 | 0 | 0 | 0 |

# RESERVES PROJECT SHEET

| | |
|---|---|
| Describe links to Corporate Goals<br>*Corporate goals:*<br>*1) Strengthening communities to be safe, active and healthy*<br>*2) Protecting and shaping the District*<br>*3) Creating opportunities for economic growth and prosperity*<br>*4) Delivering good quality, cost effective and valued services* | Strengthening communities to be safe, active and healthy - These works will ensure that the Prom Park BMX track is in a safe and fit condition for children, youths, families and the general public to use. Delivering good quality, cost effective and valued services - The series of works will ensure that the Prom Park BMX track is safe, presentable and that the quality is of a good standard for all users. Failure to complete the works will result in further depreciation, H&S risk for users and a potential closure in the near future. |
| Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details). | No foreseen risks to the delivery of the project. |
| Are any statutory consents required as part of this project? If so, please state<br>(i.e. planning consent, MMO licence etc) | NA |
| Are there Health & Safety implications? If so, please state | The current surface at the Prom Park BMX track is depreciating, undulating and pushing materials to the riding surfacing, this is causing a H&S risk to users. Completion of new track and surface will see these risks largely mitigated for a number of years. The track is reaching an end of life stage with a high likeliness of accident and incidents which could be high risk in there severity. |
| Is this part of a statutory obligation? If so, state how | NA |
| Is the project contractually committed to in any way? If so, please describe | NA |
| Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details | NA |

# Maldon Cem Road repairs

| | |
|---|---|
| Reserve Required<br>(Please add detail of the reserve you are requesting funds from) | Repairs and Renewals |
| Project Category<br>• Essential (E)<br>• Service failure (SF)<br>• Service improvement (SI) | Essential |
| Project Lead Officer | Debbie Horrey |
| Project Description *(Clearly set out what the overall purpose and main aims of the project are)* | Road repairs at Maldon cemetery due to partial collapse. 32m2 area and to a depth of 30mm. |
| Project Start Date *(Month and year)* | Jun-22 |
| Project Completion Date *(Month and year)* | Jul-22 |
| Resource Implications *(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))* | Contractor |
| Picture *(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))* | |

| | Capital Expense | Revenue Implications | | External Funding | |
|---|---|---|---|---|---|
| | | One-off | On-going | Amount | Source of costs |
| | £ | £ | £ | £ | |
| **2022/23** | | 9,500 | | | |
| **2023/24** | | | | | |
| **2024/25** | | | | | |
| **2025/26** | | | | | |
| **TOTAL** | 0 | 9,500 | 0 | 0 | 0 |

# RESERVES PROJECT SHEET

| | |
|---|---|
| Describe links to Corporate Goals<br>*Corporate goals:*<br>*1) Strengthening communities to be safe, active and healthy*<br>*2) Protecting and shaping the District*<br>*3) Creating opportunities for economic growth and prosperity*<br>*4) Delivering good quality, cost effective and valued services* | 1,4 |
| Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details). | no |
| Are any statutory consents required as part of this project? If so, please state<br>(i.e. planning consent, MMO licence etc) | no |
| Are there Health & Safety implications? If so, please state | Yes, trip hazards and damage to vehicles |
| Is this part of a statutory obligation? If so, state how | **Local Authorities Cemeteries Order (LACO)** **4**<br>**(3).** A burial authority shall be responsible as such for maintaining in a proper state of repair any road constructed by them or any predecessor of theirs, not being a highway which is for the time being maintainable at the public expense. |
| Is the project contractually committed to in any way? If so, please describe | no |
| Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details | A cemetery business plan to improve services. |

# White Horse Lane Public Conveniences

| | |
|---|---|
| Reserve Required<br>(Please add detail of the reserve you are requesting funds from) | Repairs and Renewals |
| Project Category<br>• Essential (E)<br>• Service failure (SF)<br>• Service improvement (SI) | Service Failure |
| Project Lead Officer | David Burnham |
| Project Description *(Clearly set out what the overall purpose and main aims of the project are)* | The White Horse Lane public convenience requires 8 x toilet system flush mechanism replacements due to depreciation and approaching end of life. 5 out of 8 of the systems and mechanisms have operational issues which impacts the users. There are many occasions where toilets are now taken out of use until maintenance can be provided to get systems back in operation. During peak seasons like the summer holidays this causes a big impact to the public. The new toilet system will see the current flush mechanism replaced with new and modern non touch infrared flush buttons. This also improves the the hygiene of the toilets and reduces the risk of transmission of virus, infection and diesease etc. The works will also include replacement of the rotten windows at the facility and a decoration program. |
| Project Start Date *(Month and year)* | Dec-22 |
| Project Completion Date *(Month and year)* | Dec-22 |
| Resource Implications *(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))* | Works to be completed via external contractor |
| Picture *(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))* | |

| | Capital Expense | Revenue Implications | | External Funding | |
|---|---|---|---|---|---|
| | | One-off | On-going | Amount | Source of costs |
| | £ | £ | £ | £ | |
| **2022/23** | | 8,500 | | | |
| **2023/24** | | | | | |
| **2024/25** | | | | | |
| **2025/26** | | | | | |
| **TOTAL** | 0 | 8,500 | 0 | 0 | 0 |

# RESERVES PROJECT SHEET

| | |
|---|---|
| Describe links to Corporate Goals<br>*Corporate goals:*<br>*1) Strengthening communities to be safe, active and healthy*<br>*2) Protecting and shaping the District*<br>*3) Creating opportunities for economic growth and prosperity*<br>*4) Delivering good quality, cost effective and valued services* | Works required under H&S |
| Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details). | No foreseen risks to the delivery of the project. |
| Are any statutory consents required as part of this project? If so, please state<br>(i.e. planning consent, MMO licence etc) | NA |
| Are there Health & Safety implications? If so, please state | H&S risks are due to the transmission of virus such as covid and / or other infections and diseases. The current systems being replaced with a non touch infrared flush system would help mitigate this risk and help safeguard the health and wellbeing of users in a facility that can receive very high footfall. |
| Is this part of a statutory obligation? If so, state how | NA |
| Is the project contractually committed to in any way? If so, please describe | NA |
| Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details | NA |

# Tollesbury Public Conveniences

| | |
|---|---|
| Reserve Required<br>(Please add detail of the reserve you are requesting funds from) | Repairs and Renewals |
| Project Category<br>• Essential (E)<br>• Service failure (SF)<br>• Service improvement (SI) | Essential |
| Project Lead Officer | David Burnham |
| Project Description *(Clearly set out what the overall purpose and main aims of the project are)* | Renovation of the current heavily depreciated and end of life Tollesbury public conveniences. The toilets require urgent works to ensure they are fully functional, safe (hygienic) and to the standard required for a public conevience. There are currently some H&S concerns due to uneven / broken floor tiles, sanitising issues, general depreciation and hygiene issues due to the very poor condition of the facilities. |
| Project Start Date *(Month and year)* | Sep-22 |
| Project Completion Date *(Month and year)* | Sep-22 |
| Resource Implications *(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))* | Works to be completed via external contractor |
| Picture *(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))* | |

| | Capital Expense | Revenue Implications | | External Funding | |
|---|---|---|---|---|---|
| | | One-off | On-going | Amount | Source of costs |
| | £ | £ | £ | £ | |
| **2022/23** | | 15,000 | | | |
| **2023/24** | | | | | |
| **2024/25** | | | | | |
| **2025/26** | | | | | |
| **TOTAL** | 0 | 15,000 | 0 | 0 | 0 |

# RESERVES PROJECT SHEET

| | |
|---|---|
| Describe links to Corporate Goals<br>*Corporate goals:*<br>*1) Strengthening communities to be safe, active and healthy*<br>*2) Protecting and shaping the District*<br>*3) Creating opportunities for economic growth and prosperity*<br>*4) Delivering good quality, cost effective and valued services* | Works required under H&S |
| Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details). | No foreseen risks to the delivery of the project. |
| Are any statutory consents required as part of this project? If so, please state<br>(i.e. planning consent, MMO licence etc) | NA |
| Are there Health & Safety implications? If so, please state | H&S risks are increasing as the facility is heavily depreciated. Slips, trips and falls likeliness is increasing due to the condition of the floors, the hygiene and functions are a concern under H&S. If the facility is not renovated i.e. flooring, new wall tiles, replacement urinal and replacement toilets this could lead to incidents / accidents occuring. |
| Is this part of a statutory obligation? If so, state how | NA |
| Is the project contractually committed to in any way? If so, please describe | NA |
| Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details | NA |

# Maldon Cem Pond

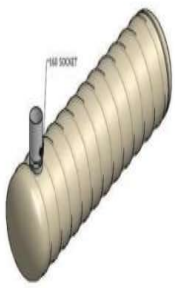
| | |
|---|---|
| Reserve Required<br>(Please add detail of the reserve you are requesting funds from) | Repairs and Renewals |
| Project Category<br>• Essential (E)<br>• Service failure (SF)<br>• Service improvement (SI) | Essential |
| Project Lead Officer | Debbie Horrey |
| Project Description *(Clearly set out what the overall purpose and main aims of the project are)* | Pond area at maldon cemetery made safe. The pond area in Maldon cemetery does not have adequate safety measures in place. A defined edge needs to be created with a boundaary to make clear to visitors where the water begins, boeyancy aid and signage installed. |
| Project Start Date *(Month and year)* | asap |
| Project Completion Date *(Month and year)* | 4 weeks from project start date |
| Resource Implications *(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))* | contractor required |
| Picture *(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))* | |

| | Capital Expense | Revenue Implications | | External Funding | |
|---|---|---|---|---|---|
| | | One-off | On-going | Amount | Source of costs |
| | £ | £ | £ | £ | |
| **2022/23** | | 3,000 | | | |
| **2023/24** | | | | | |
| **2024/25** | | | | | |
| **2025/26** | | | | | |
| **TOTAL** | 0 | 3,000 | 0 | 0 | 0 |

# RESERVES PROJECT SHEET

| | |
|---|---|
| Describe links to Corporate Goals<br>*Corporate goals:*<br>*1) Strengthening communities to be safe, active and healthy*<br>*2) Protecting and shaping the District*<br>*3) Creating opportunities for economic growth and prosperity*<br>*4) Delivering good quality, cost effective and valued services* | 1,2,4 |
| Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details). | |
| Are any statutory consents required as part of this project? If so, please state<br>(i.e. planning consent, MMO licence etc) | no |
| Are there Health & Safety implications? If so, please state | Yes, pond area does not have adequate safety measures in accordance to advice from Steven Brown MDC consultant |
| Is this part of a statutory obligation? If so, state how | Health and Safety at work etc act 1974 |
| Is the project contractually committed to in any way? If so, please describe | no |
| Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details | This bid links to the Woodland Glade commercial project and is the essential element required regardless of outcome of project approval. |

# Maldon & Heybridge Cess pits

| | |
|---|---|
| Reserve Required<br>(Please add detail of the reserve you are requesting funds from) | Repairs and Renewals |
| Project Category<br>• Essential (E)<br>• Service failure (SF)<br>• Service improvement (SI) | Essential |
| Project Lead Officer | Debbie Horrey |
| Project Description *(Clearly set out what the overall purpose and main aims of the project are)* | Cesspits for Maldon and Heybridge cemetery toilets. The current cesspits are 750 litres which is not fit for purpose with usage from visitors, staff, volunteers, payback and Friends Groups. This is not cost effective as they need to emptied more often. Larger cesspits (2,000 litres) would keep running costs lower. Each clearance costs £70 and each tank needs to be emptied at approximately 100 flushes. This equates to £1820 per toilet per year. |
| Project Start Date *(Month and year)* | May-22 |
| Project Completion Date *(Month and year)* | Jun-22 |
| Resource Implications *(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))* | Staff time from maintenance department |
| Picture *(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))* |  Premier Tech Cesspit 2000L CP2/2<br>£ 1,430.00<br>£ 1,716.00<br>The Premier Tech 2000 Litre Cesspit is constructed from high strength GRP (Glass-Reinforced-Plastic). Available in 2 versions for either concrete surround or granular surround (dry sites only).<br>Free Delivery – Excludes Highlands and Islands<br>VIEW DETAILS |

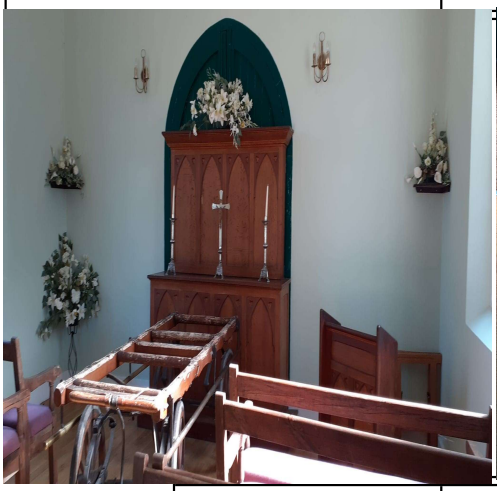
| | Capital Expense | Revenue Implications | | External Funding | |
|---|---|---|---|---|---|
| | | One-off | On-going | Amount | Source of costs |
| | £ | £ | £ | £ | |
| **2022/23** | | 4,000 | | | |
| **2023/24** | | | | | |
| **2024/25** | | | | | |
| **2025/26** | | | | | |
| **TOTAL** | 0 | 4,000 | 0 | 0 | 0 |

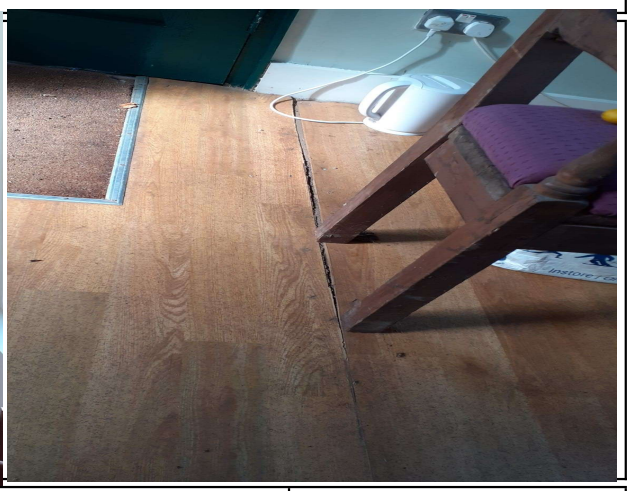
# RESERVES PROJECT SHEET

| | |
|---|---|
| Describe links to Corporate Goals<br>*Corporate goals:*<br>*1) Strengthening communities to be safe, active and healthy*<br>*2) Protecting and shaping the District*<br>*3) Creating opportunities for economic growth and prosperity*<br>*4) Delivering good quality, cost effective and valued services* | 4 |
| Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details). | staff resources |
| Are any statutory consents required as part of this project? If so, please state<br>(i.e. planning consent, MMO licence etc) | no |
| Are there Health & Safety implications? If so, please state | overflow if current cesspits cannot be emptied quickly enough |
| Is this part of a statutory obligation? If so, state how | no |
| Is the project contractually committed to in any way? If so, please describe | no |
| Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details | |

# Maldon Chapel repairs

| | |
|---|---|
| Reserve Required<br>(Please add detail of the reserve you are requesting funds from) | Repairs and Renewals |
| Project Category<br>• Essential (E)<br>• Service failure (SF)<br>• Service improvement (SI) | Service Failure |
| Project Lead Officer | Debbie Horrey |
| Project Description *(Clearly set out what the overall purpose and main aims of the project are)* | Renovation of chapel to make fit for services to be held thus generating income. Pews need to be sanded, revarnished and recovered, floral tributes purchased and bier renovated. Repairs to floor and door, patch up paint work. |
| Project Start Date *(Month and year)* | May-22 |
| Project Completion Date *(Month and year)* | Aug-22 |
| Resource Implications *(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))* | Contractor required for renovation works. Maintenance team for initial floor work. |



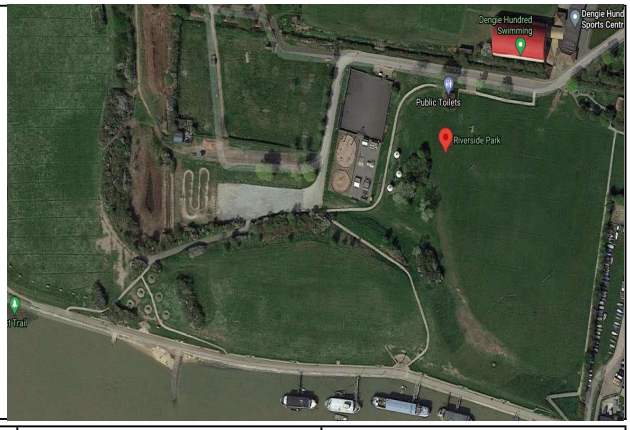


| | Capital Expense | Revenue Implications | | External Funding | |
|---|---|---|---|---|---|
| | | One-off | On-going | Amount | Source of costs |
| | £ | £ | £ | £ | |
| **2022/23** | | 3,000 | | | |
| **2023/24** | | | | | |
| **2024/25** | | | | | |
| **2025/26** | | | | | |
| **TOTAL** | 0 | 3,000 | 0 | 0 | 0 |

# RESERVES PROJECT SHEET

| | |
|---|---|
| Describe links to Corporate Goals<br>*Corporate goals:*<br>*1) Strengthening communities to be safe, active and healthy*<br>*2) Protecting and shaping the District*<br>*3) Creating opportunities for economic growth and prosperity*<br>*4) Delivering good quality, cost effective and valued services* | 4 |
| Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details). | no |
| Are any statutory consents required as part of this project? If so, please state<br>(i.e. planning consent, MMO licence etc) | no |
| Are there Health & Safety implications? If so, please state | Yes, floor is trip hazard |
| Is this part of a statutory obligation? If so, state how | Burial law requires that bereaved people are treated with sensitivity, dignity and respect. The chapel must be maintained to this standard if to be offered for funeral services. |
| Is the project contractually committed to in any way? If so, please describe | no |
| Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details | Cemetery business plan to improve services and increase revenue. |

# Riverside pathway resurfacing

| | |
|---|---|
| Reserve Required<br>(Please add detail of the reserve you are requesting funds from) | Repairs and Renewals |
| Project Category<br>• Essential (E)<br>• Service failure (SF)<br>• Service improvement (SI) | Service Failure |
| Project Lead Officer | David Burnham |
| Project Description *(Clearly set out what the overall purpose and main aims of the project are)* | Resurfacing of the grit pathways that connects and runs around Riverside Park for public use park due to depreciation and H&S concerns / risk (undulation and unevenness). The park has a high amount of public footfall and usage via vistors, activities and users across the year, this results in depreciation and heavy wear of the footpaths and surface. There are currently concerns with the life expectancy of the current surface which has been topped up on occassions over the years to reduce the chance of accidents or incidents. This is now not an option as the majority of the surface is in poor condition and needs full remedial works. Failure to resurface the park pathways could result in slips, trips and falls to the public, users and staff and also other accidents, incidents and H&S concerns. |
| Project Start Date *(Month and year)* | Dec-22 |
| Project Completion Date *(Month and year)* | Dec-22 |
| Resource Implications *(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))* | Works to be completed via external contractor |
| Picture *(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))* |  |

| | Capital Expense | Revenue Implications | | External Funding | |
|---|---|---|---|---|---|
| | | One-off | On-going | Amount | Source of costs |
| | £ | £ | £ | £ | |
| **2022/23** | | 14,000 | | | |
| **2023/24** | | | | | |
| **2024/25** | | | | | |
| **2025/26** | | | | | |
| **TOTAL** | 0 | 14,000 | 0 | 0 | 0 |

# RESERVES PROJECT SHEET

| | |
|---|---|
| Describe links to Corporate Goals<br>*Corporate goals:*<br>*1) Strengthening communities to be safe, active and healthy*<br>*2) Protecting and shaping the District*<br>*3) Creating opportunities for economic growth and prosperity*<br>*4) Delivering good quality, cost effective and valued services* | Works required under H&S |
| Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details). | No foreseen risks to the delivery of the project. |
| Are any statutory consents required as part of this project? If so, please state<br>(i.e. planning consent, MMO licence etc) | NA |
| Are there Health & Safety implications? If so, please state | The park pathway surface is becoming a risk due to undulation, unevenness, cracks and diverts which could cause accidents, incidents and harm to the public (especially the elderly). The H&S implications are high for slip, trips and falls with a high likeliness and high severity. Completion of the surfacing works will mitigate the H&S risks that are currently present. |
| Is this part of a statutory obligation? If so, state how | NA |
| Is the project contractually committed to in any way? If so, please describe | NA |
| Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details | NA |

# Maldon Cemetery Wall

| | |
|---|---|
| Reserve Required<br>(Please add detail of the reserve you are requesting funds from) | Repairs and Renewals |
| Project Category<br>• Essential (E)<br>• Service failure (SF)<br>• Service improvement (SI) | Essential |
| Project Lead Officer | Debbie Horrey |
| Project Description *(Clearly set out what the overall purpose and main aims of the project are)* | The cemetery wall has had bricks stolen and is partially collapsed. This poses a health and safety risk. Removal of remainder of cemetery wall and replacement with hedge line. £2,000. Hedging as replacement £1,700 (7.5 plants per linear metre) Total £3,700 The cost to replace the wall with brick (many stolen) would estimated as £28,000, subject to detailed quotation ( indicatively, brick laying & pointing for c.135 sq.m approx £16,200, Ground works and underpinning approx£4,500, Additional materials £2,700, contingency at 15% £3,510. |
| Project Start Date *(Month and year)* | ASAP |
| Project Completion Date *(Month and year)* | 1 week from project start date |
| Resource Implications *(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))* | Staff resources to remove bricks and correct pillars. Staff resources to plant hedge line |
| Picture *(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))* | |

| | Capital Expense | Revenue Implications | | External Funding | |
|---|---|---|---|---|---|
| | | One-off | On-going | Amount | Source of costs |
| | £ | £ | £ | £ | |
| **2022/23** | | 3,700 | | | |
| **2023/24** | | | | | |
| **2024/25** | | | | | |
| **2025/26** | | | | | |
| **TOTAL** | 0 | 3,700 | 0 | 0 | 0 |

# RESERVES PROJECT SHEET

| | |
|---|---|
| Describe links to Corporate Goals<br>*Corporate goals:*<br>*1) Strengthening communities to be safe, active and healthy*<br>*2) Protecting and shaping the District*<br>*3) Creating opportunities for economic growth and prosperity*<br>*4) Delivering good quality, cost effective and valued services* | 1, 4 |
| Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details). | no |
| Are any statutory consents required as part of this project? If so, please state<br>(i.e. planning consent, MMO licence etc) | |
| Are there Health & Safety implications? If so, please state | Yes, it is a health and safety risk not to complete this project |
| Is this part of a statutory obligation? If so, state how | Atricle 4 (1) of the Local Authorities Cemeteries Order "a burial authority .....shall keep the cemetery in good order and repair together with all buildings, walls and fences....." |
| Is the project contractually committed to in any way? If so, please describe | no |
| Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details | Cemetery business plan to improve services and increase revenue. |