

LITCHFIELD COUNCIL



Community effort is essential

Thorak Regional Cemetery Board Meeting

BUSINESS PAPER

WEDNESDAY ~~20/11/2019~~ 11 December 2019

Meeting to commence following the Litchfield Council Meeting at
6:30pm

In Council Chambers at 7 Bees Creek Road, Freds Pass

Daniel Fletcher, Chief Executive Officer

Any member of Council who may have a conflict of interest, or a possible conflict of interest in regard to any item of business to be discussed at a Council meeting or a Committee meeting should declare that conflict of interest to enable Council to manage the conflict and resolve it in accordance with its obligations under the Local Government Act and its policies regarding the same.



AGENDA

THORAK REGIONAL CEMETERY BOARD MEETING

Notice of Meeting

to be held in the Council Chambers, Litchfield

on ~~Wednesday 20 November 2019~~ 11 December 2020

Daniel Fletcher
Chief Executive Officer

Number	Agenda Item	
1	Opening of Meeting	
2	Apologies and Leave of Absence	
3	Disclosures of Interest	
4	Confirmation of Minutes	1-3
5	Business Arising from the Minutes	
6	Presentations	
7	Accepting or Declining Late Items	
8	Notices of Motion	
9	Officers Reports	
	9.1 Finance Report – October 2019	4-7
10	Other Business	
11	Confidential Items	
12	Next Meeting	
13	Close of Meeting	



BOARD MEETING MINUTES

THORAK REGIONAL CEMETERY BOARD MEETING

Minutes of Meeting

held in the Council Chambers, Litchfield

on Wednesday 20 November 2019 at 8:24pm

Present	Maree Bredhauer Christine Simpson Kirsty Sayers-Hunt Doug Barden Mathew Salter	Mayor Deputy Mayor / Councillor Central Ward Councillor East Ward Councillor South Ward Councillor North Ward
Staff	Daniel Fletcher Silke Maynard Nadine Nilon Debbie Branson	Chief Executive Officer Director Community and Corporate Services Director Infrastructure and Operations Executive Assistant
Public	Nil	

1. OPENING OF THE MEETING

The Mayor opened the meeting and welcomed members of the public.

The Mayor advised that an audio recording of the meeting will be made for minute taking purposes as authorised by the Chief Executive Officer.

2. APOLOGIES AND LEAVE OF ABSENCE

Nil.

3. DISCLOSURES OF INTEREST

The Mayor advised that any member of Council who may have a conflict of interest, or a possible conflict of interest regarding any item of business to be discussed at a Council meeting or a Committee meeting should declare the conflict of interest to enable Council to manage the conflict in accordance with its obligations under the Local Government Act and its policies regarding the same.

No interests were disclosed.

4. CONFIRMATION OF MINUTES

Moved: Cr Barden
Seconded: Cr Salter

THAT the minutes of the Thorak Regional Cemetery Board Meeting held 18 September 2019, 3 pages, be confirmed.

CARRIED (5-0)-1920/011

5. BUSINESS ARISING FROM THE MINUTES

Nil

6. PRESENTATION

Nil.

7. ACCEPTING OR DECLINING LATE ITEMS

Nil.

8. NOTICES OF MOTION

Nil.

9. OFFICERS REPORTS

9.1 Thorak Regional Cemetery Finance Report – September 2019

Moved: Cr Sayers-Hunt
Seconded: Deputy Mayor Simpson

THAT the Thorak Regional Cemetery Board receive and note the finance report for the period ended 31 October 2019.

CARRIED (5-0)-1920/012

10. OTHER BUSINESS

Nil.

11. CONFIDENTIAL ITEMS

Nil.

12. NEXT MEETING

Wednesday 11 December 2019.

13. CLOSE OF MEETING

The Chair closed the meeting at 8:32pm

MINUTES TO BE CONFIRMED

Wednesday 11 December 2019.

.....
Mayor
Maree Bredhauer

.....
Chief Executive Officer
Daniel Fletcher

Unconfirmed



BOARD REPORT

Agenda Item Number:	9.1
Report Title:	Thorak Cemetery Finance Report – November 2019
Author:	Kristin McGrath, Assistant Accountant
Recommending Officer	Silke Maynard, Director Community & Corporate Services
Report Number:	19/0078
Meeting Date:	11/12/2019
Attachments:	Nil

Executive Summary

The purpose of this report is to present the monthly finance report for Thorak Regional Cemetery for the period ended 30 November 2019.

Recommendation

THAT the Thorak Regional Cemetery Board receives and notes the finance report for the period ended 30 November 2019.

OPERATING RESULTS

To date Thorak Regional Cemetery has completed 134 interments and cremations, an increase from the same time last year and last month.

Below provides a comparison with the same report period last year:

Activity	November 2018	November 2019	Variance
Burials	55	46	-9
Cremations	66	88	22
	121	134	13

Below provides a comparison with the same report period last month:

Activity	October 2019	November 2019	Variance
Burials	39	46	7
Cremations	73	88	15
	112	134	22

There are no budget amendments for expenditure and income recognised to date.

Operating revenue is favourable to budget for the month of November. This is as a result of increases in burials and cremations.

Operating expenses represent 51% of the annual budget.

No capital revenue and expenditure are expected in the 2019/20 financial year.

	2019/20 YTD Budget	2019/20 YTD Actuals	2019/20 Annual Budget	2019/20 Annual Forecast	Variance +ve (-ve)	Note
REVENUE						
User Fees and Charges	365,421	481,389	876,580	876,580	0	
TOTAL REVENUE	365,421	481,389	876,580	876,580	0	
EXPENSES						
Contractors	83,466	66,803	169,550	169,550	0	
Employee Costs	267,505	295,144	544,011	544,011	0	
Materials	33,748	37,567	80,550	80,550	0	
Other Expenses	34,673	46,993	76,300	76,300	0	
TOTAL EXPENSES	419,392	446,507	870,411	870,411	0	
TOTAL	(53,971)	34,882	6,169	6,169	0	

As stated above, the YTD budget revenue varies from the YTD actual due to increase in burials and cremations. YTD expenditures of 3 of 4 areas indicate overspending against the YTD budgets, Employee Costs (Actual \$295K, Budget \$267K), Materials (Actual \$37K, Budget \$33K) and Other Expenses (Actual \$46K, Budget \$34K). The main factors under Materials and Other Expenses are irrigation materials, burial capsules, gas charges and insurance. Some of these expenses are due to the increase in income. Employee Costs are currently overspent due to the expenses on temporary staffing for a groundsperson position.

NEW INITIATIVES

In addition to Council's year-on-year operating expenses Council resolved to undertake the following New Initiatives in 2019/20. The new initiatives expenditure is included in the operating result above. The table below highlights the expenditure compared to budget at the end of October 2019.

	2019/20 Budget	2019/20 Actuals	2019/20 Forecast	Comments	Status
Maintenance work to cemetery entrance gate	10,000	107	10,000	Planting has begun. Gates due to be installed January 2020	On Budget
Upgrade visual system in chapel	6,000	3,846	6,000	Installation complete	On Budget
Relocation of external generator	25,000	0	25,000	Electrical conduits installed, concrete slab to be poured by end of December 2019	On Budget

CASH & INVESTMENTS

Date Invested	Invested Amount	Days Invested	Invested with	Interest Rate	Maturity Date	Return
13/08/2019	341,626	181	Bendigo	1.75%	10/02/2020	2,965

DEBTORS

Total Sundry Debtors as at 30 November 2019 is 51,479, compared to 43,497 as at 31 October 2019. Most outstanding debtors are with the three funeral service providers.

Category	Current	30 Days	60 Days	90 Days and over	Balance
Cemetery	25,227	25,722	0	480	51,479
% of Total Debtors	49%	50%	0	1%	100%

Action summary of 90 Days and over Debtors:

\$480

Invoice#1

(\$480) This debt has been approved to be written off as a bad debt in December 2019.



CEMETERY FINANCIAL RESERVE


The Thorak Regional Cemetery Reserve balance as at 30 November 2019 is forecast to be \$315,094.


	Balance as at 1/7/2019	Forecast To Reserve	Forecast From Reserve	Forecast Net Movement	Forecast Balance as at 30/06/2020
Cemetery Reserve	308,925	6,169	-	6,169	315,094

THORAK CEMETERY KEY PERFORMANCE INDICATORS (KPI)

The table below tracks the KPI's for the Thorak Regional Cemetery as set out in the 2019/20 Municipal Plan.

Key Performance Indicator	Target	Status	Comment
Compliance with Cemetery Regulations	100%		Compliant with regulations
Achievement of Operational Budget	100%		YTD Income above budgeted income.

 KPI met

 KPI in progress, on track

 KPI not met

Links with Strategic Plan

A Well-Run Council - Good Governance

Legislative and Policy Implications

Local Government (Accounting) Regulations and the Northern Territory Cemeteries Act.

Risks

There are long term financial sustainability challenges in relation to the renewal and upgrade of existing assets including buildings, road and irrigation infrastructure. Council continues to work through TOPROC with City of Darwin and City of Palmerston on development of a more suitable operational model for this regional services.