

# LITCHFIELD COUNCIL



*Community effort is essential*

## Thorak Regional Cemetery Board Meeting **BUSINESS PAPER** **WEDNESDAY 16/10/2019**

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.



## THORAK REGIONAL CEMETERY BOARD MEETING

**Notice of Meeting**  
to be held in the Council Chambers, Litchfield  
on Wednesday 16 October 2019

Daniel Fletcher  
Chief Executive Officer

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| 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 – September 2019   | 4-7 |
| 10     | Other Business                    |     |
| 11     | Confidential Items                |     |
| 12     | Next Meeting                      |     |
| 13     | Close of Meeting                  |     |



# BOARD MEETING MINUTES

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## THORAK REGIONAL CEMETERY BOARD MEETING

**Minutes of Meeting**  
**held in the Council Chambers, Litchfield**  
**on Wednesday 18 September 2019 at 9:30pm**

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|                |  |  |
|----------------|--|--|
| <b>Present</b> | Maree Bredhauer<br>Kirsty Sayers-Hunt<br>Doug Barden<br>Mathew Salter<br>Christine Simpson | Mayor<br>Councillor East Ward<br>Councillor South Ward<br>Councillor North Ward<br>Councillor Central Ward                                   |
| <b>Staff</b>   | Daniel Fletcher<br>Silke Maynard<br>Wendy Smith<br>Debbie Branson                          | Chief Executive Officer<br>Director Community and Corporate Services<br>Acting Director Infrastructure and Operations<br>Executive Assistant |
| <b>Public</b>  | 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 Sayers-Hunt  
Seconded: Cr Simpson

THAT the minutes of the Thorak Regional Cemetery Board Meeting held 21 August 2019, 3 pages, be confirmed.

**CARRIED-1920/007**

**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 – August 2019**

Moved: Cr Salter  
Seconded: Cr Barden

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

**CARRIED-1920/008**

**10. OTHER BUSINESS**

Nil.

**11. CONFIDENTIAL ITEMS**

Nil.

**12. NEXT MEETING**

Wednesday 16 October 2019.

**13. CLOSE OF MEETING**

The Chair closed the meeting at 9:34pm

**MINUTES TO BE CONFIRMED**

Wednesday 16 October 2019.

.....  
Mayor  
Maree Bredhauer

.....  
Chief Executive Officer  
Daniel Fletcher

Unconfirmed



# BOARD REPORT

|                            |  |
|----------------------------|--|
| <b>Agenda Item Number:</b> | 9.1  |
| <b>Report Title:</b>       | Thorak Regional Cemetery Finance Report – September 2019 |
| <b>Report Number:</b>      | 19/0038  |
| <b>Meeting Date:</b>       | 16/10/2019   |
| <b>Attachments:</b>        | Nil  |

## Purpose

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

## Recommendation

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

## OPERATING RESULT

To date Thorak Regional Cemetery has completed 29 internments and cremations, an increase from the same time last year. Below provides a comparison with the same report period last year:

| Activity   | September 2018 | September 2019 | Variance  |
|------------|----------------|----------------|-----------|
| Burials    | 28             | 27             | -1        |
| Cremations | 28             | 47             | 19        |
|            | <b>56</b>      | <b>74</b>      | <b>18</b> |

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

Operating revenue is favourable to budget for the month of September. This is as a result of increased cremations.

Operating expenses represent 27% of the annual budget.

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

## OPERATIONAL RESULTS

|                       | 2019/20<br>YTD Budget | 2019/20<br>YTD Actuals | 2019/20<br>Annual Budget | 2019/20<br>Annual<br>Forecast | Variance<br>+ve (-ve) | Note |
|-----------------------|-----------------------|------------------------|--------------------------|-------------------------------|-----------------------|------|
| <b>REVENUE</b>        |                       |                        |                          |                               |                       |      |
| User Fees and Charges | 219,596               | 257,462                | 876,580                  | 876,580                       | 0                     |      |
| <b>TOTAL REVENUE</b>  | <b>219,596</b>        | <b>257,462</b>         | <b>876,580</b>           | <b>876,580</b>                | <b>0</b>              |      |
|                       |                       |                        |                          |                               |                       |      |
| <b>EXPENSES</b>       |                       |                        |                          |                               |                       |      |
| Contractors           | 42,967                | 45,350                 | 166,300                  | 166,300                       | 0                     |      |
| Employee Costs        | 116,379               | 123,885                | 202,700                  | 202,700                       | 0                     |      |
| Materials             | 106,620               | 132,707                | 35,900                   | 35,900                        | 0                     |      |
| Other Expenses        | 10,883                | 6,747                  | 465,511                  | 465,511                       | 0                     |      |
| <b>TOTAL EXPENSES</b> | <b>276,849</b>        | <b>238,688</b>         | <b>870,411</b>           | <b>870,411</b>                | <b>0</b>              |      |
|                       |                       |                        |                          |                               |                       |      |
| <b>TOTAL</b>          | <b>(57,253)</b>       | <b>(51,226)</b>        | <b>6,169</b>             | <b>6,169</b>                  | <b>0</b>              |      |

As stated above, the YTD budget revenue varies from the YTD actual due to increase in cremations. YTD expenditure indicates overspending against the YTD budget in all 4 areas but mainly in Materials (Actual \$132K, Budget \$106K) and Employee Costs (Actual \$123K, Budget \$116K). The main factors are the expenses incurred in irrigation materials, workers compensation and other annual insurance expenditures. Employee costs are currently overspent due to the return to work process for one groundsperson.

## 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 September 2019.

|  | 2019/20<br>Budget | 2019/20<br>Actuals | 2019/20<br>Forecast | Comments  | Status    |
|--|-------------------|--------------------|---------------------|---|-----------|
| Maintenance work to cemetery entrance gate | 10,000            | 0                  | 10,000              | Quotes are yet to be updated                      | On Budget |
| Upgrade visual system in chapel            | 6,000             | 370                | 6,000               | Rescheduled for the week of the 14/10/19          | On Budget |
| Relocation of external generator           | 25,000            | 0                  | 25,000              | Awaiting on electrical quotes. Concrete is ready. | On Budget |

 - On Budget

 - Watch Budget

 - Outside 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 September 2019 is 30,945, compared to 49,757 as at 31 August 2019. The majority of outstanding debtors are with the three funeral service providers.

| Category           | Current | 30 Days | 60 Days | 90 Days and over | Balance |
|--------------------|---------|---------|---------|------------------|---------|
| Cemetery           | 19,421  | 5,756   | 5,104   | 665              | 30,945  |
| % of Total Debtors | 63%     | 19%     | 16%     | 2%               |         |

**Action summary of 90 Days and over Debtors:**

\$665

### Invoice #1

(\$480) The debt recovery process is still in place however the payment plan is to clear the Rates debt first then this debt. Last payment received from the debtor was 27/6/19.

### Invoice #2

(\$185) Due to unsuccessful debt recovery plan. A memo was prepared by the Thorak Cemetery Manager to get this written off. This memo was approved by the Director of Community & Corporate Services (October 2019).

## CEMETERY FINANCIAL RESERVE

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

|                  | Balance as at 1/7/2018 | Forecast TO Reserve | Forecast FROM Reserve | Forecast Net Movement | Forecast Balance as at 30/06/2019 |
|------------------|------------------------|---------------------|-----------------------|-----------------------|-----------------------------------|
| Cemetery Reserve | 308,925                | 6,169               | -                     | 6,169                 | 315,094                           |

The opening balance for 1/7/2018 has increased by \$132,171 due to the income recognised in 2018/19. Financial statements are yet to be signed off by auditors.



## 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%   | On Track | Compliant with regulations        |
| Achievement of Operational Budget    | 100%   | On Track | YTD Income above budgeted income. |

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

### Links with Strategic Plan

A well-run 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. 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 service.

**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.

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