

# LITCHFIELD COUNCIL



*Community effort is essential*

## Thorak Regional Cemetery Board Meeting **BUSINESS PAPER** **WEDNESDAY 28/02/2018**

Meeting to commence following the Litchfield Council Meeting at  
6:30pm  
In Council Chambers at 7 Bees Creek Road, Freds Pass

**Kaylene Conrick, 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.



## THORAK REGIONAL CEMETERY BOARD MEETING

**Notice of Meeting**  
to be held in the Council Chambers, Litchfield  
on Wednesday, 28 February 2018

Kaylene Conrick  
Chief Executive Officer

---

Number	Agenda Item
1	Opening of Meeting
2	Apologies and Leave of Absence
3	Disclosures of Interest
4	Confirmation of Minutes THAT the minutes of the Thorak Regional Cemetery Board Meeting held ..., 3 pages, be confirmed.  Minutes have been distributed under separate cover and are publicly available on Council's website <a href="http://www.litchfield.nt.gov.au/council/council-meetings/council-minutes">http://www.litchfield.nt.gov.au/council/council-meetings/council-minutes</a> or in hard copy by request.
5	Business Arising from the Minutes
6	Accepting or Declining Late Items
7	Notices of Motion
8	Officers Reports 8.1 Finance Report – December 2017
9	Other Business
10	Confidential Items 10.1 Re-classification of plots 2096 to 2140 in Section B
11	Next Meeting
12	Close of Meeting



# BOARD REPORT

<b>Agenda Item Number:</b>	8.1
<b>Report Title:</b>	Thorak Regional Cemetery Finance Report – January 2018
<b>Report Number:</b>	18/0038
<b>Meeting Date:</b>	28/02/2018
<b>Attachments:</b>	Nil

## Purpose

The purpose of this report is to present the monthly financial report for Thorak Regional Cemetery for the period ended 31 January 2018.

## Recommendation

THAT the Thorak Regional Cemetery Board receive and note the finance report for the period ended 31 January 2018.

## OPERATING RESULT

To date Thorak Regional Cemetery has completed 173 internments and cremations, an increase from the same time last year. Below provides a comparison with the same report period last year:

Activity	July – January 2017	July –January 2018	Difference
Burials	54	61	7
Cremations	96	112	16
	<b>150</b>	<b>173</b>	<b>23</b>

Revenue is forecasted to be \$53,342 higher than anticipated in the 2017/18 budget.

In terms of expenses, insurance premiums and administration fees have been recognised for the full year. Employee expenses are approximately \$45k lower than budget at this stage of the financial year due to the reduced groundsmen staffing trial and an earlier vacancy, which has now been filled.

No capital revenue has been received to date.

Capital expenditure of \$7,358 has occurred for the supply and installation of two road culverts. Works were undertaken to address public safety concerns. Microwave links between Thorak Regional Cemetery and Litchfield Council Office are also an area of concern with an amount of \$17,892 forecasted to be spent on upgrading the connection prior to 30 June 2018. The existing microwave links have been damaged through lightning strikes. The above-mentioned expense might increase depending on the outcome of the insurance claim.

## OPERATIONAL RESULTS

	2017/18 Budget	2017/18 YTD Actuals	2017/18 Forecast	Variance +ve (-ve)	Note
<b>REVENUE</b>					
User Fees and Charges	725,125	610,771	778,467	53,342	1
<b>TOTAL REVENUE</b>	<b>725,125</b>	<b>610,771</b>	<b>778,467</b>	<b>53,342</b>	
<b>EXPENSES</b>					
Contractors	84,800	49,681	116,848	(32,048)	2
Materials	189,210	143,428	202,363	(13,153)	3
Other Expenses	26,600	20,565	31,967	(5,367)	4
Employee Costs	491,045	238,343	446,045	45,000	5
<b>TOTAL EXPENSES</b>	<b>791,655</b>	<b>452,017</b>	<b>797,223</b>	<b>(5,568)</b>	
<b>TOTAL</b>	<b>(66,530)</b>	<b>158,754</b>	<b>(18,756)</b>	<b>47,774</b>	

### Explanations for Variances to Original Budget

**Note 1** – Increase in User Fees mainly as a result of the introduction of the Administration fee for all non-residence of the Litchfield Municipality.

**Note 2** – Increase in contractor costs due to numerous works actioned for Tree Assessments, Policy Development and Legal Fees for changing criteria of beam in section B to enable monuments to be built.

**Note 3** – Increase in gas charges with the influx of cremation ceremonies.

**Note 4** – Unexpected machinery repairs on the Hino truck, Polaris and Backhoe.

**Note 5** – Reduction in employee costs due to current trial with reduced staffing.

## CAPITAL RESULTS

The 2017/18 net capital expenditure relates to the supply and installation of two road culverts on the main verge due to public safety concerns and the replacement of Thorak Cemetery's microwave link between Litchfield Council and the Cemetery.

	2017/18 YTD Actuals	2017/18 Budget	2017/18 Forecast	Variance +ve (-ve)
<b>REVENUE</b>				
Thorak Regional Cemetery	-	-	-	-
<b>TOTAL REVENUE</b>	-	-	-	-
<b>EXPENSES</b>				
Thorak Regional Cemetery	7,358	-	25,250	(25,250)
<b>TOTAL EXPENSES</b>	<b>7,358</b>	-	25,250	<b>(25,250)</b>
<b>TOTAL</b>	<b>(7,358)</b>	-	<b>(25,250)</b>	<b>(25,250)</b>

## CASH & INVESTMENTS

Date Invested	Invested Amount	Days Invested	Invested with	Interest Rate	Maturity Date	Return
29/06/2017	418,032	365	Bendigo	2.75%	29/06/2018	11,496

## DEBTORS

Total Sundry Debtors at 31 January 2018 are \$23,764. The majority of outstanding debtors are with the three funeral service providers.

Category	Current	30 Days	60 Days	90 Days and over	Balance
Cemetery	\$21,758	\$0	\$754	\$1,252	\$23,764
% of TOTAL DEBTORS	91.6%	0.0%	3.2%	5.2%	

**Action summary of 90 Days Debtors:**

\$1,252.00

Two invoices relate to 90 days and over. Reminder notices have been sent on numerous occasions.

### **Invoice #1**

The debt recovery process was implemented for the outstanding amount of \$1,012 and a payment plan has commenced.

## **Invoice #2**

The debt recovery process has commenced for the outstanding amount of \$240.



## **CEMETERY FINANCIAL RESERVE**




The Thorak Regional Cemetery Reserve balance, as at 30 June 2018, is forecast to be \$168,038.

	<b>Balance as at 1/7/2017</b>	<b>Forecast TO Reserve</b>	<b>Forecast FROM Reserve</b>	<b>Forecast Net Movement</b>	<b>Forecast Balance as at 30/06/2018</b>
Cemetery Reserve	212,044	-	(44,006)	(44,006)	168,038

## **THORAK CEMETERY KEY PERFORMANCE INDICATORS (KPI)**

The table below tracks the KPI's for the Thorak Regional Cemetery as set out in the 2017/18 Municipal Plan.

<b>Key Performance Indicator</b>	<b>Target</b>	<b>Status</b>	<b>Comment</b>
Compliance with Cemetery Regulations	100%		
Achievement of Operational Budget	100%		

-  KPI met
-  KPI in progress, on track
-  KPI not met

## **Links with Strategic Plan**

An effective and sustainable Council.

## **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. A submission to the Minister for Housing and Community Development advocating for a new governance structure is currently under development. The submission is a partnership submission between Litchfield and the cities of Darwin and Palmerston.

## Financial Implications

To date, the new Administration Charge has raised additional revenue totalling \$40,055.

**Recommending Officer:** **Silke Maynard, Director Community and Corporate Services**

Any queries on this report may be directed to the Recommending Officer on telephone (08) 8983 0600.

*Any member of Board 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 Board meeting of a Committee meeting should declare that conflict of interest to enable Board to manage the conflict and resolve it in accordance with its obligations under the Local Government Act and its policies regarding the same.*