



Etheridge
Shire Council

2021-22

ANNUAL BUDGET

2021-2022 Budget

Councillors *Etheridge Shire Council*



L-R Cr Barns, Cr Hughes (Mayor), Cr Royes (Deputy Mayor), Cr Gallagher & Cr Haase

Executive Management *Etheridge Shire Council*



*Ken Timms
Chief Executive Officer*



*Ian Kuhn
Director Corporate &
Community Services*

*Vacant
Director of Engineering
Services*

Executive Summary

Welcome to Etheridge Shire Council's 2021-2022 Annual Budget. The Budget Document for the 2021-2022 financial year has been prepared in accordance with legislation and with the Budget priorities from the Councillor's, Executive Management Team and the Corporate Plan Objectives (2021 – 2025).

Each year the budget process is the most important part of the Corporate Calendar.

Changes to legislation in 2009 and 2012 now require local governments to consider the longer term when managing their finances.

Etheridge Shire Council has taken this responsibility seriously and has been working to ensure that while this is a legislative requirement it is also good governance and management practice to ensure that the Council remains financially viable and planning becomes part of the way that we regularly do business.

Legislation changes in 2009 saw a move from a very prescriptive *Local Government Act 1993* to legislation that gave Council more autonomy. However, with autonomy come's accountability and the Government provided for a set of five local government principles.

To ensure the system of local government is accountable, effective, efficient and sustainable, Parliament requires—

- (a) anyone who is performing a responsibility under this Act to do so in accordance with the local government principles; and
- (b) any action that is taken under this Act to be taken in a way that—
 - (i) is consistent with the local government principles; and
 - (ii) provides results that are consistent with the local government principles, in as far as the results are within the control of the person who is taking the action.

The local government principles are—

- a) transparent and effective processes, and decision-making in the public interest; and
- b) sustainable development and management of assets and infrastructure, and delivery of effective services; and
- c) democratic representation, social inclusion and meaningful community engagement; and
- d) good governance of, and by, local government; and
- e) ethical and legal behaviour of councillors and local government employees.



Corporate and Operational Plan Objectives

The Corporate Plan is the key strategic business plan for the Council. It provides a focused framework for Council to plan and undertake its business and service delivery over the period of the plan, having regard to various issues, which may have been identified during the planning process, including community engagement.

The Annual Operation Plan and Budget then provide the detail of what will be done each year towards achieving these outcomes and strategies and how they will be resourced

The 2021-2022 Operational Plan is a strategic planning document which supports the 2021-2025 Corporate Plan in delivering the vision for the Etheridge Shire.

The Operational Plan identifies projects, initiatives and services that Council will deliver during this financial year toward achieving the long term objectives of the 2021-2025 Corporate Plan. It also provides direction to Council in setting the annual budget.

The Budget for the 2021-2022 financial year is derived from the key strategies defined in our 5 Year Corporate Plan, and our Annual Operational Plan.

our Mission

...To lead the community in line with our guiding principles to achieve our shared vision.



our Vision

...Etheridge Shire is a place of innovation, diversity and opportunity for all. We have a vibrant and cohesive community which is provided with quality services that maintain a high quality of life, inclusive and progressive leadership ensures a sustainable community economy and environment.

our Guiding Principles

Safe - We focus on creating a safe workplace to ensure the wellbeing of our staff and the community;

Teamwork - We work together as one Council towards shared goals and for the greater good of the community;

Respect - We will be inclusive, treat people with courtesy and fairness, and ensure each individual is valued and heard;

Integrity - We will behave in a way that is honest, open, and transparent. We will take responsibility for our actions and strive for excellence;

Value - We aim to deliver services efficiently, effectively and in an environmentally and financially sustainable manner; and

Engagement - We engage with our staff and community to inform our decision making, and create awareness of our activities.

Budget Contents

In accordance with the *Local Government Regulation 2012, S. 169* the following documents are to be included in the budget presented to Council.

- a) Financial Position;
- b) Cashflow;
- c) Income and expenditure;
- d) Changes in equity;

The statement of income and expenditure must state each of the following:-

- a) Rates and utility charges excluding discounts and rebates;
- b) Contributions from developers;
- c) Fees and charges;
- d) Interest;
- e) Grants and subsidies;
- f) Depreciation;
- g) Finance costs;
- h) Net result;
- i) The estimated costs of:-
 - I. The local government's significant business activities carried on using full cost pricing basis; and
 - II. The activities of the local government's commercial business units; and
 - III. The local government's significant business activities.

The budget must include each of the following (the relevant measures of financial sustainability) for the financial year for which it is prepared and the next 9 financial years -

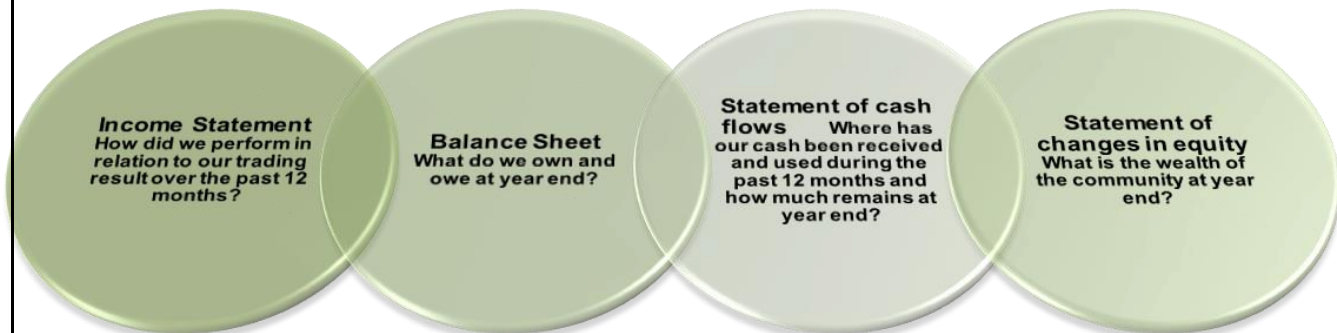
- a) asset sustainability ratio;
- b) net financial liabilities ratio;
- c) operating surplus ratio

The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.

The budget must be consistent with the following documents of the local government—

- (a) its 5-year corporate plan;
- (b) its annual operational plan.



Financial Sustainability and Accountability

In accordance with the *Local Government Act 2009* section 102, to ensure it is financially sustainable, a local government must implement systems to meet the following sustainability criteria;

- (a) Manage financial risk prudently;
- (b) Financial policies are to be formulated:
 - I. To ensure a reasonable degree of equity, stability and predictability.
 - II. So that current services, facilities and activities are financed by the current users of the services, facilities and activities.
 - III. Having regard to the effect of the policies on the future users of services, facilities and activities.
- (c) Full, accurate and timely information about the local government's finances and infrastructure is to be made available to the public on the local government's website.

*A local government is **financially sustainable** if the local government is able to maintain its financial capital and infrastructure capital over the long term. In accordance with the Local Government Act 2009 section 103, each local government must establish a system of financial management that complies with the requirements prescribed under a regulation and must regularly review the performance of its system of financial management.*

Financial Management, Planning and Accountability

In accordance with the *Local Government Act 2009* section 104 the system of financial management established by a local government must include the means -

- (1) To ensure it is financially sustainable. A local government must establish a system of financial management that -
 - (a) Ensures regard is had to the sound contracting principles when entering into a contract for -
 - I. the supply of goods or services; or
 - II. the disposal of assets; and
 - (2) Ensures that the local government is able to maintain its financial capital and infrastructure capital over the longer term.
 - (3) To establish **sound contracting principles which** are -
 - (a) value for money; and
 - (b) open and effective competition; and
 - (c) the development of competitive local business and industry; and
 - (d) environmental protection; and
 - (e) ethical behaviour and fair dealing.
 - (4) Ensure that a **contract for the supply of goods or services** includes a contract about carrying out work.
 - (5) Facilitate the system of financial management established by a local government which must include:
 - (a) the following financial planning documents prepared for the local government -
 - a 5-year corporate plan that incorporates community engagement;
 - a long-term asset management plan;
 - a long-term financial forecast;
 - an annual budget including revenue statement;
 - an annual operational plan; and
 - (b) the following financial accountability documents prepared for the local government -
 - general purpose financial statements;
 - asset registers;
 - an annual report;
 - a report on the results of an annual review of the implementation of the annual operational plan; and

(c) the following financial policies of the local government -

- investment policy;
- debt policy;
- revenue policy.

(6) Ensure the financial policies of the local government are regularly reviewed and updated as necessary.

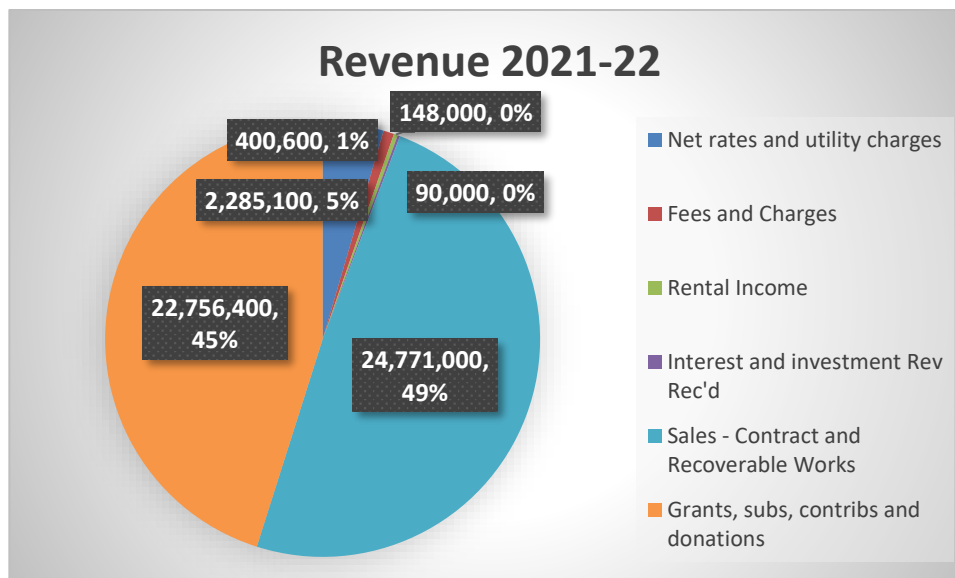
(7) Review the implementation of the annual operational plan each financial year.

Budget Summary

(Where does the money come from?)

Statement of Comprehensive Income for the year ended 2021-22

Revenue	Budget	Percentage
	2021-22	2021-22
Net rates and utility charges	2,285,100	4.52%
Fees and Charges	400,600	0.79%
Rental Income	148,000	0.29%
Interest and investment Revenue Received	90,000	0.18%
Sales - Contract and Recoverable Works	24,771,000	49.03%
Grants, subsidies, contributions and donations	22,756,400	45.18%
Total Revenue	50,451,100	100.00%



Council budgets are funded through a number of different sources. Rates form a portion of the budget, however council raises money through other means to help fund our community infrastructure and services.

In 2021-22 Council has decided to increase rates by 2% across the board. This has been considered necessary in order to maintain the level of support to communities. There has also been some small increases in the Fees and Charges charged by Council, which again is not greater than 2% where these increases apply.

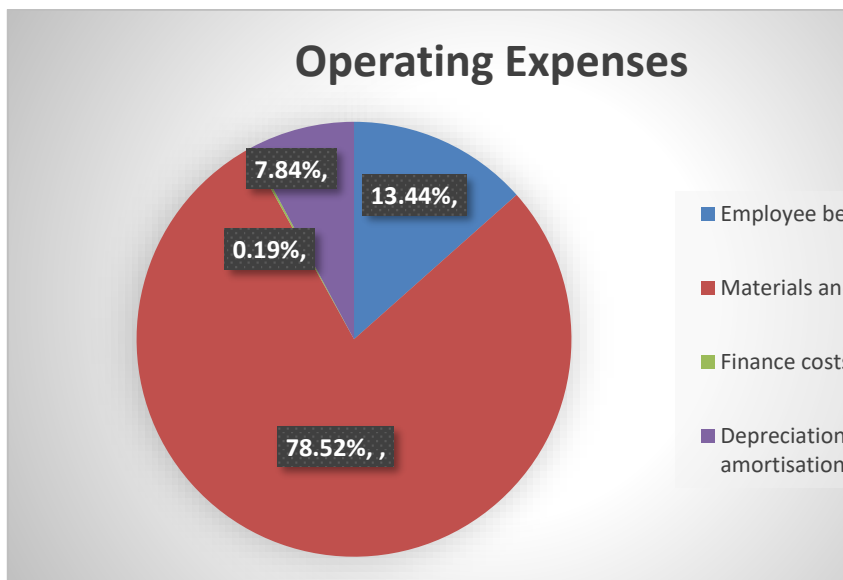
In 2021-22 in line with the State and Federal Governments increasing their expenditure on infrastructure, Council has had an increase of funding to support this additional expenditure. This increase in State and Federal expenditure in some instances also requires Council to provide some matching funds. The infrastructure expenditure mainly will be provided to improve the road network in the Shire.

For the 2021-2022 financial year, rates and utility charges will contribute 4.52 per cent of the total budget revenue; with operating grants contributing 45.18 per cent along with Sales & Recoverable Works which will contribute 49.03 per cent. Over 94 per cent of Council's income for the 2020-2021 financial year is reliant on grant funding and third party contracts.

Operating Expenses 2021-22

Sources of Expenses
(Where does our money go?)

Employee benefits	6,781,500	13.44%
Materials and services	39,609,150	78.52%
Finance costs	96,700	0.19%
Depreciation and amortisation	3,954,500	7.84%
Total recurrent expenses	50,441,850	100.00%



The Operating Budget relates to what is required for the day to day running of all services, facilities and requirements of the shire. This includes maintenance and operation of facilities such as the pool, community

halls, public amenities, libraries, mowing of parks, road maintenance, town streets, waste, environmental health, electricity, communication, information technology (IT), insurances, staff costs and service provision.

For the 2021-2022 financial year, employee benefits will cost 13.44 percent of the total operating budget, with materials & services amounting to 78.52 percent, finance costs total 0.19% of the total operating expenses and this includes Council intending to obtain a loan for \$1,200,000, mid year for purchase of plant and new housing for staff and contractors. These costs should be covered by charges being made to staff and contractors for the rental of housing and also for the charge of plant hire to the various projects Council will be conducting. Depreciation of Councils assets totaling 7.84 per cent.

The Depreciation expense is an accounting measure which records the consumption of the Council's assets due to wear and tear or becoming out of date technically. This includes roads & drainage infrastructure, water infrastructure, buildings and plant and equipment.

It is vital that Council keeps the funded depreciation issue in perspective. Insufficient funding of infrastructure replacement will inevitably lead to asset degradation and higher costs for future generations, as occurs in many councils. However, putting aside depreciation funds which are not likely to be used in the foreseeable future is an unnecessary impost on current ratepayers. Therefore a balance is required, so that assets are maintained in good condition, but unnecessarily large cash balances are not accumulated.

(Note: Depreciation is a non-cash item and has no effect on Councils cash position; however Council is required to cover its depreciation expense from its Operating Revenue)

Capital Budget

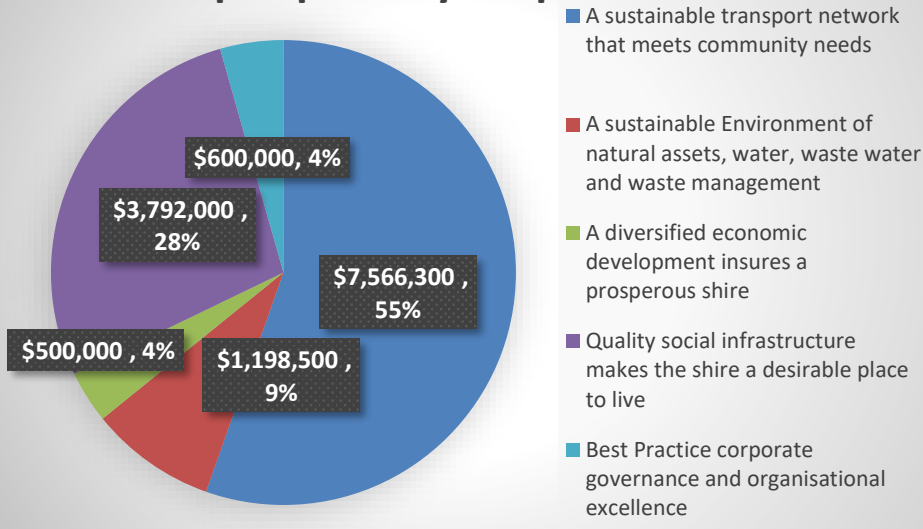
Council's capital budget for the 2021-2022 financial year totals \$13,656,800, which is mainly the result of the increase in funding for infrastructure.

Council has also provisioned a net of \$2.9 million in plant replacement for the 2021-2022 financial year. There was no expenditure on plant in the 2020-21 financial year and Council needs to fund replacement of plant items that are no longer able to be fully utilized.

Capital expenditure by Corporate Function

Description	Amount	Percentage
A sustainable transport network that meets community needs	\$ 7,566,300	55.40%
A sustainable Environment of natural assets, water, waste water and waste management	\$ 1,198,500	8.78%
A diversified economic development insures a prosperous shire	\$ 500,000	3.66%
Quality social infrastructure makes the shire a desirable place to live	\$ 3,792,000	27.77%
Best Practice corporate governance and organisational excellence	\$ 600,000	4.39%
Total Expenditure	\$13,656,800	100.00%

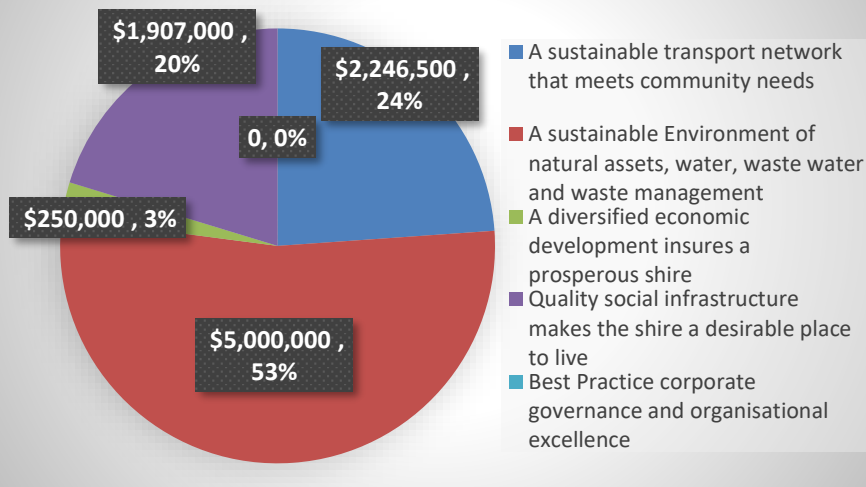
Cap Expend by Corp Function



Capital Revenue by Corporate Function

Description	Amount	%age
A sustainable transport network that meets community needs	\$2,246,500	23.89%
A sustainable Environment of natural assets, water, waste water and waste management	\$5,000,000	53.17%
A diversified economic development insures a prosperous shire	\$ 250,000	2.66%
Quality social infrastructure makes the shire a desirable place to live	\$1,907,000	20.28%
Best Practice corporate governance and organisational excellence	\$ 0	0.00%
Total Revenue	\$9,403,500	100%

Cap Revenue by Corp Function



Summary of Capital Works 2021-2022

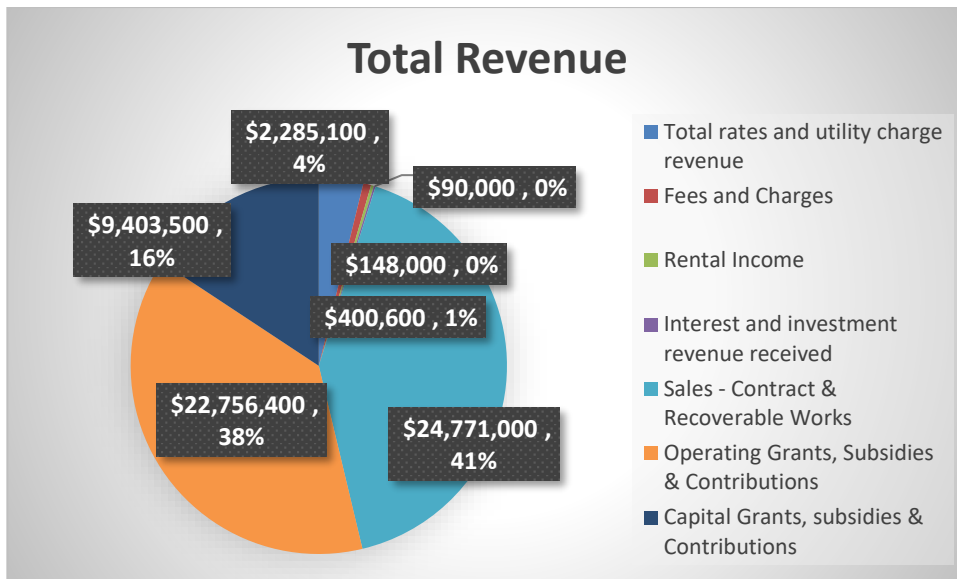
- Improvement to North Head Road
- Complete concrete Causeways
- Sports Centre – Car Park, Landscaping and Drainage
- Re-Seal of Georgetown Airstrip
- Completion of the Charleston Dam (Dam Wall, Reticulation to Reservoir(s))
- Plant Purchases
- Upgrade/fitout of the Terrestrial Centre
- Shade structure at Child Care Centre
- Build new housing
- Solar panels Council buildings
- Staff Housing
- Aged Care planning and design
- Recreational Area – Charleston Dam
- Fencing at Charleston Dam
- Pump facilities for water to Forsayth
- Other Capital Improvements in all townships (Telemetry & Water Treatments)
- Beautification of the all Townships – Streetscaping, Rural Addressing, Forsayth Cemetery Fence

Etheridge Shire Council Budget 2021-2022

In accordance with Section 170 of the Local Government Regulation 2012 and pursuant with Section 107A of the Local Government Act 2009 the 2020|2021 Budget reveals:

Total revenue from ordinary activities amounting to \$50,451,100, total expenses from ordinary activities (including depreciation) amounting to \$50,441,850 and capital funding operations amounting to \$13,656,800.

Total rates and utility charge revenue	\$ 2,285,100	3.82%
Fees and Charges	\$ 400,600	0.67%
Rental Income	\$ 148,000	0.25%
Interest and investment revenue received	\$ 90,000	0.15%
Sales - Contract & Recoverable Works	\$ 24,771,000	41.39%
Operating Grants, Subsidies & Contributions	\$ 22,756,400	38.02%
Total Recurrent Revenue	\$ 50,451,100	84.31%
Capital Revenue		
Capital Grants, subsidies & Contributions	\$ 9,403,500	15.71%
Total Capital Revenue	\$ 9,403,500	15.71%
Total Income	\$59,854,600	100.00%



Statement of Financial Position for the year ended 30 June 2022

Budget 2021-22

ASSETS

Current Assets

Cash & Cash Equivalents	\$	14,011,085
Trade & Other Receivables	\$	303,408
Inventories	\$	477,699
Other Financial Assets		

Total Current Assets

\$ 14,792,192

Non-Current Assets

Other Assets		
Property Plant & Equipment	\$	216,934,902
Capital Works in Progress		

Total Non-Current Assets

\$ 216,934,902

Total Assets

\$ 222,313,007

Current Liabilities

Trade & Other Payables	\$	155,466
Borrowing	\$	152,827
Provisions	\$	788,121

Total Current Liabilities

\$ 1,096,413

Non-Current Liabilities

Trade & Other Payables		
Borrowings	\$	1,102,260

	Provisions	\$	1,370,072
Total Non-Current Liabilities		\$	2,472,332
Total Liabilities		\$	3,568,745
Total Net Assets		\$	218,744,262
Equity	Shire Capital	\$	39,500,666
	Asset Revaluation Reserve	\$	133,038,030
	Retained Surplus	\$	36,735,516
	Accum Surplus	\$	9,250
	Reserves	\$	9,460,800
Total Equity		\$	218,744,262

Statement of Cash Flows
For the Year Ended 30 June 2022

Cash Flows from operating activities

Receipts from Customers	51,376,100
Payment to suppliers and employees	46,780,650
	4,595,450
Interest Received	75,000
Repayment of Borrowings	-
Net Cash Inflow(outflow) from operating activities	4,670,450

Cash Flows from Investing activities

Payment for Property Plant & Equipment	14,656,800
Proceeds from sale of property plant & equipment	1,000,000
Income from Grants, subsidies, Contributions and Donations	9,403,500
Other	-
Net cash Inflow/(outflow) from investing activities	4,253,300

Cash Flow from financing activities	8,923,750
-------------------------------------	-----------

Proceeds from borrowings	1,200,000
Repayment of borrowings	96,700
Net cash inflow/(outflow) from financing activities	1,103,300
Increase/(Decrease) in provisions	
Annual Leave	- 573,500
LSL	- 157,000
Net cash inflow/(outflow) from change in provisions	- 730,500
Net Increase/(decrease) in cash held	789,950
Cash at beginning of reporting period	13,221,135
Cash at end of reporting period	14,011,085

The statement of cash flows indicates that Council will increase its cash holding in FY 2022 by \$789,950. At this stage it is not expected that Council will have any unearned revenue to take up as a liability at year end as the majority of funding is done on a claim basis, where Council performs the work and then claims the funds.

Relevant Measures of Financial Sustainability - S.169 (4) & S.169 (5) of the Local Government Regulation 2012

Council is committed to maintaining financial sustainability in the long term which allows us to meet our future obligations and the demands of our community for the foreseeable future.

// operating surplus ratio

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes. A positive ratio indicates that funds are available for capital expenditure and the suggested target range is between 0% and 10%. Council's long term commitment to funding future capital growth is reflected in these results. The result for 2021-22 shows that Council is expected to fall within this measure in this period. Essentially this is an indicator as to whether or not Council is able to generate sufficient income to meet its expenses, as well as provide for replacement of capital items.

// asset sustainability ratio

This ratio indicates whether council is renewing or replacing its existing assets at the same time that its overall stock of assets is wearing out, expressed as a percentage. The benchmark established for the Local Government sector is to have a ratio greater than 90 per cent. Council is currently below this target range, and Council's long term financial forecast indicates that Council will continue to be below the recommended benchmark into the future. It should be noted that this ratio is only looking at replacement of assets and not upgrades or new assets for which Council has a significant amount of grant funding.

Note: Sustainability Ratio

Council's "Sustainability Ratio" shows a declining trend in the inability of Council to provision sufficient funds each year to maintain its current assets.

... "A Local Government is financially sustainable if the Local Government is able to maintain its financial capital and infrastructure capital over the long-term"...

Financial sustainability is about the Shire being able to maintain its infrastructure capital and financial capital over the long-term. Debt when used sensibly and prudently to fund important infrastructure can help the Shire achieve the financial sustainability objectives and continue to provide a reliable level of service to the community.

// net financial liabilities ratio

This is an indicator of the extent to which the net financial liabilities of council can be serviced by its operating revenues. The benchmark established for the Local Government sector is a maximum of 60 per cent and results higher than this indicate that the flexibility to use debt to fund future projects may be restricted. Council is currently within this target range, and council's long term financial forecast indicates that council will continue to fall within this benchmark, which means that council would have the capacity to increase its debt levels if required to assist in any future growth in the shire / region and to utilise borrowings as a source of funds.

The long-term financial forecasts rely on a clear perspective of the long-term infrastructure funding needs of the local government, including maintenance, operations and infrastructure renewals. Without this, a long-term financial forecast for the shire is indicative at best.

At present, Council has core revenue from Rates & Charges of approximately \$2.3M, FAGs funds of around \$6.0M and approximately \$0.400M in fees & charges which equates to around \$8.7M in core revenue with a capital renewal program of around \$2.5-3.5M per annum. This does not leave a lot of surplus to pay for Council overheads, insurance obligations and the ever increasing demand to meet community expectations.

Council is constantly looking at ways to become more efficient within its operations and has achieved some good outcomes when procuring goods to reduce Council's ongoing discretionary costs when implementing new projects or undertaking the salt & pepper maintenance of certain assets classes. It is also establishing a means of charging new plant to the jobs that it is undertaking to enable this to allow for the income to generate replacement of these assets.

The Department of Infrastructure, Local Government & Planning along with QAO have been discussing the review of the Sustainability Ratio over the past 12-16 months which is long overdue and as mentioned above, it is difficult for small Councils to achieve the minimum benchmark imposed on local governments from the Department and Audit. It would be more prudent for the individual Councils to set its own benchmarking ratio as it is best placed to understand its local conditions rather than a "one fit" approach across the industry.

Council is working hard to rectify its ongoing "Sustainability" and is looking at innovative initiatives to assist Council with additional revenue streams, and is keen to keep driving the local economy through the responsible delivery of capital projects and a focused approach to the long term planning and sustainability of our communities while maintaining the Shire's liveability.

The Local Government Regulation 2012 states that the Annual Budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next nine (9) financial years.

The relevant measures of financial sustainability are the following measures as described in the financial management (sustainability) guideline –

- (a) Asset sustainability ratio;
- (b) Net financial liabilities ratio;
- (c) Operating surplus ratio

Etheridge Shire Council
 Financial Sustainability Statement
 for the budget period 2021-22

Measures of Financial Sustainability	How the Measure is calculated	Actual Council	Target
Operating Surplus Ratio	Net result(excluding capital items) divided by total operating revenue (excluding capital items)	0.19%	Between 0% and 10%

Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	166.6%	Greater than 90%
Net Financial Liabilities Ratio	Total liabilities less current assets divided by total operating revenue(excluding capital items)	22.25%	Not greater than 60%

Note 1 – Basis of preparation

The budget year Financial Sustainability Statement is a requirement under S169(4) and S 169(5) of the Local Government Regulation 2012 and the Financial Management(Sustainability) Guideline 2013.. The amounts used to calculate the three(3) reported measures are prepared on an accrual basis and are drawn from the 2021-22 Budget financial statements as per S. 169(1)(a) for the year ended 30 June 2022.

Land valuations - how do they impact on rates?

Rates are based on the unimproved value of your land. You receive a valuation approximately every two years from the Department of Natural Resources & Mines.

Etheridge Shire Council has been revalued to take effect from 1 July 2019. The valuation changes have not been consistent within and between land use types. This is however fairly typical in revaluations across the State.

This is not an uncommon situation for a council to face following a revaluation, and while most councils seek to minimise the fluctuations in increases, it is technically not possible (lawfully) to achieve an even change in rate levies.

In 2011 the Queensland Government moved to a 'site valuation' methodology for non-rural land, because site value was a closer reflection of the land's current value. Most residential land, except land with extensive site works, is unlikely to be significantly affected, other than through normal market movement and in some cases valuations have dropped.

While council uses land valuations as a base to calculate rates, changes to land valuation don't automatically coincide with changes to council rates.

What are my costs this year?

Just as Federal and State Governments collect taxes to pay for services, programs and initiatives, council collects rates to fund the extensive services it provides to the community.

Water Charges - Georgetown

- *The Base Water Charge – 4% increase in the 2021-22 financial year.*
- *The Consumption Charge – 4% increase in the 2021-22 financial year.*

Water Charges - Forsyth

- *The Base Water Charge – 4% increase in the 2021-22 financial year.*
- *The Consumption Charge - 4% increase in the 2021-22 financial year.*

Cleansing Charges

- *The Cleansing Charge for Georgetown – 5% increase in the 2021-22 financial year.*
- *The Cleansing Charge (Special Charge) for Forsyth, Einasleigh & Mt Surprise – Nil increase in the 2020/21 financial year.*

Comparative Rates & Charges for an Occupied Residence at Georgetown, Forsyth, Einasleigh & Mt Surprise which has an "unimproved valuation" less than \$17,500.

		2020/2021 Minimum Rates & Charges	2021-2022 Minimum Rates & Charges
Georgetown	UV \$17,500 Cleansing Water Base Charge Water Consumption Charge (based on 500 kilolitres / half year) Total	\$ 595.00 \$ 488.99 \$ 636.00 <u>\$ 510.00</u> \$ 2,229.99	\$ 595.00 \$ 513.43 \$ 661.00 <u>\$ 530.00</u> \$ 2,299.43
Forsyth	UV \$17,500 Waste Management Levy Water Base Charge Water Consumption Charge (based on 500 kilolitres / half year) Total	\$ 595.00 \$ 179.98 \$ 636.00 <u>\$ 816.00</u> \$2,226.98	\$ 595.00 \$ 179.98 \$ 661.00 <u>\$ 849.00</u> \$2,284.98
Einisleigh	UV \$17,500 Waste Management Levy Total	\$ 595.00 <u>\$ 179.98</u> \$ 774.9	\$ 595.00 <u>\$ 179.98</u> \$ 774.98
Mt Surprise	UV \$17,500 Waste Management Levy Total	\$ 595.00 <u>\$ 179.98</u> \$ 774.9	\$ 595.00 <u>\$ 179.98</u> \$ 774.98

Rating Comparisons

Georgetown

A residential ratepayer residing in Georgetown with a valuation of \$17,500 will have no increase in the rates component but will have a 5% increase in the cleansing charges and a 4% increase in water charges as per the table above. This calculation includes the general rate, cleansing, and water base access charge and the water consumption charge based on 1000 kilolitres for the year.

Forsyth

A residential ratepayer residing in Forsyth with a valuation of \$17,500 will have no increase in the rates component but will have a 5% increase in the cleansing charges and a 4% increase in water charges as per the table above. This calculation includes the general rate, waste management levy, and water base access charge and the water consumption charge based on 1000 kilolitres.

Einisleigh & Mt Surprise

A residential ratepayer residing in Einisleigh or Mt Surprise with a valuation of \$17,500 will have no change from the 2021-2022 year as per the table above. This calculation includes the general rate and waste management levy.

The Covid 19 pandemic of 2020 resulted in council taking a very conservative approach to the new land revaluations affecting ratepayers in 2020/21. For the 2021/22 financial year, modelling has been completed on removing rate limiting. To achieve this outcome, there has been significant adjustments to the rating structure with many new categories created. The major objective was that like properties should be rated similarly.

Diff	Description	c in \$ %	Proposed C in \$	Min % Δ	Min Proposed	No. Mil	No. Asse	New Levy	Levy \$ Δ	Levy % Δ
1	Rural Land – Grazing & Agriculture	3.0%	0.8540	3.0%	\$923	22	129	\$1,182,344	\$26,876	2.3%
2	Rural Land – Other	3.0%	0.7364	3.0%	\$804	24	24	\$19,296	\$576	3.1%
6	Rural – Large Scale Mixed Intensive Agriculture	3.0%	0.8997	3.0%	\$1,793		1	\$57,581	\$1,677	3.0%
7	Rural – Large Scale Renewable Energy Farms	3.0%	21.3337	3.0%	\$10,300		2	\$102,402	\$2,982	3.0%
11	Mining Claim	8.0%	61.2139	3.0%	\$184		12	\$3,306	\$246	8.0%
19	Mining (UV >\$70,000)	3.0%	59.3722	3.0%	\$12,360		1	\$64,122	\$2,497	4.1%
20	Mining <5 Workers	13.0%	36.8650	3.0%	\$633	57	75	\$73,241	\$2,163	3.0%
21	Commercial – Utility Service Providers < \$10,000	3.0%	107.7218	628.0%	\$7,280	18	21	\$154,416	\$1,513	1.0%
22	Commercial – Utility Service Providers >= \$10,000	3.0%	91.6893	1103.0%	\$12,030	1	5	\$141,770	\$5,251	3.8%
23	Mining >5 Workers	3.0%	61.3270		\$12,000	1	2	\$49,409	\$12,627	34.3%
24	New: Urban Land - Vacant	4.2%	4.1716	4.1%	\$620	42	73	\$55,325	\$3,118	6.0%
29	Commercial Land	23.1%	3.8156	3.0%	\$764	11	25	\$30,649	\$6,372	26.2%
30	Industrial Land	3.0%	3.8156	3.0%	\$764	2	18	\$24,841	\$724	3.0%
33	New: Rural Tourism	3.0%	1.2733	13.7%	\$923	2	4	\$11,778	\$1,439	13.9%
39	Urban (3 & 4 Combined) NPPR	3.0%	3.6503	12.4%	\$670	37	52	\$37,530	\$3,174	9.2%
42	Urban (3 & 4 Combined) PPR	3.0%	3.4335	4.1%	\$620	94	148	\$105,302	\$3,733	3.7%
46	Extractive >5000 Ton	3.0%	1.3307	3.0%	\$10,300	1	1	\$10,300	\$3,905	61.1%
62	Work Camps 30-99	3.0%	21.3337	3.0%	\$16,918	1	1	\$16,918	\$16,165	2145.6%
Total for Differential Categories shown								\$2,140,528	\$95,035	4.6%

For each differential category the table below shows the maximum levy paid by any one assessment, the average levy for a category, the median levy paid (50% of ratepayers levied this amount or less), the maximum increase for any one assessment, the average and median increase.

Diff	Description	Max Levy	Av Levy - New	Median Levy	Min \$ Δ	Max \$ Δ	Av \$ Δ	Median \$ Δ	UCV % Δ
1	Rural Land – Grazing & Agriculture	\$106,750	\$9,165	\$4,953	-\$1,500	\$21,759	-\$182	-\$26	33%
2	Rural Land – Other	\$804	\$804	\$804		\$24	\$8		52%
6	Rural – Large Scale Mixed Intensive Agriculture	\$57,581	\$57,581	\$57,581	\$1,677	\$1,677	\$1,677	\$1,677	60%
7	Rural – Large Scale Renewable Energy Farms	\$53,334	\$51,201	\$51,201	\$1,429	\$1,553	\$1,491	\$1,491	100%
11	Mining Claim	\$275	\$275	\$275	\$20	\$20	\$20	\$20	
19	Mining (UV >\$70,000)	\$64,122	\$64,122	\$64,122	\$2,497	\$2,497	\$2,497	\$2,497	35%
20	Mining <5 Workers	\$9,032	\$977	\$633	-\$480	\$508	\$29	\$19	16%
21	Commercial – Utility Service Providers < \$10,000	\$8,079	\$7,353	\$7,280	-\$11,169	\$5,795	\$69	-\$470	-60%
22	Commercial – Utility Service Providers >= \$10,000	\$68,767	\$28,354	\$20,630	-\$1,698	\$8,502	\$1,050	-\$1,005	38%
23	Mining >5 Workers	\$37,409	\$24,705	\$24,705	\$2,603	\$10,024	\$6,313	\$6,313	20%
24	New: Urban Land - Vacant	\$2,253	\$758	\$620	-\$177	\$610	\$23		21%
29	Commercial Land	\$2,862	\$1,226	\$954	-\$114	\$1,671	\$168	\$18	41%
30	Industrial Land	\$3,014	\$1,380	\$1,221	-\$188	\$946	\$31		34%
33	New: Rural Tourism	\$5,348	\$2,944	\$2,753	-\$386	\$1,466	\$360	\$179	23%
39	Urban (3 & 4 Combined) NPPR	\$1,606	\$722	\$670	-\$204	\$235	\$42	\$70	23%
42	Urban (3 & 4 Combined) PPR	\$2,232	\$711	\$620	-\$693	\$613	\$17		26%
46	Extractive >5000 Ton	\$10,300	\$10,300	\$10,300	\$3,905	\$3,905	\$3,905	\$3,905	56%
62	Work Camps 30-99	\$16,918	\$16,918	\$16,918	\$16,165	\$16,165	\$16,165	\$16,165	400%

If the modelled increases are adopted the changes for a typical residential assessment will be:

Residential	Current Year	Next Year	\$ Δ	% Δ
Garbage	\$489	\$513	\$24	5.0%
Water	\$636	\$661	\$25	4.0%
500kl Water	\$255	\$265	\$10	4.0%
General Rates	\$603	\$620	\$17	2.9%
Total	\$1,983	\$2,060	\$77	3.9%