



# Etheridge Shire Council

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## NOTICE OF MEETING

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**Meeting:** General Meeting

**Date:** Wednesday, 18 January 2023

**Location:** **Council Chambers,  
Georgetown**

**Commencing:** **9.00am**

**Councillors:** Cr Hughes  
Cr Royes  
Cr Haase  
Cr Gallagher  
Cr Barns

## Agenda Attached

Ken Timms  
CHIEF EXECUTIVE OFFICER

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CONFIDENTIAL

## Local Government Act 2009

The principles (s4(2)) of the Act are:

- Transparent and effective processes, and decision-making in the public interest
- Sustainable development and management of assets and infrastructure, and delivery of effective services
- Democratic representation, social inclusion and meaningful community engagement
- Good governance of, and by, local government
- Ethical and legal behavior of councillors and local government employees

## S.275 – Local Government Regulation 2012

### 275 Closed meetings

- (1) A local government or committee may resolve that a meeting be closed to the public if its councillors or members consider it necessary to close the meeting to discuss –
  - Appointment, dismissal or discipline of a CEO or a BCC senior executive employee
  - Legal advice obtained by the Council or legal proceedings involving the Council
  - Matters that may directly affect the health and safety of an individual or group
  - Negotiations relating to a commercial matter involving the Council
  - Negotiations relating to the taking of land by the Council under the *Acquisition of Land Act 1967*
  - A matter required to be kept confidential under a law of, or formal arrangement with, the Commonwealth or a State
  - Industrial matters affecting employees
  - The Council budget
  - Rating concessions
- (2) A resolution that a meeting be closed must state the nature of the matters to be considered while the meeting is closed.
- (3) A local government or committee must not make a resolution (other than a procedural resolution) in a closed meeting.

### Conflict of Interest Obligations

Reference is made to Section 150EL of the Local Government Act 2009. Specifically, the obligation of Councillors when they first become aware they have a conflict of interest to make the Chief Executive Officer aware in writing or if in a meeting, ensure they declare immediately.

## AGENDA

1. OPENING OF THE MEETING AND SIGNING OF THE ATTENDANCE BOOK
2. ACKNOWLEDGEMENT TO COUNTRY
3. PRAYER
4. APOLOGIES, CONDOLENCES AND CONGRATULATIONS
5. CONFIRMATION OF GENERAL MEETING MINUTES
6. CONSIDERATION OF BUSINESS ARISING FROM GENERAL MEETING MINUTES
7. CONSIDERATION OF DCS OPEN SESSION REPORTS
8. CONSIDERATION OF DES OPEN SESSION REPORTS
9. CONSIDERATION OF CEO OPEN SESSION REPORTS
10. CONSIDERATION OF OPEN ADDENDUM REPORTS
11. CONSIDERATION OF GENERAL BUSINESS
12. CONCLUSION

## **TABLE OF CONTENTS**

### **CONFIRMATION OF GENERAL MEETING MINUTES**

General Meeting – 14 December 2022	5-14
------------------------------------	------

### **CONSIDERATION OF BUSINESS ARISING**

<b>Business Arising</b>	<b>15-16</b>
-------------------------	--------------

### **CONSIDERATION OF OPEN SESSION REPORTS**

### **DIRECTOR CORPORATE SERVICES**

<b>Briefing Report</b>	<b>17-18</b>
------------------------	--------------

**1**

Second Quarter 2022/23 Operational Plan Progress Report	19-32
---	-------

**2**

Financial Performance (Actual v Budget) for the period 1 July 2022 to 31 <sup>st</sup> December 2022	33-61
--	-------

**3**

2022/23 Annual Report	62-154
-----------------------	--------

**4**

Aged Care Advisor Committee Meeting Minutes	155-159
---	---------

**5**

Review of Drug & Alcohol Policy	160-173
---------------------------------	---------

### **DIRECTOR ENGINEERING SERVICES**

<b>Briefing Report</b>	<b>174-175</b>
------------------------	----------------

**1**

2023 DFRA Collection	176-179
----------------------	---------

### **CHIEF EXECUTIVE OFFICER**

<b>Briefing Report</b>	<b>180-182</b>
------------------------	----------------

### **FOR YOUR INFORMATION**

<b>For Your Information</b>	<b>183-194</b>
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Etheridge Shire Council

# UNCONFIRMED MINUTES

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GENERAL MEETING OF

ETHERIDGE SHIRE COUNCIL

HELD AT COUNCIL CHAMBERS,  
GEORGETOWN

ON WEDNESDAY 14 DECEMBER 2022

COMMENCING AT 9.00AM

**ETHERIDGE SHIRE COUNCIL**

**MINUTES OF THE GENERAL MEETING**

**HELD AT COUNCIL CHAMBERS, GEORGETOWN**

**ON WEDNESDAY 14<sup>TH</sup> DECEMBER 2022**

**COMMENCING AT 9.00AM**

**ATTENDANCE**

Crs, Barry Hughes, Laurell Royes, Cameron Barns, Joe Haase and Tony Gallagher

**OFFICERS PRESENT**

Mr. Ken Timms, Chief Executive Officer  
Mr. Andrew McKenzie, Director Corporate Services  
Mr. David Fletcher, Director Engineering Services  
Mrs Renee Bester, Executive Assistant

**APOLOGIES**

The Chair declared the meeting open at 9.13am and welcomed all in attendance.

**ACKNOWLEDGEMENT TO COUNTRY**

***We would like to acknowledge the traditional owners of this land and pay our respects to the Elders past, present and future for they hold the history, cultural practice and traditions, of their people.”***

**PRAYER**

***“We ask that today you give us wisdom to make good decisions to benefit our communities. Help us see what will benefit our shire and give us hearts to serve others. Amen”.***

**DECLARATION OF CONFLICTS OF INTEREST**

Cr. Hughes – prescribed interest in Agenda Item 2 (Request for Community Assistance – Grants to Community Organisations)  
Cr. Royes – declarable interest in Agenda Item 2 (Request for Community Assistance – Grants to Community Organisations)  
Cr. Haase – declarable interest in Agenda Item 2 & 3 (Request for Community Assistance – Sponsorships)  
Cr. Gallagher – declarable interest in Agenda Item 2 (Request for Community Assistance – Grants to Community Organisations)

**APOLOGIES, CONDOLENCES & CONGRATULATIONS**

Nil

**CONSIDERATION OF MINUTES**

**General Meeting Minutes – Wednesday 16<sup>th</sup> November**

**Corrections:**

Nil

**RESOLUTION:**

That the Minutes of the General Council Meeting held at Georgetown on Wednesday 16<sup>th</sup> November 2022 be confirmed.

**MOVED: Cr. Barns**

**SECONDED: Cr. Royes**

**CARRIED**

**RESOLUTION #22.12.01**

**5/0**

**BUSINESS ARISING FROM GENERAL MEETING MINUTES**

- Cr. Barns – #22.08.14 queried rural addressing and timeframe of implementation
- Cr. Barns – #22.11.22 confirmed the proceeding of the purchase of the Topaz collection
- Cr. Haase – #22.11.07 queried the status of Georgetown
- Cr. Haase – #22.11.21 Status of the postal bank progress
- Cr. Gallagher – #22.09.17 Hostel drainage and progress with R&R Constructions

**CONSIDERATION OF OPEN REPORTS**

**DIRECTOR CORPORATE SERVICES**

**Briefing Report**

RESOLUTION

That Council acknowledges and receives the Director of Corporate Services' Briefing Report.

**MOVED: Cr. Haase**

**SECONDED: Cr. Barns**

**CARRIED**  
**RESOLUTION #22.12.02DCS**  
**5/0**

**ATTENDANCE**

*Cr. Haase left the meeting at 9.30am and returned at 9.32am.*

**ADJOURNMENT**

*Council adjourned the meeting for Morning Tea at 10.00am.*

**RESUMPTION**

*Council resumed the meeting at 10.33am.*

**1**

**Financial Performance (Actual v Budget) for the period 1 July 2021 to 30<sup>th</sup> November 2022**

EXECUTIVE SUMMARY

Section 204 of the Local Government Regulation 2012 requires the Chief Executive Officer to present a Financial Report of its accounts to the Local Government at least monthly.

RESOLUTION

That Council pursuant Section 204 of the Local Government Regulation 2012, resolve to adopt the monthly Financial Report the period ending 30<sup>th</sup> November 2022, as presented.

**MOVED: Cr. Gallagher**

**SECONDED: Cr. Royes**

**CARRIED**  
**RESOLUTION #22.12.03DCS**  
**5/0**

**ATTENDANCE**

*Cr. Hughes has a prescribed interest for the next agenda item and has left the room without taking any further part in the conversation. Cr. Hughes left the meeting at 10.47am.*

*Cr. Haase has a declarable interest for the next agenda item and has left the room without taking any further part in the conversation. Cr. Haase left the room at 10.47am.*

RESOLUTION

Resolved at 10.48am to appoint Cr. Barns be the Chair of meeting.

**MOVED: Cr. Gallagher**

**SECONDED: Cr. Royes**

**CARRIED**  
**RESOLUTION #22.12.04DCS**  
**5/0**

**ATTENDANCE**

*Cr. Royes has a declarable interest for the next agenda item and has left the room without taking any further part in the conversation. Cr. Royes left the room at 10.49am.*

*Cr. Gallagher has declared an interest for the next agenda item and has left the room without taking any further part in the conversation. Cr. Gallagher left the room at 10.49am.*

**2**

**Request for Community Assistance – Grants to Community Organisations**

EXECUTIVE SUMMARY

Council called applications under its three (3) Community Assistance Policies, with the application period closing Monday 4 October. A number of late applications have been received. Applications under Council's Grants to Community Organisations have been received from the following organisations: -

- Etheridge Cares Inc.
- Georgetown Rodeo Assoc. Inc.
- Einasleigh Sports Club
- Georgetown State School P&C Association

RESOLUTION

That Council: -

1. Provide grant assistance to the organisations listed on the attached schedule subject to the following conditions: -

- Council's grant funding must be used for the approved project, that is the project the subject of the application.
- Council's contribution is capped at the amount provided. Any cost over runs will be the responsibility of the applicant.
- Council's grant will be paid upon completion of the approved project.
- The applicant must complete the approved project within 12 months from the award of the grant.
- The applicant must provide a grant acquittal on the approved form.
- Surplus grants funds from the approved project shall be reimbursed to Council calculated on a proportional basis accordingly to the percentage of Council's grant to the total project cost (for example: if Council's contribution is 80% of the project cost, Council is reimbursed 80% of the surplus funds).
- The applicant provides acknowledgement of Council's assistance in all promotional material and give Council due recognition and credit for its support.

2. Amend the Grants to Community Organisations Policy by inserting the following evaluation criteria: If the organisation has applied for other grants / assistance from other funding sources for the event or project, and if so, to whom, the amount sought and whether the application was successful.

**MOVED: Cr.**

**SECONDED: Cr.**

**LAPSED DUE TO NO QUORUM**  
**RESOLUTION #CEO**

*The Chair acknowledges that due to insufficient Council members being present, a decision is unable to be made on this agenda item. The decision will be deferred to the CEO to make a decision.*

**RESUMPTION**

*Cr. Hughes resumes the Chair of the meeting at 11.00am.*



**ATTENDANCE**

*Cr. Haase has a declarable interest for the next agenda item and has left the room without taking any further part in the conversation. Cr. Haase left the room at 11.02am.*

**3**

**Request for Community Assistance - Sponsorships**

EXECUTIVE SUMMARY

Council called applications under its three (3) Community Assistance Policies, with the application period closing Monday 4 October. A number of late applications have been received. Applications under Council's Sponsorship Policy have been received from the following organisations: -

- Mt Surprise State School
- Mt Surprise P&C Association

RESOLUTION

That Council provide grant assistance to the organisations listed on the attached schedule subject to the following conditions: -

- Council's grant funding must be used for the approved project, that is the project the subject of the application.
- Council's contribution is capped at the amount provided. Any cost over runs will be the responsibility of the applicant.
- Council's grant will be paid upon completion of the approved project.
- The applicant must complete the approved project within 12 months from the award of the grant.
- The applicant must provide a grant acquittal on the approved form.
- Surplus grants funds from the approved project shall be reimbursed to Council calculated on a proportional basis accordingly to the percentage of Council's grant to the total project cost (for example: if Council's contribution is 80% of the project cost, Council is reimbursed 80% of the surplus funds).
- The applicant must provide acknowledgement of Council's assistance in all promotional material and give Council due recognition and credit for its support.

**MOVED: Cr. Hughes**

**SECONDED: Cr. Royes**

**CARRIED**  
**RESOLUTION #22.12.05DCS**  
**4/0**

**ATTENDANCE**

*Cr. Haase returned to the room at 11.07am.*

**4**

**Georgetown Student Hostel Management Contract**

EXECUTIVE SUMMARY

Tenders for the management of the Georgetown Student Hostel were invited, closing 29th October 2022. By close of the advertising period, not one tender had been received. The role was subsequently advertised on on-line job boards, attracting a number of interested parties to apply. Two serious contenders were subsequently interviewed on Friday 25th November, with the interview panel unanimously recommending the appointment of the preferred candidate.

RESOLUTION

That pursuant to section 226 of the Local Government Regulation 2022, Council accept the tender submission lodged by Mr S and Mrs J Hall for the Management of the Georgetown Student Hostel commencing 1st January 2023, and delegate authority to the Chief Executive Officer (or delegate) to conclude contract negotiations.

**MOVED: Cr. Barns**

**SECONDED: Cr. Gallagher**

**CARRIED**

**RESOLUTION #22.12.06DCS****5/0****5****Membership – Gulf Savannah NRM****EXECUTIVE SUMMARY**

Council has re-joined membership of Gulf Savannah Natural Resource Management (GSNRM). Under GSNRM's constitution, members are entitled to nominate a representative. The representative is entitled to cast a vote on behalf of member organisation.

**RESOLUTION**

That Council appoint Cr. Barry Hughes as its representative to Gulf Savannah Natural Resource Management.

**MOVED: Cr. Haase****SECONDED: Cr. Royes****CARRIED****RESOLUTION #22.12.07DCS****5/0****6****NQ Sports Foundation (NQSF) Advisory Forum Delegate****EXECUTIVE SUMMARY**

Council has been invited to nominate a delegate to be included in the NQ Sports Foundation Advisory Forum.

**RESOLUTION**

That Council nominate Cr. Joe Haase as Etheridge Shire Council's delegate to the NQ Sports Foundation Advisory Forum.

**MOVED: Cr. Royes****SECONDED: Cr. Barns****CARRIED****RESOLUTION #22.12.08DCS****5/0****7****Town Common Policy****EXECUTIVE SUMMARY**

Council adopted its Town Common Policy on the 20<sup>th</sup> of July 2022. The Policy introduced a number of changes to the rules for agisting cattle on town commons. Since its introduction, Council has received a number of submissions in respect of the changes which culminated in a meeting with Einasleigh Town Common agistees on the 14<sup>th</sup> of November 2022.

In light of feedback received at the meeting, Council may wish to amend its Policy.

**RESOLUTION**

That Council amend the Town Common Policy by: -

1. changing the eligibility criteria to agist on town commons to "Only permanent, adult town residents of the respective town (as defined in the respective town's town common management plan) ..."
2. implementing the concept of a single, mixed herd.
3. Deleting the word "stud stock" from condition 25, third dot point.

**MOVED: Cr. Royes**

**SECONDED: Cr. Haase**

**CARRIED**  
**RESOLUTION #LOST**  
**0/5**

RESOLUTION

That the report for the Town Common Policy be deferred to the General Meeting on 15<sup>th</sup> March 2023.

**MOVED: Cr. Hughes**

**SECONDED: Cr. Gallagher**

**CARRIED**  
**RESOLUTION #22.12.09DCS**  
**5/0**

**CONSIDERATION OF CLOSED SESSION REPORTS**

**DIRECTOR CORPORATE SERVICES**

RESOLUTION

That Council go into closed session at 11.18am to discuss the requests for grant of discount and waiver of interest under section 254J of the Local Government Regulation 2012 which states that

(1) A local government may resolve that all or part of a meeting of the local government be closed to the public.

(2) A committee of a local government may resolve that all or part of a meeting of the committee be closed to the public.

(3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its Councillors or members consider it necessary to close the meeting to discuss the grant of discount and waiver of interest.

**MOVED: Cr. Barns**

**SECONDED: Cr. Royes**

**CARRIED**  
**RESOLUTION #22.12.10DCS**  
**5/0**

**COMING OUT OF CLOSED SESSION**

RESOLUTION

That Council come out of closed session at 11.27pm.

**MOVED: Cr. Gallagher**

**SECONDED: Cr. Royes**

**CARRIED**  
**RESOLUTION #22.12.11DCS**  
**5/0**

**1**

**Request for grant of discount on Rate Levy**

EXECUTIVE SUMMARY

Council has received correspondence from the following property owners advising that they failed to receive their rates notice and have subsequently missed discount. They are now seeking Council's discretion in granting discount and waiving interest accrued.

- Assessment 00481-80000-000, property located at Kidston Road, Einasleigh
- Assessment 00480-00000-000, property located at Unnamed Road, Einasleigh

RESOLUTION

That pursuant to section 130(10) of the *Local Government Regulation 2012*, Council determine to not grant discount on the following assessments:

- Rate assessment 00481-80000-000, located at Kidston Road, Einasleigh

**MOVED: Cr. Haase**

**SECONDED: Cr. Royes**

**CARRIED**  
**RESOLUTION #22.12.12DCS**  
**5/0**

RESOLUTION

That pursuant to section 130(10) of the *Local Government Regulation 2012*, Council determine to grant discount on the following assessments on compassionate grounds:

- Rate assessment 00480-00000-000, located at Unnamed Road, Einasleigh.

**MOVED: Cr. Barns**

**SECONDED: Cr. Haase**

**CARRIED**  
**RESOLUTION #LOST**  
**2/5**

RESOLUTION

That pursuant to section 130(10) of the *Local Government Regulation 2012*, Council determine to not grant discount on the following assessments:

- Rate assessment 00480-00000-000, located at Kidston Road, Einasleigh

**MOVED: Cr. Hughes**

**SECONDED: Cr. Gallagher**

**CARRIED**  
**RESOLUTION #22.12.13DCS**  
**4/5**

**CONSIDERATION OF OPEN SESSION REPORTS**

**DIRECTOR ENGINEERING SERVICES**

**Briefing Report**

RESOLUTION

That Council acknowledges and receives the Director of Engineering Services' Briefing Report.

**MOVED: Cr. Haase**

**SECONDED: Cr. Gallagher**

**CARRIED**  
**RESOLUTION #22.12.14DES**  
**5/0**

RESOLUTION

Due to the recent neglect to observe road closure signs on Council road improvements that Council consider installing video surveillance to manage same.

**MOVED: Cr. Haase**

**SECONDED: Cr. Royes**

**CARRIED**  
**RESOLUTION #22.12.15DES**  
**3/2**

*Cr. Gallagher requested that his vote be recorded against the motion.*

**1**

**Gulf Developmental Road Supply and Deliver Hydro Mulching Service**

EXECUTIVE SUMMARY

Quotes were assessed on supply time frames and price. Erizon was the successful tenderer for this service.

RESOLUTION

That Council resolves to accept the quote provided by Erizon for the supply and delivery of hydro mulching service to the value of \$ 213,708.00 Excl GST.

**MOVED: Cr. Royes**

**SECONDED: Cr. Barns**

**CARRIED**  
**RESOLUTION #22.12.16DES**  
**5/0**

**2**

**Gravel Screening Plant Flood Damage Works**

EXECUTIVE SUMMARY

Quotes were assessed on supply time frames, establishment cost and price.

Terry Developments Pty Ltd was the successful quote for this service due to being in the local area and being able to be called upon when needed without establishment cost to supply this specialized equipment.

RESOLUTION

That Council resolves to accept the quote provided by Terry Developments Pty Ltd for the supply of screening plant and associated equipment to the value of \$582,087.00 Excl GST

**MOVED: Cr. Gallagher**

**SECONDED: Cr. Haase**

**CARRIED**  
**RESOLUTION #22.12.17DES**  
**5/0**

**3**

**2022 DFRA Collection**

EXECUTIVE SUMMARY

Following the declaration of the February 2022 rain event, a quote was sort from Shepherd Services for the collection and submission to QRA of asset damage.

RESOLUTION

That Council resolves to accept the quoted unit rates provided by Shepherd Services for the collection and submission of the 2022 DFRA event.

**MOVED: Cr. Hughes**

**SECONDED: Cr. Barns**

**CARRIED**  
**RESOLUTION #22.12.18DES**  
**5/0**

**ADJOURNMENT**

*Council adjourned the meeting for lunch at 12.28pm.*

**RESUMPTION**

*Council resumed the meeting at 1.05pm.*

**CONSIDERATION OF OPEN SESSION ADDENDUM REPORTS**

**CHIEF EXECUTIVE OFFICER**

**Briefing Report**

RESOLUTION

That Council acknowledges and receives the Chief Executive Officer's Briefing Report.

**MOVED: Cr. Royes**

**SECONDED: Cr. Haase**

**CARRIED**  
**RESOLUTION #22.12.19CEO**  
**5/0**

**ATTENDANCE**

*David Fletcher left the meeting at 3.34pm and returned at 3.36pm.*

**GENERAL BUSINESS**

**Cr Gallagher**

- NA

**Cr Barns**

- NA

**Cr Haase**

- NA

**Cr Royes**

- Mt Surprise Old Wash Down Bay – Can it be a fill point for Rural Fire?
- Fire mitigation for public rest areas

**Cr Hughes**

- NA

**CONCLUSION**

There being no further business the Mayor declared the Meeting closed at 3.59pm.

These minutes will be confirmed by Council at the General Meeting held on the Wednesday 18<sup>th</sup> January 2023.

.....  
MAYOR

...../...../.....  
DATE

## Business Arising

14th December 2022

#	Resolution	Officer	Action Taken	Progress
22.12.05	That Council provide grant assistance to the organisations listed on the attached schedule subject to the following conditions: - - Council's grant funding must be used for the approved project, that is the project the subject of the application. - Council's contribution is capped at the amount provided. Any cost over runs will be the responsibility of the applicant. - Council's grant will be paid upon completion of the approved project. - The applicant must complete the approved project within 12 months from the award of the grant. - The applicant must provide a grant acquittal on the approved form. - Surplus grants funds from the approved project shall be reimbursed to Council calculated on a proportional basis accordingly to the percentage of Council's grant to the total project cost (for example: if Council's contribution is 80% of the project cost, Council is reimbursed 80% of the surplus funds). - The applicant must provide acknowledgement of Council's assistance in all promotional material and give Council due recognition and credit for its support.	DCS	Applicants advised	Completed
22.12.06	That pursuant to section 226 of the Local Government Regulation 2022, Council accept the tender submission lodged by Mr S and Mrs J Hall for the Management of the Georgetown Student Hostel commencing 1st January 2023, and delegate authority to the Chief Executive Officer (or delegate) to conclude contract negotiations.	DCS	Tenderers advised. Contract signed.	Completed
22.12.07	That Council appoint Cr. Barry Hughes as its representative to Gulf Savannah Natural Resource Management.	DCS	GSNRM advised	Completed
22.12.08	That Council nominate Cr. Joe Haase as Etheridge Shire Council's delegate to the NQ Sports Foundation Advisory Forum.	DCS	NQSF advised	Completed
22.12.09	That the report for the Town Common Policy be deferred to the 15 <sup>th</sup> March 2023.	DCS	Deferred to the March 2023 Meeting	In progress
22.12.12	That pursuant to section 130(10) of the Local Government Regulation 2012, Council determine to not grant discount on the following assessments: -Rate assessment 00481-80000-000, located at Kidston Road, Einasleigh	DCS	Applicants advised - correspondence sent	Completed
22.12.13	That pursuant to section 130(10) of the Local Government Regulation 2012, Council determine to not grant discount on the following assessments: -Rate assessment 00480-00000-000, located at Kidston Road, Einasleigh	DCS	Applicants advised - correspondence sent	Completed
22.12.15	Due to the recent neglect to observe road closure signs on Council road improvements that Council consider installing video surveillance to manage same.	DES		
22.12.16	That Council resolves to accept the quote provided by Erizon for the supply and delivery of hydro mulching service to the value of \$ 213,708.00 Excl GST.	DES	P/O provided	Complete
22.12.17	That Council resolves to accept the quote provided by Terry Developments Pty Ltd for the supply of screening plant and associated equipment to the value of \$582,087.00 Excl GST	DES	P/O provided	Complete
22.12.18	That Council resolves to accept the quoted unit rates provided by Shepherd Services for the collection and submission of the 2022 DFRA event	DES	P/O provided	Complete

## Outstanding Business

16th November 2022

#	Resolution	Officer	Action Taken	Progress
22.11.05	That Council resolve to implement the normal version Snap, Send Solve as a further avenue for residents and members of the public to lodge customer requests and report faults. With a review process to be undertaken 6 months after implementation.	DCS	Implemented	Pending review in June 2023
22.11.07	That Council undertake a town planning compliance study of Mt Surprise to identify land use incompatible with Council's Planning Scheme and any non-compliant building works. In further, that the communities of Forsayth and Einasleigh will be taken through the same process when time permits.	DCS	Consulting Town Planner engaged. Prelim research completed. Inspection date still to be determined	In Progress

22.11.08	That Council resolve to proceed with this project by engaging Steven Ryan to construct same and amend the budget at the next review to cover the additional construction costs.	DCS	Contractor engaged. To be completed by end of March 2023	In Progress
22.11.24	That Council agrees in principle to support the development of the tourism proposal submitted by Finnegan's Rest subject to the necessary licences and approvals being put in place.	CEO	Applicant advised and seeking legal advise on approving under Council Local Law.	In progress
<b>12th October 2022</b>				
22.10.07	That pursuant to s149 of the Local Government Regulation 2012, Council resolve to initiate the acquisition of assessments 254/20000 (17 Crampton Road) and 265/17000 (22 Collins Street) for unpaid rates and charges, having failed to secure a sale of the properties under Division 3, Part 12, Chapter 4 of the Local Government Regulation 2012.	DCS	Instructions issued to Preston Law.	In progress. Please note that there is a statutory process to follow that will take some time to complete.
<b>14th September 2022</b>				
22.09.17	That Council conduct further investigation into the flooding event at the Georgetown Student Hostel and depending on the outcome of the investigation any remedial works required be considered at the next Budget Review.	DCS	Order issued to R&R Constructions to improve stormwater drainage	
<b>17th August 2022</b>				
22.08.14	That Council commence activities to complete Rural Addressing as a matter of urgency.	DES	Estimates for numbering options being obtained for council's consideration	In Progress
22.08.15	That Council contact Department Transport and Main Roads highlighting the issue and recommend a solution. (Parking for the BP Roadhouse)	DES	Issue raised with TMR and they are investigating options.	In progress
<b>15th June 2022</b>				
22.07.22	That Council request a comprehensive report outlining the pros and cons of de-maining the Georgetown-Forsyth road to be presented at a future General Meeting.	DES	Report being prepared	In Progress
22.06.20	That the Chief Executive Officer and Mayor be delegated to consult with the 2 stakeholders and further negotiate suitable arrangements with TMR and DOR to freehold the land for the proposed Industrial Estate in Georgetown.	CEO	Consent has been received by both parties, Now pending DOR assessment and Offer to purchase, due in mid-January	Part progressed
<b>19th January 2022</b>				
22.01.9	That Council resolves to; 1. Construct a pilot waste transfer station at Forsyth to conform with EPA recommendation for the future of the Forsyth Landfill operation and furthermore modernise the site for sustainable environmental practices. 2. Furthermore that council advise the community of Forsyth of the proposed changes to the waste disposal to the township. 3. Nominate the Forsyth transfer station for funding under the Regional and Remote Recycling Modernisation Fund, with a proposed council contribution of \$100,000 or 20%. 4. Should the funding application be unsuccessful, Council allocate \$50,000 in the 2022/23 budget for the design of transfer station to be funded in a future budget.	DES	Specifications and design for proposed Transfer Station are being drawn up. Funding has been applied for. Waiting for notification if EOI application has been successful. Grant unsuccessful. LRCI Phase 3 funding to fund project Planning and design to commence	Design quotes being sort





# Etheridge Shire Council

## DIRECTOR OF CORPORATE SERVICES

### Briefing Report

#### 1 Key Points of Interest

Summary of matters within the Department – presented 18<sup>th</sup> January 2023:

- **LDMG Activation:** The night of 1<sup>st</sup> January 2023 saw significant rainfall in the Delaney / Etheridge River catchments. By 3am, the first trigger for alert was reached under the Charleston Dam's EAP. The LDMG met on the morning of 2<sup>nd</sup> January, quickly going to Stand Up. Residents in low-lying areas were notified of the need to start preparing should an evacuation trigger point be exceeded. For the remainder of the week, the LDMG maintained an active watch of river, dam storage levels and weather conditions. In this time, a tropical low formed in the gulf and passed directly over the Shire Wednesday/ Thursday. While we have suffered the inconvenience of road closures, no properties were inundated and reports of shire road damage are emerging. I would like to record my thanks to the LDMG members for their considerable assistance over this period, as well as the team of staff on-duty or recalled to work. Their effort has been truly above and beyond.
- **Annual General Purpose Financial Statements:** Final draft statements were provided to our external auditor on 12<sup>th</sup> September 2022 in accordance with the agreed audit plan. The Statements were subject to audit on 19<sup>th</sup> September. Following a request from our auditors, we applied for, and were granted an extension of time until 30<sup>th</sup> November. A further extension of time was requested by the external Auditors on the 5<sup>th</sup> December 2022. QAO signed off on Council's GPFS on the 14<sup>th</sup> December. DSDILGP have since requested Council withdraw its request for an extension of time.
- **Sale for Arrears of Rates:** Please refer to Business Arising report for update.
- **Student Hostel Management Tender:** The Management Contract has been signed by both parties. Manager's will be taking up the position on 1<sup>st</sup> April 2023. Negotiations continue with Karen Remfrey to cover Term 1. I will have a verbal update ready for the meeting.
- **Peace Park:** Please refer to CDEO's report. We have been advised by the suppliers they are having difficulty sourcing steel. Latest eta is early February.
- **Georgetown Walking Network Plan:** No further update since December 2022 (Steering Group meeting held 24<sup>th</sup> November. Shepherds are working on the next / final draft prior to workshopping with Council)
- **Einasleigh Town Common Yards:** RLO is seeking advice on design. Please note, RLO is on leave until first week in February.
- **150 Year Commemorative Brick Wall:** Please refer CDEO's Report for update. Tentative completion date end of March 2023.
- **MoU with QHealth:** Further to my report to Council's December Meeting, I have been in contact with Mr Russell Perks (Business Manager, Rural & Remote, CHHHS) to commence negotiations.

#### 2 Operational Matters

- **2021/22 Annual Report:** Work continues. Refer to Agenda item.

- Internal Audit: Pacifica will be conducting a review of Council's Recoverable Works system week commencing 3<sup>rd</sup> April 2023.
- Snap Send Solve: Has been implemented with the 6 monthly review scheduled for 31<sup>st</sup> May 2023.
- NexGen implementation: Council has signed an agreement with LocalBuy to install Nex Gen. Implementation will likely occur in Q1, 2023.

### 3

#### Projects

- Aged Care Advisory Committee: Most recent meeting held 15<sup>th</sup> December 2022. Please refer to separate Agenda Item (adopting ACAC's Meeting Minutes & recommendations)
- Georgetown Independent Living Facility: Council has finalized its application to QCAT seeking relief from Anti-discrimination legislation. Preston Law have submitted Council's application to QCAT.
- Biosecurity Plan: No further update – preliminary start on Council's Plan.
- Town Common Policy: awaiting Council's next workshop.
- General Ledger re-write: Chart of Account upload template has been sent to PCS for testing & validation. Minor amendments and corrections are being made. Will have a verbal update for the Council meeting.

### 4

#### Calendar of Events

##### Past Month:

- 15<sup>th</sup> December: Aged Care Advisory Committee Meeting
- 15<sup>th</sup> December: Teleconference with Russel Perks
- 16<sup>th</sup> December 2022: Teleconference with Internal Auditors
- 19<sup>th</sup> December: Teleconference with Preston Law (Independent Living Facility QCAT application)
- 19<sup>th</sup> December: building Projects steering committee
- 19<sup>th</sup> December: Stores Trainee Interviews
- 21<sup>st</sup> December: Break-up Party
- 22 December – 9<sup>th</sup> January: Office Closure for Christmas / New Year
- 18<sup>th</sup> January: Council Meeting
- 

##### Next Month:

- 15<sup>th</sup> February: Council Meeting

### 6

#### Other

- Awaiting response to application submitted to Queensland Remembers Grant Program for a new cenotaph at Mt Surprise.
- Council has re-submitted its applications for funding (50/50) for Walking Path Network studies for Forsayth, Einasleigh and Mt Surprise.

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Andrew McKenzie  
**Director of Corporate Services**



# Etheridge Shire Council

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<b>General Meeting</b>	18 <sup>th</sup> January 2023
<b>Subject</b>	Second Quarter 2022/23 Operational Plan Progress Report
<b>Classification</b>	Open
<b>Author</b>	Andrew McKenzie

## EXECUTIVE SUMMARY

In accordance with s174(3) of the Local Government Regulation 2012, tabled for Council's reception is the Chief Executive Officer's second quarter (1 July – 31 December 2022) progress report on implementing Council's 2022/23 Operational Plan.

## RECOMMENDATION

That Council receive the second quarterly progress report on Council's progress toward implementing its 2022 / 23 Operational Plan.

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## BACKGROUND

Councils are required to annually prepare and adopt an Operational Plan as part of its suite of Financial Planning Documents. Council adopted its Operational Plan at its Budget Meeting held 20<sup>th</sup> July 2022. Section 174(3) requires Council's Chief Executive Officer, on a quarterly basis, to report upon the organisation's progress toward achieving its Operational Plan.

## LINK TO CORPORATE PLAN

Corporate Plan

Aim: Best Practice corporate governance and organisational excellence:

Operational Plan

Strategy: Councillors take a leadership role in the community, serve as a role model and provide strategic direction for the continued growth and development of the region.

Action: Review and implement Council's strategic plans.

## BUDGET & RESOURCE CONSIDERATIONS

Nil

## CONSULTATION

Officers assigned responsibility to achieve Operational Plan outcomes have contributed to this progress report.

### LEGAL CONSIDERATIONS

Quarterly review of Operational Plan is a legislative requirement.

### POLICY IMPLICATIONS

Nil

### RISK ASSESSMENT

<b>CONSEQUENCE</b>					
<b>LIKELIHOOD*</b>	<b>Insignificant 1</b>	<b>Minor 2</b>	<b>Moderate 3</b>	<b>Major 4</b>	<b>Catastrophic 5</b>
A (Almost certain)	H	H	E	E	E
B (Likely)	M	H	H	E	E
C (Possible)	L	M	H	E	E
D (Unlikely)	L	L	M	H	E
E (Rare)	L	L	M	H	H

### OUTCOME

Risk score: L - unlikely (D) / insignificant consequence (1)

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**Report Prepared By:**

Andrew McKenzie, Director of Corporate Services

Date: 12<sup>th</sup> January 2023

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**Report Authorised By:**

Ken Timms, Chief Executive Officer

Date:

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### ATTACHMENTS

2022/23 Operational Plan Second Quarter Review



# Etheridge Shire Council

Operational Plan  
2022-2023



# Introduction

## Welcome from Mayor

Welcome to Council's 2022/23 Operational Plan.

The Operational Plan is an important document within Council's Strategic Planning Framework. Its purpose is to identify the specific actions and outcomes Council wishes to achieve in the immediate 12 months, as part of our journey to achieving our stated Mission and Goals in our Corporate Plan.

Council has developed its 2022/23 Operational Plan in conjunction with its Annual Budget. It has also been heavily influenced by other key strategic planning documents, such as:-

- Council's Long Term Financial Plan;
- Asset Management Plans
- Regional Plans (Queensland State Government NQ Regional Plan), NWWQROC biosecurity Plan, others)

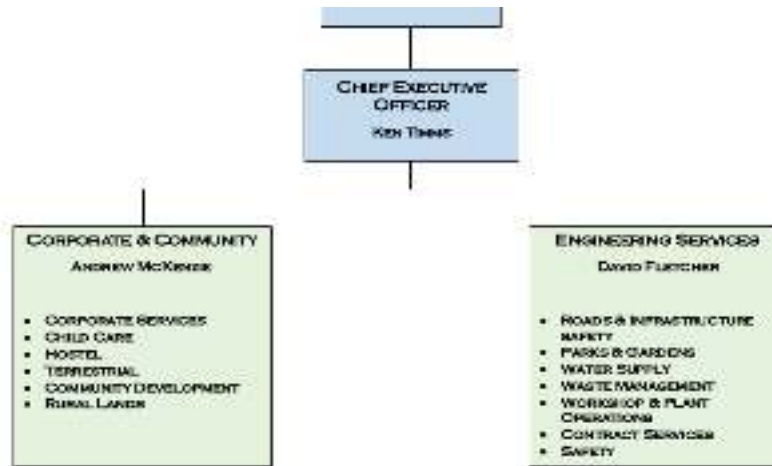
As the Operational Plan "operationalizes" Council's medium to long-term corporate strategy, it guides Council's Management and Staff in their day to day functions. To ensure Council's workforce deliver Council's desired strategy, the Chief Executive Officer is charged with the responsibility of providing a quarterly update on the Operational Plan's implementation. Each quarterly report is displayed on Council's website, as a "score-card" on our performance.

I would therefore encourage Shire ratepayers, residents and other stakeholders to take an interest in our journey toward reaching our longer-term strategic goals.

Cr Barry Hughes  
Mayor



***L-R Cr Barns, Mayor Hughes, Cr Royes, Cr Gallagher and Cr Haase***



**Corporate Aim No. 1: A Sustainable Transport Network That Meets Community Needs**

**Strategic Outcome: Shire Rural Roads are all Weather, Town Streets are Bitumen with Footpaths, Kerb, Channelling and Drainage**

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's road assets.	DES	Develop and implement a shire roads intervention level policy	Nov-22	Policy adopted by Council and Implemented	Not commenced	Being developed
	DES	Identify the current status of shire rural roads and town streets	Sep-22	Updated road register		
	DES	Implement maintenance programs on Towns Streets	Dec-22	Program implemented	Not commenced	Program being developed
	DES	Implement maintenance programs on Rural Roads	Jan-23	Program implemented	Not commenced	Program being developed
	DES	Implement maintenance programs on bridges, floodways, drainage etc	Feb-23	Program implemented	Not commenced	Program being developed
Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for roads, incorporating road train access and drainage.	DCS	Funded road depreciation for asset replacement	May-23	AMP updated	Depreciation is charged in line with AMP	Depreciation is charged in line with AMP
	DES	Implement capital programs on Towns Streets	Mar-23	Program implemented	Program being developed	Program being developed
	DES	Implement capital programs on Rural Roads	Mar-23	Program implemented	Program being developed	Program being developed
	DES	Implement capital programs on bridges, floodways, drainage etc	Mar-23	Program implemented	Program being developed	Program being developed
Lobby for adequate funding to enable the repair of the shire road network affected by natural disaster.	DES	Implement reinstatement program for NDRRA	Apr-23	Works are programmed and under budget	Works underway for 2021 event. Submission for 2022 event being finalised for submission	Works underway for 2023 event and closing out 2021 and 2022 events
Work with regional groups and our communities to upgrade Local Roads of Regional Significance.	DES	Attend regional meetings and meet with government representatives	Monthly	Attendance to regional FNQROC meetings	Attendance both on location and online ongoing	Attendance both on location and online ongoing

**Strategic Outcome: Transport and Main Roads is Committed to Developing a Network that is Fully Sealed to Road Train Route Standard**

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Maintain relationship with the Department of Transport and Main Roads to undertake road construction and maintenance (Road Train Routes).	DES	Implement TMR programs for RMPC & NDRRA	Feb-23	Contract TMR works on track and under budget	Projects at or under time	Projects at or under time
	DES	Attend regional meetings and meet with government representatives to lobby for increased commitment to Main Roads Network	Monthly	Attendance to FNQROC regional meetings	Attendance both on location and online ongoing	Attendance both on location and online ongoing
	DES	Create an audit of TMR infrastructure in the Shire (list of km of Gravel, single lane bitumen and narrow/ problem bridges)	Nov-22	Audit presented to Council	Not commenced	Not commenced
Continue to lobby to raise the national profile of the Georgetown to Forsayth, Kennedy, Gulf and Gregory Development Roads and Bridges and for additional funding for high priority widening and sealing.	DES	Implement TMR upgrade programs	Jun-23	TMR contracts awarded to Council and completed on time and within budget	Underway. Projects awarded GDR East Site A and KDR, DFRA on various roads. Ongoing meetings and inspections with TMR	Underway. Projects awarded GDR East Site A and KDR, DFRA on various roads. Ongoing meetings and inspections with TMR

**Strategic Outcome: There are Multiple Public Transport Options**

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's transport assets.	DES	Implement maintenance programs for airports	Mar-23	Annual maintenance program implemented	Inspections and maintenance underway as required	Inspections and maintenance underway as required
	DCS	Funded airport depreciation for asset replacement	May-23	AMP updated	Depreciation is charged in line with AMP	Depreciation is charged in line with AMP



Council's airports and airfield assets.	DES	Implement capital program for airports	Feb-23	Program implemented	Not commenced	Not commenced
Advocate for improved airfield infrastructure and services.	DES	Attend regional meetings and meet with government representatives	Quarterly	Attendance at FNQRRG regional meetings	Attendance both on location and online ongoing	Attendance both on location and online ongoing
Advocate for improved rail and bus services	CEO	Attend regional meetings and meet with government representatives	Annually	Attendance at FNQROC & NWQROC regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.

## Corporate Aim No. 2: A Sustainable Environment of Natural Assets, Water, Waste Water and Waste Management

### Strategic Outcome: Best Practice Water and Waste Water Management

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's water and waste water assets.	DES	Implement maintenance programs for the water networks	Oct-22	Maintenance program developed and implemented	Not commenced	Not commenced
	DES	Implement maintenance programs for the water treatment plants	Dec-22	Maintenance program developed and implemented	Not commenced	General maintenance underway
	DES	Develop and implement a water and waste water intervention level policy	Mar-23	Policy developed and presented to Council	Not commenced	Not commenced
Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program to deliver good quality, reliable water and waste water supplies for all communities	DCS	Funded water depreciation for asset replacement	Dec-22	AMP updated	Depreciation is charged in line with AMP	Depreciation is charged in line with AMP
	DES	Implement Capital programs for the water networks	Mar-23	Program developed and implemented	Underway	Underway
	DES	Improvement of the Water Treatment Plants at Georgetown and Forsyth	Dec-22	Upgrade Forsyth WTP operations	Not commenced	Underway
Water Reservoirs are operating and environmentally compliant	DES	Implement maintenance programs for the water reservoirs	Mar-23	Program developed and implemented	Not commenced	Not commenced
	DES	Charleston Dam is completed and operational	Oct-22	Charleston Dam online and operational	Water being supplied to Georgetown and Forsyth from Charleston dam	Water being supplied to Georgetown and Forsyth from Charleston dam
Lobby for adequate funding to enable the repair and maintenance of shire water and waste water network affected by natural disaster or other events	CEO	Attend regional meetings and meet with government representatives	Monthly	Advocated at FNQROC / NWQROC regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.

### Strategic Outcome: Best Practice Waste Management

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's collection and waste management facilities throughout shire	DES	Implement waste collection programs at each town	Nov-22	Strategy presented to Council for adoption	Not commenced	Not commenced
	DCS	Funded depreciation for asset replacement	Mar-23	AMP updated	Depreciation is charged in line with AMP	Depreciation is charged in line with AMP
	DES	Implement waste disposal programs at each facility	Jan-23	Strategy presented to Council for adoption	Not commenced	Not commenced. Regional waste plan being developed
	DCS	Effective education program and encourage recycling, reuse and reduction of community waste	Jan-23	Successful media campaign held	Not commenced	Not commenced

### Strategic Outcome: Best Practice Natural Environment and Pest Management

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
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Develop Council's Biosecurity Plan in consultation with landowners and other stakeholders to reduce the impact of existing and emerging pests.	DCS	Implement works program for biosecurity	Dec-22	Plan adopted by Council	Awaiting release of Regional Biosecurity Plan. Work commenced on local Plan.	Commenced
In partnership with the community and external agencies, promote and support best practice management of the natural environment.	CEO	Attend regional meetings and meet with government representatives	Monthly	Advocated at FNQROC / NWQROC regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.
Minimise the potential of disease outbreaks through implementation of an integrated mosquito management program.	DCS	Implement program as required	Jan-23	Program developed and adopted by Council	To be workshopped with Council	To be workshopped with Council

### Strategic Outcome: An Energy Efficient Shire

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Support of renewable energy. carbon reduction programs and Council's carbon footprint	CEO	Identify the current status of Council's renewable energy portfolio	Jan-23	Council Status recognised	Report presented to Council on Council's Carbon Footprint.	Report presented, Shire wide report now being undertaken
	DES	Attend regional meetings and meet with government and industry representatives	Half Yearly	Attendance at FNQWaste regional meetings	Ongoing with FNQROC WMMR meetings and regional waste reuse project	Ongoing with FNQROC WMMR meetings and regional waste reuse project

### Strategic Outcome: Industry has Sustainable Environmental Practices

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Companies and industries are environmentally compliant	CEO	Attend regional meetings and meet with government and industry representatives	Bi-Monthly	Advocated at regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.

### Corporate Aim No. 3: A Diversified Economic Development Ensures a Prosperous Shire

#### Strategic Outcome: A Variety of Land and Housing Options for the Community

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Maintain a compliant planning scheme that supports the future development of our shire	DCS	Implement the planning scheme	Monthly	Planning applications processed	Planning Scheme implemented	Planning Scheme implemented
	DCS	Review and update planning scheme	May-23	Plan review and presented to Council	Not commenced	Not commenced
Review and update the asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's housing stock	DCS	Implement maintenance program for Council housing	Mar-23	Maintenance program implemented	Planned for review Q1 2023	Planned for review Q1 2023
	DCS	Funded depreciation for asset replacement	Apr-23	AMP updated	Depreciation is charged in line with AMP	Depreciation is charged in line with AMP
Advocating for the release of State Land for future development across the shire	CEO	Promote residential, rural residential and industrial subdivisions throughout shire as land become available and demand increases.	Monthly	Successful media campaign held	Currently awaiting offer from DOR on Industrial Land in G'town.	Currently awaiting offer from DOR on Industrial Land in G'town.

#### Strategic Outcome: A Diversified Economic Base: Rural, Tourism, Mining and Support Services

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
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Facilitate the development and marketing of a distinctive regional image.	CEO	Review and update shire marketing image	Feb-23	Strategy developed and adopted by Council	Currently developing a concept.	Currently developing a concept, this is now pending the development of an Economic Development Plan
Support community development to expand and meet the growing needs of the region through infrastructure, income diversification and advocacy	CEO	Develop and implement a Tourism Plan by consulting with all relevant stakeholders	Feb-23	Plan developed and adopted by Council	Tourism Directions Paper and subsequent Master Plan presented to Council.	Paper and Plan adopted by Council and funding has been sourced for part of same.
	CEO	Area Promotion	Monthly	Successful Media Campaign Held	Not yet commenced.	Not yet commenced.
	CEO	Review the TerrEstrial VIC Business Plan, with a view to identify latent opportunities and extending the tourist experience to include interactive activities.	Apr-23	Business case developed and adopted by Council	Further work to be carried out.	Further work to be carried out.
Support skills development (youth, business, industry)	DCS	Develop and implement a community skills development program	Dec-22	Program implemented	Not commenced	Not commenced
	DCS	Review procurement policy and monitor the outcomes	Half Yearly	Outcome report presented to Council for consideration	Planned for Q4 2022	Planned for Q1 2023
Advocate for the development of the Etheridge Agriculture Precinct and associated agricultural industries	CEO	Attend regional meetings and meet with government and industry representatives	Monthly	Attendance at FNROQ / NWQROC regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.

#### Corporate Aim No. 4: Quality Social Infrastructure Makes the Shire a Desirable Place to Live

##### Strategic Outcome: An Active Community with a Variety of Recreational Activities

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's parks, garden and recreational facilities	DES	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for parks, garden and recreational facilities	Apr-23	Program developed and implemented	Not commenced	Being developed
	DCS	Maintain the public conveniences	Monthly	Facilities meet expectations	Public conveniences maintained	Public conveniences maintained
	DCS	Maintain the Shire's Cemeteries.	Monthly	Facilities meet expectations	Town Cemeteries maintained. Developing service levels for other cemeteries	Town Cemeteries maintained. Developing service levels for other cemeteries
	DCS	Maintain Swimming Pool as a safe and attractive venue.	Monthly	Facilities meet expectations	Swimming Pool maintained.	Swimming Pool maintained.
Establishment suitable recreational activities/facilities at water reservoirs	CEO	Construct recreation facilities at Charleston Dam to encourage activity based tourism.	Apr-23	Project complete	Further developments to be undertaken.	Further developments to be undertaken.
	CEO	Continue our partnership with Department to further enhance the visitor experience on the Copperfield Dam, including construction of recreation facilities to encourage activity based tourism.	Monthly	Attendance at FNROC / NWQROC regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.
Enhance and improve the aesthetics of each town.	DES	Review and implement Georgetown beautification plan	Mar-23	Project approved and underway	Not commenced	Not commenced
	DES	Review beautification plans for Einasleigh, Forsayth and Mt Surprise	May-23	Plan presented to Council for consideration	Not commenced	Not commenced

Advocate for funding for additional sport and recreation infrastructure.	CEO	Review Council's sport and recreation long term plan	Apr-23	Status of current plan considered and reviewed	Not yet commenced	Not yet commenced
	CEO	Attend regional meetings and meet with government and industry representatives	Monthly	Attendance at FNROC / NWQROC regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.

**Strategic Outcome: An Invigorated Community with a Variety of Multi-Aged Services**

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's Health, Aged Care, Child Care facilities	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Social facilities	May-23	Program developed and implemented	Planned to commence in Q4 2022	Held over to Q1 2023
	CEO	Advocate to State and Federal Governments, supporting residents to address social inequity, disadvantage, livelihoods and general well-being.	Monthly	Attendance at FNQROC / NWQROC regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.
	CEO	Partner with state government agencies to improve social conditions and liveability.	Monthly	Attendance at FNQROC / NWQROC regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.
Ensure that services to the community for child care, youth hostel and aged care are provided.	DCS	Review and implement strategies for an efficient use of the 'Georgetown Hostel'	Mar-23	Current strategy review and updated	Review planned for Q1 2023	Review planned for Q1 2023
	DCS	Review and implement strategies for an efficient operation of the childcare business, including after school care	Mar-23	Current strategy review and updated	Review planned for Q1 2023	Review planned for Q1 2023
	DCS	Review and implement strategies for youth programs for leadership, recreation, entertainment and healthy socialization	Feb-23	Current strategy review and updated	Review planned for Q1 2023	Review planned for Q1 2023
	DCS	Review and implement strategies for an efficient operation of programs for seniors	Jan-23	Current strategy review and updated	Planning for Seniors Day event (Oct 2022). Work continues on Independent Living Facility. Liaison with Etheridge Cares via ACAC	Seniors day delivered in Q2 2023. Work continues on Independent Living Facility. Aged Care Advisory Committee continues to meet frequently.
Construct care facilities to retain citizens in the community.	DCS	Develop plans to build aged care facilities.	Nov-22	Plan presented to Council for consideration	Plans presented to ACAC & Council for consultation. Awaiting further direction.	Master Plan completed. MCU application nearing lodgment.
	DCS	Develop plans to build special care facilities.	Jun-23	Overall strategy developed for Consideration	Not commenced	Building design & procurement underway.
Advocate and facilitate the provision and improvement of central and remote health services.	CEO	Meet with government lobbying for health concerns, including a doctor to the region, aged care and respite and palliative care support.	Monthly	Attendance to regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.
Advocate and facilitate for improvements in educational services to be provided within the shire	CEO	Attend Schools and meet with representatives of the school and P&Cs	Half yearly	Attendance to meetings	Not yet commenced, however a Councillor is in regular contact with Shire Schools.	Not yet commenced, however a Councillor is in regular contact with Shire Schools.
Advocate for sufficient policing and emergency service facilities	CEO	Meet with government representatives	Quarterly	Attendance to DDMG meetings	Mayor and CEO participate in quarterly meetings.	Mayor, Deputy Mayor and CEO participate in quarterly TEAMS meetings.

**Strategic Outcome: A Culturally Aware Community**

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's social infrastructure	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Social Infrastructure	Jun-23	Program developed and implemented	Not commenced. Planned for Q1 2023	Not commenced. Planned for Q1 2023
Provide libraries, as learning and information centres	DCS	Review and implement strategies for library service	Jan-23	Strategy is reviewed and implemented	Not commenced. Planned for Q4 2022	Held over to Q1 2023
Engage with and support local arts and cultural groups.	DCS	Review and implement strategies for engaging with arts and cultural groups	Nov-22	Strategy is reviewed and implemented	Completed. RADF Committee in full operation	Completed
Build and strengthen the Shire's identity through the support and provision of a variety of events and branding our corporate image.	DCS	Support volunteers, community groups and events	Sep-22	Community assistance policy is reviewed and implemented	Community Assistance Policies have been implemented. Council to consider applications in Q4 2022	1st round applications have been approved. 2nd round to be called late Q1 2023.
Encourage local historians to preserve and promote local history and heritage.	DCS	Support important social milestones on appropriate anniversary dates.	Dec-22	Community calendar of events is developed and supported	Calendar of Events well under development, with view to host interactive website for Groups to update	In discussion with LGAQ (web administrators)

**Strategic Outcome: A Variety of Modern Communication Mechanisms Available for the Whole Shire**

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Improve co-operation and communication with relevant stakeholders and all levels of government in the strategic planning of future community infrastructure.	DCS	Develop and maintain a current advocacy plan for the provision of telecommunication services, telemetry and media.	Jan-23	Plan is developed and Implemented	Partly implemented. Frequent meetings held with Telstra to advocate on Council's & communities telecommunication needs.	Meetings continue with Telstra.
Review and update the comprehensive asset management strategy to support the maintenance, replacement and enhancement of Council's communication assets.	DCS	Maintain radio re-transmission services for Mt Surprise, Forsayth and Einasleigh.	Monthly	Services are operational	Services maintained.	Services maintained.
	DCS	Assist a commercial entity to introduce local radio services.	Jun-23	Options are considered and implemented	Negotiations continue. Update to be given to Oct 2022 Meeting	Tabled at Oct 2022 meeting with commercial operator given 12 months to provide service.

## Corporate Aim No. 5: Best Practice Corporate Governance and Organisational Excellence

### Strategic Outcome: Council Provides Community Leadership Through Financial Sustainability and an Open and Accountable Governance

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Councillors take a leadership role in the community, serve as a role model and provide strategic direction for the continued growth and development of the region.	CEO	Review and implement Council's strategic plans	Monthly	Delegations from the monthly Council meetings	Review is progressing on a needs basis.	Review is progressing on a needs basis.
	CEO	Attend local and regional meetings with community, government and industry representatives	Monthly	Opportunities to attend regional meeting is given	Every opportunity is taken to meet stakeholders in any location.	Every opportunity is taken to meet stakeholders in any location.
Pursue and nurture an environment of honesty and integrity in which elected members, managers and staff work together in a spirit of trust and teamwork.	CEO	Adopt appropriate governance structures and make appropriate delegations.	Apr-23	Organisational structure is reviewed	Planned to be undertaken over the Christmas break.	Not yet commenced.
	CEO	Ensure the administration of the region is governed through open and transparent decision-making and reporting processes.	Mar-23	Meetings and legislative requirements are met	An Internal Audit Committee and Internal Audit Plan are active to ensure compliance.	Meeting planned for February 23
	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Corporate Assets	May-23	AMP is updated	Depreciation is charged in line with AMP	Depreciation is charged in line with AMP
	DCS	Maintain compliance with legislation, local laws, policies	Monthly	Local Laws, policies and procedures are reviewed on a regular basis for compliance	Compliance continuously reviewed	Compliance continuously reviewed
Actively participate in the membership of regional development and other organisations in order to achieve mutual regional priorities.	CEO	Actively participate in the regional organisations and statutory supported planning instruments	Monthly	Attendance to regional meetings	Council have attended Regional Meetings an advocated on behalf of ESC.	Council have attended Regional Meetings an advocated on behalf of ESC.
	CEO	Build the Council's data analytic capability.	Apr-23	Statistical data is collected	Not yet commenced.	Not yet commenced.

### Strategic Outcome: Effective Communication Between Council and the Community Across the Community

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Using appropriate media, promote civil and respectful discussion and participation in relevant issues.	CEO	Branding of Shire	Monthly	Media channel are used to promote Council operations	Currently with the Mayor, Council is building a presence on social media. Other branding options are being developed.	Currently with the Mayor, Council is building a presence on social media. Other branding options are being developed.
Disseminate accurate and relevant information within the organization, the community and other relevant audiences.	CEO	Review of Council communication mechanisms	Oct-22	Current communication processes are reviewed and report to Council for consideration	Working on a balanced approach to meet all residence's needs.	Working on a balanced approach to meet all residence's needs. Currently developing a community meeting schedule.
Review the current practice of holding consultation meetings throughout the Shire and distribution of newsletter 'Inform' to maximise effective community engagement.	CEO	Council will embrace exceptional customer service, valuing staff and promoting ethical standards of practice, supported by clear policies and strategies;	Monthly	Item is raised at every Council meeting to ensure compliance	Issue is raised every Council Meeting to strategy is meet.	Issue is raised every Council Meeting to strategy is meet.

### Strategic Outcome: Council Operations Support Quality Service Provision and Good Governance

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Ensure the transparency of Council's financial operations and performance and promote awareness within the community.	DCS	Review and implement strategies for an efficient operation of Council administration and finances sections	Nov-22	Number of issues raised	Work continues on GL re-write and internal / external financial reporting	GL Re-write continues with PCS. Reviewing 2021/22 audit recommendations for implementation.
	DCS	Review and implement strategies for an efficient operation of Council's internet and internal technology capabilities.	Dec-22	Capabilities of the system is reviewed and reported to Council	Not commenced	In discussions with LGAQ (Web administrator)

community of Council's financial management and other strategies.	DCS	Review and implement a fair and equitable rating system	Feb-23	Review is undertaken and outcomes are reported to Council for their consideration	Not commenced	Mead Perry engaged for rating system review for Q2 2023.
Pursue opportunities for external income sources to enhance financial capacity beyond traditional methods	CEO	Review Council's strategies / operations to reduce costs to Council	Monthly	Report to Council on options of gaining additional revenue sources	Every opportunity for additional funding is raised on a monthly basis.	Every opportunity for additional funding is raised on a monthly basis.
Ensure the efficiency of procurement and stores activity.	DCS	Review and implement strategies for an efficient operation of the procurement and stores sections	Oct-22	Undertake a review of processes and if required implement an improvements	Procurement a focus of 21/22 Audit. Awaiting audit report to identify issues for attention	Comprehensive review planned for Q1 2023 (follows completion of 2021/22 audit and assignment of Internal Audit project).
Ensure the efficiency of depot and engineering administration	CEO	Review and implement strategies for an efficient operation of Councils depot and engineering sections	Nov-22	Review current practices and report back to Council on possible improvements	Every opportunity is taken to review procedures and processes.	Every opportunity is taken to review procedures and processes.
	DES	Effective works program to better utilize alignments between all funding.	Dec-22	Program to be reported back to Council for consideration	Not commenced	
Maintain a profitable fleet business and manage contractor hire arrangements.	DES	Review and implement strategies for an efficient operation of Council's Plant Fleet	Oct-22	AMP for Council plant and machinery is reviewed and implemented	Not commenced	Not commenced
	DES	Review and implement strategies for efficient use of contractors.	Sep-22	Report is presented to Council for consideration	Not commenced	Not commenced
	DES	Develop a Plant Replacement and upgrade schedule and maintain the operational capacity of plant.	Sep-22	An annual plant for plant replacement is presented to Council, including a 10 year replacement Program	Not commenced	Being developed

#### Strategic Outcome: Desirable Staffing Balance that Reflects Council and Community Expectations

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Develop, review and implement a staffing strategy to the efficiency of Council operations	CEO	Review and implement strategies to increase the capacity of Council	Oct-22	As part of the organisational review.	Part of the Organisation review and amount of work being requested.	Part of the Organisation review and amount of work being requested.
Provide accountable, professional, responsible, timely and accessible services to external and internal customers that reflect the values of the organization.	DCS	Review and implement strategies to for customer services	Dec-22	The current process for customer requests and complaints is review and any outcome is presented to Council for consideration	Commenced planning for Q4 implementation	Refinements made in Q4 2022. Customer complaint management system still under review and improvement

#### Strategic Outcome: Council is Effective in Attracting and Retaining Qualified, Experienced and Committed Staff

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Ensure Councillors and staff are provided with relevant learning and personal development opportunities to achieve stated strategic priorities and corporate objectives.	CEO	Promote a drug free environment.	Monthly	Outcomes from testing is considered	Random testing being undertaken on a regular basis to ensure compliance.	Random testing being undertaken on a regular basis to ensure compliance.
	CEO	Review and implement strategies for an efficient training and development programs	Monthly	A training needs analysis is developed	Not yet commenced.	Not yet commenced.
Implement effective HRM strategy throughout the organisation.	CEO	Review HRM practice for Council.	Dec-22	An annual review is undertaken of current practices	Not yet commenced.	Not yet commenced.
Develop and implement organisation well-being programs.	CEO	Well-being program is part of a HRM review.	Dec-22	An annual review is undertaken of current practices	A program is in place and available to all personnel.	A program is in place and available to all personnel.

Develop and implement proactive WHS and enterprise risk strategies to reduce threats to the Council and the community.	CEO	Promote and support a safe and healthy work environment in which the importance of family and work/life balance is recognised.	Feb-23	Annual review is favourable and incidents are minimised	Federal Safety Audit has been undertaken and there has been some improvements noted.	Federal Safety Audit has been undertaken and there has been some improvements noted. Plan Passed.
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**Strategic Outcome: Council is Effective in Planning, Preparing and Responding to Natural Disasters**

Strategies	Officer	Actions	Comp Date	KPI	1st Quarter	2nd Quarter
Ensure a preparedness to respond to natural disasters and other emergencies and engage in planning activities aimed at minimising the impact of such disasters on the community.	CEO	Advocate for improved weather information infrastructure in the region (stream gauge stations, rainfall gauge stations and radar).	Nov-22	Suitable weather forecasting is place.	An additional 3 river gauges have been put in place. A Recent exercise, it is noted a further gauge is required.	An additional 3 river gauges have been put in place. A Recent exercise, it is noted a further gauge is required.
Maintain a compliant, resourced disaster management plan	CEO	Review and update disaster management plan	Sep-22	Get ready is successful	Plan has been reviewed and desktop exercise undertaken.	Plan has been reviewed and desktop exercise undertaken.





# Etheridge Shire Council

<b>General Meeting</b>	19 <sup>th</sup> January 2023
<b>Subject</b>	Financial Performance (Actual v Budget) for the period 1 July 2022 to 31 <sup>st</sup> December 2022
<b>Classification</b>	Open
<b>Author</b>	Andrew McKenzie, Director Corporate Services

## EXECUTIVE SUMMARY

Section 204 of the Local Government Regulation 2012 requires the Chief Executive Officer to present a Financial Report of its accounts to the Local Government at least monthly.

## RECOMMENDATION

That Council pursuant Section 204 of the *Local Government Regulation 2012*, resolve to adopt the monthly Financial Report the period ending 31<sup>st</sup> December 2022, as presented.

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## BACKGROUND

The monthly financial report of Council provides a “Snapshot” of Council's financial performance, financial position and cash flows for the reporting period.

## LINK TO CORPORATE PLAN

Corporate Aim No. 5: Best practice corporate governance and organizational excellence.

Strategy No. 5.3.1: Ensure transparency of Council's financial operations and performance and promote awareness within the community of Council's financial management and other strategies.

## BUDGET & RESOURCE CONSIDERATIONS

There are no Budget and or Resource Considerations contained within this report.

## CONSULTATION

NIL

## LEGAL CONSIDERATIONS

Section 204 of the *Local Government Regulation 2012* requires the Chief Executive Officer to present a financial report to Council's monthly meeting. The financial report is to be as close to the last day of the month of the reporting period as practicable.

## POLICY IMPLICATIONS

NIL

## RISK ASSESSMENT

<b>CONSEQUENCE</b>					
<b>LIKELIHOOD*</b>	<b>Insignificant 1</b>	<b>Minor 2</b>	<b>Moderate 3</b>	<b>Major 4</b>	<b>Catastrophic 5</b>
A (Almost certain)	H	H	E	E	E
B (Likely)	M	H	H	E	E
C (Possible)	L	M	H	E	E
D (Unlikely)	L	L	M	H	E
E (Rare)	L	L	M	H	H

<b>Risk</b>	<b>Person affected/ location</b>	<b>Risk Rating</b>	<b>Risk Control Measures</b>	<b>By who when</b>	<b>Notes</b>
Failure to maintain financially sustainable.....	Council / Community	C3 – High	Council has in place various controls to monitor Councils position on month to month basis.	DCS	Council is audited annually by the QAO and Council also conducts various Internal Audits on Council
	Council / Community / Management	C3 – High	Council has in place various controls and also provides monthly reporting to Council to discuss the financial position of Council. Management will raise any concerns with Council as and when they may arise.	DCS	Council is audited annually by the QAO and Council also conducts various Internal Audits on Council

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### **Report Prepared By:**

Andrew McKenzie, Director Corporate Services

Date: 4<sup>th</sup> January 2023

### **Report Authorised By:**

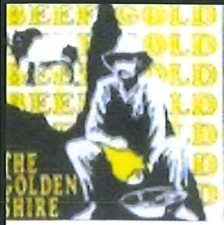
Ken Timms, Chief Executive Officer

Date:

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### ATTACHMENTS:

Financial Report as at 31<sup>st</sup> December 2022



# *Etheridge Shire Council*

*December  
Financial Reports  
Council Meeting  
18 January 2023*

**Mayor and Councillors  
Etheridge Shire Council  
Georgetown Qld 4871**

## **Highlights of this Month's Financial Report**

**Reporting Period:=**

**31-December-2022**

### **Revenue**

Total revenue of \$ 37.8 M. representing 51.8% of YTD Council adopted of \$ 73 M.

These statements are for 6 months of the financial year and generally would represent 50 % of the overall budget.

### **Expenditure**

Expenditure incurred was \$ 43.1 M for the same period and representing 68.3 % of full year budgeted expenditure of \$ 63 M. compared with 50% for expected period expenditure.

NB: Expenditure is now including Depreciation charge \$2.3m YTD

### **Outcome**

The Operating Result for the report period is a deficit of \$ -5.268 M

# Etheridge Shire Council

## Statement of Comprehensive Income

For the Period Ended December 31, 2022 - 2023

	<u>Notes</u>	<u>2023 Actual</u>
<b>Income</b>		
<b>Revenue</b>		
<b>Recurrent revenue</b>		
Rates, levies and charges	3	2,466,940
Fees and charges	3	114,365
Other income	3	229,913
Sales revenue	3	25,916,867
Grants, subsidies, contributions and donations	4	1,469,225
<b>Total recurrent revenue</b>		<b><u>30,197,310</u></b>
<b>Expenses</b>		
<b>Recurrent expenses</b>		
Employee benefits		(2,976,731)
Materials and services		(32,228,624)
Depreciation and amortisation: PP&E	9	(2,273,253)
<b>Total recurrent expenses</b>		<b><u>(37,478,608)</u></b>
<b>Net Operating Result</b>		<b><u>(7,281,298)</u></b>
<b>Capital revenue</b>		
Grants, subsidies, contributions and donations	4	2,013,706
<b>Total capital revenue</b>		<b><u>2,013,706</u></b>
<b>Other Expenses</b>		
Capital Expenses	10	(5,038,293)
<b>Total other expenses</b>		<b><u>(5,038,293)</u></b>
<b>Net Capital result</b>		<b><u>(3,024,587)</u></b>
<b>Other comprehensive income</b>		
<b>Total other comprehensive income for the year</b>		<b><u>0</u></b>
<b>Total comprehensive income for the year</b>		<b><u>(10,305,885)</u></b>

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

Etheridge Shire Council

31-Dec-22

Reconciliation of Statement of Cash Flows to PCS Revenue & Expense Statement

Statement of Comprehensive Income

Recurrent Revenue				30,197,310
Capital Revenue				2,013,706
<b>Total Statement Revenue (SCI)</b>				<b>32,211,016</b>

Add Revenue assigned to expense reporting lines				
	4110-1571	Plant Hire	4,746,340	
	1050-1951	Oncost Income	419,347	
	1050-1964	Stores Oncost	66,309	5,231,995

Add Expenses treated as Contra Revenue				
	1010-2140	Rates Discount	282,897	
	1010-2211	Rates Remission	19,105	
	4310-2211	WaterDiscount	36,913	
	4310-2230	Water Remission	1,219	
	4330-2211	Water Discount	8,625	
	4330-2230	Water Remission	1,947	
	5070-2211	Cleansing Discount	18,082	
	5090-2030	Waste Mngmt Remissions	680	
	5100-2030	Waste Mngmt Remissions	486	369,954

**Restated Revenue** **37,812,966**

**PCS Revenue & Expense Statement Total Revenue (per Highlights page)** **37,813,038**

Rounding -72

**Total Statement Expenditure (SCI)** **37,478,608**

Add Revenue assigned to expense reporting lines				
	4110-1571	Plant Hire	4,746,340	
	1050-1951	Oncost Income	419,347	
	1050-1964	Stores Oncost	66,309	5,231,995

Add Expenses treated as Contra Revenue				
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	5070-2211	Cleansing Discount	18,082	
	5090-2030	Waste Mngmt Remissions	680	
	5100-2030	Waste Mngmt Remissions	486	369,954

**Restated Expenditure** **43,080,558**

**PCS Revenue & Expense Statement Total Expenses (per Highlights page)** **43,080,630**

rounding 72

Restated Revenue 37,812,966  
 Less Restated Expenditure 43,080,558

**Adjusted Operating Result** **-5,267,592**

PCS R&E Total Reveue 37,813,038  
 PCS R&E Total Expense 43,080,630

**-5,267,592**

# Etheridge Shire Council

## Statement of Financial Position

For the Period Ended December 31, 2022 - 2023

	<u>Notes</u>	<u>2023 Actual</u>
<b>Current Assets</b>		
Cash and cash equivalents	11	5,673,559
Receivables	12	1,139,502
Inventories	13	835,751
		<b>7,648,812</b>
Other non-current assets		726,850
<b>Total current assets</b>	<b>2</b>	<b>8,375,662</b>
<b>Non-current Assets</b>		
Property, plant and equipment	15 7	241,072,821
Property, plant and equipment-new		18,019,974
<b>Total non-current assets</b>	<b>2</b>	<b>259,092,795</b>
<b>TOTAL ASSETS</b>		<b>267,468,456</b>
<b>Current Liabilities</b>		
Payables	17	(261,690)
Contract Liabilities		879,660
Borrowings	21	8,098
Provisions	18	745,931
<b>Total current liabilities</b>		<b>1,371,998</b>
<b>Non-current Liabilities</b>		
Borrowings	21	29,796
Provisions	18	2,271,482
<b>Total non-current liabilities</b>		<b>2,301,278</b>
<b>TOTAL LIABILITIES</b>		<b>3,673,276</b>
<b>NET COMMUNITY ASSETS</b>		<b>263,795,180</b>
<b>Community Equity</b>		
Asset revaluation reserve	25	175,778,324
Shire Capital		39,500,666
Current Surplus		(5,267,592)
Retained surplus/(deficiency)		44,322,981
Reserves		9,460,800
<b>TOTAL COMMUNITY EQUITY</b>		<b>263,795,180</b>

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

# Etheridge Shire Council

## Statement of Cash Flows

For the Period Ended December 31, 2022 - 2023

	<u>Notes</u>	<u>2023 Actual</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers		33,709,225
Payments to suppliers and employees		(40,445,196)
Interest received		130,708
Rental income		92,434
Non-capital grants and contributions		487,648
<b>Net cash - operating activities</b>	23	<u><b>(6,025,182)</b></u>
<b>Cash flows from investing activities:</b>		
Grants, subsidies, contributions and donations		3,061,135
Payments for property, plant and equipment		(5,038,293)
<b>Net cash - from investing activities</b>		<u><b>(1,977,158)</b></u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings		(3,607)
<b>Net cash flow - financing activities</b>		<u><b>(3,607)</b></u>
<b>Net increase/(decrease) in cash held</b>		<b>(8,005,947)</b>
Add cash and cash equivalents - beginning of year		16,117,806
<b>Cash and cash equivalents - closing</b>	11	<u><b>5,673,559</b></u>

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.



# Etheridge Shire Council

## Statement of Changes in Equity

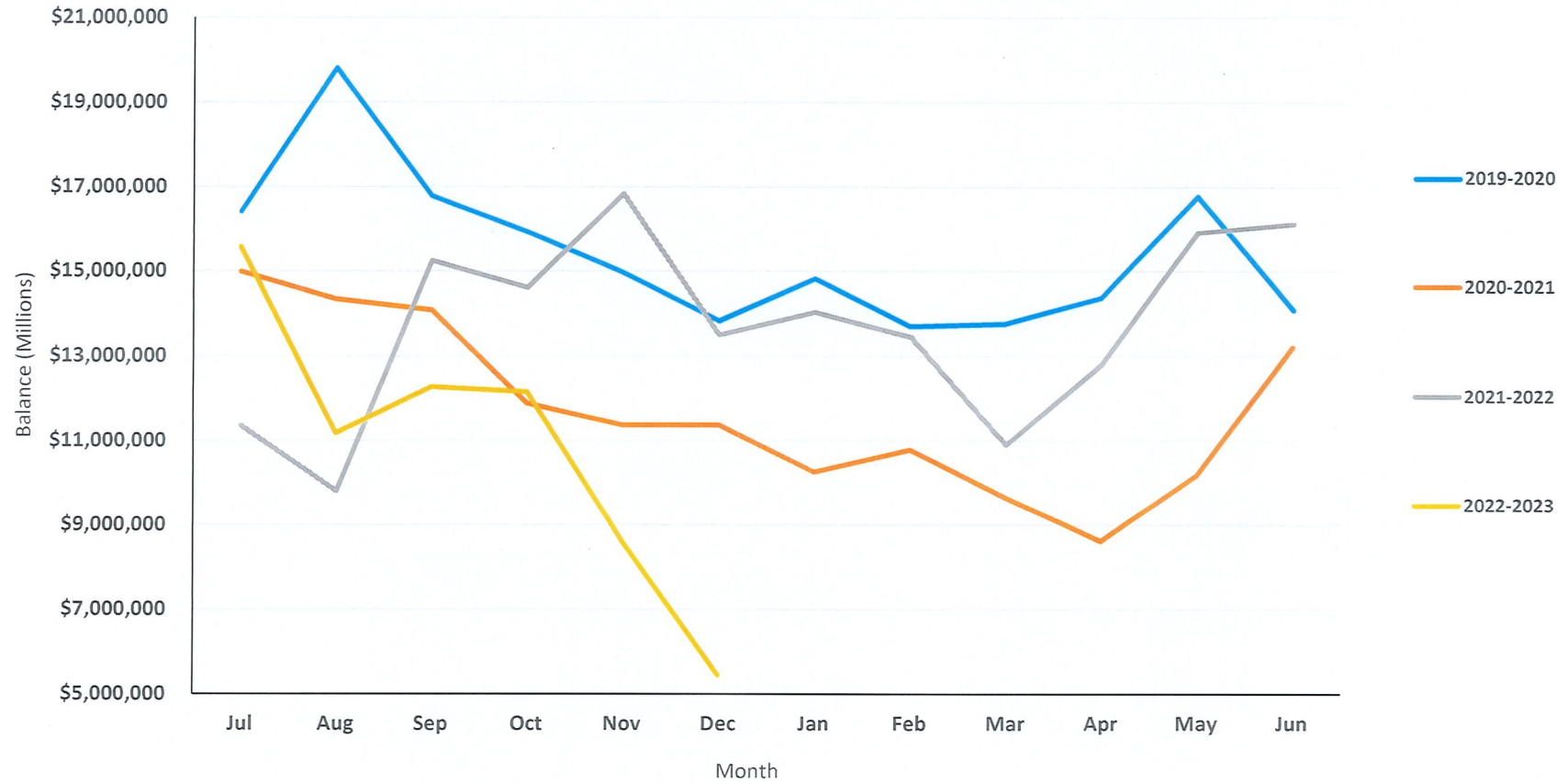
For the Period Ended December 31, 2022 - 2023

	Notes	Asset revaluation reserve	Retained surplus	Reserves	Total
		Note 25		Note 28	
		2023 Actual	2023 Actual	2023 Actual	2023 Actual
<b>Opening balance</b>	25 28	175,778,324	83,823,648	9,460,800	269,062,772
Net operating surplus		0	(5,267,592)	0	(5,267,592)
<b>Other comprehensive income for the year:</b>					
Increase /(decrease) in asset revaluation surplus					
Available-for-sale financial assets:					
<b>Total comprehensive income for the year</b>		0	0	0	0
Transfers to other reserves					
<b>Total transfers to and from reserves</b>	25 28	0	0	0	0
<b>Closing balance</b>		175,778,324	78,556,056	9,460,800	263,795,180

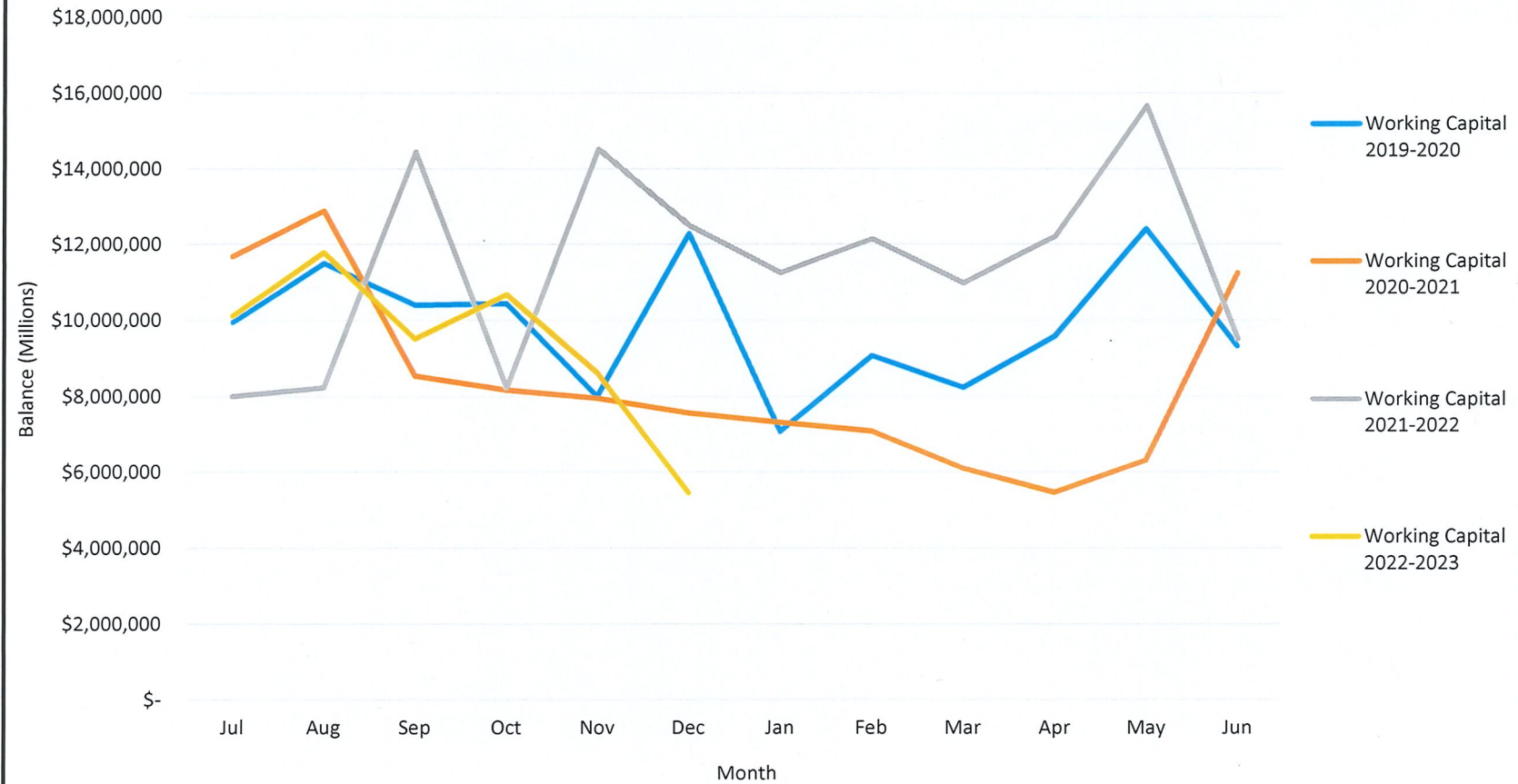
The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

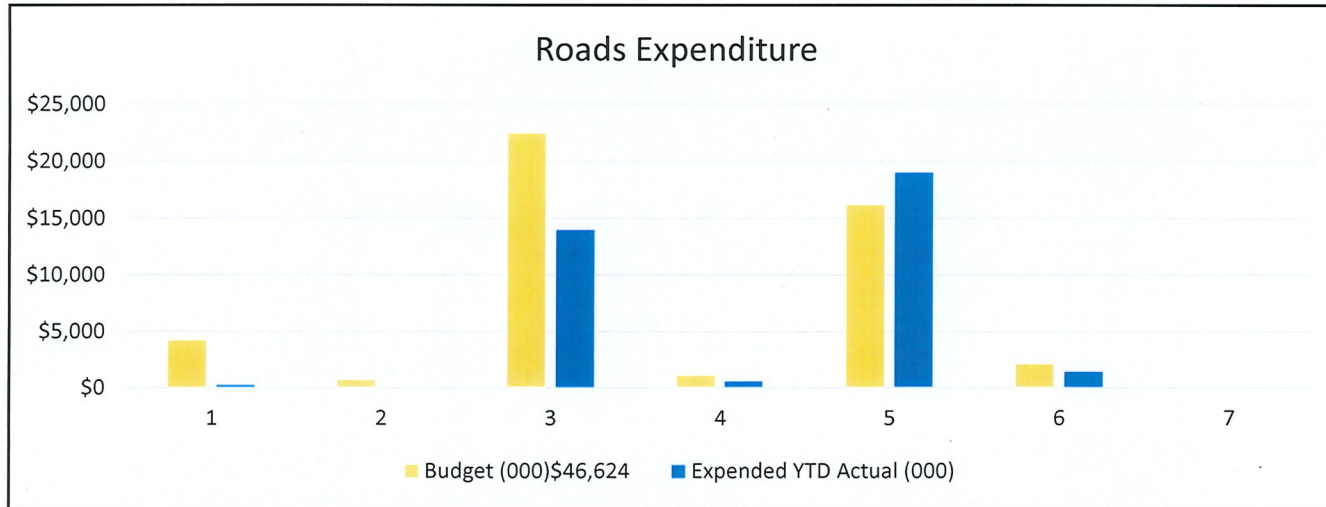
CASH AT BANK		
Operating Account		2,664,447
Cash and Floats on Hand		1,500
SHORT TERM INVESTMENTS		
QTC Cash Fund		3,007,612
	<b>Total</b>	<b>\$ 5,673,559</b>
<p>The following items should be backed by cash and investments, plus any increases in the surplus of Debtors over Creditors.</p>		
Cash backed <b>Current Liabilities</b> (AL,LSL,SL,RDO)		671,894
Restricted cash - grants received not acquitted/spent less grants receivable		9,157
		<b>\$ 681,051</b>
<p>Balance of estimated rates/other <b>debtors</b> - estimated <b>creditors</b>:</p>		
	( 478,212 - 20,617 )	\$ 457,594
Plus cash surplus	\$ 5,673,559 - \$681,051	\$ 4,992,508
<b>Working Capital</b>	<b>Total</b>	<b>\$ 5,450,102</b>

### Etheridge Shire Council Cash Position November 2022

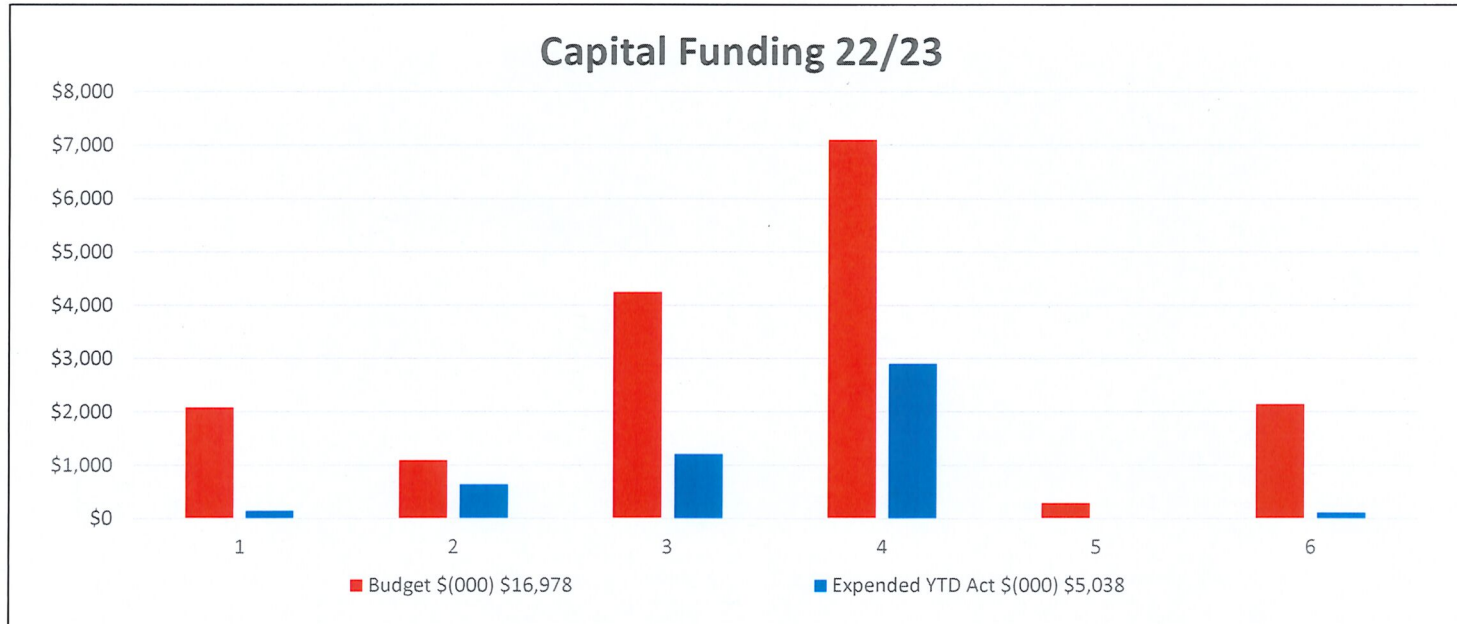


### Etheridge Shire Council Working Capital Nov22





		Budget 000's	Expended YTD Actual 000's	% of Budget Expended
	<b>Total Road Expenditure</b>	<b>\$46,624</b>	<b>\$35,356</b>	<b>76%</b>
1	Rural Roads	\$4,213	\$238	6%
2	Town Streets	\$671	\$87	13%
3	TMR Contract Works	\$22,410	\$14,030	63%
4	RMPC Works	\$1,080	\$562	52%
5	Flood Damage	\$16,170	\$18,997	117%
6	Roads Depreciation	\$2,080	\$1,443	69%
7	Other	\$0	\$0	0%



		Budget \$(000)	Expended YTD Act \$(000)	% Budget Expended
	<b>Total Capital Funding</b>	<b>\$16,978</b>	<b>\$5,038</b>	<b>29.68%</b>
1	Land & land Improvements	\$2,090	\$143	6.84%
2	Buildings / Other Structures	\$1,100	\$642	58.33%
3	Plant & Equipment / Furniture & Fittings	\$4,251	\$1,221	28.72%
4	Road Infrastructure	\$7,105	\$2,914	41.01%
5	Water Infrastructure	\$286	\$1	0.46%
6	Other Structures	\$2,146	\$118	5.50%

		PREVIOUS YEARS (Opening balance)	YEAR TO DATE (ACTUALS)	TOTAL EXPENDITURE (ACTUALS)	BUDGET	% budget expended
<b>0410-4500-0000</b>	<b>Work in Progress - Land</b>				<b>\$2,090,000.00</b>	<b>-1%</b>
0410-4501-0000	Work in Progress - Land Sales - LJ & ACJ Barns (00083-00000-000)		-9090.91	-9090.91		
			<b>-\$9,090.91</b>	<b>-\$9,090.91</b>		
<b>0420-4500-0000</b>	<b>Work in Progress - Buildings</b>				<b>\$1,100,000.00</b>	<b>58%</b>
3080-4501-0001	Aged Care Facilities -Advisory	\$9,674.86	\$34,651.50	\$44,326.36	\$ 590,000.00	
3100-4500-0001	Mobile Coolroom					
3100-4501-0001	Morgue Freezer		\$27,464.00	\$27,464.00		
3100-4502-0001	Einasleigh QR Shed Removal					
3140-2268-0001	Sport Centre - Car Park Lands & drainage - Design					
3280-4502-0001	Staff Housing - Purchase of Land	\$46,446.23	\$528,661.12	\$575,107.35	\$ 1,150,000.00	
3410-4500-0002	W4Q Cap Grant - Information Sign - Lynd Community Building	\$5,776.12		\$5,776.12	\$ 50,000.00	
3410-4500-0003	W4Q Cap Grant - Beautification of Einasleigh Carpark					
3410-4500-0004	W4Q Cap Grant - Hard Roof Playground Shelters (Georgetown, Einasleigh & Forsayth)				\$ 35,000.00	
3410-4500-0005	W4Q Cap Grant - Fencing (Mt Surprise Cemetery & Mt Surprise Park)					
3410-4500-0006	W4Q Cap Grant - Shelter Shed & Seating @ Elizabeth Crk Mt Surprise					
3410-4500-0007	W4Q Cap Grant - Speed Warning Signs x 5 @ Georgetown and Forsayth	\$28,655.76		\$28,655.76		
3410-4500-0008	W4Q Cap Grant - Concrete Walkway from Forsayth Museum to town entrance					
3410-4500-0009	W4Q Cap Grant - Forsayth Sp & Rec Upgrade		\$305.00	\$305.00		
3410-4500-0010	W4Q Cap Grant - Bike Park - Mt Surprise					
3411-4500-0002	W4Q 21/24 Capital Works - Georgetown Sports Centre		\$10,205.79	\$10,205.79	\$ 300,000.00	
3411-4500-0005	W4Q 21/24 Capital Works - Rural Addressing					
3411-4500-0006	W4Q 21/24 Capital Works - Forsayth Cemetery Fencing	\$27,908.96	\$12,965.00	\$40,873.96		
3412-4500-0001	Cap Imp - Terrestrial - Damage-bk steps/install wheel					
3610-4500-0001	Rec. & Res 21-23 Cap Works: Solar energy - Council Buildings	\$77,840.00		\$77,840.00		
6010-4502-0001	Infrastructure at Cost Building Our Regions Grant Terrestrial Upgrade - Upgrade to Complex		\$2,344.00	\$2,344.00		
6010-4502-0002	Infrastructure at Cost Building Our Regions Grant Terrestrial Upgrade - Internal Fitout (Displays etc)					
6010-4502-0003	Infrastructure at Cost Building Our Regions Grant Terrestrial Upgrade - New carpet in collection area					
6010-4502-0004	Infrastructure at Cost Building Our Regions Grant Terrestrial Upgrade - Landscaping					
6010-4502-0005	Collection upgrade - John Towning - Topaz purchase		\$25,000.00	\$25,000.00		
6020-4502-0001	Cap Imp. Child Care Centre - Shade Structure			-		
				-		
		\$196,301.93	\$641,596.41	\$837,898.34		
<b>0430-4500-0000</b>	<b>Work in Progress - Other Structures</b>				<b>\$2,146,000.00</b>	<b>5%</b>
3220-4501-0001	Einasleigh Infrastructure - Halls & Public Facilities - Water Tank Upgrade	\$11,463.27		\$11,463.27		
3270-4500-0001	Shire Office - Cap Works - Car park shade structure		\$2,000.00			
4091-4501-0001	Capital Imp. Georgetown Aerodrome - Reseal of Airstrip runway				\$ 240,000.00	
4091-4501-0002	Capital Imp. Georgetown Aerodrome - Linemarking					
4077-4501-0001	W4Q Georgetown Infrastructure Projects at Costs - Shade and Seating Structures	\$4,980.00		\$4,980.00		
4140-4504-0000	Wash Down Bay Shade Structure - Shade for plant adjacent wash down bay	\$11,072.73		\$11,072.73	\$ 750,000.00	
5030-4500-0001	Cap Imp. Einasleigh Common - Upgrade Eins Common Stock Yrds	\$12,540.00		\$12,540.00		

		PREVIOUS YEARS (Opening balance)	YEAR TO DATE (ACTUALS)	TOTAL EXPENDITURE (ACTUALS)	BUDGET	% budget expended
5070-4500-0001	Gtown landfill cap improv - Extend concrete slab		\$27,500.00			
5151-4502-0000	Sports Ground Canteen Building					
5151-4503-0000	Georgetown Parks Capital - Heritage park play area upgrade		\$14,198.11	\$14,198.11		
5152-4502-0001	WIP Charleston Dam Rec. - Supply & Install Restroom	\$331,095.25		\$331,095.25		
5152-4502-0002	WIP Charleston Dam Rec. - Supply & Install Picnic Shelters	\$86,009.66	\$22,663.02	\$108,672.68		
5152-4502-0003	WIP Charleston Dam Rec. - Supply & Install View Platform					
5152-4502-0004	WIP Charleston Dam Rec. - Supply & Install BBQ's (Wood Fired)	\$33,754.84		\$33,754.84		
5152-4502-0005	WIP Charleston Dam Rec. - Suppy & Install Boat Ramp	\$98,676.72	\$5.72	\$98,682.44	\$ 100,000.00	
5152-4502-0006	WIP Charleston Dam Rec. - Parking & Internal Roads	\$1,109,957.58		\$1,109,957.58		
5152-4502-0007	WIP Charleston Dam Rec. - Playground & Activity Area	\$45,201.39	\$979.09	\$46,180.48		
5152-4502-0008	WIP Charleston Dam Rec. - Supply & Install Walkways	\$9,658.31	\$271.00	\$9,929.31		
5152-4502-0009	WIP Charleston Dam Rec. - Landscaping (Trees/Shrubs)	\$84,813.99	\$3,876.83	\$88,690.82		
5152-4502-0010	WIP Charleston Dam Rec. - Supply & Install Entrance Monument & Various Signage		\$250.88	\$250.88		
5161-4500-0001	Georgetown Cemetery - fence replacement		\$9,219.45			
5165-4500-0001	Kidston Cemetary - Replace fence		\$36,995.00	\$36,995.00		
		\$1,839,223.74	\$117,959.10	\$1,918,463.39		
<b>0440-4500-0000</b>	<b>Work in Progress - Fleet Plant &amp; Equipment</b>				<b>4,251,000.00</b>	<b>29%</b>
3350-4502-0001	Depot & Stores - Capital improvements - Depot - installation of generator					
4150-4500-0103	Plant Purchases - Genelite 66kVA Generator #1 (Plant 8843)	\$27,605.00		\$27,605.00		
4150-4500-0104	Plant Purchases - Genelite 66kVA Generator #1 (Plant 8844)	\$27,605.00		\$27,605.00		
4150-4500-1325	Plant Purchases - Prado		\$65,136.89	\$65,136.89		
4150-4500-1345	Plant Purchases - BT-50 (Plant 1345)		\$75,909.09	\$75,909.09		
4150-4500-1350	Plant Purchases - BT-50 (Plant 1350)		\$75,909.09	\$75,909.09		
4150-4500-1355	Plant Purchases - BT-50 (Plant 1355)		\$75,909.09	\$75,909.09		
4150-4500-1360	Plant Purchases - BT-50 (Plant 1360)		\$75,909.09	\$75,909.09		
4150-4500-1365	Plant Purchases - BT-50 (Plant 1365)		\$75,909.09	\$75,909.09		
4150-4500-2620	Plant Purchases - Prime Mover (Plant 2620)		\$222,075.00	\$222,075.00		
4150-4500-5060	Plant Purchases - Skid Steer Loader (Plant 5060)		\$147,691.20	\$147,691.20		
4150-4500-6080	Plant Purchases - 2022 CAT Grader (Plant 6080)		\$504,721.60	\$504,721.60		
4150-4500-8848	Plant Purchases - Satellite Kit # 4		\$1,045.00	\$1,045.00		
4150-4500-8858	Plant Purchases - Satellite Kit # 5		\$8,579.10	\$8,579.10		
4150-4500-8859	Plant Purchases - Satellite Kit # 6		\$8,579.10	\$8,579.10		
4150-4500-8870	Plant Purchases - Generator (Plant 8870)		\$26,298.00	\$26,298.00		
4150-4502-0000	Plant Sales - 2011 Zero Turn Mower		-\$2,727.27	-\$2,727.27		
4150-4502-5027	Plant Sales - Plant 5027 - Loader Skid Steer Bobcat S205H		-\$25,000.00	-\$25,000.00		
4150-4502-6014	Plant Sales - Plant 6014 - Grader Caterpillar 140H		-\$115,000.00	-\$115,000.00		
		\$55,210.00	\$1,220,944.07	\$1,276,154.07		
<b>0450-4500-0000</b>	<b>Work in Progress - Furniture &amp; Other Equipment</b>					
<b>0460-4500-0000</b>	<b>Work in Progress - Roads Infrastructure</b>				<b>\$7,105,000.00</b>	<b>41%</b>
3411-4500-0001	W4Q Capital Works (21/24) - Georgetown - Streetscaping				\$ 900,000.00	
3411-4500-0003	W4Q Capital Works (21/24) - Einasleigh - Drainage improvement				\$ 1,000,000.00	
3610-4500-0002	Recovery & Resilience Grant - North Head Rd - Install drainage & bitumen seal					
3610-4500-0003	Recovery & Resilience Grant - Georgetown Street scaping					



		PREVIOUS YEARS (Opening balance)	YEAR TO DATE (ACTUALS)	TOTAL EXPENDITURE (ACTUALS)	BUDGET	% budget expended
4012-4500-0001	Work In progress -Roads & Streets - First Street Forsayth 22/23 Survey & Design		\$2,400.00	\$2,400.00		
4020-4500-0001	Capital Ip - Sealed Services - Forsayth - Einasleigh Rd Reseal		\$557.51	\$557.51	\$ 770,000.00	
4020-4521-0100	Road Improvements - TIDS 19/20 Infra. At Cost - Annual Contribution FNQROC					
4020-4525-0001	Road Improvements - Dst Seals - Oak Park Rd (Oak Park Station) Ch 23.84 to Ch 24.64					
4020-4526-0001	Road Improvements - Dust Seals - Oak Park Rd (Bagstowe Station) Ch 55.4 to Ch 55.7					
4020-4527-0001	Local Road & Community Infr. Program - Greenhills Road - 5 x Concrete causeways					
4020-4527-0002	Local Road & Community Infr. Program - Perryvale Road - 3 x Concrete causeways					
4020-4528-0002	Road Improvements - R2R 21/22 Infr. @ cost - North Head Road project	\$268,124.24		\$268,124.24		
4020-4529-0001	Road Improvements - R2R 21/22 Infr. @ cost - North Head Road project	\$3,134,715.11	\$2,910,599.89	\$6,045,315.00		
4040-4512-0000						
4040-1009-0000	Drainage Construction Works - LRCIP - LRIG Paddys Road	\$91,773.71		\$91,773.71		
4040-1051-0000	Drainage Construction Works - LRCIP - LRIG Vanlee Road					
4040-1057-0000	Drainage Construction Works - LRCIP - LRIG North Heads Road	\$536.70		\$536.70		
4040-1059-0000	Drainage Construction Works - LRCIP - LRI Grant Agate Creek	\$4,172.19		\$4,172.19		
4040-2028-0000	Drainage Construction Works - LRCIP - LRIG O'Briens Creek Road					
4040-3009-0000	Drainage Construction Works - LRCIP - LRIG Gilberton Road	\$331,177.41		\$331,177.41		
4061-4504-0001	Town Streets Imp. Capital Imp. Street Reseals Georgetown - Cumberland St, Low St to High St				\$ 190,000.00	
4061-4504-0002	Town Streets Imp. Capital Imp. Street Reseals Georgetown - Normanton St, High St to Causeway					
4061-4504-0003	Town Streets Imp. Capital Imp. Street Reseals Georgetown - South St, High St to Haldane St					
4061-4504-0004	Town Streets Imp. Capital Imp. Street Reseals Georgetown - Low St, St George St to Cumberland St					
4061-4504-0005	Town Streets Imp. Capital Imp. Street Reseals Georgetown - High St, Short St to Cumberland St, South St to Crampton Rd					
4061-4504-0006	Town Streets Imp. Capital Imp. Street Reseals Georgetown - Haldane St, North St to End					
4061-4504-0007	Town Streets Imp. Capital Imp. Street Reseals Georgetown - Haldane Lane					
4064-4504-0008	Town Streets Imp. Capital Imp. Street Reseals Georgetown - South St, High St to Haldane St					
4064-4504-0009	Town Streets Imp. Capital Imp. Street Reseals Georgetown - Collins St					
4062-4500-0001	Capital Imp - Street Reseals Forsayth - First St				\$ 500,000.00	
4062-4500-0002	Capital Imp - Street Reseals Forsayth - Second St					
4062-4500-0003	Capital Imp - Street Reseals Forsayth - Eighth St					
4063-4500-0001	Capital Imp. Street Reseals Einasleigh - Forsayth Rd					
4120-2337	Contractor services - not capital					
		\$3,830,499.36	\$2,913,557.40	\$6,744,056.76		
0470-4500-0000	Work in Progress - Water Infrastructure				\$285,500.00	0%
3411-4500-0004	W4Q Capital Works (21/24) - Forsayth/Georgetown - Water Telemetry					
4320-4500-0002	Capital Imp. Georgetown Water Plant & Equipment at cost - Replacement of Meters	\$6,101.54		\$6,101.54		
4320-4500-0004	Capital Imp. Georgetown Water Plant & Equipment at cost - New Water Connections	\$51.70	\$637.86	\$689.56		
4320-4501-0001	Capital Imp. Georgetown Water Infra - Install telemetry	\$16,521.20		\$16,521.20	\$ 40,000.00	
4320-4501-0002	Capital Imp. Georgetown Water Infra - Valve replacement					

		PREVIOUS YEARS (Opening balance)	YEAR TO DATE (ACTUALS)	TOTAL EXPENDITURE (ACTUALS)	BUDGET	% budget expended
4320-4501-0003	Capital Imp. Georgetown Water Infra - Raw Water reservoir & Main to Treatment Plant	\$277,440.25	\$17.12	\$277,457.37		
4320-4501-0004	Capital Imp. Georgetown Water Infra - Replace water main to racecourse	\$32,544.90		\$32,544.90		
4320-4506-0002	Infrastructure at cost Georgetown Water - Install Valves & Hydrants					
4320-4507-0001	Water Supply Gtown - Infrastructure at cost - Replace water main (St George St & South St)	\$3,597.99		\$3,597.99		
4340-4500-0002	Capital Imp. Forsyth Water PPE - Replacement of meters					
4340-4500-0003	Capital Imp. Forsyth Water PPE - New Water Connection					
4340-4503-0001	Capital Imp. Forsyth Water Infrastructure - Supply & Install store Room & Slab					
4340-4503-0002	Capital Imp. Forsyth Water Infrastructure - Install Internal Work Room					
4340-4504-0001	Capital Imp - Forsyth Water Capital Imp. Res. To WTP - Connection of New Reservoir to WTP	\$84,963.75	\$659.70	\$85,623.45		
4340-4504-0002	Capital Imp - Forsyth Water Capital Imp. Res. To WTP - Security Fencing	\$17,194.60		\$17,194.60	\$ 12,500.00	
4340-4504-0003	Capital Imp - Forsyth Water Capital Imp. Res. To WTP - Install telemetry	\$7,080.00		\$7,080.00	\$ 40,000.00	
		\$445,495.93	\$1,314.68	\$446,810.61		
4500-4500-0000	<b>Work in Progress - Land &amp; Other Improvements</b>					
4500-4500-0000	Charleston Dam Project - Charleston Dam Support Design Etc	\$1,545,704.81	\$18,995.05	\$1,564,699.86		
4500-4501-0001	Construction of Fish Ladder & Spillways - Construction of Fish Ladder				\$ 40,000.00	
4500-4502-0001	Construction of Dam Wall & Pipes - Constr of Dam Wall & Pipes					
4500-4502-0002	Construction of Dam Wall & Pipes - Remedial works on top of dam wall (Replace gravel)					
4500-4502-0003	Construction of Dam Wall & Pipes - Install power to reservoir & pumps					
4500-4503-0001	Const Reticulation Dam Forsyth WTP- Const of Reticulation (Dam to Forsyth WTP)	\$1,146,033.82	\$2,964.00	\$1,148,997.82		
4500-4503-0002	Const Reticulation Dam Forsyth WTP- Mobilisation					
4500-4503-0003	Const Reticulation Dam Forsyth WTP- Design / Survey					
4500-4503-0004	Const Reticulation Dam Forsyth WTP- De-Mobilisation					
4500-4504-0001	Conts Reticulation Dam/Gtown - Const of Reticulation (Dam to Georgetown WTP)	\$3,165,269.06	\$13,089.06	\$3,178,358.12		
4500-4504-0002	Conts Reticulation Dam/Gtown - Mobilisation					
4500-4504-0003	Conts Reticulation Dam/Gtown - Design / Survey					
4500-4504-0004	Conts Reticulation Dam/Gtown - De-Mobilisation					
4500-4505-0001	Charleston Dam Infrastructure Cost - Floating Inlet	\$632,049.52	\$16,385.27	\$648,434.79		
4500-4506-0001	Charleston Dam Rec Area - Charleston Dam Rec Survey Des	\$85,373.23	\$69,247.20	\$154,620.43	\$ 475,000.00	
4500-4506-0002	Charleston Dam Rec Area - Fencing					
4500-4507-0001	Charleston Dam Infrastructure Cost - Charls Dam - Pump-housing Fsy water					
4500-4508-0001	Dam Water Supply & pipelines & Equipment - Dam Water Supply Item 1	\$40,519.03	\$27,693.25	\$68,212.28		
4500-4509-0001	Work in Progress - Water - Shed (Council Funded)		\$3,638.84	\$3,638.84		
		\$6,614,949.47	\$152,012.67	\$6,766,962.14		
		\$12,981,680.43	\$5,038,293.42	\$17,981,254.40	\$16,977,500.00	

		REVENUE		EXPENDITURE		SURPLUS/(DEFICIENCY)	
		31 Dec 2022	Budget	31 Dec 2022	Budget	31 Dec 2022	Budget
1000-0001	ORGANISATIONAL EXCELLENCE&GOVERNANCE						
1010-0002	RATES AND CHARGES	3,474,112	0	470,587	0	3,003,525	0
1020-0002	Councillors Fees and Expenses	0	0	189,042	0	(189,042)	0
1030-0002	General Administration	52,552	0	1,658,790	0	(1,606,238)	0
1030-0003	General Administration	0	0	117,253	0	(117,253)	0
1031-0003	WHS Training	0	0	20,258	0	(20,258)	0
1032-0003	ESC Provided Shire Office Mtce	0	0	24,276	0	(24,276)	0
1033-0003	Training Dev -Confer/Seminars	0	0				
1030-0002	General Administration	52,552	0	1,820,577	0	(1,768,025)	0
1050-0002	Wages On costs	485,655	0	844,329	0	(358,673)	0
1000-0001	ORGANISATIONAL EXCELLENCE&GOVERNANCE	4,012,319	0	3,324,535	0	687,784	0
2000-0001	IMPROV COMM INFRAST & MECH-SHIRE						
2050-0002	Television & Radio Re-Transmission	0	0	17,062	0	(17,062)	0
2060-0002	Information Technology	0	0	110,971	0	(110,971)	0
2000-0001	IMPROV COMM INFRAST & MECH-SHIRE	0	0	128,034	0	(128,034)	0
3000-0001	DEVELOP EQUITABLE SOCIAL INFRASTRUCT						
3060-0002	Libraries - Georgetown	5,957	0	0	0	5,957	0
3070-0002	Libraries - Forsayth	0	0	7,591	0	(7,591)	0
3070-0003	Libraries - Forsayth	0	0	798	0	(798)	0
3071-0003	Libraries - Forsayth ESC Mtce	0	0				
3070-0002	Libraries - Forsayth	0	0	8,389	0	(8,389)	0
3080-0002	Aged Care	20,000	0	0	0	20,000	0
3100-0002	Cultural Development	31,000	0	32,865	0	(1,865)	0
3100-0003	Cultural Development	0	0	23,134	0	(23,134)	0
3101-0003	RADF Project	0	0	19,292	0	(19,292)	0
3102-0003	Community Assistance	0	0				
3100-0002	Cultural Development	31,000	0	75,291	0	(44,291)	0
3130-0002	Disaster Management	19,653	0	9,293	0	10,360	0
3140-0002	MULTI PURPOSE SPORTS STADIUM	0	0	18,565	0	(18,565)	0
3150-0002	General Expenses Georgetown	216	0	16,086	0	(15,869)	0

(Accounts: 1000-0000-0000 to 6050-2400-0000. All report groups. 51% of year elapsed. To Level 3. Excludes committed costs)

Etheridge Shire Council (Budget for full year)

Financial Year Ending 2023

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	REVENUE			EXPENDITURE			SURPLUS/(DEFICIENCY)		
	31 Dec 2022		Budget	31 Dec 2022		Budget	31 Dec 2022		Budget
3160-0002 General Expenses Forsayth	0	0%	0	12,315	---	0	(12,315)	---	0
3170-0002 General Expenses - Einasleigh	0	0%	0	3,202	---	0	(3,202)	---	0
3180-0002 General Expenses - Mt Surprise	0	0%	0	13,219	---	0	(13,219)	---	0
3190-0002 General Expenses - Kidston	0	0%	0	297	---	0	(297)	---	0
3200-0002 General Exp-Cumberland Chimney	3,019	---	0	140,744	---	0	(137,725)	---	0
3210-0002 Halls & Public Facilities-Gtown	1,607	---	0	117,071	---	0	(115,464)	---	0
3220-0002 Halls & Public Facilities-Einasl	0	0%	0	2,835	---	0	(2,835)	---	0
3230-0002 Halls & Public Facilities-Mt Surp	0	0%	0	1,443	---	0	(1,443)	---	0
3240-0002 Einasleigh Medical Centre	0	0%	0	3,747	---	0	(3,747)	---	0
3250-0002 Mt Surprise Medical Centre	0	0%	0	7,525	---	0	(7,525)	---	0
3260-0002 Swimming Pool	0	0%	0	78,998	---	0	(78,998)	---	0
3280-0002 Housing - Council	64,484	---	0	199,829	---	0	(135,345)	---	0
3290-0002 Commercial Rentals									
3290-0003 Savannah House	1,950	---	0	14,121	---	0	(12,171)	---	0
3295-0003 Demountable Office	26,000	---	0	0	0%	0	26,000	---	0
3290-0002 Commercial Rentals	27,950	---	0	14,121	---	0	13,829	---	0
3300-0002 Gilbert River Community Shed	0	0%	0	1,158	---	0	(1,158)	---	0
3310-0002 Lynd Junction Community Shed	0	0%	0	1,560	---	0	(1,560)	---	0
3320-0002 Georgetown Aerodrome	0	0%	0	733	---	0	(733)	---	0
3330-0002 Forsayth Aerodrome	0	0%	0	77	---	0	(77)	---	0
3340-0002 Einasleigh Aerodrome	0	0%	0	59	---	0	(59)	---	0
3350-0002 Depot & Stores	0	0%	0	26,916	---	0	(26,916)	---	0
3400-0002 Emergency Services - SES	105,000	---	0	6,854	---	0	98,146	---	0
3411-0002 W4Q 21-24	179,260	---	0	0	0%	0	179,260	---	0
3000-0001 DEVELOP EQUITABLE SOCIAL INFRASTRUCT	458,147	---	0	760,328	---	0	(302,181)	---	0
4000-0001 RESILIENT TRANSPORT INFRAST &CONNECT									
4010-0002 Road Maintenance	0	0%	0	238,448	---	0	(238,448)	---	0
4011-0002 Georgetown Town Streets Maintenance	0	0%	0	60,819	---	0	(60,819)	---	0
4012-0002 Forsayth Town Streets Maintenance	0	0%	0	13,431	---	0	(13,431)	---	0
4013-0002 Einasleigh Town Streets Maintenance	0	0%	0	7,154	---	0	(7,154)	---	0
4014-0002 Mt Surprise Town Streets Maintenance	0	0%	0	6,252	---	0	(6,252)	---	0
4020-0002 Road Improvements	1,888,706	---	0	1,106,075	---	0	782,631	---	0
4030-0002 Bridges & Causeways	38,688	---	0	26,456	---	0	12,232	---	0
4050-0002 Street Lighting	0	0%	0	4,695	---	0	(4,695)	---	0
4070-0002 Parks & Gardens	0	0%	0	94,175	---	0	(94,175)	---	0
4090-0002 Aerodromes	0	0%	0	95,359	---	0	(95,359)	---	0
4091-0002 Maintenance Aerodromes									
4091-0003 Georgetown Aerodrome	0	0%	0	19,524	---	0	(19,524)	---	0
4092-0003 Forsayth Aerodrome	0	0%	0	4,847	---	0	(4,847)	---	0
4093-0003 Einasleigh Aerodrome	0	0%	0	5,457	---	0	(5,457)	---	0
4094-0003 Mt Surprise Aerodrome	0	0%	0	2,792	---	0	(2,792)	---	0
4091-0002 Maintenance Aerodromes	0	0%	0	32,620	---	0	(32,620)	---	0

(Accounts: 1000-0000-0000 to 6050-2400-0000. All report groups. 51% of year elapsed. To Level 3. Excludes committed costs)

Etheridge Shire Council (Budget for full year)

Financial Year Ending 2023

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	REVENUE		EXPENDITURE		SURPLUS/(DEFICIENCY)	
	31 Dec 2022	Budget	31 Dec 2022	Budget	31 Dec 2022	Budget
4110-0002 Plant Operations	4,788,046	0	0	0	4,788,046	0
4120-0002 Plant Operations Expenses	0	0	2,190,461	0	(2,190,461)	0
4130-0002 Floating Plant & Loose Tools	0	0	22,904	0	(22,904)	0
4140-0002 Depot & Stores						
4140-0003 Depot Operations	0	0	24,039	0	(24,039)	0
4141-0003 Stores Operations	0	0	30,307	0	(30,307)	0
4140-0002 Depot & Stores	0	0	54,346	0	(54,346)	0
4160-0002 Recoverable Works						
4160-0003 TMR RMPC 2021-22	5,777,165	0	1,553,203	0	4,223,962	0
4161-0003 TMR Weed Management 2020/2	0	0	58,175	0	(58,175)	0
4169-0003 Private Works	0	0	87,235	0	(87,235)	0
4172-0003 CN 15770 Variation 1 KDR 2105-22050	0	0	8,739	0	(8,739)	0
4174-0003 CN-16827 Ken Dev Rd - Ch 27.3-30.4	0	0	742,813	0	(742,813)	0
4175-0003 A226-92C Gulf DR CN-15351 41.9-45.6	0	0	3,498,343	0	(3,498,343)	0
4176-0003 B226-92C Gulf DR CN-15351 41.9-45.6	0	0	3,938,536	0	(3,938,536)	0
4179-0003 CN-18620 92B GDR CH133.76-137.7	4,028,808	0	4,454,836	0	(426,028)	0
4160-0002 Recoverable Works	9,805,973	0	14,341,881	0	(4,535,907)	0
4198-0002 Recoverable Works						
4198-0003 TMR Recoverable Works	2,846,651	0	0	0	2,846,651	0
4198-0002 Recoverable Works	2,846,651	0	0	0	2,846,651	0
4200-0002 Flood Damage						
4200-0003 Flood Damage	11,596,608	0	558,704	0	11,037,903	0
4211-0003 Flood Warning Signs	0	0	16,724	0	(16,724)	0
4214-0003 F/D 2021 Sub 1 Contingecy	0	0	820,699	0	(820,699)	0
4200-0002 Flood Damage	11,596,608	0	1,396,128	0	10,200,480	0
4221-0002 Flood Damage 2020-21						
4221-0003 Zone 1 Flood Damage 2020-21	0	0	3,580,923	0	(3,580,923)	0
4222-0003 Zone 2 Flood Damage 2020-21	325,604	0	1,949,918	0	(1,624,314)	0
4223-0003 Zone 3.1 Flood Damage 2020-21	0	0	5,355,857	0	(5,355,857)	0
4224-0003 Zone 4 Flood Damage 2020-21	942,051	0	6,168,883	0	(5,226,832)	0
4225-0003 Zone 5 Flood Damage 2020-21	0	0	548,624	0	(548,624)	0
4228-0003 Gravel Pits	0	0	250	0	(250)	0
4229-0003 Zone 3.3 Flood Damage 2020-21	217,083	0	0	0	217,083	0
4221-0002 Flood Damage 2020-21	1,484,738	0	17,604,455	0	(16,119,717)	0
4000-0001 RESILIENT TRANSPORT INFRAST &CONNECT	32,449,410	0	37,295,658	0	(4,846,248)	0

		REVENUE		EXPENDITURE		SURPLUS/(DEFICIENCY)	
		31 Dec 2022	Budget	31 Dec 2022	Budget	31 Dec 2022	Budget
4300-0001	DEVE RELIABLE POT&IRRIG WATER SUP						
4310-0002	Water Charges - Georgetown	298,162	0	131,597	0	166,565	0
4320-0002	Water Operations - Georgetown	0	0	140,613	0	(140,613)	0
4330-0002	Water Charges - Forsayth	79,863	0	28,559	0	51,304	0
4340-0002	Water Operations - Forsayth	0	0	168,981	0	(168,981)	0
4500-0002	Charleston Dam Project	0	0	142,584	0	(142,584)	0
4300-0001	DEVE RELIABLE POT&IRRIG WATER SUP	378,025	0	612,334	0	(234,309)	0
5000-0001	MAN NAT ASSET&ENVIR TOUR&ECON DEV						
5010-0002	Environment Health	(315)	0	5,637	0	(5,952)	0
5060-0002	Waste Management	0	0	4,729	0	(4,729)	0
5070-0002	Cleansing Charges Georgetown						
5071-0003	Georgetown Refuse Tip Expenses	0	0	42,353	0	(42,353)	0
5072-0003	Septic Waste Site Expenses	0	0	830	0	(830)	0
5070-0002	Cleansing Charges Georgetown	129,025	0	61,266	0	67,758	0
5080-0002	Cleansing Charges Forsayth	13,633	0	5,814	0	7,819	0
5090-0002	Cleansing Charges - Einasleigh	9,794	0	7,293	0	2,501	0
5100-0002	Cleansing Charges - Mt Surprise	10,515	0	4,461	0	6,055	0
5120-0002	Building Control	6,225	0	0	0	6,225	0
5151-0002	General Maintenance-Georgetown	0	0	74,733	0	(74,733)	0
5152-0002	Vacant Land & Reserve Mtce- Forsayth	0	0	17,287	0	(17,287)	0
5153-0002	Einasleigh	0	0	11,196	0	(11,196)	0
5154-0002	Mt Surprise	0	0	2,494	0	(2,494)	0
5161-0002	Georgetown Cemetery	0	0	3,090	0	(3,090)	0
5162-0002	Forsayth Cemetery	30	0	2,359	0	(2,330)	0
5163-0002	Einasleigh Cemetery	0	0	795	0	(795)	0
5164-0002	Mt Surprise Cemetery	0	0	858	0	(858)	0
5165-0002	Kidston Cemetery	0	0	550	0	(550)	0
5170-0002	Area Promotions	20	0	164,118	0	(164,098)	0
5000-0001	MAN NAT ASSET&ENVIR TOUR&ECON DEV	184,803	0	431,932	0	(247,129)	0
6000-0001	COMMERCIAL SERVICES						
6010-0002	Terrestrial V.I.C.						
6010-0003	Terrestrial V.I.C.	88,440	0	217,450	0	(129,009)	0
6011-0003	TerrEstrial ESC Provided Mtce	0	0	1,900	0	(1,900)	0
6010-0002	Terrestrial V.I.C.	88,440	0	219,349	0	(130,909)	0
6020-0002	Childcare						
6020-0003	Childcare	193,785	0	175,551	0	18,234	0

(Accounts: 1000-0000-0000 to 6050-2400-0000. All report groups. 51% of year elapsed. To Level 3. Excludes committed costs)  
 Etheridge Shire Council (Budget for full year) Financial Year Ending 2023 Printed(MURRAY): 10-01-2023 9:07:22 AM

	REVENUE			EXPENDITURE			SURPLUS/(DEFICIENCY)		
	31 Dec 2022		Budget	31 Dec 2022		Budget	31 Dec 2022		Budget
6021-0003 Childcare-ESC Building Mtce	0	0%	0	891	---	0	(891)	---	0
6020-0002 Childcare	193,785	---	0	176,442	---	0	17,343	---	0
6030-0002 Student Hostel									
6030-0003 Student Hostel	48,108	---	0	112,740	---	0	(64,631)	---	0
6031-0003 Hostel-ESC Provided Mtce	0	0%	0	2,193	---	0	(2,193)	---	0
6030-0002 Student Hostel	48,108	---	0	114,932	---	0	(66,824)	---	0
6050-0002 Refuse Collection	0	0%	0	17,086	---	0	(17,086)	---	0
6000-0001 COMMERCIAL SERVICES	330,334	---	0	527,809	---	0	(197,476)	---	0
<b>TOTAL REVENUE AND EXPENDITURE</b>	<b>37,813,038</b>	<b>---</b>	<b>0</b>	<b>43,080,630</b>	<b>---</b>	<b>0</b>	<b>(5,267,592)</b>	<b>---</b>	<b>0</b>

(Accounts: 0300-0001-0000 to 0999-9999-0000. All report groups. 51% of year elapsed. To Details. Excludes committed costs)  
 Etheridge Shire Council (Budget for full year) Financial Year Ending 2023 Printed(MURRAY): 12-01-2023 4:25:13 PM

	OPENING BALANCE	YEAR TO DATE 31 Dec 2022	BUDGET	CURRENT BALANCE 31 Dec 2022	BUDGET
<u>CURRENT ASSETS</u>					
0300-0001 ASSETS, LIABILITIES & EQUITY					
0300-0002 CASH AND RECEIVABLES					
0300-3001 General Fund Bank Error Adj A/c	0	0	0%	0	0%
0300-3002 EOY Receipts-Debtors	0	0	0%	0	0%
0300-3003 EOY Receipts-Rates	0	0	0%	0	0%
0300-3010 Bendigo Cash at Bank	328,931	2,335,517	---%	2,664,447	197%
0300-3100 Cash on Hand	1,500	0	0%	1,500	65%
0300-3200 Short Term Investments	15,787,376	(12,779,764)	---%	3,007,612	25%
0320-3000 Receivables - Debtors	1,001,616	(658,388)	---%	343,228	22%
0320-3001 Debtors Receivable Adj A/C	(150,923)	140,000	---%	(10,923)	1%
0320-3100 Receivables - Rates	14,130	92,377	---%	106,507	98%
0320-3101 Rates Receivable Adj A/C	39,399	0	0%	39,399	66%
0320-3110 Receivables - Govt Subsidy	200	538	---%	738	---
0320-3200 Grants - Contract Receivables	504,279	56,840	---%	561,119	---
0320-3210 Contract Receivable	3,886,959	(3,886,959)	---%	(0)	0%
0320-3300 Receivables - Animals	0	0	0%	0	0%
0320-3600 Bond Receivable	0	0	0%	0	0%
0340-3000 Prepaid Expenses	99,433	0	0%	99,433	---
0350-3000 Allowance for Impairment - Rates	0	0	0%	0	0%
0370-3000 Stores Inventories	654,520	128,138	---%	782,658	184%
0370-3010 Stores Inventories Impairment Provis	0	0	0%	0	0%
0370-3020 Stores Inventories Accruals	0	0	0%	0	0%
0370-3100 House & Land - Held for Resale GST	53,093	0	0%	53,093	100%
0370-3150 House & Land -Held for Resale Input	0	0	0%	0	0%
0390-3000 Heritage Mineral Collection	726,850	0	0%	726,850	---
0300-0002 CASH AND RECEIVABLES TOTAL	22,947,363	(14,571,702)	---%	8,375,661	45%
0300-0001 ASSETS, LIABILITIES & EQUITY TOTAL	22,947,363	(14,571,702)	---%	8,375,661	45%
TOTAL CURRENT ASSETS	22,947,363	(14,571,702)	---%	8,375,661	45%



(Accounts: 0300-0001-0000 to 0999-9999-0000. All report groups. 51% of year elapsed. To Details. Excludes committed costs)  
 Etheridge Shire Council (Budget for full year) Financial Year Ending 2023 Printed(MURRAY): 12-01-2023 4:25:13 PM

		OPENING	YEAR TO DATE		CURRENT BALANCE	
		BALANCE	31 Dec 2022	BUDGET	31 Dec 2022	BUDGET
<b>NON-CURRENT ASSETS</b>						
=====						
0300-0001	ASSETS, LIABILITIES & EQUITY					
0400-0002	NON-CURRENT ASSETS					
0400-4000	Land & Buildings - Held for Resale	0	0	0%	0	0%
0400-4501	Work in Progress-Sale of LHFR	0	0	0%	0	0%
0410-4000	Land & Land Improvements	1,701,500	0	0%	1,701,500	107% 1,596,065
0410-4100	Accum Depn-Land Improvements	0	0	0%	0	0%
0410-4101	Depreciation-Revaluation Accum	0	0	0%	0	0%
0410-4500	Work in Progress-Land	0	0	0%	0	0%
0410-4501	Work in Progress-Land Sales	0	(9,091)	---	(9,091)	---
0420-4000	Buildings	27,897,248	(0)	---	27,897,248	109% 25,604,749
0420-4100	Accum Depreciation-Buildings	(8,975,594)	(423,898)	---	(9,399,492)	87% (10,852,772)
0420-4500	Work in Progress-Buildings	0	0	0%	0	0%
0420-4501	Buildings Sales on Asset Reg	0	0	0%	0	0%
0430-4000	Other Structures	15,633,574	0	0%	15,633,574	108% 14,425,582
0430-4100	Accum Depn-Other Structures	(6,054,302)	(242,785)	---	(6,297,088)	128% (4,918,045)
0430-4500	Work in Progress-Other Structures	0	89,913	---	89,913	---
0430-4501	Work in Progress-Other Structures	0	0	0%	0	0%
0440-4000	Fleet Plant & Equipment	12,035,969	0	0%	12,035,969	117% 10,262,998
0440-4100	Accum Deprec-Fleet Plant & Equip	(4,972,112)	(321,780)	---	(5,293,892)	95% (5,582,522)
0440-4500	Work in Progress-Fleet Plant & Equip	0	0	0%	0	0%
0440-4501	Plant & Equipment Sales on Asset Reg	0	0	0%	0	0%
0450-4000	Furniture & Other Equip	1,067,302	0	0%	1,067,302	162% 658,805
0450-4100	Furniture & Other Equip-Accum Depn	(445,838)	(32,176)	---	(478,014)	113% (422,860)
0450-4500	Work in Progress-Furniture and Other	0	0	0%	0	0%
0450-4501	Furniture & Other Equipment Sales	0	0	0%	0	0%
0460-4000	Roads Infrastructure	219,681,133	0	0%	219,681,133	111% 198,383,986
0460-4100	Roads Infrastructure - Accum Depn	(33,491,383)	(116,446)	---	(33,607,829)	119% (28,180,938)
0460-4500	Work in Progress-Roads & Streets	0	2,400	---	2,400	---
0470-4000	Water	11,204,116	(0)	---	11,204,116	93% 12,110,174
0470-4100	Water Infrastructure - Accum Depn	(4,762,178)	(107,228)	---	(4,869,406)	135% (3,603,398)
0470-4500	Work in Progress-Water	0	3,639	---	3,639	---
0480-4000	Land improvements	12,826,640	0	0%	12,826,640	---
0480-4100	Land improvements - Accum Depn	0	0	0%	0	0%
0480-4500	Work in Progress - Land improvements	0	0	0%	0	0%
0490-4000	Waste Management - at cost	0	0	0%	0	0% 726,850
0490-4100	Waste Management - Accum Depn	0	0	0%	0	0%
0400-0002	NON-CURRENT ASSETS TOTAL	243,346,074	(1,157,453)	---	242,188,621	115% 210,208,674

	OPENING BALANCE	YEAR TO DATE 31 Dec 2022	BUDGET	CURRENT BALANCE 31 Dec 2022	BUDGET
0300-0001 ASSETS, LIABILITIES & EQUITY TOTAL	243,346,074	(1,157,453)	0	242,188,621	115% 210,208,674
TOTAL NON-CURRENT ASSETS	243,346,074	(1,157,453)	0	242,188,621	115% 210,208,674
TOTAL ASSETS	266,293,437	(15,729,155)	0	250,564,282	109% 228,840,886
CURRENT LIABILITIES					
0300-0001 ASSETS, LIABILITIES & EQUITY					
0500-0002 CURRENT PAYABLES AND LIABILITIES					
0510-5000 Rates Refund Suspense	102	0	0	102	0% 59,867
0510-5100 Dishonoured Cheques Refund Suspense	0	0	0	0	0% 0
0510-5200 Dishonour Fee	0	0	0	0	0% 0
0510-5300 Debtors Refund Suspense	0	0	0	0	0% 0
0520-5000 Accounts Payable	710,820	(724,487)	0	(13,667)	28% (48,029)
0520-5100 Accounts Payable - Capital	425,837	(346,315)	0	79,522	176% 45,289
0520-5200 Emergency Fire Service Levy	37,582	54,088	0	91,670	184% 49,884
0530-5000 Accrued Expenses	2,585,796	(2,531,397)	0	54,399	4% 1,222,336
0530-5100 Accrued Expenses - Capital	0	0	0	0	0% 24,280
0540-5000 Annual Leave Payable	497,359	(9,032)	0	488,327	90% 541,093
0540-5100 Current Long Service Leave Payable	275,253	(23,690)	0	251,563	74% 340,349
0540-5200 Accrued Time-in-Lieu	4,085	4,482	0	8,567	20% 41,862
0540-5300 RDO	(4,277)	1,752	0	(2,526)	-12% 20,752
0550-5000 Payroll Suspense	99	0	0	99	100% 99
0550-5001 Payroll Suspense-SPA GST	0	0	0	0	0% 0
0550-5002 Payroll Suspense-SPA No GST	0	0	0	0	0% 0
0550-5100 Withholding Tax Suspense	0	0	0	0	0% 111,038
0550-5200 Advance Pay Suspense	0	0	0	0	0% 0
0550-5310 Contract Liability	2,372,459	(4,381,948)	0	(2,009,489)	-308% 651,567
0550-5320 Contract Liability Control	1,012,782	1,876,367	0	2,889,149	---
0560-5000 General Suspense	4,560	(249,174)	0	(244,614)	<999% 8,548
0560-5100 GST Suspense	7,198	(235,993)	0	(228,795)	-394% 58,030
0570-5000 Loan-Current Workshop	0	0	0	0	0% 0
0580-5000 Loan-Current Forsayth Water	11,705	(3,607)	0	8,098	54% 15,000
0590-5000 Loan-Current Plant	0	0	0	0	0% 0
0500-0002 CURRENT PAYABLES AND LIABILITIES TOTAL	7,941,360	(6,568,956)	0	1,372,404	44% 3,141,965

(Accounts: 0300-0001-0000 to 0999-9999-0000. All report groups. 51% of year elapsed. To Details. Excludes committed costs)  
 Etheridge Shire Council (Budget for full year) Financial Year Ending 2023 Printed(MURRAY): 12-01-2023 4:25:13 PM

	OPENING BALANCE	YEAR TO DATE 31 Dec 2022		BUDGET	CURRENT BALANCE 31 Dec 2022		BUDGET
0300-0001 ASSETS, LIABILITIES & EQUITY TOTAL	7,941,360	(6,568,956)	---	0	1,372,404	44%	3,141,965
TOTAL CURRENT LIABILITIES	7,941,360	(6,568,956)	---	0	1,372,404	44%	3,141,965
NON-CURRENT LIABILITIES							
=====							
0300-0001 ASSETS, LIABILITIES & EQUITY							
0600-0002 LOANS & LIABILITIES NON-CURRENT							
0640-6100 Long Service Leave NC Payable	140,186	30,293	---	0	170,479	217%	78,671
0640-6200 Non Current Annual Leave	0	0	0%	0	0	0%	0
0670-6000 Loan Non-Current - Depot Admin Blg	0	0	0%	0	0	0%	0
0680-6000 Loan Water-Non Current	29,796	0	0%	0	29,796	72%	41,377
0690-6000 Loan-Non-Current Plant	0	0	0%	0	0	0%	0
0691-6000 Landfill-Non Current Georgetown	1,476,175	0	0%	0	1,476,175	458%	322,557
0692-6000 Landfill-Non Current Forsayth	211,794	0	0%	0	211,794	137%	154,738
0693-6000 Landfill-Non Current Einasleigh	178,328	0	0%	0	178,328	154%	115,906
0694-6000 Landfill-Non Current Mt Surprise	234,706	0	0%	0	234,706	152%	154,738
0600-0002 LOANS & LIABILITIES NON-CURRENT TOTAL	2,270,985	30,293	---	0	2,301,278	265%	867,987
0300-0001 ASSETS, LIABILITIES & EQUITY TOTAL	2,270,985	30,293	---	0	2,301,278	265%	867,987
TOTAL NON-CURRENT LIABILITIES	2,270,985	30,293	---	0	2,301,278	265%	867,987
TOTAL LIABILITIES	10,212,345	(6,538,664)	---	0	3,673,681	92%	4,009,952
NETT ASSETS/(LIABILITIES)	256,081,092	(9,190,491)	---	0	246,890,601	110%	224,830,934

(Accounts: 0300-0001-0000 to 0999-9999-0000. All report groups. 51% of year elapsed. To Details. Excludes committed costs)

Etheridge Shire Council (Budget for full year)

Financial Year Ending 2023

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		OPENING	YEAR TO DATE		CURRENT BALANCE	
		BALANCE	31 Dec 2022	BUDGET	31 Dec 2022	BUDGET
<u>COMMUNITY EQUITY</u>						
0300-0001 ASSETS, LIABILITIES & EQUITY						
0700-0002	SHIRE CAPITAL & RESERVES					
0700-7000	Shire Capital Account	39,500,666	0	0%	39,500,666	100%
0700-7100	Current Surplus	0	(4,239,058)	-41%	(4,239,058)	-41%
0700-7200	Accumulated Surplus	44,322,981	0	0%	44,322,981	87%
0710-7000	Asset Reval Reserve - Roads	149,195,847	0	0%	149,195,847	113%
0710-7010	Asset Reval Reserve - Land	1,260,940	0	0%	1,260,940	109%
0710-7030	Asset Reval Reserve - Buildings	14,756,102	0	0%	14,756,102	139%
0710-7040	Asset Reval Reserve - Water	3,133,073	0	0%	3,133,073	63%
0710-7050	Asset Reval Reserve -Other Structure	7,132,406	0	0%	7,132,406	108%
0710-7060	Asset Reval Reserve-Plant	0	0	0%	0	0%
0710-7070	Asset Reval Reserve-TERMINERAL	299,956	0	0%	299,956	100%
0750-7200	Reserve Recurrent Expenditure Grants	53,502	0	0%	53,502	100%
0750-7250	Capital Grants Reserve	0	0	0%	0	0%
0750-7300	Plant Replacement Reserve	872,351	0	0%	872,351	100%
0750-7310	Future Capital Works Reserve	7,448,875	0	0%	7,448,875	100%
0750-7320	Capital Works Reserves	1,086,072	0	0%	1,086,072	100%
0790-7000	Appn General Revenue for Capital	0	0	0%	0	0%
0790-7010	Appn Profit/Loss on Sale NC Assets	0	0	0%	0	0%
0790-7015	Appn Profit/Loss on Land Sales	0	0	0%	0	0%
0790-7020	Appn Unfunded Depreciation	0	0	0%	0	0%
0790-7100	Appn Constrained Works Reserve	0	0	0%	0	0%
0790-7200	Appn: Reserve held Future Recur Exp	0	0	0%	0	0%
0790-7250	Appn: Capital Grants	0	0	0%	0	0%
0790-7300	Appn: Plant Replacement Reserve	0	0	0%	0	0%
0790-7310	Appn Future Capital Works Reserve	0	0	0%	0	0%
0790-7320	Appn: Capital Works Reserves	0	0	0%	0	0%
0700-0002	SHIRE CAPITAL & RESERVES TOTAL	269,062,772	(4,239,058)	-41%	264,823,714	100%
0300-0001	ASSETS, LIABILITIES & EQUITY TOTAL	269,062,772	(4,239,058)	-41%	264,823,714	100%
	TOTAL COMMUNITY EQUITY	269,062,772	(4,239,058)	-41%	264,823,714	100%

Etheridge Shire Council

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FUND SUMMARY	FUND	ARREARS		RATES	LEVIES			INTEREST	RECEIPTS	DISCOUNT	WRITE OFFS	SUBSIDY		UNALLOCATED RECEIPTS	BALANCE
		RATES	INTEREST		WATER	DR SUPP.	CR SUPP.					GOVERNMENT	COUNCIL		
	GENERAL	28005.99	6042.96	2301529.55		705018.09	709872.25	4913.91	1922901.65	282897.45	64.16	7767.48	19104.82		102902.69
	WATER	9319.46	2273.74	323779.10		6067.24	6067.27	591.76	272697.59	45538.15	5.22	1783.69	3165.39		12773.59
	CLEANSING	1136.90	144.86	128022.85		2556.95	2728.47	101.90	109474.28	17918.41	1.27				1841.03
	T.V.														0.00
	COMMERCIAL GARBAGE			669.27			418.06		924.23	163.10					0.00
	WATER CONSUMPTION	1826.95	215.82	53702.10				76.84	54871.70		1.20				948.81
	WASTE MANAGEMENTT	1333.35	147.64	34405.26				90.52	31491.25		1.22	624.17	1166.75		2160.31
	RURAL FIRE AREA 1														0.00
	Emergency Fire & Res	2557.60	524.56	120030.40				2908.12	3084.13	507.03	113150.10		40.30		10253.18
	CHARGE ON LAND							6965.98							6965.98
	Unallocated Rates Receipts														-30473.74
	FUND SUMMARY TOTAL	44180.25	9349.58	2962138.53		724997.94	723348.69	6281.96	2505510.80	346517.11	113.37	10175.34	23436.96	-30473.74	107372.25

NOTE: PENDING RATES RECEIPTS JOURNAL TOTAL \$150.00



# Etheridge Shire Council

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<b>General Meeting</b>	18 January 2023
<b>Subject</b>	2022/23 Annual Report
<b>Classification</b>	Open
<b>Author</b>	Andrew McKenzie, Director Corporate Services

## EXECUTIVE SUMMARY

Pursuant to s182 of the Local Government Regulation 2012, Council must prepare an Annual Report for each financial year.

The draft 2022/23 Annual Report is presented for Council's adoption.

## RECOMMENDATION

That in accordance with s182 of the Local Government Regulation 2012, Council adopt the 2022/23 Annual Report as presented.

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## BACKGROUND

The Local Government Regulation requires Councils to prepare an Annual Report for the year in review. The Act & Regulation require certain matters to be disclosed in the Annual Report. We have reviewed the draft Annual Report against the Department's compliance checklist, noting all relevant legislative disclosures have been made.

Council's General Purpose Financial Statements (GPFS) were signed by Queensland Audit Office on 14<sup>th</sup> December 2022. At the time of writing this report, Council was yet to receive QAO's final audit report (the trigger for the statutory period in which to adopt the Annual Report). Technically, Council must adopt its Annual Report within one (1) month of receiving its Audit Report, but there is no bar to an earlier adoption of the Annual Report if the signed GPFS are available.

## LINK TO CORPORATE PLAN

Corporate Aim No. 5: Best practice corporate and organisational governance.

## BUDGET & RESOURCE CONSIDERATIONS

Nil

## CONSULTATION

Not applicable

## LEGAL CONSIDERATIONS

Under the Local Government Act & Regulation, the Annual Report must disclose certain matters and information. The Department of State Development, Infrastructure, Local Government and Planning prepare an annual compliance checklist. The Annual Report has been developed in accordance with the checklist.

## POLICY IMPLICATIONS

Nil

## RISK ASSESSMENT

<b>CONSEQUENCE</b>					
<b>LIKELIHOOD*</b>	<b>Insignificant 1</b>	<b>Minor 2</b>	<b>Moderate 3</b>	<b>Major 4</b>	<b>Catastrophic 5</b>
A (Almost certain)	H	H	E	E	E
B (Likely)	M	H	H	E	E
C (Possible)	L	M	H	E	E
D (Unlikely)	L	L	M	H	E
E (Rare)	L	L	M	H	H

## OUTCOME

Risk rating is Low.

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**Report Prepared By:**

**Report Authorised By:**

Andrew McKenzie, Director Corporate Services

Ken Timms, Chief Executive Officer

Date: 20<sup>th</sup> December 2022

Date:

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# ETHERIDGE SHIRE COUNCIL

2021-22

ANNUAL REPORT







# Acknowledgement of Country

*....“We would like to acknowledge the traditional owners of this land and pay our respects to the elders past, present and future for they hold the history, cultural practice and traditions, of their people.”*





# Welcome to Etheridge Shire Council's Annual Report for 2021 | 2022

Welcome to

Etheridge Shire Council's 2021/2022 Annual Report. This report provides a summary of Council's performance and achievements for the past financial year (1 July 2021 to 30 June 2022).

This Annual Report is part of Council's commitment to open, transparent and accountable governance. It informs Council, Ratepayers, Community Members and other Stakeholders of the achievements and challenges of the past financial year and provides key information required under the Local Government Act 2009 and other relevant legislation.

Copies of the 2021/2022 Annual Report and Council's Audited Financial Statements are available free of charge electronically on Council's website at [www.etheridge.qld.gov.au](http://www.etheridge.qld.gov.au) or can be purchased from Councils Administration office.

Etheridge Shire Council aims to make this Annual Report transparent and easy to read. Council welcomes your feedback and suggestions for improvement.

If you have comments you wish to share, please direct them to Council's Director of Corporate Services by phoning 07 4079 9090 or emailing [info@etheridge.qld.gov.au](mailto:info@etheridge.qld.gov.au)

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# MESSAGE FROM THE MAYOR

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Hello and welcome to the 2021-2022 Annual Report.

As the current Council progresses through their third year of the four-year term it has become clearly evident that the benefits of governance delivered by Councillors and high-level executive staff are placing the Etheridge Shire in a very strong position moving forward. This approach, plus commitment and dedication from all levels of Council's staff have now given the Etheridge Shire a great opportunity to capitalise upon a strong and productive period into the future. However, all of this did not come without challenges, with the pandemic drawing deeply on the resolve of each and every community and its members across the Shire. As we transition away from this horrible impact we must learn and leverage off what we have learnt during this time so we remain stoic in the face of adversity when it comes knocking.

It has been an incredible privilege as a member of this Council to deliver on the completion of two major projects undertaken by Etheridge Shire Council over a number of years. The UnEarth Etheridge project within the TerrEstrial Precinct coming to fruition and the opening of the Charleston Dam underpins the capacity of the Etheridge Shire to undertake and deliver on major projects. A strong commitment to roles and responsibilities coupled with a focused work ethic by Councillors and all staff members continues to assist in the delivery of great outcomes to those who choose Etheridge Shire as a place to reside in, and take up employment opportunities here.

This Council will continue to strive for the achievements of the best possible outcomes for the Shire no matter what. This includes road improvement projects, investing in housing, raising the profile of livability in the Etheridge Shire, promoting and attracting commercial and agricultural investment, independent aged care infrastructure as well as reviewing Council planning and policy documents to ensure good governance delivery. Financially, Etheridge Shire Council is positioned strongly with a robust budgeted plan in place to deliver projects in the 2022/2023 financial year.



Transport and Main Roads projects will continue to flow bringing security to the employment opportunities for Council employees as well as local contractors, as will the completion of the current funding allocation pertaining to Flood Damage into the 2023 calendar year. Collation of the next round of Flood Damage Funding is well underway with data collection nearing completion. Council continues to advocate strongly for the continued funding flow on for the Gulf Development Road, Georgetown - Forsyth Road as well as the Gregory Development Road, Lynd Roadhouse - Einasleigh.

Once again it has been a privilege to be part of a cohesive, dedicated council that has been unwavering in its pursuit of excellence relating to financial management, service delivery, sound governance, with growth and sustainability for our region at the forefront of Council's deliberations.

I commend my report to all residents of the Etheridge Shire as a record of Council's operations for the year 2021-2022.

Cr Barry Hughes  
MAYOR





2022 Ag Forum. L-R: David Kempton (Chair RDA Tropical North), Sarah Palmer (Office for Rural & Regional Qld), Lucas Findley (Cotton Producer, Julia Creek), Cr. Barry Hughes (Mayor of Etheridge Shire), David Statham (Cotton Producer, Mt



Opening of the Charleston Dam. L-R: Cr. Barry Hughes (Mayor of Etheridge Shire), Bryce McDonald, The Hon. Barnaby Joyce Deputy Prime Minister, Senator Susan McDonald.

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# CHIEF EXECUTIVE OFFICER'S REPORT

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The 2021/2022 Annual Reports presents Council's progress and performance against its adopted Corporate Plan.

This is the first year of the reporting for the 2021/2025 Corporate Plan and reports on the second full year of the 2022/2024 term of Council.

Our Council again achieved many strong outcomes for the year in review. This is a significant outcome for the Organisation considering the ongoing effects of the COVID19 pandemic. The flow-on impacts have made it very challenging on our workforce and the budget. We have struggled to fill several positions in the organisation from labourer's through to technical staff has negatively impacted our ability to deliver services to our communities. This has been exacerbated by the shortage of materials and the cost of those materials when you are able to get them. This is not only affecting Council but other businesses in our region.



Our community's resilience continues to be challenged with the annual wet season and the subsequent flooding. Work continues to have the damage to Council owned assets repaired as swiftly as possible, so roads can be reopened.

Further to flood damage works, Council has been diligently and successfully securing funding to have the Transport and Main Roads network improved throughout the Shire. An additional 12kms of road widening and 6kms double lane bitumen seal has been achieved. Council has also commenced on a 5km bitumen sealing works on the Cobbold Gorge Road. These works have given greater job security for the workforce and supported Councils endeavours to have the construction fleet renewed.

Council continues to upgrade other community assets to ensure they meet their respective service potential.

Continued success of Council's financial position which is noted in the Annual Report and the creation of essential assets is and will continue to be attributed to the great strategic planning of the Executive Team and extensive advocacy by the Mayor and Councillors on behalf of the Etheridge Communities.

In closing, I extend my congratulations to the Council, Executive Team, Senior Management, and all Staff in delivering this major program, their continued due diligence and dedication on such an improved financial position for the betterment of the Council and the Community.

Thank you.

**Ken Timms**

**Chief Executive Officer**



# OUR ROAD MAP

## Mission

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



## 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...*

## 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 the 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.*



Etheridge Shire Council – Administration Building, Georgetown.

### **Our Corporate Vision...**

*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.*

### **In the plan, Council sets out:**

**What** it would like to achieve over the period of the plan - Outcomes; and  
**How** it intends going about achieving those outcomes - Strategies.

### **Our Council's Top 5 Strategic Aims**

- A Sustainable transport network that meets community needs.
- A sustainable environment of natural assets, water, waste water and waste management.
  - A diversified economic development ensures a prosperous shire
  - Quality social infrastructure makes the shire a desirable place to live.
  - Best Practice corporate governance and organisational excellence.



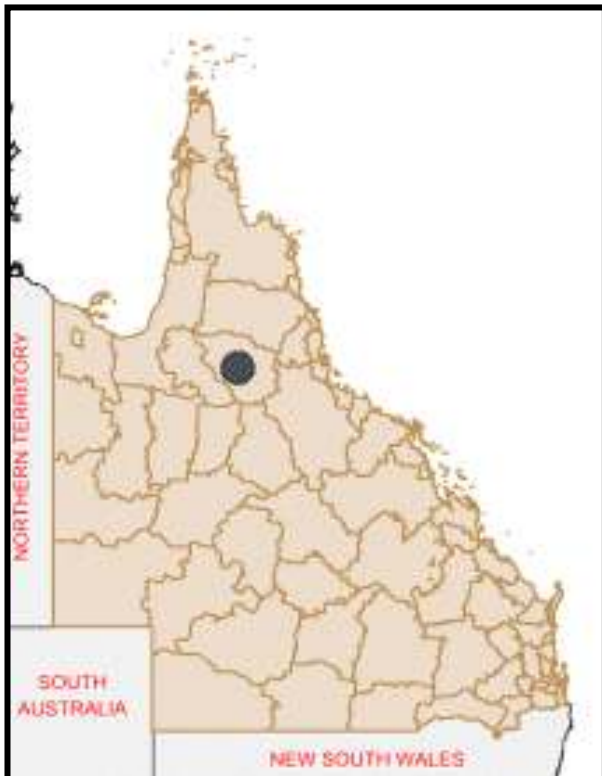
A copy of Council's Corporate Plan is available on its website: [Corporate Plan – Etheridge Shire Council](#)

# FAST FACTS

Council acknowledges the *Ewamian* People as the Traditional Owners of most of the land and waters within the Etheridge Shire.

The *Tagalaka* and the *Gugu Badhun* Peoples also claim a connection to a portion of the Etheridge Shire

- 724 people
- Area 39,199 km<sup>2</sup>
- 2.3% of the total area of Queensland
- 734mm average rainfall per year
- 1 world class mineral collection
- Managed 1 student hostel
- Managed 1 childcare centre
- Annual Operating Budget \$42 million
- \$279.25 million in assets
- 306 water connections
- 1,752km of roads and 532 floodways and culverts
- 824 rateable properties
- Maintained 3.94 hectares of parks and 6,685 hectares of reserve land
- 242 tonnes of residential waste collected
- Managed 5 aerodromes
- Managed 4 landfill sites





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# SNAPSHOT OF ETHERIDGE SHIRE

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**The Etheridge Shire covers an area of 39,199 square kilometres and is located in the Gulf-Savannah area of far-north Queensland, approximately 370 kilometres south-west of Cairns.**

The Etheridge Shire has a very diverse economy, with agriculture, beef cattle, mining (gold, copper, zinc & lead) and tourism, with new industries within the renewable energy sector within the Shire. Currently under development at Kidston.

The Shire will soon be home to the largest renewable energy project in Australia and the third largest in the world.

The Shire is very accessible via road and air and there is a diversity of experiences for those visiting, living and investing in the Shire.

The Shire is made up of the following towns; Georgetown, Mt Surprise, Einasleigh, Forsayth & Kidston which have a combined urban area of 31.51km<sup>2</sup>.

Just under 10% of the Shire's area is protected through national Park declarations

The Shire's estimated resident population as at 30<sup>th</sup> June 2021 was 724 persons with an average annual growth rate of -0.7% over five years

Population by age as at 30<sup>th</sup> June 2021:

- 17.5% aged 0-14 years
- 58.3% aged 15-64 years
- 24.2% aged 65+ years

Major Features of Etheridge Shire include Blackbraes National Park, Cobbold Gorge, Charleston Dam, Copperfield Gorge, Undara Lava Tubes, Talaroo Hot Springs, Terrestrial Information Centre, Antbed House, Agate Creek Fossicking area, O'Briens Creek Fossicking area, the Einasleigh River, the Etheridge River, the Gilbert River, Greens Park, Heritage Park, Oak Park Race Club & Georgetown Golf Club.

## Settlement History

European settlement dates from the 1860s, with land used mainly for sheep and cattle grazing. Population was minimal until the 1870s when gold mining commenced, with the townships of Georgetown and Forsayth established then.

Considerable growth took place during the late 1800s due to gold mining. The township of Einasleigh was established in 1900, largely due to copper mining. The town's population continued to grow through to the 1920s, then started to decline when mining activity waned.

The township of Mount Surprise was established in 1910, when the railway line was constructed between Forsayth and the Chillagoe smelters. As mining declined during the early 1900s, grazing became the dominant industry, although there was renewed mining activity in and around Forsayth from the 1980s.

The population of the Shire was relatively stable from the 1940s to the 1960s, at less than 900 people, and then increased to about 1,000 people in 1971. The population was relatively stable during the 1970s and 1980s, before rising to about 1,400 in 1991. The population then fluctuated slightly, rising to about 1,500 in 2011, and then declining to about 724 people in 2021.

# SNAPSHOT OF ETHERIDGE SHIRE

The Terrestrial Centre is a unique tourist and community centre located in Georgetown which is owned and operated by the Etheridge Shire Council. It comprises:

1. Terrestrial – The Ted Elliott Mineral Collection;
2. UnEarth Etheridge Display
3. An accredited Visitor Information Centre (VIC);
4. Internet Kiosk & free Wi-Fi; and
5. Public Library.

Tourism is a growth industry for the Gulf Savannah Region. Although there is no firm figure on total tourism numbers, statistics kept by Council show increasing tourism numbers year on year, highlighting the growing popularities of the Shire's attractions and tourism operators.

The broader Gulf region destination has been branded to encourage tourism growth. The destination brand is known as "The Savannah Way"; a brand that describes a themed tourist adventure drive linking Cairns in the East and Broome in the West. The drive passes through four World heritage areas and 15 National Parks.

The Savannah Way brand promises a uniquely Australian experience in a safe and friendly environment. Directional and interpretative signage is located across Queensland along the drive. It is ranked in the top 10 for consumer awareness of all touring routes in Australia.

Visitor numbers recorded at TerrEstrial Centre  
Financial Years 2004/05 to 2021/22

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	TOTAL
JULY	2068	3548	3537	2681	2868	2532	2893	3212	2925	2851	2812	2967	3236	3516	3037	2844	1307	3748	2763
AUGUST	2027	3016	2880	2133	2020	2166	1992	2337	2287	2139	1909	2006	2920	2530	2436	2087	1289	2494	2441
SEPTEMBER	1322	1752	1707	1470	1317	1504	1408	1307	1120	1217	1324	1261	1446	1695	1257	1366	1471	1936	25880
OCTOBER	676	823	694	677	462	539	385	494	564	433	444	463	530	585	517	591	511	763	10144
NOVEMBER	396	344	317	250	253	319	314	223	363	287	373	254	250	326	270	201	242	296	5310
DECEMBER	299	278	199	190	150	177	209	130	190	169	190	171	138	138	109	162	119	126	3134
JANUARY	321	242	170	191	106	281	166	169	195	248	214	140	184	167	129	164	96	123	3296
FEBRUARY	317	231	236	190	116	210	163	181	211	195	184	215	136	215	89	120	138	120	3206
MARCH	602	269	313	450	206	274	209	258	321	314	239	307	284	182	216	137	169	323	5073
APRIL	748	567	779	781	703	703	612	553	673	809	809	798	724	649	679	3	969	896	12445
MAY	1410	1497	1187	1397	1452	1362	1229	1328	1431	1260	1334	1522	1404	1284	1221	13	1814	1668	23713
JUNE	2637	2601	2008	2208	2036	2256	1961	1904	2069	1992	2216	2460	2620	2041	2019	569	2662	2254	38401
<b>TOTAL</b>	<b>12813</b>	<b>15197</b>	<b>14056</b>	<b>12618</b>	<b>11688</b>	<b>12322</b>	<b>11541</b>	<b>12086</b>	<b>12339</b>	<b>11914</b>	<b>12048</b>	<b>12563</b>	<b>13772</b>	<b>13328</b>	<b>11979</b>	<b>8240</b>	<b>10777</b>	<b>14646</b>	<b>135863</b>



# SNAPSHOT OF ETHERIDGE SHIRE

## Little Gems Child Care Centre

Little Gems Child Care centre is a not for profit Childcare Centre, operated by the Etheridge Shire Council. The centre is licensed under the Education and Care Services National Law to cater for 21 children, aged from 6 weeks to 5 years old. The centre is open Monday-Friday from 8:15am-4:30pm.

Little Gems implement The Early Years Learning Framework (EYLF) The EYLF is a national early learning framework for children. The framework acknowledges the important role educators, parents and the physical environment play in a child's learning. Our daily curriculum features a strong emphasis on sustainable practices & includes these as part of everyday life at the centre.

Throughout the year we have supported / raised funds and / or promoted the following causes at the centre:

- *Cancer Council's Daffodil Day*
- *Raised awareness for sustainability by planting a vegetable garden*
- *Science Week*
- *Clean up Australia Day*
- *NAIDOC Week*
- *Raised money at the St Patricks Day Catholic Church Fete & Funday*



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# COUNCILLORS

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## Mayor & Councillors

(Post Local Government Quadrennial Elections dated 28th March 2020- current Council members)



Mayor  
Barry Hughes

Mobile: 0458 621 233

Email: [Barry.Hughes@etheridge.qld.gov.au](mailto:Barry.Hughes@etheridge.qld.gov.au)



Deputy Mayor  
Laurell Royes

Mobile: 0459 278 377

Email: [Cr.Royes@etheridge.qld.gov.au](mailto:Cr.Royes@etheridge.qld.gov.au)



Councillor  
Tony Gallagher

Mobile: 0448 089 144

Email: [Cr.Gallagher@etheridge.qld.gov.au](mailto:Cr.Gallagher@etheridge.qld.gov.au)



Councillor  
Joe Haase

Mobile: 0459 623 582

Email: [Cr.Haase@etheridge.qld.gov.au](mailto:Cr.Haase@etheridge.qld.gov.au)



Councillor  
Cameron Barns

Mobile: 0459 136 283

Email: [Cr.Barns@etheridge.qld.gov.au](mailto:Cr.Barns@etheridge.qld.gov.au)



*L-R Cr Barns, Mayor Hughes, Cr Royes, Cr Gallagher and Cr Haase*

# Councillor Remuneration & Allowances

Councillor Remuneration is governed by Chapter 8, Part 1, Division 1 of the Local Government Regulation 2012. Section 247 of the Regulation states that a local government must pay remuneration to each Councillor of the local government. The maximum amount of remuneration paid to a Councillor is set by the Local Government Remuneration Commission each year (refer to the Commission's Annual Report for their yearly determination. Unless decided by Council by resolution, Councillors are to be paid the amount set by the Local Government Remuneration Commission. For 2021/22, Council did not make a resolution to reduce the amount of remuneration they were eligible to receive.

From 1 July 2021 the remuneration determined by the Local Government Remuneration Tribunal was: -

	<b>Remuneration (current) 2021/2022</b>	<b>Remuneration 2020/2021</b>	<b>Remuneration 2019/2020</b>
<b>Mayor</b>	108,222	108,222	106,100
<b>Deputy Mayor</b>	62,435	62,435	61,211
<b>Councillors</b>	54,110 (note 1)	54,110 (note 1)	53,049 (note 1)
	(As set by the Local Government Remuneration Tribunal effective 1/7/2021)	(As set by the Local Government Remuneration Tribunal effective 1/7/2020)	(As set by the Local Government Remuneration Tribunal effective 1/7/2019)

## Remuneration paid to Councillors during 2021-2022

<b>Councillor</b>	<b>General Meetings Attended</b>	<b>Special Meetings Attended</b>	<b>Remuneration (set by the Local Government Remuneration Tribunal)</b>	<b>Mileage &amp; Other Allowances</b>	<b>Total Remuneration Paid</b>
<b>Mayor Barry Hughes</b>	11	2	\$108,222	\$0.00	\$108,222.00
<b>Deputy Mayor Laurell Royes</b>	12	2	\$62,435	\$1692.00	\$64,127.00
<b>Cr Tony Gallagher</b>	12	2	\$54,110	\$2208.96	\$56,319.00
<b>Cr Joe Haase</b>	12	2	\$54,110	\$0.00	\$54,110.00
<b>Cr Cameron Barns</b>	12	2	\$54,110	\$4225.20	\$58,365.24

## Notes to the remuneration schedule

**Note 1:** The monetary amounts shown are per annum figures to apply from 1 July 2021. If an elected representative only serves for part of a full year (that is, 1 July to 30 June) they are only entitled to a pro-rata payment to reflect the portion of the year served.

**Note 2:** For Councillors in category 1 councils, a base payment of \$36,073.28 is payable for the 12 months commencing on 1 July 2021. A meeting fee of \$1,503.06 per calendar month (or fortnightly equivalent) is payable for attendance at, and participation in, scheduled meetings of council subject to certification by the mayor and/or chief executive officer of the council. Mayors and deputy mayors in category 1 councils are to receive the full annual remuneration level shown. Note: (Etheridge Shire Council is classified as a Category 1 Council).

### Councillors will be provided with the following:

In addition to the above remuneration, Council has resolved to provide the addition support to Councillors: -

- Secretarial support for Mayor and Councillors via the Executive Assistant to the Chief Executive Officer;
- Laptop computer and/or tablet device
- Use of council landline telephone and internet access, facsimile and/or scanner, printer, photocopier, paper shredder and stationery
- Any other administrative necessities, which council resolves are necessary to meet the business of council.

(Refer to Council's Councillor Reimbursement of Expenses and Provision of Facilities Policy)

# Committees (Info required)

## Committees 2021-2022

Councillor	Committees
Cr Barry Hughes	NWQROC; FNQROC; FNQRRG; Chair of the Local Disaster Management Group; Chair of Audit Committee
Cr Laurell Royes	Local Disaster Management Group; Audit Committee; Chair of the Biosecurity Planning Advisory Committee
Cr Joe Haase	Aged Care Advisory Committee
Cr Cameron Barns	RADF Advisory Committee
Cr Tony Gallagher	Aged Care Advisory Committee

## Complaints

### Mayor & Councillor conduct

The Local Government Act 2009 (the Act) provides a framework for assessing complaints about the conduct or performance of Councillors.

Under the Act, each complaint is required to be assessed to determine whether it is about misconduct, inappropriate conduct, corrupt conduct under the Crime and Corruption Act 2001 or another matter. If the complaint is not frivolous, vexatious or lacking in substance, it is then referred to the appropriate individual, panel or tribunal for further action.

It is a requirement under sections 186(d) and (f) the Local Government Regulation 2012 that the Annual Report contains details of complaints received about Councillors' conduct or performance. In 2021-22, no Councillor Complaints were received or made. The table shows the reporting requirements contained in the Local Government Regulation 2012 for the financial year.

Complaints on conduct and performance of Councillors			
Unresolved 30 June 2020/21 (carried over from 2018/19)	New Complaints received (in 2021/22)	Complaints resolved (in 2021/22)	Unresolved 30 June 2020/22 (carry over to 2022-23)
1	0	0	1

### Further notations:

No complaints were received on conduct and performance of Councillors between 1 July 2021 and 30 June 2022.

No Orders or Recommendations were made by the regional conduct review panel or Local Government Remuneration and Disciplinary Tribunal during the 2021/22 financial year.

Complaint orders/recommendations summary detail reported in accordance with section 186(e) of the Local Government Regulation 2012		
186(e)(i) the name of each councillor for whom an order or recommendation was made under section 180 of the Act or an order was made under section 181 of the Act	186(e)(ii) a description of the misconduct or inappropriate conduct engaged in by each of the Councillors	186(e)(iii) a summary of the order or recommendation made for each Councillor
Nil	Nil	Nil

# OUR PEOPLE

Human resource strategy in 2010-11: Council developed a Human Resource Strategy to provide Council with an integrated framework of policies and practices that will guide Council in meeting its workforce needs and enable individuals and the organisation to excel. Council's human resources strategy must be aligned and informed by Council's mission and goals remain flexible to accommodate a changing environment.

Council faces a number of key challenges:

- As changes to the demographics of the Australian population continue, the attraction of high quality staff will become more acute as the generation of baby boomers move out of the workforce;
- With the contraction in the labour market, Council must remain competitive in the employment market to attract and retain skilled staff;
- Changes to the Local Government Award and the State Industrial Relations Act will see new challenges for Local Government in the way we recruit, remunerate and manage our employees.

## Six (6) key principles of the strategy

### • **Recruitment, selection and appointment**

Aim: Recruitment, selection and appointment policies, procedures and practices position Etheridge Shire Council to attract and retain high quality professional and skilled labour staff in a competitive labour market.

### • **Reward, recognition and remuneration**

Aim: To apply flexible remuneration arrangements for staff and have appropriate mechanisms to attract, recognize and reward high performing staff.

### • **Equity and diversity**

Aim: To build a socially inclusive working environment that enables all staff to contribute to their full potential and to embed the responsibility for staff equity initiatives and matters within Etheridge Shire Council management practices.

### • **Staff development and workplace culture**

Aim: To provide formative staff development programs that enable staff to strengthen those skills, capabilities and experience which contribute to the achievement of organizational goals, job satisfaction and career aspirations.

### • **Development of leadership & management capabilities**

The quality of front-line leadership and management is essential to the retention, motivation and engagement of staff as Etheridge Shire Council strives to meet new organizational challenges.

### • **A safe, healthy and productive work environment**

Aim: To promote the highest practicable standard of occupational health and safety with the Etheridge Shire Council and to promote the good health and wellbeing of staff.

*"....people are the key to Etheridge Shire Council's future.*

*The survival, growth and success of Etheridge Shire Council are*

*Directly linked to the quality of our staff as individuals and as collaborative team...."*

## Headcount of Staff by year

Annual headcount includes all staff except councillors. Fulltime, part-time, casual, temps, apprentices and trainees. As at 30 June 2022, Etheridge Shire Council retained 66 employees, in comparison as at 30 June 2021, Council retained 69 employees.

## FTE (full time equivalent)

57.5 2021-22      63 2020-21



## Breakdown of staff

### FYE 2022

47 Full time

6 Part time

10 Casuals



3 Apprentices / Trainees

### FYE 2021

50 Full time

7 Part time

3 Casuals

5 Apprentices / Trainees



## Training and development activities

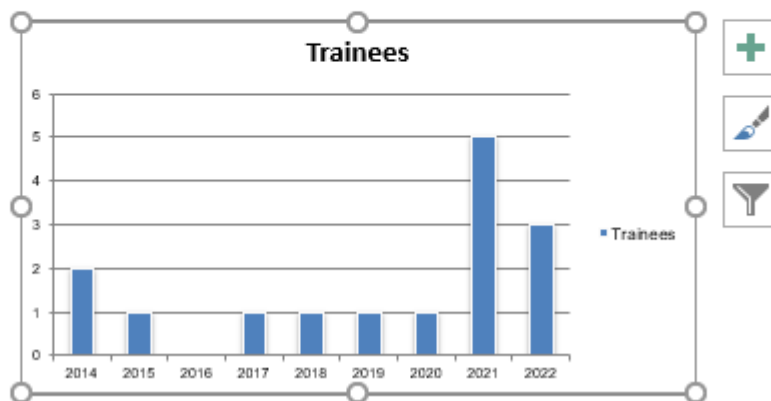
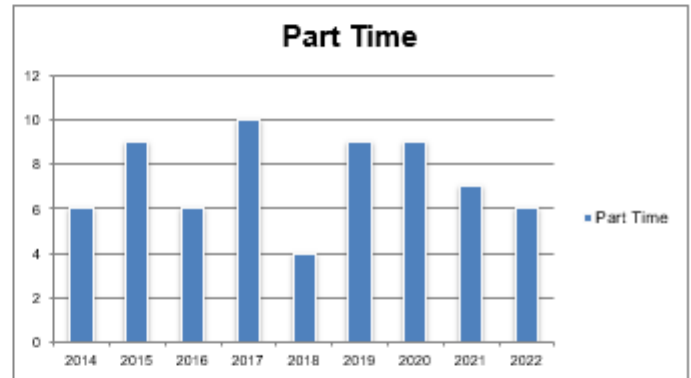
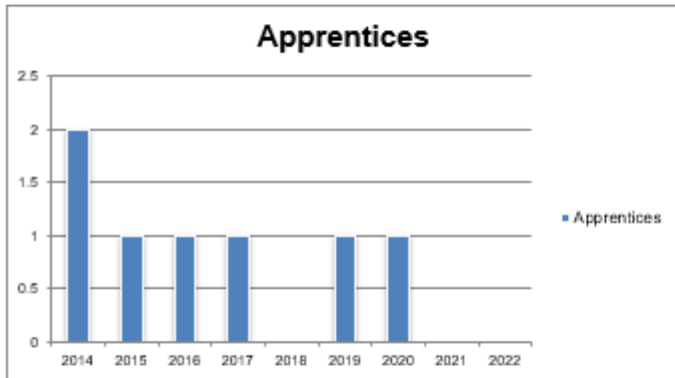
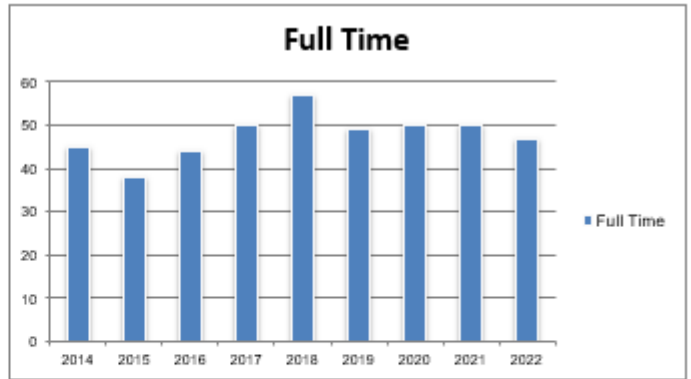
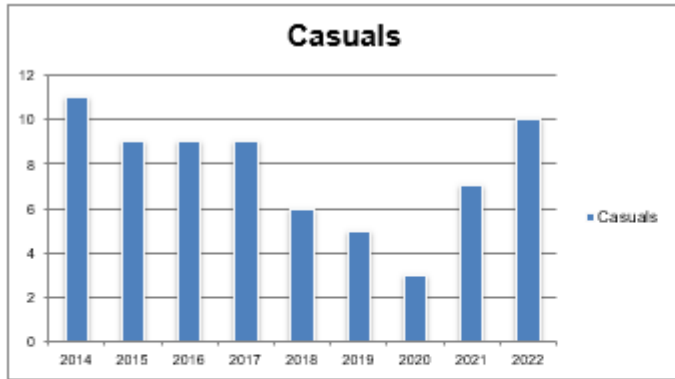
Staff undertook various forms of formal training during the 2021-2022 financial year. Courses included:

- Predominately Cert III Civil Construction and Plant Operations;
- Trainee – Cert III Business & Administration;
- Forklift Operations;
- Cert III Children Services;
- PCS Web Training;
- First Aid & CPR;
- Dogger Training
- Diploma of Early Childhood Education & Care
- Diploma of Local Government Administration

# OUR PEOPLE

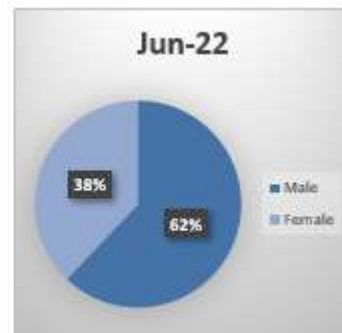
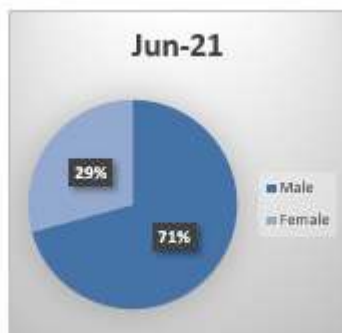
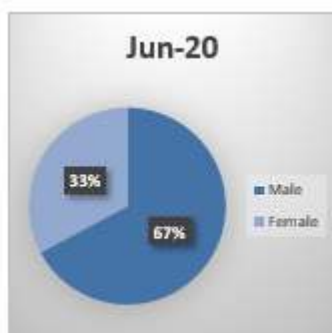
## Work Force

The following charts give visual representations of the workplace demographics with a summary of changes over the past 9 years (2014 – 2022)



## Employees by Gender

While the outdoor workforce is predominantly male, gender equity is promoted within all areas of Council. Both women and men are employed as labourers, machine operators, office administration staff, childcare and professionals. Council is proud to be and actively promotes itself as an equal opportunity employer.





Due to Councils average age in all our workforce being 46 years, for the 2021/2022 year, Council is continuing to provide cross skilling in all departments to ensure the ability to develop a sustainable and robust workforce for the future.

**Training & Development**

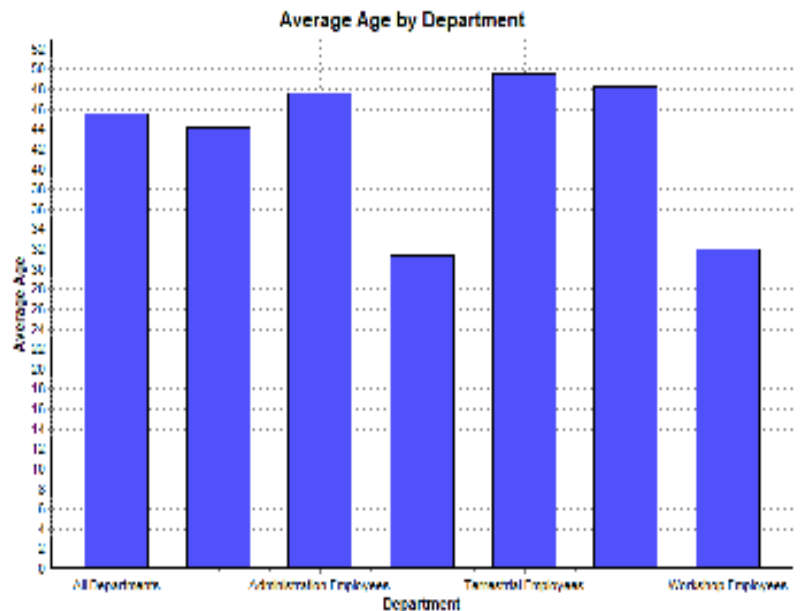
Council aims provide formative staff development programs that enable staff to strengthen those skills, capabilities and experience which contribute to the achievement of organizational goals, job satisfaction and career aspirations.

**Benchmarking**

Striving for best practice is an ongoing task for Council and involves the continuous and ongoing improvement of policies, procedures and other general functions of Council.

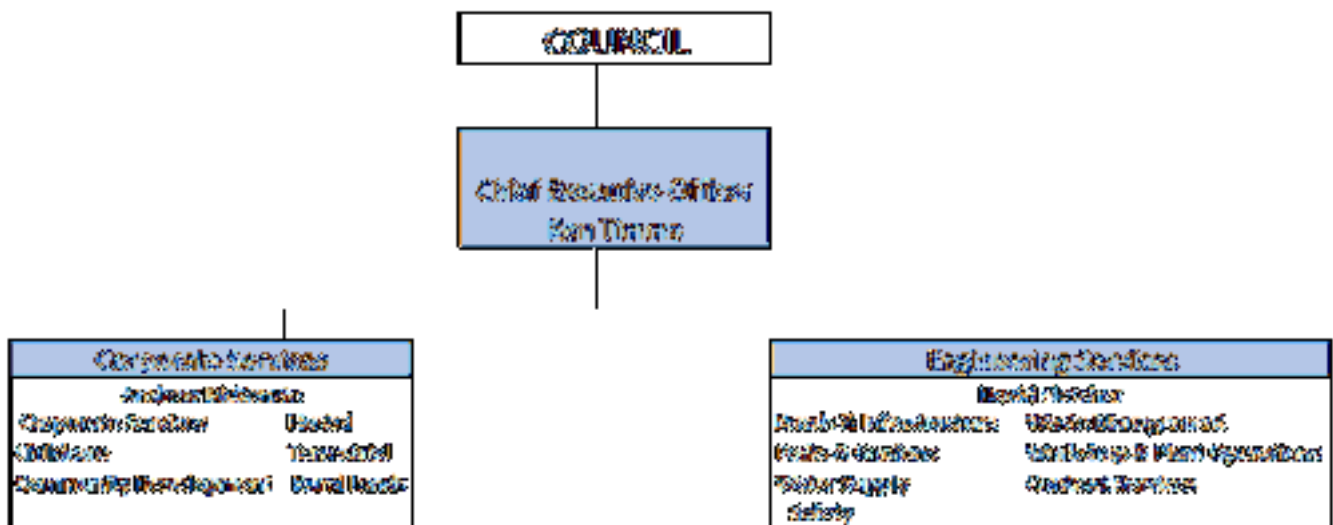
Continual review is essential when maintaining compliance with changes in legislation, industry standards, local government expectations and the needs of staff and the community.

During 2021-2022 financial year, Council continued to review policies and procedures to ensure it maintained consistency with organisational and community needs. It is anticipated that during the 2021-22 financial year, additional policies and procedures will be implemented as the organisation and its needs evolve.



Images clockwise: New roller purchased, Abbey Taylor undertaking her CERT III in Children's Services, Soonmin and children at Little Gems, Councillors attend Kidston Dam

# Organisation structure



## Senior officer's remuneration

Under s201(1) of the *Local Government Act 2009* the annual report of a local government must state -

- The total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government; and
- The number of employees in senior management who are being paid each band of remuneration.

**Senior management** of a local government is -

- The chief executive officer; and
- All senior executive employees of the local government.

The Senior Offices at Etheridge Shire Council during the 2021- 2022 year were:

### Chief Executive Officer

Ken Timms

### Director Corporate & Community Services

Ian Kuhn to 28/07/2021

Andrew McKenzie from 19/07/2021

### Director of Engineering Services

Les Morgan to 01/07/2021

David Fletcher from 11/10/2021

## Total remuneration packages for senior officers during 2021-2022

- 3 senior contract officers received total remuneration packages in the range of \$150,000 – \$250,000
- The 3 senior contracts totalled \$447,941.

# AWARDS & EVENTS

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**Australia Day Awards Council's** Australia Day Awards program recognises and honours the outstanding achievement of individuals within the communities in the Etheridge Shire. The awards identify excellence in sporting endeavours, recognises significant community events, as well as naming Citizens of the Year and Young Citizens of the Year.

**Australia Day Citizen of the Year**  
**Australia Day Young Citizen of the Year**  
**Community Event / Organisation of the Year**  
**Senior Sports Medallion**  
**Junior Sports Medallion**  
**Senior Statesman**

**Jodi Kernon**  
**Sheridan Young**  
**Mt Surprise P & C Association**  
**Clayton Pedracini**  
**Zai Hopkins**  
**Luxmoore Lethbridge**



2022 Australia Day Award Recipients. L-R: Jodi Kernan, Shannon McClymont (Mt Surprise P & C), Zai Hopkins, Sheridan Young, Luxmoore Lethbridge & Cr. Barry Hughes.

## **Etheridge Ag Forum**

Following the success of the 2021 Etheridge Ag Forum, Council held the 2022 Ag Forum on the 29<sup>th</sup> and 30<sup>th</sup> March 2022. The Ag Forum is intended to foster the development of the wider Etheridge Agriculture Precinct to bring the benefits of Agricultural diversification, to the Shire's economy.



# CORPORATE GOVERNANCE

## ❖ General meetings of council

Council holds monthly general meetings to attend to the business of Council. Council must ensure decision making supports the achievement of the Corporate Plan, Operational Plan and Budget, in accordance with the *Local Government Act 2009* and other legislation.

The Local Government Act requires elected members to declare prescribed and declarable personal interests in matters before Council. For a Councillor to have a personal interest there must be an expectation of personal benefit (gain or loss) for the Councillor or an associate. The Local Government Act and Regulation outline the ways in which elected members must manage their personal interests. A register listing Councillor's material personal interests is maintained.

## ❖ Transactions with Related Parties

### Key management personnel compensation (KMP)

KMP include the Mayor, Councillors and Council's senior management staff (Chief Executive Officer and Directors). The compensation to the KMP for the financial year was as follows:

Short-term employee benefits	\$771,405
Long-term employee benefits	\$ 21,171
Post-employment benefits	\$ 51,066
Termination benefits	\$ 0

### Transactions with other related parties

Other related parties include close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members.

Close family members include a spouse, child or dependent of a KMP, child or dependent of a KMP's Spouse and any other family member expected to be influenced by a KMP in their dealings with Council.

Council employed 69 employees of which none were close family member of key management personnel.

There are entities and individuals identified as related parties of Council that also live and operate within the Etheridge Shire. On a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Use of Council facilities such as swimming pools and libraries
- Private Works
- Dog registration.

Council has not included these types of transactions in its disclosure where they are made on the same terms and conditions available to the general public.

## ❖ Councillors code of conduct

It is so important the Community has confidence in its Council and Councillors. The Minister for Local Government released

a Code of Conduct for Councillors on 4<sup>th</sup> August 2020. All Queensland Local Government Councillors must comply with the Code of Conduct.

The Code provides Councillors with a frame of reference about their roles, obligations and acceptable behavioral standards.

To complement the transparency and compliance measures in the Local Government Act and Regulation, there are a number of requirements contained within section 186 of the Regulation that must be disclosed within Council's Annual Report, regarding complaints made about councillors. These disclosures are made elsewhere in the Annual Report.

## ❖ Employee Code of Conduct

The Employee Code of Conduct assists Council in maintaining public trust and confidence in the integrity and professionalism of its employees by ensuring all employees maintain and enhance Council's reputation.

Employees are required to display the personal and professional behaviours that could be reasonably expected from persons holding positions that serve the community. More specifically, it requires employees to perform professional duties with care, skill, fairness and diligence.

Employees are required to engage in ethical conduct, treat all others with courtesy, respect and with due regard to the rights of others. All new employees are provided with training regarding their obligations under the Code of Conduct. Any alleged breaches of the code are investigated in accordance with Council's guidelines.

## ❖ External audit

Council is audited annually by Queensland Audit Office or a duly authorized representative of the QAO.

This provides a statutory mechanism for external review of Council's financial operations and other corporate matters affecting the sound management of the organisation.

*Council has received an "**Unmodified Audit Opinion**" Report for 2021-2022 financial year.*

*(Note: This is regarded as a good outcome)*

## ❖ Tenders

**Changes to Tenders in accordance with s228(8) of the Local Government Regulation 2012**

Council had no occasion to invite tenderers to change their submissions in the manner contemplated in the Regulation throughout the course of 2021/22.

## ❖ Administrative complaints process

Council has adopted an 'Administrative Complaints Policy' which complies to the Local Government Act 2009 and in particular the *Local Government Regulation 2012*.

### **Complaints to be welcomed**

- Council is committed to dealing fairly with administrative action complaints.
- Anyone who is dissatisfied about a decision or other action of the council, a council officer can easily and simply lodge a complaint.
- Complainants are to be provided with information on the complaints process and, if necessary, assistance to make their complaint.
- Each complaint is initially assessed in terms of its seriousness, safety implications, complexity and degree of urgency.
- Council officers will receive complaints in a professional manner and welcome valid feedback as an opportunity for improvement of the council's administrative practices.
- Complaints are to be responded to as quickly as possible and in accordance with the timeframes set out in the complaints process.
- Complainants will not suffer any reprisal from council or its officers for making a complaint.
- Complaints are properly monitored with a view to continuous improvement of the council's business processes.
- If a complainant is not satisfied that a complaint has been satisfactorily resolved, he/she will be informed of any statutory right of review and, if they request, be provided with details of any further review mechanism that is available.

The complaints process has been established for resolving complaints by affected persons about administrative action of the council.

However, the complaints process does not apply to a complaint-

1. That relates to competitive neutrality issues;
2. About official misconduct that should be directed to the Crime and Corruption Commission; made under the *Whistleblowers Protection Act 1994*; or relate to actions of an elected member of Council.

***"A complaint is a statement of dissatisfaction regarding the unsatisfactory delivery of a product or service offered by Council or the unsatisfactory conduct of Council officers. A complaint may be received in person, over the phone or by written or documented communication including electronic communication"***

A Complaint should not be confused with an action request.

For example: -

*A person may phone and request a pothole in a road be repaired.*

*This is a request for service. If they phone to complain that he/she had requested a pothole be repaired weeks ago and nothing had been done, then this constitutes a complaint.*

***During the 2021/22 financial year a total of 22 'request for action' were received and 15 complaints and 3 administrative action complaints. 5 complaints and zero administrative action complaints remained unresolved by 30<sup>th</sup> June 2021. Council has implemented its complaints management process effectively, with all complaints being actioned and completed in accordance with Councils policy.***

### **❖ Revenue policy**

The Revenue Policy, adopted annually at the budget meeting governs council's revenue raising activities. The policy provides details on how rates are levied and explains the differential rating system that more fairly shares the burden of rates including differential categories. All water and waste charges are based on this policy, as well as special levies, rate remissions, payments and discounts, and overheads on private work. Copies of the Revenue Policy are available from [www.etheridge.qld.gov.au](http://www.etheridge.qld.gov.au)

### **❖ Special Rates and Charges**

Under Section 190(d)(ii) and Section 190(g) of the *Local Government Regulation 2012*, council is required to provide details of action taken in relation to, and expenditure on, a service facility or activity for which the local government made and levied a special rate or charge for the financial year and a summary of all rebates and concessions allowed by the local government in relation to rates.

### **Waste Management - Special Charge**

A special charge was levied on properties within Forsyth, Einasleigh and Mt Surprise for "waste management".

The revenue from these rates was used as core funding for the maintenance and operations of all waste management facilities for the towns of Einasleigh, Mt Surprise and Forsyth. The special charge will fund the activity, however Council may determine to subsidise the service in view of the high costs of this service and the undue hardship that may result if full cost recovery was sought from the special charge.

### **❖ Rebates and Concessions**

Council has three different rebates and concessions in relation to rates. These are Pensioner Rate Concession, Natural Hardship and Economic or Social Incentives. Full details of these rebates and concessions are available within the Revenue Statement from [www.etheridge.qld.gov.au](http://www.etheridge.qld.gov.au).

## ❖ Risk management

Etheridge Shire Council is committed to establishing an environment that is not unduly risk averse, but one that enables risks to be logically and systematically identified, analysed, evaluated, treated, monitored and managed.

Risk is inherent in all of Council's activities and a formal and systematic process is adopted to minimise, and where possible, eliminate all risks that directly or indirectly impact on the Council's ability to achieve the vision and strategic objectives outlined in the Corporate Plan.

Enterprise Risk Management Guidelines have been developed to demonstrate the Council's commitment, by detailing the Integrated Risk Management framework to be employed by all staff members, contractors, committees and volunteers engaged in Council business and defining the responsibilities of individuals and committees involved in managing risk.

Etheridge Shire Council is committed to:

- Behaving as a responsible corporate citizen protecting employees, clients, contractors, visitors and the general public from injury and unnecessary loss or damage;
- Achieving its business objectives by minimising or eliminating the impact of risks it can realistically control;
- Creating an environment where all Council employees will take responsibility for managing risk (by developing and maintaining a strong risk management culture).

Formal Risk Registers cover strategic, operational and activity-based risks. Regular reviews of these registers take place to ensure the currency of the identified risks and track additional risks.

## ❖ Risk Tolerance

Council has implemented a "Risk Appetite & Tolerance Statement". Council generally considers "high" & "extreme" risks as not being acceptable and requires action to reduce either the likelihood of the risk occurring and / or the consequences should the risk occur.



## ❖ Fraud and corruption prevention

Etheridge Shire Council has developed a comprehensive Corporate Governance & Ethics Framework to ensure compliance with legislation and best practice democratic local government. The Framework is not a policy or statement of intent, but rather a document which outlines council's governance policies and practices. It provides readers with an overview of the governance program that has been put in place in order to assist elected members, management and employees in meeting their governance responsibilities. Council is committed to high standards of corporate governance and accountability and seeks continuous improvement in this regard.

Council's Fraud and Corruption Prevention Policy & Management Plan forms part of Council's overall approach to transparent corporate governance. The policy informs all Council officers, Councillors, consultants and contractors of Council's position regarding fraud and corruption and the consequences of failing to comply with the provisions of the policy.

### Council is committed to:

- *a zero-tolerance approach to fraud and corruption*
- *corruption and fraud control and management as an integral component of effective corporate governance*
- *transparent and accountable processes consistent with sound business practices and organisational standards of compliance*
- *preventing fraud and corruption and investigating all suspected incidents and taking appropriate action*
- *Maintaining an integrated Fraud and Corruption Prevention Framework to minimise the impact and reduce the risk of fraud and corruption within the work environment.*



### ❖ Right to Information

Requests for information under the Right to Information Act (RTI) must be made on the required form (available on council's website or by contacting Council).

During the period 1 July 2021 to 30 June 2022 Council did not receive any RTI applications

### ❖ Business Activities

A "business activity" of a Local Government is divided into two categories:

- a) *Roads business activity means.*
  - The construction or maintenance of State controlled roads for which the Local Government submits an offer to carry out work in response to a tender invitation other than through a sole supplier arrangement; or
  - Submission of a competitive tender for construction or road maintenance on the Local Government's roads which the Local Government has put out to tender, or called for by another Local Government.
- b) *Business activity means*
  - Trading in goods and services to clients in competition with the private sector; or
  - Submission of a competitive tender in the Local Government's own tendering process in competition with others for the provision of goods and services to itself.

Excluded activities are (a) library services, (b) an activity or part thereof prescribed by legislation.

These business activities are referred to as type 3 activities. Local Governments may elect to apply a Code of Competitive Conduct (CCC) to their identified business activities.

Council has resolved not to apply the CCC to its business activities.

### ❖ Land and roads prescribed not to have a value

Etheridge Shire Council has control of 6,689 hectares of reserve land under the Land Act 1994 (which includes Reserves for Parks, Recreation, Water Supply, Rubbish Disposal and Local Government Purposes); and 1,797.1 km of Roads. This land does not have a value in the financial statements.

### ❖ Grants to community organisations

Council adopted its Policy regarding grants to community organisation on the 23<sup>rd</sup> January 2019. Under this Policy, Council will not provide a monetary donations to Community Groups within the Shire. Eligible local community organisation may request assistance from Council in the form of machinery such as a Water Truck, Grader etc., subject to plant and operator availability. This form of assistance has a monetary cost to Council. For the purposes of s189 of the Local Government Regulation 2012, Council did not make any donations to community organisations.

Furthermore, Councillors do not have discretionary funds at their disposal. toward Councillor's discretionary funds, and no funds were disbursed under Councillors' discretionary funds during the year.

Council provides Community Assistance through other mediums such as

- Community Assistance through Council's Town Infrastructure Fund;
- Concessions to Community Groups through Rating

### ❖ Overseas travel (S.188)

No Councillors or staff travelled overseas during 2021-2022 in an official capacity.



# Lists of Registers

Council maintains a list of registers and documents that are available on request.  
These include:

- Register of assets
- Register of authorised persons
- Register of cemetery
- Register of complaints
- Register of conflict/material personal interest
- Register of tender / contracts
- Register of Councillor complaints
- Register of delegations
- Register of electoral gifts
- Register of gifts and benefits
- Register of administration policies
- Register of interests
- Register of land records
- Register of licensing
- Register of local laws and subordinate local laws
- Register of regulatory fees
- Register of roads and road maps
- Register of statutory policies
- Register of council policies





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# COMMUNITY FINANCIAL REPORT

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*A Community Financial Report contains a summary and analysis of a Local Government's financial performance and position for the financial year.*

*This report makes it easier for readers to understand Council's financial management and performance by focusing on the four key financial statements.*



**The Community Financial Report is a simplified version of Council's financial performance and position for the 2021/22 financial year. The aim of the report is to assist readers in evaluating Council's financial position without the need to interpret the financial information contained in the Annual Financial Statements.**

## **Overview**

Like every Queensland Local Government, Council's annual financial statements are audited by the Queensland Audit Office (QAO). For 2021/22 Council received an unqualified audit opinion. Essentially this means Council's annual financial statements give a "true and fair view of the Council's financial position at 30 June 2022, and of its financial performance and cash flows for the year then ended".

Financial Snapshot as at 30 June 2022

	2021/22 \$ 000's	2021/20 \$,000	2019/20 \$,000	2018/19 \$,000	2017/18 \$,000	2016/17 \$,000
Total Income	42,044	29,932	36,510	27,762	21,233	18,359
Total Expense	38,289	23,695	26,902	24,204	23,369	21,101
Net Result (deficit)	3,755	6,237	9,608	3,558	(2,136)	(2,743)
Capital Expenditure	1,965	422	187	30	22	58
Cash Position	16,118	13,218	14,084	16,319	12,483	15,144
Total Assets	279,275	249,671	222,788	210,571	205,463	199,200
Total Liabilities	10,212	4,418	6,457	3,856	1,928	1,447
Community Equity	269,073	245,253	216,331	206,715	203,535	197,754
% of Revenue derived from Rates	5.5%	7.5%	6.3%	8.4%	10.4%	13.3%
% of Revenue derived from Grants	55.4%	50.4%	56.7%	54.6%	56.5%	61.4%
% of Revenue derived from Sales Contracts and Recoverable Works	37.75%	39%	35%	33.9%	29.4%	20%
Total Loans (whole dollars)	\$41.5	\$52.58	\$62.57	\$72	\$114.28	\$200

## **Statement of Consolidated Comprehensive Income**

### Revenue

There are two main categories of revenue: recurrent and capital. Recurrent revenue is money raised that is used to fund Council's operations and is generally sourced from rates, levies & charges, grants, subsidies and donations, contract and recoverable works revenue, interest, fees and charges, rent and other income.

Capital revenue is used to fund asset replacement or new assets. Capital revenue is sourced from grants, subsidies and donations, as well as gains/losses on disposal of assets.

<b>Revenues</b>	2021/22 \$ 000's	2020/21 \$,000	2019/20 \$,000	2018/19 \$,000	2017/18 \$,000	2016/17 \$,000
<u>Recurrent Revenue</u>						
Rates, Levies and Charges	2,307	2,239	2,313	2,196	2,085	2,443
Fees and Charges	295	217	208	305	282	277
Other Income	252	227	359	657	636	698
Sales Revenue	15,874	11,708	12,945	9,435	6,235	3,672
Grants, Subsidies, Contributions and Donations	18,266	8,510	10,279	13,378	10,742	10,279
<u>Capital Revenue</u>						
Grants, Subsidies, Contributions and Donations	5,040	6,587	10,406	1,791	1,253	990
Other Capital Income	10	444	-	-	-	-
<u>Total Revenue</u>	<u>42,044</u>	<u>29,932</u>	<u>36,510</u>	<u>27,762</u>	<u>21,233</u>	<u>18,359</u>

## Expenses

Like Revenue, expenses can also be classified as recurrent and capital.

Recurrent expenses are incurred by Council in providing services to the community. On the other hand, capital expenses relate to cost of replacing or constructing new assets.

Expenses can take the form of wage & salaries, materials and services, finance costs and depreciation. These line items represent the cost to Council of providing services, operating facilities and maintaining assets.

<b>Expenses</b>	2022/21 \$ 000's	2020/21 \$,000	2019/20 \$,000	2018/19 \$,000	2017/18 \$,000	2016/17 \$,000
<u>Recurrent Expenses</u>						
Employee benefits	6,754	6,385	6,149	6,028	6,274	5,384
Materials and services	25,262	12,859	16,624	14,318	12,694	9,691
Finance Costs	3	8	9	11	15	1,421
Depreciation	4,305	4,021	3,933	3,818	4,364	4,547
<u>Capital Expenses</u>	1,965	422	187	30	22	58
<u>Total Expenses</u>	<u>38,289</u>	<u>23,695</u>	<u>26,902</u>	<u>24,204</u>	<u>23,369</u>	<u>21,101</u>

## Net Result

The net result is the difference between Revenues and Expenses and is expressed as either a surplus (when revenues exceed expenses) or a deficit (when expenses exceed revenues).

As Council's operations are heavily dependent upon external funding and the timing of payments to when the revenue is recognized (usually in arrears), the net result can fluctuate from year to year and may mislead readers. For example, grants may be received in advance, with the associated expenditure incurred the following year. It is therefore important to look over the longer term trends in the net result to judge assess Council's performance.

<b>Net Result</b>	2022/21 \$ 000's	2020/21 \$,000	2019/20 \$,000	2018/19 \$,000	2017/18 \$,000	2016/17 \$,000
<u>Net Result</u>	<u>3,755</u>	<u>6,237</u>	<u>9,602</u>	<u>3,558</u>	<u>(2,136)</u>	<u>(2,743)</u>

## The Statement of Financial Position

The statement of financial position (also known as a Balance Sheet), presents Council's financial position at the end of the financial year. The statement measures what Council owns (assets) and what Council owes (liabilities), with the difference being net community wealth (equity).

### Assets

Assets are generally classified as current and non-current. Current assets are those that can be quickly converted to cash or cash equivalents. Naturally cash is a current asset, as is accounts receivable, and inventory. Non-current assets are assets that cannot be easily converted to cash and have a useful life that may extend over a number of years. Non-current assets are usually made up of land, buildings and property, plant & equipment (PPE).

At the end of the financial year Council had increased its total assets by \$29.6M. Council's cash position increased by \$2.9M (in round terms). Total Assets under Council's stewardship nears \$280M.

<b>Assets</b>	2022/21 \$ 000's	2020/21 \$,000	2019/20 \$,000	2018/19 \$,000	2017/18 \$,000	2016/17 \$,000
<u>Current Assets</u>						
Cash & Cash Equivalents	16,118	13,218	14,084	16,319	12,483	15,144
Receivables and other	1,004	367	1,218	2,883	3,873	1,857
Contract Assets	4,391	4,570	5,464	-	-	-
Inventory	708	478	395	410	338	348
<u>Non-current Assets</u>						
Property Plant & Equipment	257,055	231,038	201,627	190,959	188,769	181,851
<u>Total Assets</u>	<u>279,275</u>	<u>249,671</u>	<u>222,788</u>	<u>210,571</u>	<u>205,463</u>	<u>199,200</u>

### Liabilities

Liabilities are similarly classified as current & non-current. Current liabilities are those that will be paid in the following financial year, whereas non-current liabilities will be over a number of subsequent financial years.

Council's liabilities (Payables) comprise amounts owing for known obligations including borrowings, and trade and other payables. Provisions are best estimates of anticipated future obligations. Council maintains provisions for employee entitlements for long service leave and restoration of the Shire landfills in future years. Contract Liabilities generally represent advanced grant funds to meet future recurrent and capital obligations.

<b>Liabilities</b>	2022/21 \$ 000's	2020/21 \$,000	2019/20 \$,000	2018/19 \$,000	2017/18 \$,000	2016/17 \$,000
<u>Current Liabilities</u>						
Payables	3,772	1,943	672	2,149	1,370	800
Contract liabilities	3,385	652	3,484	-	-	-
Borrowings	12	11	10	10	42	61
Provisions	772	944	930	279	282	105
<u>Non-current Liabilities</u>						
Borrowings	30	41	52	62	72	104
Provisions	2,241	827	1,309	1,355	161	377
<u>Total Liabilities</u>	<u>10,212</u>	<u>4,418</u>	<u>6,457</u>	<u>3,856</u>	<u>1,928</u>	<u>1,447</u>

### Community Equity

Community Equity is the difference between Total Asset and Total Liabilities. It represents the Shire's net worth.

<b>Community Equity</b>	2022/21 \$ 000's	2020/21 \$,000	2019/20 \$,000	2018/19 \$,000	2017/18 \$,000	2016/17 \$,000
<u>Community Equity</u>	<u>269,063</u>	<u>245,252</u>	<u>216,330</u>	<u>206,715</u>	<u>203,535</u>	<u>197,754</u>

### The Statement of Changes in Equity

Council surplus Equity represents Community net worth. The Statement of Changes in Equity explains how the Community net worth changes over financial years. The 2021/22 increase (\$23.8M) reflected asset revaluations, while current year increases, mainly recognized the increasing costs associated with road and infrastructure replacement. Asset revaluations are undertaken by professional, independent and qualified consultants, and generally every three years.

## **The Statement of Cash Flows**

The Statement of Cash Flows identifies the cash movements (flows) throughout the year. The statement shows Council's ability to cover its expenditures and where those funds are derived.

Council's cash flows from operating activities incorporate the recurrent activities of Council. The cash flows from investing activities shows Council spent \$12M (2021/22 \$10.8M) investing in property, plant and equipment, the majority of which is funded from Council grant and subsidy applications and budget savings. This includes capital works on Council's road network and infrastructure assets.

## **Financial Ratios**

Section 169 of the Local Government Regulation 2012 requires the inclusion of the relevant measures of financial sustainability. These ratios are also included in Council's long term financial plan with reviews conducted on a regular basis. The targets have been set by the Department of State Development, Infrastructure, Local Government and Planning.

	2022/21	2020/21	2019/20	2018/19	2017/18	2016/17
	%	%	%	%	%	%
Operating Surplus Ratio (Target 0-10%) <sup>1</sup>	1.85	-1.62	-3.8	6.9	-16.9	-21.2
Asset Sustainability Ratio (Target >90%) <sup>2</sup>	0	0.00	7.56	28.5	8.8	16.1
Net Financial Liabilities Ratio (Target not >90%) <sup>3</sup>	-33	-62.07	-43.91	-60.7	-73.9	-91.6

1. The Operating Surplus Ratio: The operating surplus ratio measures the extent to which revenue raised (excluding capital grants and contributions) covers operational expenses. It is calculated by dividing the Net Result by total Recurrent Revenue. The sustainability target is between 0%-10%. Council's Operating Surplus Ratio is within the sustainability target.
2. Asset Sustainability Ratio: This ratio measures the amount of capital expenditure on the renewal of existing assets compared to the depreciation expense. It is calculated by dividing capital expenditure on asset renewal by the depreciation expense. The sustainability target is >90%. Council's Asset Sustainability Ratio is below the sustainability target.
3. Net Financial Liabilities Ratio: This ratio measures the extent to which Council can fund its liabilities through its operating revenues. It is calculated by total liabilities minus current assets divided by recurrent revenue. The target sustainability ratio is not >90%. Council's Net Financial Liabilities Ratio is well within the sustainability target.

Against the Department's sustainability measures, Council faces some challenges into the future. Being heavily dependent upon external revenue (and noting the timing of receipts to expenses), Council projects Operating Surplus ratios outside the sustainability targets for 7 of the next 10 years. Similarly, Council will be unable to meet the sustainability target for Asset Sustainability Ratio, given its large asset base, relatively low 'own source revenue' to fund asset replacement. This is further compounded by grants being tied to new asset construction and not asset replacement or renewal. Finally, and recognising Council's low debt levels (\$41,500), it is easily able to exceed the sustainability measure for Net Financial Liabilities ratio well into the future.

# Policies



## **COUNCILLOR REIMBURSEMENT OF EXPENSES AND PROVISION OF FACILITIES POLICY**

### **1. BACKGROUND AND CONTEXT**

Division 2 of the *Local Government Regulation 2012* states that an Expenses Reimbursement Policy is a policy providing for the following—

- a) Payment of reasonable expenses incurred, or to be incurred, by councillors for discharging their duties and responsibilities as councillors;
- b) Provision of facilities to the councillors for that purpose.

Furthermore, Section 250 of the *Local Government Regulation 2012* states the following -

1. A local government must adopt, by resolution, an expenses reimbursement policy; and
2. A local government may, by resolution, amend its expenses reimbursement policy at any time.

### **2. PURPOSE AND SCOPE**

The councillors' reimbursement of expenses and provision of facilities policy (as required under Section 250 of the *Local Government Regulation 2012*) ensures accountability and transparency in the reimbursement of expenses incurred by councillors and ensures that councillors are provided with reasonable facilities to assist them in carrying out their civic duties.

### **3. POLICY PROVISIONS**

Expenses will be paid to a councillor through administrative processes approved by Etheridge Shire Council's Chief Executive Officer (CEO) subject to the limits outlined in this policy, or council endorsement by resolution.

#### **Expense Categories**

##### **Professional development**

- **Professional development** - Council will reimburse expenses incurred for mandatory professional development and/or discretionary professional development deemed essential for the councillors' role. The Mayor attends the Local Government Association Queensland (LGAQ), Australian Local Government Association (ALGA) and any other relevant conferences/seminars/workshops as the primary delegate (council shall appoint the other delegates). Councillors can attend workshops, courses, seminars and conferences that are related to the role of a councillor. Approval to attend is made by council resolution and therefore councillors should advise the CEO of their desire to attend an event. The CEO will provide a report to council seeking approval on behalf of the councillor.

##### **Discretionary professional development**

- Each councillor can attend (at their own discretion) workshops, courses, seminars and conferences that improve the skills relevant to their role. This training is initially limited to \$5000 per councillor over the current term of office, but will be reviewed annually when setting the budget. There is no requirement for a council resolution to approve these attendances, however, the councillor would need to submit a request to the CEO (prior to attendance) and provide all relevant documentation within 14 days of attending the event to ensure their expenses are reimbursed.

### Travel as required to represent council

- Council will reimburse local, interstate and, in some cases, intrastate and overseas travel expenses (such as flights, motor vehicle, accommodation, meals and associated registration fees) deemed necessary to achieve the business of council where a councillor is an official representative of council and the activity/event and travel has been endorsed by resolution of council.
- Council will pay for reasonable expenses incurred for overnight accommodation when a councillor is required to stay outside or in some cases within the Etheridge Shire. All councillor travel approved by council will be booked and paid for by council. This includes transfers to and from airports (e.g. taxis, trains and buses).

### Private vehicle usage

- Councillors' private vehicle usage will be reimbursed if the usage is for official council business. This includes travel to and from councillors' principal place of residence to:
  - attend official council business/meetings/functions/community events and public meetings in the role of councillor;
  - Investigate issues/complaints regarding council services raised by residents/rate payers and visitors to the region.
- Councillors making a claim for reimbursement of private vehicle usage can do so by submitting the appropriate form detailing the relevant travel based on logbook details. The amount reimbursed will be based on the published Australian Tax Office business-use-of-motor vehicle-cents-per-kilometre method and kilometre rate applicable at the time of travel.

*The government has made changes to the cents per kilometre method. From 1 July 2015, separate rates based on the size of the engine are no longer available. You use a single rate of 68 cents per kilometre for all motor vehicles for the 2018–19 income year. The Commissioner of Taxation will determine the rate for future income years.*

Rates per business kilometre		
Engine capacity		Cents per kilometre
Ordinary engine	Rotary engine	
N/A	N/A	68 cents

### Meals

- Council will reimburse reasonable costs of meals for a councillor when the councillor has incurred the cost personally and the meal was not provided within the registration cost of the approved activity/event, upon production of a valid tax invoice. If a councillor elects not to produce tax invoices and seek reimbursement for meals while attending official council business, he/she may claim the following meal allowance where the meal was not provided within the registration costs of the approved activity/event: \$25 for breakfast (if the councillor is required to depart their home prior to 6am) \$15 for lunch and \$45 for dinner (if the councillor returns to their home after 9pm). Expenses relating to the consumption of alcohol will not be reimbursed.
- Should the councillor choose not to attend a provided dinner/meal, then the full cost of the alternative meal shall be met by the councillor.

### Incidental daily allowance

- An incidental daily allowance of \$10.00 up to five nights away and \$15.00 after five nights will be paid to councillors to cover incidental costs incurred while they are traveling and staying away from home overnight.
- Councillors claiming this allowance should do so on the appropriate form within 14 days of the conclusion of the event and submit to the CEO for reimbursement.

### Hospitality

- Councillors may have occasion to incur hospitality expenses while conducting council business apart from civic receptions organised by council. The Mayor may particularly require additional reimbursement when entertaining dignitaries outside of official events.

- To allow for this expense, the following amounts can be claimed: \$500 per annum for councillors and up to \$5,000 per annum for the Mayor.

### **Accommodation**

- Councillors may need to stay away from home overnight while attending to council business. When attending conferences, councillors should take advantage of the package provided by conference organisers (if applicable) and therefore stay in the recommended accommodation unless prior approval has been granted by the CEO. All councillor accommodation for council business will be booked and paid for by council. Suitable accommodation will be sought within a reasonable distance to the venue that the councillor is to attend. Should more than one councillor attend the same event, council will book and pay for a separate room for each attending councillor.

### **Provision of facilities**

- Council will provide facilities for the use of councillors in the conduct of their respective roles with council. All facilities provided remain the property of council and must be returned when the councillor's term expires.
- The facilities provided by council to councillors are to be used only for council business unless prior approval has been granted by resolution of council.

### **Facility Categories**

#### **(a) Administrative tools and access to council office amenities**

Councillors will be provided with the following:

- secretarial support for Mayor and councillors via the Executive Assistant to the Chief Executive Officer;
- laptop computer and/or tablet device
- use of council landline telephone and internet access, fax and/or scanner, printer, photocopier, paper shredder and stationery
- Any other administrative necessities, which council resolves are necessary to meet the business of council.

### **Maintenance costs of council-owned equipment**

Council is responsible for the ongoing maintenance and reasonable wear-and-tear costs of council-owned equipment that is supplied to councillors for official business use. This includes the replacement of any facilities that fall under council's Asset Replacement Program.

### **Uniforms and safety equipment**

Council will provide to a councillor:

- Uniform allowance as per staff policy
- Necessary safety equipment for use on official business (e.g., safety helmet, boots and safety glasses).

### **Use of council vehicles on council business**

Councillors will have access to a suitable council vehicle for official business. A councillor wishing to use a council vehicle for council business use must submit a request to the CEO at least two days prior, except in exceptional circumstances as determined between the councillor concerned, Mayor and CEO.

### **Private use of council vehicles**

The Mayor will be provided with a fully maintained Toyota Prado (or equivalent) including all running costs provided for unlimited and unrestricted use by the Mayor for council business in recognition of the duties required to be performed by the Mayor and the irregular hours required to attend council, community and civic responsibilities. This vehicle is also available for councillor's use while the Mayor is not utilizing the vehicle.

### **Fuel costs**

- All fuel used in a council-owned vehicle on official council business will be provided or paid for by council.

### **Car parking amenities**

- Councillors will be reimbursed for parking costs they have paid while attending to official council business (e.g., secured vehicle parking at the airport).



### **Telecommunication needs: mobile phones**

Either of the following options for mobile phones shall be available to councillors

#### **Mobile phone provided by council**

- Where a councillor is provided with a mobile phone by council, all costs attributed to council-business use shall be paid by council (including total plan costs).

#### **Insurance cover**

Councillors will be covered under relevant council insurance policies while discharging civic duties. Specifically, insurance cover will be provided for public liability, professional indemnity, councillors' liability and personal accident. Council will pay the excess for injury claims made by a councillor resulting from the conduct of official council business and on any claim made under insurance cover.

Council will cover costs incurred through injury, investigation, hearings or legal proceedings into the conduct of a councillor, or arising out of (or in connection with) the councillor's performance of his/her civic functions. If it is found the councillor breached the provisions of the Local Government Act 2009 the councillor will reimburse council with all associated costs incurred by council.

#### **Limit**

Council may by resolution reduce or limit benefits receivable under this policy.

#### **Returning of Facilities**

It is outlined within this policy that Council will provide reasonable facilities to a Councillor during their term to assist Councillors in carrying out their civic duties.

Councillors are entitled to use these facilities until such time as their term of office comes to an end. If a Councillor is not re-elected the term of office ends when the returning officer declares the result of the election of the council.

However, to ensure that facilities are returned in a reasonable period, and to assist the Chief Executive Officer in the collection of facilities (as stated within this policy), it is required that all Councillors return all facilities to the Chief Executive Officer on or before the Friday preceding the Quadrennial Local Government Elections, or if a Councillor resigns during their term, the facilities are to be returned to the Chief Executive Officer prior to their last day in active office.

#### **Misuse of Council Provided Resources for Electoral Purposes**

This policy provides for the following –

- a) A payment of reasonable expenses incurred, or to be incurred, by councillors for discharging their duties and responsibilities as councillors;
- b) Provision of facilities to the councillors for that purpose.

A breach of the reimbursement of expenses and facilities policy is a misuse of information or material acquired in or in connection with the performance of the councillor's responsibilities and would be "misconduct" (as provided in Chapter 6, Part 2, Division 6 of the *Local Government Act 2009*).

Therefore, elected members should pay particular care in any campaign activity to ensure that there can be no possible perception of use of council provided resources / facilities for activity that could be perceived as having some electoral flavour.

#### **4. AUTHORITIES AND ACCOUNTABILITIES**

Expenses will be paid to a councillor through administrative processes approved by Etheridge Shire Council's Chief Executive Officer (CEO) subject to the limits outlined in this policy, or council endorsement by resolution.

#### **5. RELATED DOCUMENTATION**

***Local Government Regulation 2012***

**Section(s) 249, 250, 251**

**S.249 what div 2 is about?**

- (1) This division is about the expenses reimbursement policy.
- (2) The **expenses reimbursement policy** is a policy providing for the following -
- payment of reasonable expenses incurred, or to be incurred, by councillors for discharging their duties and responsibilities as councillors;
  - provision of facilities to councillors for that purpose.

**S.250 Requirement to adopt expenses reimbursement policy or amendment**

- (1) A local government must adopt an expenses reimbursement policy.
- (2) A local government may, by resolution, amend its expenses reimbursement policy at any time.

**S.251 Notification of adoption of expenses reimbursement policy**

- (1) As soon as practicable after a local government adopts or amends its expenses reimbursement Policy, the local government must -
- Ensure a copy of the policy may be inspected and purchased by the public at the local government's public office; and
  - Publish the policy on the local government's website.
- (2) The price for purchasing a copy of the policy must be no more than the cost to the local Government of making the copy available for purchase.

**S.252 Meetings about expenses reimbursement policy**

A local government cannot resolve under section 275 that a meeting at which a proposed expenses reimbursement policy is discussed (including its adoption or amendment, for example) be closed.

**6. APPROVAL TABLE**

Approved by Council		Meeting number and date	
Post-Election Meeting – Dated 11 <sup>th</sup> April 2016 General Meeting – Dated 15 <sup>th</sup> January 2017 General Meeting – Dated 15 <sup>th</sup> January 2018		GMCCS5 – 23 <sup>rd</sup> January 2019	
		Resolution number	
		2019/GM2527	
Effective date		Review date	
11 <sup>th</sup> April 2016		30 <sup>th</sup> January 2020	
Policy Author			
Director Corporate & Community Services			
Current incumbent			
David Munro			
Implementation Officer			
Chief Executive Officer			
Current incumbent		Contact number	Official file no.
David Munro		07 4079 9005	

# Internal Audit

It is a requirement under Section 190 of the Local Government Regulation 2012, that the annual report has summary of the activities undertaken by the Internal Auditor.

The Internal Audit function represents an integral part of Etheridge Shire Council's governance framework. It is designed to provide the organisation's stakeholders with assurance that business processes are operating appropriately and effectively in accordance with organisational and legislative requirements. The Internal Audit function is designed to assess and evaluate the control measures the organisation has adopted, or plans to adopt, to manage the operational risks to which the local government operations are exposed.

During 2021/22 Council reviewed its Internal Audit function, adopting a new Internal Audit Charter (Policy), reinstating an Audit Committee and appointing Pacifica Chartered Accountants as its Internal Auditor (following the expiry of Arabon Pty Ltd appointment as Internal Auditor on 31<sup>st</sup> December 2021).

In accordance with s207 of the Local Government Regulation 2012, Council must:

- Undertake an internal audit each financial year;
- Prepare an internal audit plan after evaluating operational risks and relevant accounting documentation;
- Monitor its implementation of the internal audit plan;
- Prepare and present an internal audit progress report; and
- At least once per financial year, a summary of Internal Audit recommendations and the actions taken by management, if any, in response to the recommendations

The purpose of Council's Internal Audit function is to objectively evaluate the organisation's business processes, work practices and systems of internal control to report opportunities for improvement to recommend enhancements to improve effectiveness and control.

Internal Audit operates across all levels of the organisation, with the aim of developing practical recommendations to improve the adequacy and effectiveness of Council financial control systems, activities, operations and procedures.

The Internal Audit Committee reports to Council. To ensure the internal audit activity is directed to areas of most benefit, a number of Council processes have been selected for review during 2021/22 and are incorporated into the Internal Audit Plan.

During the 2018/19 financial year, Council developed and adopted a three (3) Internal Audit Plan. 2021/22 witnessed the final year of this plan. With the appointment of Pacifica, a new Internal Audit Plan is being developed to be adopted at the first meeting of the Internal Audit Committee.

# MEETING OUR CORPORATE PLAN

## A Sustainable Transport Network That Meets Community Needs

### Shire Rural Roads are all Weather, Town Streets are Bitumen with Footpaths, Kerb, Channelling and Drainage

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of council's road assets.	DES	Develop and implement a shire roads intervention level policy	Dec-21	Policy adopted by Council and Implemented	Workshop in Jan 22 on draft Policy commenced
	DES	Identify the current status of shire rural roads and town streets	Sep-21	Updated road register	Road register adopted by council
	DES	Implement maintenance programs on Towns Streets	Dec-21	Program implemented	Program implemented
	DES	Implement maintenance programs on Rural Roads	Dec-21	Program implemented	Program implemented
	DES	Implement maintenance programs on bridges, floodways, drainage etc	Dec-21	Program implemented	Program implemented
Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for roads, incorporating road train access and drainage.	DCS	Funded road depreciation for asset replacement	May-22	AMP updated	Commenced - part of 2022/23 Budget formulation
	DES	Implement capital programs on Towns Streets	Mar-22	Program implemented	Program implemented
	DES	Implement capital programs on Rural Roads	Mar-22	Program implemented	Program implemented
	DES	Implement capital programs on bridges, floodways, drainage etc	Mar-22	Program implemented	Program implemented
Lobby for adequate funding to enable the repair of the shire road network affected by natural disaster.	DES	Implement reinstatement program for NDRRA	Sep-21	Works are programmed and under budget	Works underway
Work with regional groups and our communities to upgrade Local Roads of Regional Significance.	DES	Attend regional meetings and meet with government representatives	Monthly	Attendance to regional meetings	Attendance continues at regional meetings

## Transport and Main Roads is Committed to Developing a Network that is Fully Sealed to Road Train Route Standard

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Maintain relationship with the Department of Transport and Main Roads to undertake road construction and maintenance (Road Train Routes).	DES	Implement TMR programs for RMPC & NDRRA	Oct-21	Contract TMR works on track and under budget	Contract TMR works on track and under budget
	DES	Attend regional meetings and meet with government representatives to lobby for increased commitment to Main Roads Network	Monthly	Attendance to regional meetings	Attendance continues at regional meetings
	DES	Create an audit of TMR infrastructure in the Shire (list of km of Gravel, single line bitumen and narrow/ problem bridges)	Dec-21	Audit presented to Council	Audit presented to Council
Continue to lobby to raise the national profile of the Georgetown to Forsyth, Kennedy, Gulf and Gregory Development Roads and Bridges and for additional funding for high priority widening and sealing.	DES	Implement TMR upgrade programs	Jun-22	TMR contracts awarded to Council and completed on time and with budget	Carrying out projects with budget and time. Continue to lobby government and TMR for further funding

## There are Multiple Public Transport Options

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of council's airports and airfield assets.	DES	Implement maintenance programs for airports	Mar-22	Annual maintenance program implemented	Annual maintenance program implemented
	DCS	Funded airport depreciation for asset replacement	May-22	AMP updated	Commenced - part of 2022/23 Budget formulation
	DES	Implement capital program for airports	Feb-22	Program implemented	In progress - refining working document
Advocate for improved airfield infrastructure and services.	DES	Attend regional meetings and meet with government representatives	Quarterly	Attendance to regional meetings	Attendance continues at regional meetings
Advocate for improved rail and bus services	CEO	Attend regional meetings and meet with government representatives	Annually	Attendance to regional meetings	Attended bimonthly regional meetings (FNQROC, NWQROC & WQAC)

## A Sustainable Environment of Natural Assets, Water, Waste Water and Waste Management

### Best Practice Water and Waste Water Management

<u>Strategies</u>	<u>Offi cer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of council's water and waste water assets.	DES	Implement maintenance programs for the water networks	Oct-21	Maintenance program developed and implemented	Investigations in progress
	DES	Implement maintenance programs for the water treatment plants	Dec-21	Maintenance program developed and implemented	Investigations in progress
	DES	Develop and implement a water and waste water intervention level policy	Mar-22	Policy developed and presented to Council	Investigations in progress
Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program to deliver good quality, reliable water and waste water supplies for all communities	DCS	Funded water depreciation for asset replacement	Dec-21	AMP updated	Commenced - part of 2022/23 Budget formulation
	DES	Implement Capital programs for the water networks	Mar-22	Program developed and implemented	Program implemented
	DES	Improvement of the Water Treatment Plants at Georgetown and Forsayth	Dec-21	Upgrade Forsayth WTP operational	Forsayth WTP completed  EOI submitted to BOR Grant Program to upgrade Georgetown WTP, but unsuccessful EOI for LGGS for planning Forsayth WTP submitted
Water Reservoirs are operating and environmentally compliant	DES	Implement maintenance programs for the water reservoirs	Mar-22	Program developed and implemented	Investigations in progress
	DES	Charleston Dam is completed and operational	Dec-21	Charleston Dam online and operational	OMP, EAP, completed. Power and Fish Ladder to be finished. Telemetry ordered.
	DES	Charleston Dam project management costs	Mar-22	Ascertained and adopted as part of revised budget	Continuing to review and ascertain
Lobby for adequate funding to enable the repair and maintenance of shire water and waste water network affected by natural disaster or other events	CEO	Attend regional meetings and meet with government representatives	Monthl y	Advocated at regional meetings	DES is attending bimonthly regional meetings (FNQROC)

### Best Practice Waste Management

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of council's collection and waste management facilities throughout shire	DES	Implement waste collection programs at each town	Mar-22	Strategy presented to Council for adoption	QRRRMF application made for Transfer Station at Forsyth
	DCS	Funded depreciation for asset replacement	Mar-22	AMP updated	Commenced - part of 2022/23 Budget formulation
	DES	Implement waste disposal programs at each facility	Jan-22	Strategy presented to Council for adoption	QRRRMF application made for Transfer Station at Forsyth
	DCS	Effective education program and encourage recycling, reuse and reduction of community waste	Jan-22	Successful media campaign held	Not commenced

### Best Practice Natural Environment and Pest Management

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Develop Council's Biosecurity Plan in consultation with landowners and other stakeholders to reduce the impact of existing and emerging pests.	CEO	Implement works program for biosecurity	Dec-21	Plan adopted by Council	Committee formed and first meeting held. Draft Regional Plan was endorsed subject to minor changes.
In partnership with the community and external agencies, promote and support best practice management of the natural environment.	CEO	Attend regional meetings and meet with government representatives	Monthly	Advocated at regional meetings	Attended bimonthly regional meetings (FNQROC, NWQROC & WQAC)
Minimise the potential of disease outbreaks through implementation of an integrated mosquito management program.	CEO	Implement program as required	Sep-21	Program developed and adopted by Council	Strategy is now under review due to the possible onset of Japanese Encephalitis.

### An Energy Efficient Shire

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Support of renewable energy. carbon reduction programs and council's carbon footprint	DES	Identify the current status of Council's renewable energy portfolio	Jan-22	Council Status recognised	Under investigation
	DES	Attend regional meetings and meet with government and industry representatives	Half Yearly	Attendance to regional meetings	Attendance continues at regional meetings

### Industry has Sustainable Environmental Practices

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Companies and industries are environmentally compliant	CEO	Attend regional meetings and meet with government and industry representatives	Bi-Monthly	Advocated at regional meetings	Attended bimonthly regional meetings (FNQROC, NWQROC & WQAC)

### A Diversified Economic Development Ensures a Prosperous Shire

#### A Variety of Land and Housing Options for the Community

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Maintain a compliant planning scheme that supports the future development of our shire	CEO	Implement the planning scheme	Monthly	Planning applications processed	Applications processed via the current Planning Scheme in a timely manner
	CEO	Review and update planning scheme	May-22	Plan review and presented to council	No update required.
Review and update the asset management strategy to support the monitoring, maintenance, replacement and enhancement of council's housing stock	DCS	Implement maintenance program for council housing	Mar-22	Maintenance program implemented	Commenced. To be completed as part of 2022/23 budget development
	DCS	Funded depreciation for asset replacement	Apr-22	AMP updated	Commenced - part of 2022/23 Budget formulation
	DCS	Implement capital program for council housing	May-22	Upgrade program presented and adopted by Council	Commenced. To be completed as part of 2022/23 budget development



Advocating for the release of State Land for future development across the shire	CEO	Attend regional meetings and meet with government representatives	Monthly	Deputation with DOR representatives	Release of land is subject to consultation with current stakeholders. Department is happy with progress.
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### A Diversified Economic Base: Rural, Tourism, Mining and Support Services

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Facilitate the development and marketing of a distinctive regional image.	CEO	Review and update shire marketing image	Feb-22	Strategy developed and adopted by Council	Part of Griffith University developing a Tourism Master Plan for the Shire. Now using the "Unearth Etheridge" slogan.
Support community development to expand and meet the growing needs of the region through infrastructure, income diversification and advocacy	CEO	Develop and implement a Tourism Plan by consulting with all relevant stakeholders	Apr-22	Plan developed and adopted by Council	Process is part of the Griffith University developing a Tourism Master Plan for the Shire
	CEO	Area Promotion	Monthly	Successful Media Campaign Held	Currently working with Millstream Productions to develop promotional material, First clip completed.
	CEO	Review the TerrEstrial VIC Business Plan, with a view to identify latent opportunities and extending the tourist experience to include interactive activities.	Apr-22	Business case developed and adopted by Council	Process is part of the Griffith University developing a Tourism Master Plan for the Shire
Support skills development (youth, business, industry)	DCS	Develop and implement a community skills development program	Dec-21	Program implemented	Griffith ave undertaken grant writing forums and a "Beef Up" was also held.
	DCS	Review procurement policy and monitor the outcomes	Half Yearly	Outcome report presented to Council for consideration	Commenced - part of 2022/23 Budget process
Advocate for the develop the Gilbert River irrigation project and associated agriculture industries	CEO	Attend regional meetings and meet with government and industry representatives	Monthly	Attendance to regional meetings	Currently working with RDATN with and "Etheridge Ag" proposal and same has been given to State Gov't for consideration.

## Quality Social Infrastructure Makes the Shire a Desirable Place to Live

### An Active Community with a Variety of Recreational Activities

<u>Strategies</u>	<u>Offi cer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of council's parks, garden and recreational facilities	DES	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for parks, garden and recreational facilities	Apr-22	Program developed and implemented	Under review
	DCS	Maintain the public conveniences	Month ly	Faculties meet expectations	Public conveniences are routinely inspected and maintained
	DCS	Maintain the Shire's Cemeteries.	Month ly	Faculties meet expectations	Cemeteries are routinely maintained
	DCS	Maintain Swimming Pool as a safe and attractive venue.	Month ly	facilities meet expectations	Swimming Pool is routinely, inspected and maintained
Establishment suitable recreational activities/facilities at water reservoirs	CEO	Construct recreation facilities at Charleston Dam to encourage activity based tourism.	Apr-22	Project complete	Completed stage 1
	CEO	Continue our partnership with Department to further enhance the visitor experience on the Copperfield Dam, including construction of recreation facilities to encourage activity based tourism.	Month ly	Attendance to regional meetings	Attended bi-monthly regional meetings (FNQROC, NWQROC, WQAC)
Enhance and improve the aesthetics of each town.	DES	Review and implement Georgetown beautification plan	Mar-22	Project approved and underway	Project approved and underway
	DES	Review beautification plans for Einasleigh, Forsayth and Mt Surprise	May-22	Plan presented to Council for consideration	Plan presented to Council for consideration
Advocate for funding for additional sport and recreation infrastructure.	CEO	Review Council's sport and recreation long term plan	Apr-22	Status of current plan considered and reviewed	Not commenced
	CEO	Attend regional meetings and meet with government and industry representatives	Month ly	Attendance to regional meetings	Attended bi-monthly regional meetings (FNQROC, NWQROC, WQAC)

## An Invigorated Community with a Variety of Multi-Aged Services

<u>Strategies</u>	<u>Offi cer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of council's Health, Aged Care, Child Care facilities	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Social facilities	May-22	Program developed and implemented	Commenced - part of 2022/23 Budget formulation
	CEO	Advocate to State and Federal Governments, supporting residents to address social inequity, disadvantage, livelihoods and general well-being.	Month ly	Attendance to regional meetings	Attended bi-monthly regional meetings (FNQROC, NWQROC, WQAC)
	CEO	Partner with state government agencies to improve social conditions and liveability.	Month ly	Attendance to regional meetings	Attended bi-monthly regional meetings (FNQROC, NWQROC, WQAC)
Ensure that services to the community for child care, youth hostel and aged care are provided.	DCS	Review and implement strategies for an efficient use of the 'Georgetown Hostel'	Mar-22	Current strategy review and updated	To be completed as part of 2022/23 budget.
	DCS	Review and implement strategies for an efficient operation of the childcare business, including after school care	Mar-22	Current strategy review and updated	To be completed as part of 2022/23 budget.
	DCS	Review and implement strategies for youth programs for leadership, recreation, entertainment and healthy socialization	Feb-22	Current strategy review and updated	In progress (placed on hold due to staff turnover)
	DCS	Review and implement strategies for an efficient operation of programs for seniors	Jan-22	Current strategy review and updated	Not commenced (due to staff turnover)
Construct care facilities to retain citizens in the community.	CEO	Develop plans to build aged care facilities.	Mar-22	Plan presented to Council for consideration	Concept approved, now pending a detailed plan and budget.
	CEO	Develop plans to build special care facilities.	Jun-22	Overall strategy developed for Consideration	This forms part of the above.
Advocate and facilitate the provision and improvement of central and remote health services.	CEO	Meet with government lobbying for health concerns, including a doctor to the region, aged care and respite and palliative care support.	Month ly	Attendance to regional meetings	Attended bi-monthly regional meetings (FNQROC, NWQROC, WQAC) and have aarranged a meeting with CHHS
Advocate and facilitate for improvements in educational services to be provided within the shire	CEO	Attend Schools and meet with representatives of the school and P&Cs	Half yearly	Attendance to meetings	Not commenced.

Advocate for sufficient policing and emergency service facilities	CEO	Meet with government representatives	Quarterly	Attendance to DDMG meetings	Attendance DDMG meeting, virtually.
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### A Culturally Aware Community

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of council's social infrastructure	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Social Infrastructure	Jun-22	Program developed and implemented	Commenced - part of 2022/23 Budget formulation
Provide libraries, as learning and information centres	DCS	Review and implement strategies for library service	Jan-22	Strategy is reviewed and implemented	To be completed as part of 2022/23 budget.
Engage with and support local arts and cultural groups.	DCS	Review and implement strategies for engaging with arts and cultural groups	Dec-21	Strategy is reviewed and implemented	Commenced with appointment of new CDEO
Build and strengthen the Shire's identity through the support and provision of a variety of events and branding our corporate image.	DCS	Support volunteers, community groups and events	Dec-21	Community assistance policy is reviewed and implemented	Policy reviewed and adopted. CDEO progressively liaising with community groups.
Encourage local historians to preserve and promote local history and heritage.	DCS	Support important social milestones on appropriate anniversary dates.	Apr-22	Community calendar of events is developed and supported	Continued support for and promotion of social milestones, anniversary dates and community events.

### A Variety of Modern Communication Mechanisms Available for the Whole Shire

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Improve co-operation and communication with relevant stakeholders and all levels of government in the strategic planning of future community infrastructure.	DCS	Develop and maintain a current advocacy plan for the provision of telecommunication services, telemetry and media.	Jan-22	Plan is developed and Implemented	DCS & ICT Officer holding regular meetings with Telstra, advocating for improved telecommunication services
Review and update the comprehensive asset management strategy to support the	DCS	Maintain radio re-transmission services for Mt Surprise, Forsayth and Einasleigh.	Monthly	Services are operational	Radio re-transmission equipment repaired and upgraded

maintenance, replacement and enhancement of council's communication assets.	DCS	Assist a commercial entity to introduce local radio services.	Jun-22	Options are considered and implemented	Proposed lease re-enlivened. Negotiations under way.
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## Best Practice Corporate Governance and Organisational Excellence

### Council Provides Community Leadership Through Financial Sustainability and an Open and Accountable Governance

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Councillors take a leadership role in the community, serve as a role model and provide strategic direction for the continued growth and development of the region.	Mayor	Review and implement Council's strategic plans	Monthly	Delegations from the monthly Council meetings	Undertaken either via Briefing Sessions or Council Meetings
	Mayor	Attend local and regional meetings with community, government and industry representatives	Monthly	Opportunities to attend regional meeting is given	Attended FNQROC and NWQROC Meetings
Pursue and nurture an environment of honesty and integrity in which elected members, managers and staff work together in a spirit of trust and teamwork.	CEO	Adopt appropriate governance structures and make appropriate delegations.	Apr-22	Organisational structure is reviewed	Organisation structure is being reviewed.
	CEO	Ensure the administration of the region is governed through open and transparent decision-making and reporting processes.	Mar-22	Meetings and legislative requirements are met	Meetings and legislative requirements are met - achieved.
	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Corporate Assets	May-22	AMP is updated	Commenced - part of 2022/23 Budget formulation
	DCS	Maintain compliance with legislation, local laws, policies	Monthly	Local Laws, policies and procedures are reviewed on a regular basis for compliance	Local Laws, policies and procedures are being progressively reviewed and updated in accordance with legislative & audit requirements
Actively participate in the membership of regional development and other organisations in order to achieve mutual regional priorities.	CEO	Actively participate in the regional organisations and statutory supported planning instruments	Monthly	Attendance to regional meetings	Attendance continues at regional meetings (FNQROC, NWQROC)
	CEO	Build the Council's data analytic capability.	Apr-22	Statistical data is collected	Not yet commenced

### Effective Communication Between Council and the Community Across the Community

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Using appropriate media, promote civil and respectful discussion and participation in relevant issues.	CEO	Branding of Shire	Monthly	Media channel are used to promote Council operations	Council currently using the "Inform", facebook and the "Unearth Etheridge" Branding.
Disseminate accurate and relevant information within the organization, the community and other relevant audiences.	CEO	Review of Council communication mechanisms	Oct-21	Current communication processes are reviewed and report to Council for consideration	Not yet commenced.
Review the current practice of holding consultation meetings throughout the Shire and distribution of newsletter 'Inform' to maximise effective community engagement.	CEO	Council will embrace exceptional customer service, valuing staff and promoting ethical standards of practice, supported by clear policies and strategies;	Monthly	Item is raised at every Council meeting to ensure compliance	Raised at meetings, however communication is still an issue.

### Council Operations Support Quality Service Provision and Good Governance

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Ensure the transparency of council's financial operations and performance and promote awareness within the community of council's financial management and other strategies.	DCS	Review and implement strategies for an efficient operation of Council administration and finances sections	Nov-21	Number of issues raised	Issues are being actively resolved as they are identified
	DCS	Review and implement strategies for an efficient operation of Council's internet and internal technology capabilities.	Dec-21	capabilities of the system is reviewed and reported to Council	Completed
	DCS	Review and implement a fair and equitable rating system	Feb-22	Review is undertaken and outcomes are reported to Council for their consideration	Council has endorsed consultations recommendation(s). Will be finalised upon adoption of 2022/23 budget.
Pursue opportunities for external income sources to enhance financial capacity beyond traditional methods	CEO		Monthly	Report to Council on options of gaining additional revenue sources	Every opportunity is taken to gain grant revenue
Ensure the efficiency of procurement and stores activity.	DCS	Review and implement strategies for an efficient operation of the procurement and stores sections	Oct-21	Undertake a review of processes and if required implement an improvements	Stocktakes are being performed on a quarterly (rolling) basis.
Ensure the efficiency of depot and engineering administration	CEO	Review and implement strategies for an efficient operation of Councils depot and engineering sections	Nov-21	Review current practices and report back to Council on possible improvements	As per organisational structure, Management is reviewing same

	DES	Effective works program to better utilize alignments between all funding.	Dec-21	Program to be reported back to Council for consideration	Continued developments subject to Flood funding
Maintain a profitable fleet business and manage contractor hire arrangements.	DES	Review and implement strategies for an efficient operation of Council's Plant Fleet	Oct-21	AMP for Council plant and machinery is reviewed and implemented	Review of AMP for Council plant and machinery is part of budget review
	DES	Review and implement strategies for efficient use of contractors.	Sep-21	Report is presented to Council for consideration	PSA implemented and being used, along with open market tenders
	DES	Develop a Plant Replacement and upgrade schedule and maintain the operational capacity of plant.	Sep-21	An annual plant for plant replacement is presented to Council, including a 10 year replacement Program	Achieved, however will be reviewed as part of budget review

### Desirable Staffing Balance that Reflects Council and Community Expectations

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Develop, review and implement a staffing strategy to the efficiency of council operations	CEO	Review and implement strategies to increase the capacity of council	Oct-21	As part of the organisational review.	As part of organisational review
Provide accountable, professional, responsible, timely and accessible services to external and internal customers that reflect the values of the organization.	DCS	Review and implement strategies to for customer services	Oct-21	The current process for customer requests and complaints is review and any outcome is presented to Council for consideration	Customer Request System being refined. Customer Service Staff under training to improve multi-skilling & succession planning.

### Council is Effective in Attracting and Retaining Qualified, Experienced and Committed Staff

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Ensure councillors and staff are provided with relevant learning and personal development opportunities to achieve stated strategic priorities and corporate objectives.	CEO	Promote a drug free environment.		Outcomes from testing is considered	Comprehensive process underway - Achieved.
	CEO	Review and implement strategies for an efficient training and development programs	Monthly	A training needs analysis is developed	Not yet commenced

Implement effective HRM strategy throughout the organisation.	CEO	Review HRM practice for council.	Dec-21	An annual review is undertaken of current practices	Not yet commenced
Develop and implement organisation well-being programs.	CEO	Well-being program is part of a HRM review.	Dec-21	An annual review is undertaken of current practices	An annual review is undertaken of current practices. EAP service retained.
Develop and implement proactive WHS and enterprise risk strategies to reduce threats to the council and the community.	CEO	Promote and support a safe and healthy work environment in which the importance of family and work/life balance is recognised.	Feb-22	Annual review is favourable and incidents are minimised	Federal Safety accreditation achieved for TMR works. Current SafePlan for other operations are under review.

### Council if Effective in Planning, Preparing and Responding to Natural Disasters

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Ensure a preparedness to respond to natural disasters and other emergencies and engage in planning activities aimed at minimising the impact of such disasters on the community.	CEO	Advocate for improved weather information infrastructure in the region (stream gauge stations, rainfall gauge stations and radar).	Nov-21	Suitable weather forecasting is place.	A new radar has been put in place at Greenvale and more flood guaging on selected river/creek crossing are being installed.
Maintain a compliant, resourced disaster management plan	CEO	Review and update disaster management plan	Sep-21	Get ready is successful	Get ready is successful and a new mobile app is operational.





Financial  
Statements  
For the year ended  
30<sup>th</sup> June 2022

Part B

# Etheridge Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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Unearthing Etheridge's future to create a  
future beyond Rates, Roads & Rubbish



# Etheridge Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2022

<b>Table of Contents</b>		<b>Page</b>
<b>Note</b>	<b>Index</b>	
		<b>1</b>
<b>1. Primary Financial Statements:</b>		
	Statement of Comprehensive Income	<b>2</b>
	Statement of Financial Position	<b>3</b>
	Statement of Changes in Equity	<b>4</b>
	Statement of Cash Flows	<b>5</b>
<b>2. Note to the Financial Statements</b>		
<b>1</b>	Information about these financial statements	<b>6</b>
<b>2(a)</b>	Council functions - component descriptions	<b>7</b>
<b>2(b)</b>	Council functions - analysis of results by function	<b>8</b>
<b>3</b>	Revenue	<b>09-12</b>
<b>4</b>	Interest and other income	<b>12</b>
<b>5</b>	Capital income	<b>12</b>
<b>6</b>	Employee benefits	<b>13</b>
<b>7</b>	Material and services	<b>13</b>
<b>8</b>	Capital expense	<b>13</b>
<b>9</b>	Cash and cash equivalents	<b>14</b>
<b>10</b>	Receivables	<b>15</b>
<b>11</b>	Inventories	<b>15</b>
<b>12</b>	Property, plant and equipment	<b>16-23</b>
<b>13</b>	Contract balances	<b>24</b>
<b>14</b>	Payables	<b>24</b>
<b>15</b>	Borrowings	<b>25</b>
<b>16</b>	Provisions	<b>25-26</b>
<b>17</b>	Commitments for expenditure	<b>26</b>
<b>18</b>	Contingent assets and liabilities	<b>27</b>
<b>19</b>	Related party transactions	<b>27-28</b>
<b>20</b>	Asset revaluation surplus	<b>28</b>
<b>21</b>	Superannuation	<b>28</b>
<b>22</b>	Reconciliation of net result for the year to net cash inflow (outflow)	<b>29</b>
	<b>Management Certificate</b>	<b>30</b>
	Independent Auditor's Report	<b>31-33</b>
	Current Year Financial Sustainability Statement	<b>34</b>
	Certificate of Accuracy	<b>35</b>
	Independent Auditor's Report - Current Year Financial Sustainability Statement	<b>36-38</b>
	Unaudited Long Term Financial Sustainability Statement	<b>39</b>
	Certificate of Accuracy - Unaudited Long Term Financial Sustainability Statement	<b>40</b>

## Etheridge Shire Council

### Statement of Comprehensive Income for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>Income</b>			
<b>Revenues</b>			
<b>Recurrent revenue</b>			
Rates, levies and charges	3a	2,307,366	2,239,116
Fees and charges	3b	294,842	217,192
Sales revenue	3c	15,873,786	11,707,802
Grants, subsidies, contributions and donations	3d	18,265,635	8,510,275
<b>Total recurrent revenue</b>		<b>36,741,628</b>	<b>22,674,384</b>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	3d	5,039,933	6,586,575
<b>Total capital revenue</b>		<b>5,039,933</b>	<b>6,586,575</b>
<b>Rental and other incomes</b>			
Rental income	4	178,520	141,215
Other income	4	2,545	0
Interest received	4	71,333	85,825
Capital income	5	10,027	443,893
<b>Total rental and other incomes</b>		<b>262,425</b>	<b>670,934</b>
<b>Total income</b>		<b>42,043,987</b>	<b>29,931,893</b>
<b>Expenses</b>			
<b>Recurrent expenses</b>			
Employee benefits	6	6,753,714	6,385,197
Materials and services	7	25,261,634	12,859,117
Finance costs		3,349	8,276
Depreciation and amortisation: - Property, plant and equipment	12	4,305,255	4,020,438
<b>Total recurrent expenses</b>		<b>36,323,952</b>	<b>23,273,028</b>
<b>Capital expenses</b>			
	8	1,965,326	421,827
		<b>1,965,326</b>	<b>421,827</b>
<b>Total expenses</b>		<b>38,289,278</b>	<b>23,694,855</b>
<b>Net result</b>		<b>3,754,709</b>	<b>6,237,038</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	20	20,055,206	22,685,089
<b>Total comprehensive income for the year</b>		<b>23,809,915</b>	<b>28,922,127</b>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

Page 2

## Etheridge Shire Council

### Statement of Financial Position

as at 30 June 2022

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	9	16,117,806	13,217,528
Receivables	10	904,423	366,691
Other assets		99,433	0
Inventories	11	707,613	477,699
Contract assets	13	4,391,238	4,570,296
<b>Total current assets</b>		<b>22,220,513</b>	<b>18,632,214</b>
<b>Non-current assets</b>			
Property, plant and equipment	12	257,054,604	231,038,347
<b>Total non-current assets</b>		<b>257,054,604</b>	<b>231,038,347</b>
<b>Total assets</b>		<b>279,275,117</b>	<b>249,670,561</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	14	3,771,993	1,942,888
Contract liabilities	13	3,385,241	651,567
Borrowings	15	11,705	11,204
Provisions	16	772,421	944,056
<b>Total current liabilities</b>		<b>7,941,360</b>	<b>3,549,715</b>
<b>Non-current liabilities</b>			
Borrowings	15	29,796	41,378
Provisions	16	2,241,189	826,610
<b>Total non-current liabilities</b>		<b>2,270,985</b>	<b>867,988</b>
<b>Total liabilities</b>		<b>10,212,345</b>	<b>4,417,703</b>
<b>Net community assets</b>		<b>269,062,772</b>	<b>245,252,858</b>
<b>COMMUNITY EQUITY</b>			
Asset revaluation surplus	20	175,778,324	155,723,119
Retained surplus		93,284,448	89,529,739
<b>Total community equity</b>		<b>269,062,772</b>	<b>245,252,858</b>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

Page 3

**Etheridge Shire Council**

**Statement of Changes in Equity**  
for the year ended 30 June 2022

	Notes	Asset revaluation surplus \$	Retained surplus \$	Total \$
<b>2022</b>				
Balance as at July 1, 2021		155,723,119	89,529,717	245,252,836
Net result			3,754,709	3,754,709
Other comprehensive income for the year				
Increase in asset revaluation surplus		20,055,206		20,055,206
Total comprehensive income for the year		20,055,206	3,754,709	23,809,915
<b>Balance as at June 30, 2022</b>		<b>175,778,325</b>	<b>93,284,425</b>	<b>269,062,750</b>
<b>2021</b>				
Balance as at July 1, 2020		133,038,030	83,292,679	216,330,709
Net result			6,237,038	6,237,038
Other comprehensive income for the year				
Increase in asset revaluation surplus		22,685,089		22,685,089
Total comprehensive income for the year		22,685,089	6,237,038	28,922,127
<b>Balance as at June 30, 2021</b>		<b>155,723,119</b>	<b>89,529,717</b>	<b>245,252,836</b>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

Page 4

**Etheridge Shire Council**

**Statement of Cash Flows**

as at 30 June 2022

	Notes	2022 \$	2021 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		17,841,375	15,015,295
Payments to suppliers and employees		(30,065,618)	(18,553,571)
		<u>(12,224,243)</u>	<u>(3,538,276)</u>
Receipts:			
Interest received		71,333	85,750
Rental income		178,519	141,215
Non capital grants and contributions		20,986,152	7,911,570
Payments:			
Borrowing costs		(7,777)	(8,201)
<b>Net cash - operating activities</b>	22	<u><b>9,003,984</b></u>	<u><b>4,592,058</b></u>
<b>Cash Flows from investing activities</b>			
Receipts:			
Proceeds from sale of property, plant and equipment		661,000	105,426
Grants, subsidies, contributions and donations		5,232,058	5,247,279
Payments:			
Payments for property, plant and equipment		(11,985,685)	(10,801,033)
<b>Net cash - investing activities</b>		<u><b>(6,092,627)</b></u>	<u><b>(5,448,328)</b></u>
<b>Cash flows from financing activities</b>			
Payments:			
Repayment of borrowings		(11,079)	(9,985)
<b>Net cash flow - financing activities</b>		<u><b>(11,079)</b></u>	<u><b>(9,985)</b></u>
<b>Net increase/(decrease) for the year</b>		<u><b>2,900,278</b></u>	<u><b>(866,255)</b></u>
Add cash and cash equivalents - beginning of year		13,217,528	14,083,783
<b>Cash and cash equivalents - closing</b>		<u><u><b>16,117,806</b></u></u>	<u><u><b>13,217,528</b></u></u>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

Page 5

# Etheridge Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2022

### 1 Information about these financial statements

#### 1.A Basis of preparation

Etheridge Shire Council ("Council") is constituted under the Queensland Local Government Act 2009 and is domiciled in Australia.

These general purpose financial statements, covering the period 1 July 2021 to 30 June 2022, have been prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities. These financial statements have been prepared under the historical cost convention except for the revaluation of certain items of property, plant and equipment.

#### 1.B New and revised Accounting Standards adopted during the year.

Council adopted all standards which became mandatorily effective for annual reporting periods beginning 1 July 2021. None of these adopted Standards has resulted in a material impact on reported positions, performance or cash flows.

#### 1.C Standards issued by the AASB, not yet effective.

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022. These standards have not been adopted by Council and will be included in the financial statements on their effective date.

#### 1.D Estimates and judgements

Council makes a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes.

#### 1.D Estimates and judgements (continued)

The significant judgements, estimates and assumptions relate to the following items with specific information provided in the relevant note:

Valuation, depreciation and impairment of Property, Plant and Equipment - Note 12  
Provisions - Note 16  
Contingent Liabilities - Note 18  
Revenue - Note 3

#### 1.E Rounding and comparatives

These financial statements are expressed in whole Australian dollars. Figures may be subject to small, insignificant rounding adjustments. Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

#### 1.F Taxation

Council is exempt from income tax, however Council is subject to Fringe Benefits Tax, Goods and Services Tax ('GST') and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

#### 1.G COVID-19

Council's operations were mainly affected by external factors related to COVID-19, e.g. inability to source contractors on agreed schedules, difficulty obtaining goods and services etc. The impact of these factors has resulted in substantial delays completing grant milestones and requirements by due dates. However, favourable consideration by the respective Government departments has resulted in delays for receiving, but not loss of contracted funding.



### Notes to the Financial Statements

for the year ended 30 June 2022

#### Note 2(a). Council functions - component descriptions

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Details relating to the Council's functions / activities reported in Note 2(b) are as follows:

##### **Delivering organisational excellence and governance**

To deliver excellence as an organisation, embracing exceptional customer service, valuing staff and promoting ethical standards of practice supported by clear policies and strategies.

##### **Improving communication infrastructure and mechanisms within the Shire**

An equitable communication network for the Shire is essential, if the community is to have sustainable growth and development. The size and remoteness of Etheridge Shire means we are reliant on our communications networks whether this is mobile, broadband, fixed Wi-Fi or satellite.

##### **Developing equitable social infrastructure, to make the townships a desirable place to live**

There is universal agreement that strong, resilient and healthy individuals, families and community play a vital role in building the ongoing prosperity, wellbeing and economic development of a region.

##### **Developing a resilient transport infrastructure and connectivity to support current and future industry**

Resilient transport infrastructure that maximises connectivity across the Shire and links us to the major commercial centres is essential if the Shire is to have sustainable economic growth and development.

##### **Developing reliable potable and irrigation water supplies for residential and economic development**

Reliable and affordable water and energy is essential for the Shire, to have sustainable economic growth and development.

##### **Managing the natural assets, environment and economy for tourism and economic development**

Our Shire's natural resources, assets and environment are key factors in the development of a sustainable economic growth of the Shire.

##### **Commercial services**

Council will build appropriate infrastructure and conduct commercial services aligned to local and regional priorities e.g. road construction, road maintenance, irrigable water supplies, swimming pool operations, refuse collection, student hostel, child care and tourist services.

Etheridge Shire Council

Notes to the Financial Statements  
for the year ended 30 June 2022

Note 2(b). Council functions - analysis of results by function

Functions	Gross program Income					Total income	Gross program expenses		Total expenses	Net Result from recurring operations	Net Result	Total Assets
	Recurring Income		Capital		Rental / other		Recurring	Capital				
	Grants	Other	Grants	Other		\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	
2022	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's
Organisational excellence and governance	7,901	1,846	0	10	65	9,822	(4,558)	(612)	(5,170)	5,189	4,652	264,246
Improving shire communications												
Infrastructure and mechanisms	0	0	0	0	0	0	(295)	0	(295)	(295)	(295)	0
Equitable social infrastructure	54	4	580	0	181	819	(1,238)	0	(1,238)	(1,180)	(419)	21
Resilient transport infrastructure	10,116	15,790	2,743	0	0	28,649	(27,198)	0	(27,198)	(1,292)	1,451	7,051
Delivering reliable potable and irrigation water	0	367	1,467	0	5	1,839	(1,096)	0	(1,096)	(729)	743	6,442
Natural assets, environment and economy	14	173	0	0	1	188	(1,009)	(1,353)	(2,362)	(822)	(2,174)	727
Commercial services	181	296	250	0	0	727	(930)	0	(930)	(453)	(203)	788
<b>TOTAL</b>	<b>18,266</b>	<b>18,476</b>	<b>5,040</b>	<b>10</b>	<b>252</b>	<b>42,044</b>	<b>(36,324)</b>	<b>(1,965)</b>	<b>(38,289)</b>	<b>418</b>	<b>3,755</b>	<b>279,275</b>

Functions	Gross program Income					Total income	Gross program expenses		Total expenses	Net Result from recurring operations	Net Result	Total Assets
	Recurring		Capital		Rental / other		Recurring	Capital				
	Grants	Other	Grants	Other		\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	
2021	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's
Organisational excellence and governance	5,039	1,854	0	0	0	6,893	(4,606)	(422)	(5,028)	2,287	1,865	59,359
Improving shire communications												
Infrastructure and mechanisms	0	0	0	0	0	0	(274)	0	(274)	(274)	(274)	0
Equitable social infrastructure	49	135	378	0	227	789	(1,142)	0	(1,142)	(958)	(353)	11
Resilient transport infrastructure	2,126	11,600	3,218	0	0	16,944	(14,943)	0	(14,943)	(1,220)	2,001	170,216
Delivering reliable potable and irrigation water	0	358	2,739	0	0	3,097	(777)	0	(777)	(419)	2,320	19,219
Natural assets, environment and economy	3	170	0	444	0	617	(780)	0	(780)	(607)	(163)	746
Commercial services	1,292	275	25	0	0	1,592	(751)	0	(751)	817	841	120
<b>TOTAL</b>	<b>8,509</b>	<b>14,392</b>	<b>6,360</b>	<b>444</b>	<b>227</b>	<b>29,932</b>	<b>(23,273)</b>	<b>(422)</b>	<b>(23,695)</b>	<b>(374)</b>	<b>6,237</b>	<b>249,671</b>

## Etheridge Shire Council

### Notes to the Financial Statements for the year ended 30 June 2022

	2022	2021
Notes	\$	\$
<b>3 Revenue</b>		
<b>(a) Rates, levies and charges</b>		
<p>Rates, levies and other annual charges are recognised as revenue, when council earns the right to entitlement, at the commencement of the rating period.</p> <p>Prepaid rates are customer rates payments received prior to the rating period, initially recognised as a financial liability until the commencement of the rating period.</p> <p>Council has no entitlement to such funds, and consequently, any such receipts are held to the credit benefit of customers rates accounts, until commencement of the ratings period.</p>		
<b>Rates, levies and charges</b>		
General rates	2,132,325	2,041,601
Water consumption	412,984	396,036
Waste and refuse management	149,991	143,228
	<u>2,695,299</u>	<u>2,580,865</u>
Less: Discounts and concession remissions	(387,934)	(341,749)
<b>Total rates, levies and charges income</b>	<b><u><u>2,307,366</u></u></b>	<b><u><u>2,239,116</u></u></b>
<b>(b) Fees and charges</b>		
<p>Revenue arising from fees and charges, is recognised at that point in time when the performance obligation is completed and the customer receives the benefit of the contracted goods and services provided.</p> <p>The performance obligation relates to the specific services provided to customers. Generally, full payment is expected at the time of service provision but definitely within 30 day terms of such service provision.</p> <p>There is no material obligation for Council in relation to refunds or returns.</p> <p>Licences, granted by Council, are generally annual or low value and licence income is recognised at the time of granting the licence.</p>		
<b>Licences, registrations and other fees and charges</b>		
TerrEstrial centre - admission fees	47,696	41,438
Einasleygh common - agistment	29,712	26,582
Other fees and charges - agistment, rebates, licences, sundry receipts	217,434	149,172
<b>Total fees and charges</b>	<b><u><u>294,842</u></u></b>	<b><u><u>217,192</u></u></b>

## Etheridge Shire Council

### Notes to the Financial Statements for the year ended 30 June 2022

	2022	2021
Notes	\$	\$
<b>3 Revenue (continued)</b>		
<b>(c) Sales revenue</b>		
<p>Sale of goods revenue is recognised when the customer has taken delivery of the goods. Revenue from services is recognised upon completion of the requested service.</p> <p>Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and associated costs are recognised by reference to the stage of completion of the contracted activity, based on costs incurred at reporting date. Where consideration is received in advance of activity provision, it is included in other liabilities until the activity is performed, when it is then recognised as revenue.</p>		
<b>Rendering of services</b>		
Contract and recoverable works	15,493,956	11,469,356
Private and other works	131,595	14,323
	<u>15,625,550</u>	<u>11,483,679</u>
Childcare centre fees	101,772	105,108
Hostel fees	71,943	90,754
	<u>173,714</u>	<u>195,862</u>
	<u>15,799,264</u>	<u>11,679,541</u>
<b>Sale of goods</b>		
TerrEstrial Centre	74,522	28,261
	<u>74,522</u>	<u>28,261</u>
<b>Total sales revenue</b>	<u>15,873,786</u>	<u>11,707,802</u>

#### (d) Grants, subsidies, contributions and donations

##### Grant income under AASB 15

Where grant income arises from an agreement which is both enforceable and contains specific performance obligations, then the revenue is recognised when control of each performance obligations is satisfied.

Performance obligations vary in each agreement, but can include milestone events, completion to a specification or standard, within a certain timeframe etc.

Payment terms vary depending on the terms and conditions of the grant agreements.

Grants may be received upfront for some agreements or on achievement of certain payment milestones for others. Some agreements may permit control transfers at specific points in time while others may allow continuous control transfer.

In the latter instance, a relevant method of revenue recognition is using either costs or time incurred.

## Etheridge Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2022

	2022	2021
Notes	\$	\$
<b>3 Revenue (continued)</b>		
<b>(d) Grants, subsidies, contributions and donations (continued)</b>		
<b>Grant income under AASB 1058</b>		
Assets arising from transfers within the scope of AASB 1058, are recognised at the fair value of the asset at the time of transfer. Council recognises any associated liability or equity item relationships similarly at this time, with any resultant benefit then being recognised as either income or expense.		
<b>Capital Grants</b>		
Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, the grant revenue is recognised at the point in time when the obligation to construct or purchase is completed.		
Capital Grants for construction projects are recognised as revenue, generally as construction progresses and costs are incurred. This is considered the more appropriate method of matching the project timing of revenue with costs.		
<b>Donations and contributions</b>		
Where assets are donated or contributed, revenue is recognised as the fair value of the asset received, at the point in time when control of the asset passes to Council, as there are generally no enforceable contract obligations.		
Physical assets contributed to Council in the form of Road works and associated infrastructure, are recognised as revenue when Council obtains control of the asset and there is sufficient supporting documentation and information to attribute a value to the asset obtained.		
Non-cash assets contributed, with a value in excess of recognition thresholds are capitalised at their value as non-current assets. Assets contributed below such thresholds are expensed.		
<b>(i) Operating</b>		
General purpose grants	101,755	0
State government subsidies and grants	10,357,202	2,217,404
Commonwealth government subsidies and grants	7,800,744	6,290,271
Donations	5,934	2,600
<b>Total recurrent grants, subsidies, contributions and donations</b>	<b>18,265,635</b>	<b>8,510,275</b>
<b>(ii) Capital</b>		
Capital revenue includes grants and subsidies received and tied to specific projects for the replacement or upgrade of existing, non-current, assets and investment in new assets.		
State government subsidies and grants	1,932,407	2,376,843
Commonwealth government subsidies and grants	3,107,526	4,209,732
<b>Total Capital Grants, Subsidies, Contributions and Donations</b>	<b>5,039,933</b>	<b>6,586,575</b>

## Etheridge Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2022

#### 3 Revenue (continued)

##### (d) Grants, subsidies, contributions and donations (continued)

##### (iii) Timing of revenue recognition for grants, subsidies, contributions and donations

	Notes	2022	
		Revenue recognised at a point in time \$	Revenue recognised over time \$
Grants and subsidies		8,009,136	15,290,497
Donations		5,934	0
		<u>8,015,070</u>	<u>15,290,497</u>

	Notes	2021	
		Revenue recognised at a point in time \$	Revenue recognised over time \$
Grants and subsidies		8,507,675	6,586,575
Donations		2,600	0
		<u>8,510,275</u>	<u>6,586,575</u>

	Notes	2022 \$	2021 \$
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#### 4 Rental, interest and other income

##### Rental income

Council earns rental income from employee provided housing standard residential tenancy agreements. Bond deposits are lodged with the RTA. Council also has an arms length commercial office agreement with a contractor under a services provision contract.

Rental income	178,520	141,215
Other income	2,545	0
Interest received		
earned on at call deposit accounts	59,162	70,043
earned on overdue rates and charges	12,171	15,782
Sub-total Interest received	<u>71,333</u>	<u>85,825</u>

##### Total rental, interest and other income

	<u>252,398</u>	<u>227,040</u>
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#### 5 Capital income

Write back of landfill closure provision estimates for timing and costs

0 443,893

Proceeds from sale of property, plant and equipment

10,027 0

Less: Carrying value of disposed property, plant and equipment

0 0

Total profit on disposal of property, plant and equipment

10,027 0

##### Total capital income

10,027 443,893

## Etheridge Shire Council

### Notes to the Financial Statements for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>6 Employee benefits</b>			
Employee benefit expenses are recorded as the employee provides the service			
Wages and salaries		5,013,028	4,768,218
Councillors remuneration		368,896	347,909
Annual, personal and long-service leave entitlements		920,314	771,018
Superannuation		563,647	511,255
Other employee related expenses		134,977	154,358
		<u>7,000,863</u>	<u>6,552,758</u>
Less: capitalised employee expenses		(247,149)	(167,561)
<b>Total employee benefits</b>		<u><b>6,753,714</b></u>	<u><b>6,385,197</b></u>
Councillor remuneration includes salary and allowances paid in respect of carrying out their duties.			
<b>Additional information:</b>			
Total Council employees at the reporting date:		<b>No.</b>	<b>No.</b>
Elected members		5	5
Administration staff (incl Executive)		20	21
Depot and Works staff		30	37
Child care		4	4
Total full time equivalent employees		<u>59</u>	<u>67</u>
<b>7 Materials and Services</b>			
Consumables		359,543	321,697
Professional services		587,158	478,323
Contract works		12,607,348	4,382,942
Repairs and maintenance		1,790,484	1,514,662
Other materials and services		8,638,362	5,286,818
Water and waste management		951,996	531,758
Communications		131,115	120,682
Insurances		195,627	222,234
		<u>25,261,634</u>	<u>12,859,116</u>
Audit fees for the current year are estimated at \$66,500 incl travel (2021: \$65,000)			
<b>8 Capital expense</b>			
Increased provision for landfill closure and monitoring		1,353,064	0
Losses on disposal of property, plant and equipment			
Proceeds on sale		0	-74,088
Less: Carrying value		0	67,653
Less: Disposal costs		0	1,433
<b>Total profit on land sales</b>		<u>1,353,064</u>	<u>-5,002</u>
Proceeds received on disposal of property, plant and equipment		-660,827	-22,424
Less: Carrying value of disposed fleet		827,335	55,152
Less: Carrying value of disposed road infrastructure		16,584	362,147
Less: Carrying value of disposed property, plant and equipment		0	31,954
Less: Carrying value of other infrastructure		429,170	0
<b>Total losses on disposals of property, plant and equipment</b>		<u>612,262</u>	<u>426,829</u>
<b>Total capital expenses</b>		<u><b>1,965,326</b></u>	<u><b>421,827</b></u>

## Etheridge Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>9 Cash and cash equivalents</b>			
Cash and cash equivalents in the Statement of Cash Flows includes cash on hand, monies receipted but not banked at year end, at-call deposits held with Queensland Treasury Corporation which are not considered at risk due to changes in value.			
<b>Cash and cash equivalents</b>			
Cash at bank and on hand		330,431	1,353,858
Deposits at call		15,787,376	11,863,670
<b>Balance per Statements of Financial Position and Cash Flows</b>		<b>16,117,806</b>	<b>13,217,528</b>
Cash is held with Bendigo Bank in standard business banking accounts. This bank currently enjoys a Standard and Poor's short term credit rating of A1+ and a long term rating of AA-.			
Deposits at call are capital guaranteed and held with Queensland Treasury Corporation in segregated accounts identifying their specific purpose restrictions.			
<b>Restricted cash and cash equivalents over Government grants and subsidies</b>			
Council's cash and cash equivalents may be subject to internal and external restrictions identifying amounts for specific purpose allocation.			
Council's internal restriction is over financial assistance grants for the ensuing financial year, received in advance.			
Cash and cash equivalents		16,117,806	13,217,528
Less: Externally imposed restrictions on use			
Unrestricted cash		<b>16,117,806</b>	<b>13,217,528</b>
(i) Externally imposed expenditure restrictions			
Future capital works		871,970	892,476
Future recurrent works		2,513,271	0
Unspent and restricted Government grants and subsidies		<b>3,385,241</b>	<b>892,476</b>
(ii) Internal allocations of cash at the reporting date			
Future recurrent expenditure		4,476,359	3,161,034
		<b>4,476,359</b>	<b>3,161,034</b>
		<b>7,861,600</b>	<b>4,053,510</b>
<b>Trust funds</b>			
In accordance with the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> , a separate, trust bank account and separate accounting records are maintained for funds held on behalf of external, third parties.			
Council performs a custodial role in respect of these monies, imposing internal restrictions on their use for other Council purposes, and they are neither considered revenue nor recognised as a Council asset.			
<b>Trust funds held for outside parties</b>			
Monies collected or held on behalf of external parties		1,778	9,089
<b>Total trust funds held</b>		<b>1,778</b>	<b>9,089</b>



## Etheridge Shire Council

### Notes to the Financial Statements for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>10 Receivables</b>			
<p>Receivables, loans and advances are amounts owed to Council at year end. They are recognised as the amount due, arising from an advance, completion of a sale or service delivery transaction. Settlement of receivables is required within 30 days from invoice date with additional transaction security not normally obtained.</p> <p>Debts are regularly assessed for collectability and allowance made, where appropriate for impairment expense. All known bad debts were expensed at balance date with any future recovery of these written-off amounts, to be recognised as income.</p> <p>Impairment expense is the difference between the receivables carrying amount and the estimated recoverable amount, if any. Identified impairment expense is recognised as a finance cost.</p> <p>Council applies normal business credit protection procedures prior to providing goods or services, to minimise credit risk.</p> <p>Council does not impair rate receivables as it is empowered under the provisions of the <i>Local Government Act 2009</i> to recover any outstanding rate debt from proceeds on disposal of the rateable property.</p>			
Rates		53,729	168,115
Debtor receivables		850,693	198,576
<b>Total current receivables</b>		<b>904,423</b>	<b>366,691</b>
<b>11 Inventories</b>			
<b>Land Held for Resale</b>			
<p>Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value and, being an inventory item, is classified as a current asset. Proceeds from the sale will be recognised as sales revenue on the signing of a legal, unconditional contract of sale.</p>			
<b>Inventories Held for Distribution</b>			
<p>Inventories are generally unused consumable items held for own use and include general stores, parts and materials for operational repair and replacement and specific items held for projects and works use.</p> <p>Inventory value is measured as the weighted average cost of carrying value less adjustments, where necessary, for any change in this value and then reflect the lower of average cost and net realisable value.</p> <p>Inventories are charged to expense or capital works as utilised, at their carrying value.</p>			
<b>(a) Inventories held for sale</b>			
Real estate for resale		53,093	53,093
		<u>53,093</u>	<u>53,093</u>
<b>(b) Inventories held for distribution</b>			
Plant and equipment stores		654,520	424,606
		<u>654,520</u>	<u>424,606</u>
<b>Total Inventories</b>		<b>707,613</b>	<b>477,699</b>

Etheridge Shire Council

Notes to the Financial Statements  
for the year ended 30 June 2022

12 Property, Plant and Equipment (continued)

	Land	Land Improvements	Buildings	Other plant structures equipment	Fleet and other plant and equipment	Furniture & office equipment	Road drainage & bridge network	Water Infrastructure	Waste management	TerrEstrial collection	Work In progress	Total
Basis of measurement	Fair value Level 2	Cost	Fair value Level 2 & 3	Fair value Level 3	Cost	Cost	Fair value Level 3	Fair value Level 3		Fair value Level 3	Cost	
Fair value category	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
<b>2022 Asset Values</b>												
Opening gross value at July 1 2021	1,596	0	25,605	14,426	10,263	659	198,384	12,110	0	727	20,830	284,600
Additions:												0
Renewals												0
Other additions at Cost	78										10,741	10,819
Disposals		(429)			(1,977)		(17)				708	(1,715)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	27		1,437	1,193			20,275	(866)				22,066
Transfers between classes		13,256	856	(1,452)	3,752	408	1,039	(40)	1,466		(19,285)	0
<b>Closing gross value at June 30, 2022</b>	<b>1,701</b>	<b>12,827</b>	<b>27,898</b>	<b>14,167</b>	<b>12,038</b>	<b>1,067</b>	<b>219,681</b>	<b>11,204</b>	<b>1,466</b>	<b>727</b>	<b>12,994</b>	<b>315,770</b>
<b>Accumulated depreciation and impairment</b>												
Opening gross value at July 1 2021	0	0	10,853	4,917	5,582	423	28,181	3,604	0	0	0	53,560
Depreciation expense	0	0	809	409	565	23	2,217	209	73	0	0	4,305
Depreciation on disposals					(1,160)					0		(1,160)
Revaluation adjustment to asset revaluation surplus			(2,686)	654			3,093	950				2,011
Transfers between classes				(604)				(1)	605			0
<b>Accumulated depreciation at June 30, 2022</b>	<b>0</b>	<b>0</b>	<b>8,976</b>	<b>5,376</b>	<b>4,987</b>	<b>446</b>	<b>33,491</b>	<b>4,762</b>	<b>678</b>	<b>0</b>	<b>0</b>	<b>58,716</b>
<b>Carrying amount as at 30 June, 2022</b>	<b>1,701</b>	<b>12,827</b>	<b>18,922</b>	<b>8,791</b>	<b>7,051</b>	<b>621</b>	<b>186,190</b>	<b>6,442</b>	<b>788</b>	<b>727</b>	<b>12,994</b>	<b>257,054</b>
Range of estimated useful life (years)		100	40 - 100	20-60	5-20	5-20	25-65	25-65		25-65		
<b>2021 Asset Values</b>												
Opening gross value at July 1 2020	1,674	0	24,382	14,168	9,940	574	175,190	12,105	0	727	13,706	252,466
Additions:												0
Other additions												11,306
Disposals	-78			-89	-184		-430				0	-781
Revaluation adjustment to other comprehensive income							21,609					21,609
Transfers between classes			1,223	347	507	85	2,015	5			-4,182	0
<b>Closing gross value at June 30, 2021</b>	<b>1,596</b>	<b>0</b>	<b>25,605</b>	<b>14,426</b>	<b>10,263</b>	<b>659</b>	<b>198,384</b>	<b>12,110</b>	<b>0</b>	<b>727</b>	<b>20,830</b>	<b>284,600</b>
<b>Accumulated depreciation and impairment</b>												
Opening gross value at July 1 2020	0		10,104	4,499	5,250	408	27,184	3,392	0			50,837
Depreciation expense	0		749	475	461	15	2,109	212				4,021
Depreciation on disposals	0			-57	-129		-25					-211
Revaluation adjustment to asset revaluation surplus							-1,087					-1,087
<b>Accumulated depreciation at June 30, 2021</b>	<b>0</b>	<b>0</b>	<b>10,853</b>	<b>4,917</b>	<b>5,582</b>	<b>423</b>	<b>28,181</b>	<b>3,604</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,560</b>
<b>Carrying amount as at 30 June, 2021</b>	<b>1,596</b>	<b>0</b>	<b>14,752</b>	<b>9,509</b>	<b>4,681</b>	<b>236</b>	<b>170,203</b>	<b>8,506</b>	<b></b>	<b>727</b>	<b>20,830</b>	<b>231,040</b>
Range of estimated useful life (years)			40 - 100	20-60	5-20	5-20	25-65	25-65		25-65		

## Etheridge Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2022

#### 12 Property, Plant and Equipment (continued)

##### (a) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below asset recognition thresholds, currently \$10,000 with the exception of land, \$1, and plant, \$5,000.

Replacement of a major component of an asset, in order to maintain its service potential, is treated as the acquisition of a new asset. Routine operational maintenance, repair costs and minor renewals to maintain the asset component and useful life of the non-current asset are expensed as incurred.

However, individual assets valued below the asset recognition threshold, are recognised as assets when they form part of a larger, connected network (e.g. individual components of a park). Land beneath roads, and reserve land under the *Land Act 1994* or *Land Title Act 1994*, is controlled by the Queensland State Government and not recognised in Council's Financial Statements.

##### (b) Measurement

Purchased property plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value, less where applicable, any accumulated depreciation or accumulated impairment loss.

Cost is determined as the fair value of the assets given as consideration plus costs directly attributable to the acquisition. Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included as part of their capital cost.

Property, plant and equipment received in the form of contributions, or for significantly less than fair value are recognised as assets and revenue at fair value.

When Council raises a provision for the restoration of a Council controlled site, such as a landfill site the provision is initially recognised against property, plant and equipment. Subsequent changes in that provision relating to the discount rate or estimated amount, or timing of restoration cost, is recognised against asset revaluation surplus.

##### (c) Depreciation

Assets are depreciated from the date of acquisition or when the asset is available for use.

Land, work in progress, road formations and formation works associated with the construction of dams, levee banks and reservoirs are not depreciated.

Terrestrial Collection is not depreciated as it has an unlimited useful life.

Depreciation, where applicable, is calculated on a straight-line basis, progressively over the estimated useful life of the asset to Council. Management considers this method of depreciation appropriately reflects the pattern of consumption over the remaining useful life of the asset.

Assets identified with having separate components, will have their own separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in consumption patterns, physical wear and tear, technical or commercial obsolescence or management intentions.

##### (d) Impairment

Each non-current physical asset and group of assets, held at cost, is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the carrying amount of the asset exceeds this recoverable amount is recorded as the impairment loss.

**Notes to the Financial Statements**

for the year ended 30 June 2022

**12 Property, Plant and Equipment (continued)**

**(e)(i) Valuation**

Council's valuation policies and procedures are set by Management. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

Within every 5 year period, Council arranges a full comprehensive valuation of assets by engaging an external, professionally qualified valuer.

During this year, Council's buildings and infrastructure was comprehensively valued. In the prior year, Council arranged for its roads and associated infrastructure to be comprehensively valued.

The purpose of these rolling valuations is to ensure carrying amount of each class of asset does not materially differ from its fair value at the reporting date.

The valuation process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their assessments of the condition of the assets at the date of inspection.

During the intervening years, Council uses internal and external consulting engineers to assess for material differences in the assumptions for useful life, remaining lives and costs with all infrastructure assets. These results are also considered in combination with suitable indexes from the Australian Bureau Statistics. Jointly, these methods are combined to form the basis of a management valuation in the intervening years.

Any revaluation increment arising from the revaluation of an asset is credited to the appropriate asset class revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate.

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1).
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (Level 2).
- Fair value based on unobservable inputs for the asset and liability (Level 3).

## Etheridge Shire Council

### Notes to the Financial Statements for the year ended 30 June 2022

#### 12 Property, Plant and Equipment (continued)

##### (e) (ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other Interim revaluation adjustments
Land (Level 2)	Market Value	31-Mar-22	Herron Todd and White (HTW)	<p>The property market for residential land and houses is in limited supply, with only a few recent period sales and limited housing and building construction.</p> <p>Land values were assessed using the direct comparison approach, whereby Land owned by Council has a zoning particular to Council's ownership, such as "Community Infrastructure". In these cases, land values have been assessed based upon sale of other land with similar, physical attributes, with allowances being made for the restrictive zoning.</p> <p>Valuation inputs were used where comparable sales evidence was available and meaningful comparisons were possible, without significant adjustment or evidence analysis, or significant professional judgement by HTW. Sales evidence was sourced from RP Data, active estate agents and gathered as part of HTW normal business processes. Comparable sales evidence can be obtained from HTW's valuation report.</p>	Nil	Nil
Buildings (Level 2) \$ 000'S	Market Value	31-Mar-22	Comprehensive Valuer 2022:  HTW	<p>Comprehensive onsite inspections conducted between Dec 2021, in accordance with AASB13 and AASB16. The property market for residential land and houses is very small with only a few sales in recent years, and with few houses or buildings under construction during the inspection period.</p> <p>Where there is a market for Council building assets, fair value has been derived from sales prices of comparable properties. In the absence of sales evidence, reference has been made to:</p> <ul style="list-style-type: none"> <li>• Rawlinsons, Australian Construction Handbook;</li> <li>• HTW industry experience and business processes.</li> </ul> <p>In determining the level of accumulated depreciation, the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component.</p> <p>Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.</p> <p>Where "depth in market" can be identified, we have assessed the fair value of an asset as the best estimate of price reasonably obtained in the market at the date of valuation.</p>	Nil	Nil
2022: \$2,779						
2021: \$2,392						

## Etheridge Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2022

#### 12 Property, Plant and Equipment (continued)

##### (e) (ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation Approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other Interim revaluation adjustments
Buildings (level 3) \$ 000'S	Current Replacement Cost	31-Mar-22	Comprehensive Valuer  HTW	<p>Where Council buildings are of specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset of similar type and service. The gross current values have been derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors. (Rawlinson's Australian Construction Handbook.)</p> <p>Where there is no depth of market, the net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.</p> <p>In determining the level of accumulated depreciation, the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence. Once the accumulated depreciation has been calculated, it is aggregated into a parent asset for aggregation within the financial system.</p>	Nil	Nil
2022: \$17,162						
2021: \$10,695						
Water Infrastructure (Level 3)	Current Replacement Cost (CRC)	31-Mar-22	Comprehensive Valuer  Shepherd	<p>CRC was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life. Unit rates were developed from a combination of past construction project averages and first principles calculations for assets, where recent construction unit costs are not known.</p> <p><b>Accumulated Depreciation</b> The accumulated depreciation cost was determined by an assessment of the age from either its construction date or by a condition assessment where an asset was close to the end of its life or where reliable construction data information was unavailable. Where site inspections were not conducted (i.e. for passive assets and active assets for which site inspections were not undertaken), the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.</p>	Nil	Nil

## Etheridge Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2022

#### 12 Property, Plant and Equipment (continued)

##### (e) (ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation Approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other Interim revaluation adjustments
Roads, Bridges and Drainage Networks (Level 3)	Current Replacement Cost	31-Mar-21	Comprehensive Valuer Shepherd  Interim Valuer Shepherd June 30, 2022	<p><b>Roads</b></p> <p>Council categorises its road infrastructure into urban and rural roads and then further sub-categorises into sealed and unsealed roads. All road segments are then componentised into formation, pavement and seal (where applicable).</p> <p>Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.</p> <p>CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. Council assumes pavements are constructed to depths of 200mm for urban areas and 150mm for rural roads.</p> <p>For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's Enterprise Bargaining Agreement (EBA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.</p> <p><b>Accumulated depreciation</b></p> <p>In determining the level of accumulated depreciation, roads were disaggregated into significant components which exhibited different useful lives.</p> <p>A consumption assessment was undertaken based on defects/condition assessments for each segment. For sealed surfaces defect % by Area and Average International Roughness Index, for sealed pavements % of rutting by area and average international roughness index, for unsealed pavements % of gravel remaining were all used to determine remaining lives.</p>	10.2%	<p>Australian Bureau of Statistics Indexes, ABS Catalogues, No. 6427</p> <p>Producer Price Indexes, Australia</p> <p>Table 17, Index Number 3101 "Road and Bridge Construction Queensland"</p> <p>Indexation was adopted on June 30, 2022</p>

## Etheridge Shire Council

### Notes to the Financial Statements for the year ended 30 June 2022

#### 12 Property, Plant and Equipment (continued)

##### (e) (ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation Approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other Interim revaluation adjustments
Roads, Bridges and Drainage Networks (Level 3)  (continued)	Current Replacement Cost	31-Mar-21	Comprehensive Valuer  Interim Valuer Shepherd June 30, 2022	<p><b>Bridges</b> Each bridge was assessed individually, with the valuation varying according to deck area, condition and size. Construction estimates were determined on a basis similar to roads.</p> <p><b>Accumulated depreciation</b> The accumulated depreciation cost was determined by an assessment of the age from either its construction date or by a condition assessment where an asset was close to the end of its life or where no reliable construction data information was available.</p> <p><b>Drainage Infrastructure</b> Similar to roads, drainage assets are managed by major components pipes, headwalls surfaces and pits. Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard yet grouped into urban and rural types.  Where drainage assets are located underground, and physical inspection is not possible the age, size and type of construction material are used to determine the fair value at reporting date.</p> <p><b>Accumulated depreciation</b> The accumulated depreciation cost was determined by an assessment of the age from either its construction date or by a condition assessment where an asset was close to the end of its life or where no reliable construction data information was available.</p>	10.2%	<p>Australian Bureau of Statistics Indexes, ABS Catalogues, No. 6427 Producer Price Indexes, Australia Table 17, Index Number 3101 "Road and Bridge Construction Queensland"</p> <p>Indexation was adopted on June 30, 2022</p>



## Etheridge Shire Council

### Notes to the Financial Statements for the year ended 30 June 2022

#### 12 Property, Plant and Equipment (continued)

##### (e) (ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation Approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other Interim revaluation adjustments
Other Infrastructure	Current Replacement Cost	31-Mar-22	Comprehensive Valuer Shepherd	<p><b>Other Structures</b> Include small shelters, play equipment, fencing and various airstrip and remaining land improvement assets. CRC was calculated based on expected replacement costs, where unit rates were developed from a combination of past construction project averages, from first principles' calculations or indexation.</p> <p><b>Accumulated depreciation</b> The accumulated depreciation cost was determined by an assessment of the age from either its construction date or by a condition assessment where an asset was close to the end of its life or where no reliable construction data information was available.</p> <p>Where site inspections were not conducted, the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.</p>	NIL	Australian Bureau of Statistics Indexes, ABS Catalogues, No. 6427 Producer Price Indexes, Australia Table 17, Index Number 3101 "Road and Bridge Construction Queensland"

**Notes to the Financial Statements**  
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>13 Contract balances</b>			
Contract assets represent the excess of billable costs incurred, against amounts Council has invoiced a customer or grantor with respect to a contract for the construction of an asset. A contract liability may arise, where Council has received amounts in advance, from a customer or grantor, in excess of currently incurred amounts in respect of a contract or construction of an asset.			
<b>(a) Contract assets</b>			
Contract assets		4,391,238	4,570,296
		<u>4,391,238</u>	<u>4,570,296</u>
<b>(b) Contract liabilities</b>			
Funds received upfront to construct Council controlled assets		871,970	291,851
Non-capital performance obligations not yet satisfied.		2,513,271	359,716
		<u>3,385,241</u>	<u>651,567</u>
<b>(c) Revenue previously recognised and included in contract liability balance at the beginning of the year</b>			
Funds received upfront to construct Council controlled assets		291,851	2,483,226
Non-capital performance obligations not yet satisfied.		359,716	1,000,313
		<u>651,567</u>	<u>3,483,539</u>
<b>(d) Significant changes in contract balances</b>			
The most significant changes have been the capital expense movement over time associated with construction at Charleston Dam during the period to Dec 2021, and upgrade of the TerrEstrial Centre, resulting in release of previously constrained funds.			
<b>14 Payables</b>			
Creditors are recognised when goods or services are received, at the contracted, agreed amounts, such amounts are unsecured and generally settled within a 30 day term or otherwise by arrangement.			
<b>Current</b>			
Creditors		1,135,040	47,144
ATO payable		7,198	177,714
Accrued expenses		2,585,796	1,658,163
Employment benefits		4,560	0
Unearned income (rates received in advance)		39,399	59,867
		<u>3,771,993</u>	<u>1,942,888</u>

**Notes to the Financial Statements**  
for the year ended 30 June 2022

	2022	2021
Notes	\$	\$
<b>15 Borrowings</b>		
Borrowings are initially recognised at the agreed contract amount plus any directly attributable, transaction costs. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.		
<b>Current</b>		
Loans - Queensland Treasury Corporation	11,705	11,203
	<u>11,705</u>	<u>11,203</u>
<b>Non-Current</b>		
Loans - Queensland Treasury Corporation	29,796	41,377
	<u>29,796</u>	<u>41,377</u>

All borrowings are in \$A denominated amounts and interest is expensed as it is incurred. No interest charge has been capitalised into the value of the underlying asset. The expected final loan instalment is Sept 2025, fully repaying this liability. There have not been any defaults or breaches of the loan agreement during the period of the borrowing.

The loan market value of this debt, at reporting date was \$44,247 if Council was to fully repay this debt at that time. However, it is Council's intention to carry the debt for its full term and consequently, no provision for loss is required to be made.

Council adopts an annual debt policy that sets out Council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

**16 Provisions**

Liabilities are recognised for employee benefits such as annual and long service leave entitlements accrued, in respect of services provided by employees up to reporting date. Short term benefits, which are expected to be settled within 12 months, are calculated on wage and salary levels which are expected to be paid during that timeframe. Amounts expected to be settled later than this timeframe are calculated on projected future wage and salary levels, discounted to present value.

**Long Service Leave**

The provision for long service leave represents the present value of estimated future entitlements to be made in respect of services provided by employees up to this reporting date.

The qualifying liability is calculated using current pay rates and projected future increases in those rates including eligible employee on-costs.

The estimates are premised on the probability of the employee remaining in Council's employment or associated employment, resulting in the Council requirement to meet this liability. Adjustments are made to allow for the proportion of the benefit earned to date, with the result discounted to a present value.

The interest rates attaching to Commonwealth Government guaranteed securities at reporting date are used to discount these estimated future entitlements.

Notes to the Financial Statements  
for the year ended 30 June 2022

	2022	2021
Notes	\$	\$
<b>16 Provisions (continued)</b>		
<b>Refuse Sites Rehabilitation</b>		
Council has established and maintains a provision for the restoration of the four township landfill sites, at the end of their useful lives. Council estimates these sites are estimated to close between 2026 and 2040 and the restoration program will continue over a subsequent, thirty years, post-closure care program.		
The provision for landfill restoration is calculated as the present value of the anticipated future costs associated with their closure, decontamination and monitoring of historical residues and possible leaching on these sites.		
The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. Uncertainties surrounding these assumptions may result in actual future expenditure differing from the amounts currently provided.		
It is the long term nature of the liability, causing the main significant uncertainty in estimating the costs that may be incurred in determining a provision. This provision is reviewed on a regular basis and updated with changes in costs and circumstances available at the time with changes in the provision charged against comprehensive income for that year.		
<b>Current</b>		
Annual and other leave entitlements	497,167	603,707
Long service leave	275,253	340,349
	<u>772,421</u>	<u>944,056</u>
<b>Non-Current</b>		
Long service leave	140,186	78,671
Refuse sites rehabilitation	2,101,003	747,939
	<u>2,241,189</u>	<u>826,610</u>
<b>Refuse site rehabilitation</b>		
Balance at the beginning of the financial year	747,939	1,191,832
Increase due to unwinding of discount	13,239	0
Increase / (decrease) due to change in projected costs	1,248,949	(443,893)
Decrease due to change in timing of cost	(20,677)	0
Decrease due to change in discount rate	(330,847)	0
Increase due to change in inflation rate	442,400	0
<b>Balance at the end of the financial year</b>	<u>2,101,003</u>	<u>747,939</u>
Provision costs were reassessed during the current year by an independent, professional firm resulting in increased provisioning due to revised site and fill life, additional capping and survey costs and increased costs associated with rehabilitation and monitoring costs.		
<b>17 Commitments for expenditure</b>		
Contractual commitments and arrangement estimates at the end of the financial year, but not recognised in the financial statements are as follows:		
Management of ESC Student Hostel (permits attendance variations)	72,500	70,000
Town maintenance arrangement - Mt Surprise due for tender offer.	52,500	50,000
Town maintenance arrangement - Einasleigh due for tender offer.	35,000	32,000
	<u>160,000</u>	<u>152,000</u>

Council's parks and gardens team maintain Etheridge and Forsyth townships.

**Notes to the Financial Statements**

for the year ended 30 June 2022

Notes	2022 \$	2021 \$
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**18 Contingent assets and liabilities**

Details and estimates of maximum amounts of contingent liabilities are as follows:

**Local Government Mutual**

Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2021, the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

**Local Government Work Care**

Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Work Care. Under this scheme Council has provided an indemnity by way of bank guarantee in favour of LGW, drawn against deposits held with QTC to cover shortfall funding in the event the self-insurance licence was cancelled and there were insufficient funds available to cover the outstanding liabilities. Only the Queensland Government's workers regulator may exercise any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$98,073 (2021: \$86,304).

**19 Related party transactions**

**(a) Transactions with key management personnel ("KMP")**

Key management personnel include the Mayor, councillors, council's Chief Executive Officer and some executive management.

Compensation paid to KMP comprises:

Short-term employee benefits	771,405	560,362
Long term benefits	21,171	11,159
Post employment benefits	51,066	53,527
Termination benefits	0	110,260
<b>Total</b>	<b>843,642</b>	<b>735,308</b>

Detailed remuneration disclosures are provided in the annual report

## Etheridge Shire Council

### Notes to the Financial Statements for the year ended 30 June 2022

Notes	2022 \$	2021 \$
<b>19 Related party transactions (continued)</b>		
<b>(b) Transactions with other related parties</b>		
Employee costs for close family members of KMP (No. of employees 2022: 0; 2021: 2)	0	81,975
All close family members of KMP were employed through arm's length process, and are paid in accordance with the relevant Award for their position.		
<b>(c) Loans and guarantees to/from related parties</b>		
There are no loans or guarantees provided to or held with related parties.		
<b>(d) Commitments to/from other related parties</b>		
There are no specific commitments or contracts for future transactions. Unspecified transactions may occur during the ordinary course of business.		
<b>(e) Transactions with related parties</b>		
Purchases of materials and services from entities controlled by KMP (being payments to Georgetown Butchery and Lynd Roadhouse under commercial terms)	15,969	14,854
<b>(f) Transactions with related parties that have not been disclosed</b>		
Most of the people and entities that may be considered related parties live and operate within Etheridge Shire. Consequently related party transactions may occur during the ordinary course of business. These may include payment of rates, use of community provided facilities at no charge (e.g.) Georgetown swimming pool and Council Library. These transactions have not been disclosed where they are available to the general public.		
No close family members of either Councillors or KMP are employed with Council.		
<b>20 Asset revaluation surplus</b>		
The asset revaluation surplus comprises movements of Council's non-current assets, reflecting changing values of assets under direct valuation, conducted by appropriately qualified and independent valuers		
Balance at the beginning of the financial year	155,723,119	133,038,030
Increment in revaluation and indexation surplus on assets	20,055,206	22,685,089
<b>Balance at the end of the financial year</b>	<b><u>175,778,325</u></b>	<b><u>155,723,119</u></b>
<b>21 Superannuation</b>		
Total superannuation contributions paid by Council for employees	563,647	511,255
	<b><u>563,647</u></b>	<b><u>511,255</u></b>

All employees have contributions paid to compliant, employee choice funds and LGIA. Council contributes at the current SGL rate of 10% of an employees eligible gross ordinary earnings before overtime. Where employees choose to make an additional contribution of 6% of eligible earnings, Council contributes the minimum SGL plus a complimentary contribution to a cap of 12%. Effective July 2022, the SGL rate will increase to 10.5%.

**Notes to the Financial Statements**  
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>22 Reconciliation of net result to net cash inflow from operating activities</b>			
Net result		3,754,709	6,237,038
Non-cash items:			
Depreciation and amortisation	2, 12	4,305,255	4,020,438
		<b>4,305,255</b>	<b>4,020,438</b>
Investing and development activities:			
Net (profit)/loss on disposal of non-current assets		585,651	426,829
Net (profit)/loss on disposal on land sales		0	(5,002)
Capital grants and contributions		(5,005,266)	(6,586,575)
		<b>(4,419,615)</b>	<b>(6,164,748)</b>
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables		(637,165)	851,185
(Increase)/decrease in inventories		(229,861)	(82,755)
Increase/(decrease) in payables		2,301,675	798,502
Increase/(decrease) in contract liabilities		2,685,850	(598,705)
Increase/(decrease) in provisions		1,243,136	(468,896)
Increase/(decrease) in other liabilities			0
		<b>5,363,635</b>	<b>499,331</b>
<b>Net cash inflows from operating activities</b>		<b>9,003,983</b>	<b>4,592,059</b>

**Etheridge Shire Council**

**Notes to the Financial Statements**  
for the year ended 30 June 2022

**Management Certificate**  
**For the year ended 30 June 2022**

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

In accordance with section 212(5) of the Regulation we certify that:

- ( i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulations 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ( ii) the general purpose financial statements, as set out on pages 2 to 29, present a true and fair view, in accordance with Australian Accounting Standards, of the council's transactions for the financial year and financial position at the end of the year.



**Barry Hughes**

**Mayor**

Date: 14 / 12 / 2022



**Ken Timms**

**Chief Executive Officer**

Date: 14 / 12 / 2022



## INDEPENDENT AUDITOR'S REPORT

To the councillors of Etheridge Shire Council

### Report on the audit of the financial report

#### Opinion

I have audited the financial report of Etheridge Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2022, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

#### Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Etheridge Shire Council's annual report for the year ended 30 June 2022 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the current year financial sustainability statement.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

#### **Responsibilities of the councillors for the financial report**

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

#### **Auditor's responsibilities for the audit of the financial report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

#### **Report on other legal and regulatory requirements**

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

#### **Prescribed requirements scope**

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, any other Act and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.



David Adams  
as delegate of the Auditor-General

14 December 2022

Queensland Audit Office  
Brisbane

## Etheridge Shire Council

### Current Year Financial Sustainability Statement

for the year ended 30 June 2022

#### Measures of Financial Sustainability

	How the measure is calculated	Actual 2022	Target
Council's performance at 30 June 2022 measured against key financial ratios and targets:			
<b>1. Operating surplus ratio</b>	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	1.85%	Between 0 and 10 %
An indicator measuring the extent to which revenues cover operational expenses only or are available for capital funding and / or other purposes.			
<b>2. Asset sustainability ratio</b>	Capital expenditure on asset replacement (renewals) divided by depreciation expense.	0%	Greater than 90%
An approximation of the extent infrastructure assets managed are replaced, as they reach the end of their useful lives.			
<b>3. Net financial liabilities ratio</b>	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-32.68%	Not greater than 60% 60%
An indicator measuring the extent net financial liabilities can be serviced with operating revenue.			

#### Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*.

The amounts used to calculate the three reported measures are prepared on an accrual basis, drawn from Council's audited general purpose financial statements for the year ended 30 June 2022.

## Etheridge Shire Council

### Current Year Financial Sustainability Statement for the year ended 30 June 2022

#### Certificate of Accuracy For the year ended 30 June 2022

This current year financial sustainability statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability Statement has been accurately calculated.



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Barry Hughes

Mayor



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Ken Timms

Chief Executive Officer

## INDEPENDENT AUDITOR'S REPORT

To the councillors of Etheridge Shire Council

### Report on the current-year financial sustainability statement

#### Opinion

I have audited the accompanying current-year financial sustainability statement of Etheridge Shire Council for the year ended 30 June 2022, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s. 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current-year financial sustainability statement of Etheridge Shire Council for the year ended 30 June 2022 has been accurately calculated.

#### Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current-year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current-year financial Etheridge sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

#### Other Information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Etheridge Shire Council's annual report for the year ended 30 June 2022 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current-year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

#### **Responsibilities of the councillors for the current-year financial sustainability statement**

The councillors are responsible for the preparation and fair presentation of the current-year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

#### **Auditor's responsibilities for the audit of the current-year financial sustainability statement**

My objectives are to obtain reasonable assurance about whether the current-year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



David Adams  
as delegate of the Auditor-General

14 December 2022

Queensland Audit Office  
Brisbane



## Etheridge Shire Council

### Unaudited Long Term Financial Sustainability Statement

Prepared as at June 30, 2022

Measures of Financial Sustainability	Measure	Target Range	Actual Jun-22	Forecasts										
				Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	Jun-28	Jun-29	Jun-30	Jun-31	Jun-32	
1. Operating surplus ratio %	Net result divided by total operating revenue	0% - 10%	1.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.89%
2. Asset sustainability ratio %	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	> 90%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3. Net financial liabilities ratio %	Total liabilities minus current assets divided by total operating revenue	Not > 90%	-33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-146.54%

### Etheridge Shire Council Financial Management Strategy

Council measures revenue and expenditure trends over time, as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services.

Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

## Etheridge Shire Council

### Unaudited Long Term Financial Sustainability Statement (continued)

#### Certificate of Accuracy

For the long term financial sustainability statement prepared as at 30 June 2022

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



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Barry Hughes

Mayor



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Ken Timms

Chief Executive Officer



# Etheridge Shire Council

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<b>General Meeting</b>	18 <sup>th</sup> January 2023
<b>Subject</b>	Aged Care Advisor Committee Meeting Minutes
<b>Classification</b>	Open
<b>Author</b>	Andrew McKenzie

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## EXECUTIVE SUMMARY

The Aged Care Advisory Committee met on the 15<sup>th</sup> December 2022. A copy of the Meeting minutes is presented for Council's information.

## RECOMMENDATION

That Council: -

1. Receive the minutes of the Aged Care Advisory Committee meeting held 15<sup>th</sup> December 2022;
2. invite expressions of interest from the community to fill the vacancy on the Aged Care Advisory Committee created from Mrs C. Henry's resignation; and
3. Write to Mrs Henry to thank her for her contribution to the Advisory Committee's achievements.

---

## BACKGROUND

The Aged Care Advisory Committee is an advisory committee of Council, constituted under the *Local Government Act 2009*. Good governance requires advisory committee meeting minutes be tabled at the next General Meeting of Council.

In essence, the purpose of the Meeting held 15<sup>th</sup> December 2022 was to provide Committee Members with an update on progress toward the Independent Living Facility.

One item that does require Council's attention is Mrs Colleen Henry resignation from the Committee. It is recommended that Council call for expressions of interest from the community and then appoint a replacement Member from those expressing interest.

## LINK TO CORPORATE PLAN

Corporate Aim No. 3: Quality Social Infrastructure makes the shire a desirable place to live.

## BUDGET & RESOURCE CONSIDERATIONS

Council has received \$100,000 from the North West Mineral Province Building Sustainable Communities Program to fund the design elements of the Independent Living Facility, with a further \$500,000 to commence on-site development, including building construction..

## CONSULTATION

Via Aged Care Advisory Committee meetings.

## LEGAL CONSIDERATIONS

The committee is constituted under the Local Government Act & Regulations.

The Building Sustainable Communities grant program is subject to the conditions of funding, as contained in the funding agreement with the Department.

## POLICY IMPLICATIONS

Nil

## RISK ASSESSMENT

<b>CONSEQUENCE</b>					
<b>LIKELIHOOD*</b>	<b>Insignificant 1</b>	<b>Minor 2</b>	<b>Moderate 3</b>	<b>Major 4</b>	<b>Catastrophic 5</b>
A (Almost certain)	H	H	E	E	E
B (Likely)	M	H	H	E	E
C (Possible)	L	M	H	E	E
D (Unlikely)	L	L	M	H	E
E (Rare)	L	L	M	H	H

Nil at this time

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**Report Prepared By:**

Andrew McKenzie

Date: 20<sup>th</sup> December 2022

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**Report Authorised By:**

Ken Timms, Chief Executive Officer

Date:

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ATTACHMENTS: Aged Care Advisory Committee meeting minutes for meeting held 15<sup>th</sup> December 2022.

**ADVISORY COMMITTEE MEETING (AGED & DISABILITY CARE)**  
**HELD IN GEORGETOWN THURSDAY 15<sup>th</sup> December 2022**  
**GEORGETOWN COUNCIL CHAMBERS**

**UNCONFIRMED MINUTES**

Greg Ryan opened the meeting at 9.07am.

**ACKNOWLEDGEMENT OF COUNTRY EWAMIAN PEOPLE**

*“We would like to acknowledge the traditional owners of this land and pay our respects to the Elders past, present and future for they hold the history, cultural practice and traditions, of their people.”*

**DECLARATIONS**

*Nil*

**ATTENDANCE**

Present: Greg Ryan (Committee Chair), Cr Barry Hughes, Cr Cameron Barns, Andrew McKenzie,  
Via Teleconference: Amanda Dixon (Member), Carol Ryan (Member), Rob Jaggard

**APOLOGIES**

**MOVED: Cameron Barns**

**SECONDED: Barry Hughes**

That the apologies of the following Committee Members / observers be received, and leave of absence granted: -

- Cr Joe Haase (Member)
- Colleen Henry (Member)
- Alana Young (Member)

**CARRIED**

**CONFIRMATION OF MINUTES**

**MOVED: Amanda Dixon**

**SECONDED: Carol Ryan**

That:

*The Minutes of the Advisory Committee (Aged & Disability Care) Meeting held at Georgetown on Wednesday 21<sup>st</sup> July 2022.*

**CARRIED**

**CONDOLENCES**

*Nil*

## BUSINESS ARISING FROM PREVIOUS MEETING MINUTES AND GENERAL BUSINESS

Nil

## NEW MATTERS / GENERAL BUSINESS

1. Council Update  
Andrew advised: -
  - Council
  - Georgetown Aged Independent Living Facility:
    - Ausnorth Consulting
      - Site survey completed late April 2022
      - Planning consultant finalising MCU application, expected lodgement date 16<sup>th</sup> December 2022.
      - Civil design underway. Erscon have supplied a set of 7 plans for review.
      - AusNorth have pegged centre point for each accommodation unit in Stage 1, and the location of the wastewater treatment plant.
    - Cairns Architects
      - Master Plan completed
    - Preston Law
      - Finalising Application to QCAT
      - Tenancy documents and facility rules to follow.
    - Project Manager
      - Geotech tests completed. Results will be available by end of December, allowing Erscon to continue with civil design into January 2023.
      - Liaising with up to 5 prefab building manufacturers, for floor plan and building design. Buildings are customisable to grade (standard) and inclusions (age-appropriate design, additional electrics etc)
      - Verbal report to be presented at meeting
2. Etheridge Cares Update  
Amanda provided the following update on behalf of Etheridge Cares:
  - Etheridge Cares keeps plugging away.
  - 15 clients signed to packages in Etheridge region, and a further 13 outside of the Shire.
  - 27 clients are awaiting approvals for packages
  - Mabel will be coming to Georgetown to train workers
  - Etheridge Cares continues to look for workers in Mt Surprise and Croydon
  - Fundraising is progressing well. Approx \$12,000 has been raised toward the bus through fundraising activities.
3. Colleen Henry – resignation from Committee  
By way of email dated 13<sup>th</sup> December 2022, Colleen notes she had missed more meetings than she has attended and is resigning from the Committee.

**MOVED: Amanda Dixon**

**SECONDED: Cameron Barns**

*That the Committee recommends Council accept Mrs Henry's resignation and call for expressions of interest to fill the vacancy. Further, the Committee, express its gratitude to Mrs Henry for her participation and contribution to the Committee's performance and note her valuable contribution to its achievements.*

**CARRIED**

4. Cr Hughes affirmed Council's commitment to the Independent Living Facility, and reflecting upon the year just passed, noted the Committee's and Etheridge Care's achievements and wished everyone a Merry Christmas and Happy New Year.
5. Appointment of a replacement Committee Member: Carol sought an outline of the recruitment process and wished the new Member could be appointed by the next Committee Meeting. Andrew outlined that Council would call expressions of interest from the community and select the best candidate (likely in consultation with Chair, Greg as a minimum). As the appointment is made by Council by resolution, and given the time of year, it may be optimistic to have an appointment by the 16<sup>th</sup> February 2023.

6. Higher Need Aged Care: Chair Greg related a few recent discussions with members of the public and wished to remind the Committee not to lose sight of the higher aged care needs faced by the community. He noted that an outcome of the Independent Living Facility was to create the demand for higher need aged care services and seek an increase in services provided by Queensland Health and other service providers.

### **Next Meeting**

The next meeting is nominally scheduled for Thursday 16<sup>th</sup> February 2023. It was noted that an earlier meeting may be called should the consultants require guidance in completing their project elements.

### **CONCLUSION**

Greg Ryan closed the meeting at 9.37 am



# Etheridge Shire Council

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<b>General Meeting</b>	18 <sup>th</sup> January 2023
<b>Subject</b>	Review of Drug & Alcohol Policy
<b>Classification</b>	Open
<b>Author</b>	Andrew McKenzie, Director Corporate Services

## EXECUTIVE SUMMARY

A review of Council's Drug and Alcohol Policy has been completed, updating it in response to the last 12 months of increased randomised testing.

## RECOMMENDATION

That Council adopt the revised Drug and Alcohol Policy, as presented.

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## BACKGROUND

The Policy was last reviewed in 2021. Since then, Council has increased the frequency and extent of its random drug and alcohol testing. In light of the increased testing, a number of minor deficiencies had been detected that have been addressed through this review. In addition, the Policy's formatting and layout have also been improved.

## LINK TO CORPORATE PLAN

Corporate Aim No. 5: Best Practice corporate governance and organisational excellence.

Outcome 5.5: Council is effective in attracting and retaining qualified, experienced and committed staff.

## BUDGET & RESOURCE CONSIDERATIONS

The Policy doesn't commit Council to any more or less randomised testing. Rather it provides the Policy Statement and mechanism through which testing is conducted. Council's annual budget will ultimately define the extent of testing. Internal testing is an absorbed cost through WH&S operating budgets. External testing is running at approx. \$6,000 per quarter.

## CONSULTATION

Nil at this time – the changes are effectively minor in nature since the last review. However, once we have a replacement WH&SA and functioning WH&S Committee, I would be pleased for them to review the Policy.

Upon adoption, the revised Policy will be distributed to all staff.

## LEGAL CONSIDERATIONS



This Policy assists in achieving Council’s legislative duty of care to provide a safe workplace to workers.

**POLICY IMPLICATIONS**

This version of the Drug & Alcohol Policy will replace previous versions.

**RISK ASSESSMENT**

<b>CONSEQUENCE</b>					
<b>LIKELIHOOD*</b>	<b>Insignificant 1</b>	<b>Minor 2</b>	<b>Moderate 3</b>	<b>Major 4</b>	<b>Catastrophic 5</b>
A (Almost certain)	H	H	E	E	E
B (Likely)	M	H	H	E	E
C (Possible)	L	M	H	E	E
D (Unlikely)	L	L	M	H	E
E (Rare)	L	L	M	H	H

**OUTCOME**

Risk is assessed as low. Likelihood of Corporate Risk (from the Policy) is assessed as Unlikely, with Insignificant consequences.

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**Report Prepared By:**

**Report Authorised By:**

Andrew McKenzie, Director Corporate Services

Ken Timms, Chief Executive Officer

Date: 30<sup>th</sup> December 2022

Date:

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# DRUG & ALCOHOL POLICY

## POLICY OUTLINE

### 1. PURPOSE

Etheridge Shire Council is committed to providing a safe, healthy and productive working environment for all Council employees. Council is committed to minimizing harm to staff and members of the wider community that can be associated with use of alcohol and other drugs. Further, Council recognises that the inappropriate use of alcohol and other drugs can hinder workplace safety and performance and can significantly contribute to absenteeism and reduced morale.

### 2. SCOPE

This Drug and Alcohol Policy applies to all employees of Council and any person who performs work for Council, including trainees, labour hire, trainees, volunteer staff, consultants and contractors and their employees.

### 3. AIM

The aim of the Policy is to minimise the risk of drug and/or alcohol consumption that might affect the health, safety, productivity or efficiency of Individuals present at any Workplace. The Policy is aimed at preventing Individuals who may be hindered by drugs or alcohol from undertaking work, the consequences of which may result in detrimental effect on health, safety, productivity, efficiency or other significant aspects of the work environment. The Policy also seeks to ensure that the Council and its employees comply with the legislation of the Federal and States/Territory Governments regarding drugs and alcohol where appropriate.

### 4. POLICY

Possession, distribution and use of illegal drugs while at work is strictly prohibited.

When presenting to work, all staff must be fit for work and free from impairment from alcohol and other drugs, that is to be below the acceptable levels (refer to section 13 Acceptable Levels) for alcohol or drugs when at work.  
3.1 The aim of the Policy is to minimise the risk of drug and/or alcohol consumption that might affect the health, safety, productivity or efficiency of Individuals present at any Workplace. The Policy is aimed at preventing Individuals who may be hindered by drugs or alcohol from undertaking work, the consequences of which may result in detrimental effect on health, safety, productivity, efficiency or other significant aspects of the work environment. The Policy also seeks to ensure that the Council and its employees comply with the legislation of the Federal and States/Territory Governments regarding drugs and alcohol where appropriate.

Employees taking over the counter or prescribed medication that may result in some level of impairment must notify their supervisor upon commencement of the course of medication so that alternate work arrangements can be implemented to ensure the employee's safety and the safety of those around the employee.

To remove doubt, the primary consideration of this Policy is whether an employee is fit or unfit for work (that is free from impairment from alcohol or drugs) than having a lawful authority to be under the influence of alcohol or drugs. To illustrate: -

#### Example 1

Alcohol: It is lawful to consume alcohol. It is lawful to operate a motor vehicle (excl. trucks and plant) with a BAC <0.05, the point at which Parliament has determined a person is impaired. However, Council has set the acceptable limit for BAC at 0.00, recognizing the high-risk environment within which our employees work and Council's duty of care to provide a safe workplace. Therefore, an employee will be in breach of this policy if they record a BAC >0.00.

#### Example 2

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*Prescription Drugs (Opioids & Cannabis): Employees may be prescribed opioids or cannabis for pain relief or for other therapeutic reasons, meaning it is lawful to possess and consume what would otherwise be an illegal drug. Consuming opioids and / or cannabis will impair a person. The Australian Standards have defined the cut-off levels for certain drugs at which point the drug is deemed to have an impairing affect. Therefore, an employee taking opioids and / or cannabis under the authority of a personal, medical prescription issued by a health care professional is unfit for work if they test in excess of the cut-off level defined by the relevant Australian Standard. In other words, regardless of having a prescription for medicinal cannabis, an employee will be unfit for work and in breach of this Policy if they test in excess of the cut-off level for cannabinoids as defined in the Australian Standard.*

3.2 Possession, distribution and use of illegal drugs while at work is strictly prohibited.

## POLICY GUIDELINES

### 4.5. DEFINITIONS

- **Acceptable Level** (for alcohol or drugs) means the concentration of alcohol or drugs permitted under this policy before being in breach of the Policy. Refer to section 13.
- **Authorising Officer** means the **Chief Executive Officer (CEO), Director or a Senior Manager or Director of Chief Executive Officer**
- **BAC** means Blood Alcohol Concentration
- **Chief Executive Officer (CEO)** means the **Chief Executive Officer** of the Council ~~or including his/her Delegated Person~~ any person acting in the role of CEO.
- **Council** means Etheridge Shire Council
- **Delegated Person** means a person authorised by the **Chief Executive Officer** to assist, using delegated authority, with the application of this Policy and Guidelines. Delegated Persons are listed in Appendix A.
- **Drug** includes any illegal, medically prescribed or over the counter substance that may cause an employee to not be fit for work.
- **Employee** means any person who performs work for Council, including trainees, **labour hire**, volunteer staff, consultants and contractors and their employees. Where this Drug and Alcohol Policy refers specifically to an employee of Council rather than, for example, contractors and their employees, the expression "Council employee" is used
- **Executive Management Team** comprises the **Chief Executive Officer** and Directors.
- **Illicit Drug** refers to the Drugs listed at 13.1.
- **Laboratory** means a laboratory which tests in accordance with AS/NZS 4308 and as chosen from time to time by Council as its preferred provider.
- **Misconduct** means improper conduct which may be grounds for disciplinary action against employees and which is less serious than serious misconduct. Examples may include but are not limited to
  - A worker who fails to notify their ~~Supervisors~~ **supervisor** that they have consumed drugs and/or alcohol which may then hinder their work performance or conduct
  - Failing to abide by the reporting obligations/responsibilities of this policy
- **Nominated Tester** means a person trained and competent in the use of the selected equipment and the relevant requirements for the collection and testing of samples for drugs and alcohol.
- **Not fit for work** means, for the purposes of this Policy:
  - An employee who tests positive to having a blood alcohol level over 0.00
  - An employee who tests positive to a drug screening sample
- **Returned laboratory result** means a result returned to Council from a laboratory which tests in accordance with AS/NZS 4308 and as chosen from by Council as its preferred provider

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- *Serious Event* means a medical injury (i.e. an incident resulting in injury which requires immediate medical treatment by a health professional e.g. a doctor or nurse), property damage or environmental damage, an incident which requires reporting to Council's insurance officer, or an incident that requires reporting to the Environmental Protection Agency
- *Serious Misconduct* means the improper conduct of an employee that, if proved, could be
  - A criminal offence
  - A serious breach of Council policy providing reasonable grounds for terminating employment (in accordance with the *Local Government Act 2009* or as amended).
 Examples may include but are not limited to
  - A worker who consumes drugs or alcohol and in doing so poses significant safety risks to themselves and/or others, while acting in the course or scope of their employment.
  - A worker, acting in the course or scope of their employment, who supplies illegal drugs to others
  - Tampering with the results of a drug or alcohol test
- *Testing* means drug and alcohol testing as described in this Drug and Alcohol Policy
- *Unfit for work means, for the purposes of this Policy:*
  - An employee who tests positive to having a blood alcohol level over 0.00
  - An employee who tests positive to a drug-screening sample
- *Worker has the same meaning as Worker as defined in the Work Health & Safety Act 2011*
- *Workplace* means all those areas (including Council vehicles and equipment) where an employee ~~works, or~~ works or is likely to be working in the course of carrying out their duties.

#### 5. RELEVANT LEGISLATION

Legislation applicable to this Policy includes, but is not limited to:

- ~~Work, Health and Safety Act 2011~~
- ~~Work, Health and Safety Regulation 2011~~
- ~~Queensland Traffic Act 1949~~
- ~~Transport Operations (Road Use Management) Act 1995~~ ~~Drugs Misuse Act 1986~~
- ~~Drugs Misuse Regulations 1987~~
- ~~Crimes and Misconduct Act 2001~~
- ~~Local Government Act 2009~~

#### 6. OVERVIEW

Consistent with Council's obligation and commitment to ensuring a safe workplace, employees will be required to undergo drug and alcohol testing in the following circumstances (see Section 8 for further details):

- As a part of Pre-Employment Medical
- As part of a Random Testing Program
- In a Case of Concern or Suspicion Testing
- Following an Incident
- Follow up testing after a Positive Test Result or Target Testing
- Return To Work Test

Two types of testing will be conducted:

##### 6.1 For Alcohol: use of a Breathalyser

Breathalyser testing is a highly accurate and effective way of detecting alcohol levels for the purpose of determining fitness for work.

##### 6.2 For Drugs: use of Oral Fluid Sampling

Oral Fluid Sampling is a simple, non-intrusive and accurate way to test for recent and current drug use for the purpose of determining fitness for work. Urine testing is a far more accurate testing technique than oral fluid testing and may also be used for testing a second sample should the initial oral fluid sample produced a 'non-negative' result. An employee may request their initial test be a urine test in lieu of an oral fluid test.

#### 7. KEY ROLES AND RESPONSIBILITIES

##### 7.1 Employees

All employees have a role in and a responsibility to:

- Present as fit for work at all times including meal and rest breaks

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- Cooperate in the implementation of this Drug and Alcohol Policy and in particular:
  - Be available and participate in testing procedures
  - Attend the follow-up interview(s) if a positive test result is recorded, with a support person of their choice
  - Cooperate in the process of determining fitness for work while using prescription or over the counter medications in consultation with the treating medical practitioner.

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### 7.2 Supervisors / Coordinators

All Council Supervisors and Coordinators have a role in and a responsibility to:

- Assist WH&S and / or Human Resources staff as requested in organising randomly selected employees for drug and alcohol testing
- ~~Complete, as required, a Request~~ **an employee(s) be for Drug and Alcohol Tested upon reasonable concern a subordinate is under the influence of alcohol or drugs and / or (due to Concern or Following an Incident at their work site.)**
- Not allow employees to undertake work when an employee appears to be **unfit for work especially** due to the consumption of drugs or alcohol. ~~Reference should be made to the Checklist on the Request for Drug and Alcohol Test Liaise with Human Resources staff regarding testing where a test has been authorised~~
- Attend First Positive Test interviews
- **Conduct a First Positive Test Interview if required together with a Human Resources officer, or another delegated person**
- **Attend Second Positive Test interviews if required.**

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### 7.3 Managers / Directors

All Council Managers and Directors have a role in and a responsibility to:

- ~~Request an employee(s) be tested upon reasonable concern a subordinate is under the influence of alcohol or drugs and / or following an incident at their work site. Complete and/or approve as required a Request for Alcohol Test (due to Concern or Following an Incident)~~
- Liaise with WH&S and / or Human Resources staff regarding testing when authorising a test
- **Conduct first Positive Test Interviews, together with a Human Resources Officer, or delegated person**
- **Attend any Second or Third Positive Test Interview if required**

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### 7.4 Directors

All Council Directors have a role in and a responsibility to:

- ~~Request an employee(s) be tested upon reasonable concern a subordinate is under the influence of alcohol or drugs and / or following an incident at their work site. Complete and/or approve as required a Request for Alcohol Test (due to Concern or Following an Incident)~~
- **Conduct Second Positive Test Interviews, together with a Human Resources Officer, or delegated person**
- **Review of Forms — Positive Drug or Alcohol Test Interview**
- **Conduct Third Positive Test Interviews, if required, together with a Human Resources Officer or delegated person**

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### 7.5 Chief Executive Officer

Council's **Chief Executive Officer** has a role in and a responsibility to:

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- ~~Oversee the regular and ad hoc testing of the workforce as a means of ensuring, as far as practicable a safe workplace. Review forms — Positive Drug or Alcohol Test Interview~~
- ~~Grant approval for Show Cause Notice Commence disciplinary action against employees in breach of the policy, and to see such disciplinary process through to its conclusion, to be issued~~
- ~~Consideration of Show Cause Notice response in consultation with the Director Corporate & Community Services and relevant Manager/Director~~
- ~~Conduct Third Positive Test Interviews, if warranted.~~

### 7.6 Human Resources Workplace Health and Safety Advisor

Council's Human Resources Program Workplace Health and Safety Advisor has a role in and a responsibility to:

- Implement and review this Policy.
- Induct workers on the operation and application of this Policy prior to commencement.
- Conduct drug and alcohol testing in accordance with this policy on a frequency agreed upon with the Chief Executive Officer and within budgetary constraints.
- Complete Employee Notification of Drug and Alcohol Test form as applicable
- Assist in the coordination of the external Random Testing Procedure drug and alcohol testing with service providers. (complete Drug and Alcohol Analysis Result Form)
- Review of Requests for Drug and Alcohol Test (due to Concern or Following an Incident) made by supervisory staff and conduct / coordinate tests as required.
- Schedule all external Medical Testing bookings.
- Assist in the Positive Drug or Alcohol Test Interview Process and completing Positive Drug or Alcohol Interview Form
- Complete Letters to Employee (following positive test results) for signature by the relevant Director and/or Chief Executive Officer
- Facilitate after-hours testing as required
- Liaise with pre-employment medical attendees (preferred applicants) and advise Supervisor/Manager / Director and / or Chief executive Officer of results if reasonable adjustments need to be made in the workplace.
- Accompany nurses onsite for in-house testing as required
- Liaise with the Insurance Officer regarding Testing Following an Incident if applicable.
- Liaise with treating medical practitioners to determine 'fitness for work' in the case of a prescribed or over the counter medication.

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#### 7.7 Human Resources

Council's HR function has a role and responsibility under this Policy to:

- Provide new hires with pre-employment medical assessment forms and review results when received.
- Prepare letters to employees (following positive test results) for signature by the Chief Executive Officer
- Assist supervisory staff with HR / IR assistance on the implementation and application of this policy.

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### **POLICY PROCEDURES - OVERVIEW**

#### **8. TESTING PROCEDURE – DRUGS AND ALCOHOL**

There are ~~six-six (66)~~ types of testing:

##### **8.1 Pre- Employment Medical**

A pre-employment medical, including testing, is required for all potential new employees (i.e. permanent full-time, fixed term, part-time and casual employees) at the final stage of the recruitment process.

##### **8.2 Random Testing**

Random drug and alcohol testing will be undertaken by Council, without notice. A worker, ~~or~~ group of selected workers or all workers at a worksite may be required to undergo testing at random. Random testing may be a neutral selection process carried out at any working time/s and on any work day/s. ~~The CEO arranges with the nominated tester/s suitable times and dates for the tests.~~

##### **8.34 Test for Concern or Suspicion Testing**

An employee who is concerned that another employee may be not fit for work due to the presence of drugs or alcohol should report their concerns to his/her Supervisor, Manager or Director or the WH&SA.

An employee will be required to undergo testing if ~~at their Leading Hand, Supervisor, Coordinator/Supervisor,~~ Manager, Workplace Health and Safety Adviser, Director or **Chief Executive Officer** has reasonable grounds for concern that the employee may be not fit for work due to the presence of drugs or alcohol.

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A Test for Concern or Suspicion Testing must be approved by a Director or the **Chief Executive Officer** before it is conducted.

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Any Nominated Tester may carry out a Test for Concern.

~~An employee who is concerned that another employee may be not fit for work due to the presence of drugs or alcohol should report the concerns to his/her Supervisor, Coordinator, Manager, or Director.~~

#### **8.45 Testing Following an Incident**

~~An employee will be required to undergo testing if they are~~ If an employee is involved in an incident which in the opinion of the Supervisor, ~~Coordinator, Manager, or Director, CEO or WH&SA:~~

- is a Serious Event (see Definitions in Section 4) or
- had the potential to result in a Serious Event

~~then the employee will be required to undergo testing.~~

~~Testing Following an Incident must be approved by a Director or the Chief Executive Officer before it is conducted.~~ Any Nominated Tester may carry out Testing Following an Incident.

#### **8.5.1 Reporting Serious Events**

Employees must, as soon as practicable, report (by telephone and before an incident report form is completed) a Serious Event to:

- ~~their~~ Supervisor, ~~Coordinator, Manager~~ and/or Workplace Health and Safety ~~Office Advisor~~ as soon as practicable after the incident.
- ~~Director(s) and Chief Executive Officer.~~

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#### **8.5.2 Remaining at the Accident/Incident Site**

Except for reasonable cause (e.g. for medical attention) an employee must remain at the scene of a serious event until instructed otherwise by ~~a their~~ Supervisor, ~~Coordinator, Manager~~ or Workplace Health & Safety ~~Officer/Advisor, Director or the Chief Executive Officer.~~

#### **8.5.3 Employee receiving Medical Attention**

~~Testing will not be conducted while an employee is receiving direct medical attention.~~

#### **8.56 Follow up Testing after a Positive Test Result or Target Testing**

An employee ~~with~~ ~~awho has returned a~~ Positive Test Result in the preceding 12 months will be tested:

- ~~in-house testing: by way of follow-up outside the random selection process at any time while on-duty for up to four (4) random times within the following 12 months from the date of the positive test date~~
- ~~external testing: during the next two (2) consecutive visits by the external testing agency.~~

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#### **8.67 Return to Work Testing**

Employees who initially test positive or refuse a test must produce a negative Return to Work test before being allowed onsite. Employees may also need to attend Counseling as directed by Council.

Any Nominated Tester may carry out Testing Following an Incident.

### **9. FAILURE TO TAKE A DRUG OR ALCOHOL TEST**

#### **9.1 First Refusal**

In the first instance, refusal by an employee to submit to, or co-operate fully with, the administration of a drug and/or alcohol test will result in that employee's Supervisor being called upon to counsel the employee and encourage the employee to take the test.

#### **9.2 Continued Refusal**

Continued failure to take a test, for example by refusal or by non-attendance at a notified testing time, without reasonable excuse, will be dealt with in accordance with Council's Discipline Policy, unless the employee gives medical evidence (to Council's reasonable satisfaction) of inability to undertake testing.

~~Furthermore~~ Furthermore, the following actions will be taken:

- He/she will be returned to his/her usual place of residence
- He/she will be placed on personal leave for that day, or if the employee has no accumulated personal ~~leave~~ leave, he/she can elect to use either annual leave, RDO or TOIL ~~and-or~~ otherwise will be placed on leave without pay

- Another test will be conducted before the employee returns to work and he/she must test negative.

### 9.3 Consulting own Doctor after Refusal

If the employee or contractor who refused to submit to a drug or alcohol test subsequently consults their own doctor who administers a test and they are then found to have a negative result for either drugs or alcohol, no reimbursement of their wages will occur.

## 10. TAMPERING WITH SAMPLES

Any attempt to:

- tamper with any in-house or external samples
- falsify any drug and/or alcohol test
- alter the concentration of drugs or alcohol in their own or another's sample before or after providing a breath, oral fluid or urine sample
- will constitute serious misconduct and will be dealt with in accordance with Council's Discipline Policy.

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## 11. EMPLOYEES ON-CALL OR RESPONDING TO AFTER- HOURS EMERGENCIES

Employees who are rostered according to Council's on-call arrangements are required to be fit for work: that is, having a blood alcohol concentration of zero and be free of impairment from drugs.

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In cases where an employee is requested to respond to an after hours call, the employee is required to immediately notify their on-call Supervisor if he/she is unable to meet the expectations of this Drug and Alcohol Policy unfit for work, in which case the Supervisor will make alternative arrangements.

Employees rostered to be on-call that report being unfit for work will forego the on-call allowance for the day(s) they are unfit for work and may be subject to disciplinary action under Council's Discipline Policy.

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## 12. SCREENING / TESTING PROCEDURES

### Alcohol

Screening for alcohol will be conducted using a relevant breathalyser unit that meets the current Australian Standard.

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### Drugs

Preliminary analytical testing for illicit drugs of addiction and consumption will be conducted in-house using a relevant Drug Detection System that meets the current Australian Standard. Should the recommended type of testing change in the future having regard to operational and financial criteria, Council may change the System it uses.

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System Testing and Quality Control Testing of the unit will occur before each sample is taken. The Systems Test verifies that the electronics are functioning correctly, while the Quality Control Test confirms that the instrument is reading results correctly.

Where an employee provides a positive oral screening sample using the unit, confirmatory testing will occur either by laboratory analysis. Where the screening is being performed by an external agent, the external agent will obtain a second sample (whether oral fluid or urine) and arrange for laboratory testing in accordance with their protocols. In the instance of a detection through in-house testing, Council shall arrange a sample for laboratory testing through the Georgetown Primary Health of the oral sample or, at the employee's discretion, a urine sample.

## 13. ACCEPTABLE LEVELS AND TESTING TIMEFRAMES

Below are the acceptable levels for the purposes of determining whether a person is hindered for work due to drugs and/or alcohol as defined in this Policy.

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### 13.1 Illicit Drugs

All employees at a Council workplace are to produce a confirmed laboratory result of 'negative' for drugs in oral fluid for the five (5) drug classes, namely:

- Cannabinoids

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- ~~▲~~ Sympathomimetic Amines
- ~~▲~~ Opiates (incl. Oxycodone)
- ~~▲~~ Cocaine
- ~~▲~~ Benzodiazepine

Employee's will be deemed 'negative' when they return a sample less than the respective cut-off level for the testing device used as defined by the relevant Australian Standard.

A confirmed laboratory result of 'positive' that exceeds the respective cut-off level specified in the relevant Australian Standard will be considered a breach of this policy and may result in an employee being subjected to disciplinary action.

### 13.2 Alcohol

All employees must have a blood alcohol concentration (**BAC**) of 0.00.

A confirmed test indicating a **BAC** in excess of 0.00 is considered a breach of this policy and may result in an employee having to show cause via a disciplinary process being subjected to disciplinary action.

### 13.3 Testing Timeframes (following an Incident or Cause for Concern)

While every attempt will be made to test as soon as possible following an incident or for a **Test for Concern**, in-house drug and alcohol testing will usually be undertaken within the following timeframes three (3) hours :

- ~~—~~ Alcohol Test (in-house) — within three (3) hours of Human Resources being notified
- ~~—~~ Drug Test (in-house) — within four (4) hours of Human Resources being notified of the incident being reported to the WH&SA, HRO or a senior manager (CEO, Director or Infrastructure Services Operations Manager)

## 14. SELF-TESTING ARRANGEMENTS

### 14.1 Self-Test Breathalyser

Self-Test breathalyser units, identical to the testing breathalyser, will be located in high staff volume areas (i.e. the Mary Street Depot, ~~and W~~work camps and Administration Office).

Any employee that considers they may not be fit for work as a result of alcohol consumption is expected to utilise the self-test arrangement prior to placing themselves on duty.

Should an employee self-test higher than the acceptable levels of 0.00 prior to placing themselves on duty, the employee may elect to remain off duty and self-test again up to 30 minutes after the normal starting time for that day.

In this case, the employee must inform their immediate Supervisor and remain within the immediate area. If the employee can provide a self-test within the acceptable levels within the first 30 minutes after the normal starting time for that day, the employee may then place themselves on duty, but will not be paid for the time they are not on duty.

If the employee remains unfit for work after the first 30 minutes following the normal starting time for the day, the employee may elect to access leave entitlements to take the remainder of the day off-work or return later in the day for a 'return to work' test. The employee may only return to work after returning a 0.00 BAC sample.

### 14.2 Self-test for Drugs (Oral Fluid sampling)

Self-Testing for prescription and over the counter drugs will be available, using the Drug Detection System. An employee will need to contact a nominated tester to arrange self testing prior to placing themselves on duty.

Any employee that considers they may not be fit for work due to prescription and/or over the counter drugs is expected to utilise the self-test arrangement prior to placing themselves on duty.

Should an employee provide a positive result, he/she will be deemed not fit for work and not be permitted to work until providing medical evidence that they are fit for work while taking that prescribed or over-the counter medication or providing a negative 'return to work' test.

## 15. EMPLOYEE CONSULTATION, COMMUNICATION AND INFORMATION

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Council will ensure that the implementation and continual improvement of this Drug and Alcohol Policy occurs in consultation with all stakeholders including employees, management, ~~relevant unions~~ and Workplace Health and Safety (WH&S) representatives.

Employees will be informed of their responsibility in relation to the consumption of drugs and alcohol, and their role in maintaining a safe workplace.

Council will communicate this Policy and Guidelines to all new employees through Inductions and will also ensure that contractors, ~~labour hire companies / employees~~, volunteers and work experience persons are informed of Council's Drug and Alcohol Testing guideline.

## **16. EDUCATION AND TRAINING**

### **16.1 Education of Employees**

Council recognises that it is important to develop a workplace culture through education where employees are prepared to encourage each other to be safe and fit for work.

### **16.2 Education of Testers, Custodians and Delegated Persons**

All Nominated Testers and Delegated persons will receive training for the correct use and care of Drug and Alcohol Testing equipment in accordance with the manufacturer's requirements.

Nominated Testers and Delegated persons must also successfully complete a course of instruction in compliance to AS 4760-2006 (Procedures for Specimen Collection and the Detection and Quantitation of Drugs in Oral Fluid) and receive a statement of attainment in accordance with the Australian Quality Training Framework.

## **17. RIGHT OF APPEAL**

If at any time an employee disputes the results of testing, the employee has the right to a second test. This may mean a second breathalyser test for alcohol testing or transportation to a medical facility for more extensive testing. When confidential results are returned to the Director of Corporate Services and / or the Human Resource Officer ~~or delegate~~, results may require initiation of an interview. This should occur as soon as possible.

## 18. APPENDIX

### Appendix A

#### DELEGATED PERSONS

Title	Department
Chief Executive Officer	Office of the CEO
Director Corporate & Community Services	Corporate & Community Services
Director Engineering Services	Engineering Services
Human Resource Officer	Corporate & Community Services
Workplace Health & Safety Adviser	Engineering Services /Office of the CEO
Infrastructure Services Operations Manager Senior Finance Officer	Corporate Services Engineering Services
Works Manager	Engineering Services
Construction Supervisors	Engineering Services
Town Overseer	Engineering Services
Parks & Gardens Supervisor	Engineering Services
Childcare Director	Corporate & Community Services
Terrestrial Manager	Corporate & Community Services
Records Supervisor	Corporate & Community Services
Manager Building, Planning & Facilities	Corporate & Community Services

### 19. RELEVANT LEGISLATION

Legislation applicable to this Policy includes, but is not limited to:

- [Work, Health and Safety Act 2011](#)
- [Work, Health and Safety Regulation 2011](#)
- [Queensland Traffic Act 1949](#)
- [Transport Operations \(Road Use Management\) Act 1995](#)
- [Drugs Misuse Act 1986](#)
- [Drugs Misuse Regulations 1987](#)
- [Crimes and Corruption Act 2001](#)
- [Local Government Act 2009](#)
- [Local Government Regulation 2012](#)

### 1209. ASSOCIATED DOCUMENTS

- ~~ESC Drug and Alcohol procedure~~
- ESC Discipline Policy

### 210. CONCLUSION

The co-operation and support of all individuals in the implementation of this Policy & Procedure is essential to ensure that the operations of the Etheridge Shire Council workplaces and the environment in which the individuals are required to work, are free from the deleterious and unwelcome effects of drug or alcohol consumption. The intention is to ensure a safer and more productive workplace. If you believe that you are hindered by alcohol or drugs of any kind, do not come to work and endanger both your safety and that of your workmates.

If you think you may have a problem or consider that you may have a drug or alcohol dependence, it is your responsibility to seek help. You Council encourages you should feel free to raise your concerns with your approach your Manager, WH&SA and / or the Human Resources Program from the Etheridge Shire Council team for assistance.

Further information and assistance may also be obtained from: -

- Alcohol, Tobacco and other Drugs Service (ATODS) <https://www.health.qld.gov.au/public-health/topics/atod>.
- QLD Alcohol and Drug Info Service (ADIS) 1800 177 833 or
- Access EAP (Employee Assistance Program) 1800 818 728.

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**2219. AUTHORISATION**

Approved by Council		Meeting number and date	
<del>16 June 2021</del>		<del>Resolution No 21.6.6.DCCS — 16 June 2021</del>	
		Resolution number	
		21.6.6DCCS	
Approval by CEO			
Effective date		Review date	
<del>16 June 2021</del>		<del>1 July 2022</del> <u>31/12/2028</u>	
Policy Author			
Director Corporate & Community Services			
Current incumbent			
<del>Jan Kuhn</del> <u>Andrew McKenzie</u>			
Implementation Officer			
Workplace Health & Safety Advisor			
Current incumbent		Contact number	Official file no.
<del>Gary Vick</del>		4079 9017	



# Etheridge Shire Council

## DIRECTOR ENGINEERING SERVICES

### Briefing Report

#### 1 Update

Welcome to my January Briefing Report. This has been a very eventful year already with the recent rainfall and flooding event over the Christmas / New Year period. However, with the quantity of works that was completed last year, Council can be confident that by the grace of God it will be able to deliver a large 2023 flood damage package, along with TMR works through the use of internal staff, preferred suppliers and contractors. There is also a new addition to the team, with Muxwith commencing in the asset project management role.

#### 2 Operational Plan Matters

Due to the activation of an event, works will be commencing with emergency works throughout the shire. Initially works will commence in zone 1, 3, and 4. Once the emergency works period closes (90 days after activation), focus will turn to other works.

#### 3 Immerging Issues

With the current flood damage event being of the magnitude it is, this provides us with the opportunity to close out both the 2021 and 2022 events, and going into 2023 with a single event open. With the fish ladder, we will be rolling it forward to the 2023 event.

#### 4 Projects

##### Charleston Dam

The Charleston Dam Project continues to proceed smoothly.

- Fish Ladder
  - The replacement of the fish ladder design is proceeding with the survey being completed and under assessment with GHD.

##### Flood Repairs

- Inspections and emergency works will be commencing in zones 1, 3 and 4 and then extending over the whole shire

##### TIDS

- Cobbold Gorge Road project has been completed and also unfortunately been damaged significantly at Sawpit Creek, which will be included in the flood damage pickup.
- The next TIDS project commencing in 23/24 is to seal the missing link on the Forsyth – Einasleigh Road. After this, we don't have any projects. I would like to recommend that the following projects be submitted to the road group for future funding:
  - Signage replacement / upgrade Forsayth Einasliegh Road east and west projects for \$50,000 each
  - Cobbold Gorge Rd ch 27.95-30.15km (Townley Creek Section) \$3M
  - Cobbold Gorge Rd ch 32.25-35.75km (Cobbold gorge North) section \$5M
  - Cobbold Gorge Rd ch 35.75-38.15km (Cobbold Gorge South) section \$4M

The Cobbold Gorge Road sections are proposed after a simple prioritization assessment.

**Over the past month**

- 02-01 – 06-01 Online LDMG Meeting daily
- 11-01 Georgetown ELT Meeting
- 17-01 Georgetown Engineering Services Team meeting
- 18-01 Georgetown Council Meeting

**Next month**

- 20-01 Cairns FNQROC RRTG Meeting
- 31-01 Georgetown Engineering Services Team meeting
- 06-02 Cairns / online FNQROC Water Alliance meeting
- 14-02 Georgetown Engineering Services Team meeting

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David Fletcher  
Director Engineering Services



# Etheridge Shire Council

<b>General Meeting</b>	11 January 2023
<b>Subject</b>	2023 DFRA Collection
<b>Classification</b>	Open
<b>Author</b>	David Fletcher – Director Engineering Services

## EXECUTIVE SUMMARY

Following the declaration of the January 2023 rain event, a quote was sort from Shepherd Services for the collection and submission to QRA of asset damage.

## RECOMMENDATION

That Council resolves to accept the quoted unit rates provided by Shepherd Services for the collection and submission of the 2023 DFRA event.

## BACKGROUND

With the damage sustained on Council's road network during the January 2023 rain event, Council applied for disaster declaration from QRA which was forth coming. From this, Shepherd Services being pre-approved through local buy (LB 279) were approached as to ascertain their capability to carry out the collection, assessment and submission of all the damage across council's public assets. As they had the capability along with the knowledge of the local network and conditions, easy access to pre-damage images, and onsite presence, they were requested to carry out this work. To date, submissions have been made to QRA for their assessment and approval.

The program for delivery is as follows:

- Inspection / data pick up to be completed end February
- Submissions for all the zones to be submitted to QRA by end March

To speed up the assessment and approval process, QRA have been requested to carry out in-field inspections for the betterment package and 2-3 zones. This will allow approval for these sections to be completed in March/April with works commencing as soon as possible.

The project management services for the delivery of the 2023 DFRA event are being sourced through a separate tender arrangement.

## LINK TO CORPORATE PLAN

Corporate Aim No. 1 – A sustainable transport network that meets community needs.

Strategy No.	Strategy	Performance Measure
--------------	----------	---------------------



1.1.1	An asset management strategy to support the monitoring, maintenance, replacement, and enhancement of council's road assets.	Asset management strategy adopted
1.2.1	Maintain relationship with the Department of Transport and Main Roads to undertake road construction and maintenance (Road Train Corridors).	% of works program completed

**BUDGET & RESOURCE CONSIDERATIONS**

This report and the recommendation contained with will have no impact on the 22/23 budget.

**LEGAL CONSIDERATIONS**

Local Government Act 2009.

Environmental Act 1994

**POLICY IMPLICATIONS**

The procurement process conducted in accordance with Council's Procurement Policy

**RISK ASSESSMENT**

<b>CONSEQUENCE</b>					
<b>LIKELIHOOD*</b>	<b>Insignificant 1</b>	<b>Minor 2</b>	<b>Moderate 3</b>	<b>Major 4</b>	<b>Catastrophic 5</b>
A (Almost certain)	H	H	E	E	E
B (Likely)	M	H	H	E	E
C (Possible)	L	M	H	E	E
D (Unlikely)	L	L	M	H	E
E (Rare)	L	L	M	H	H

**OUTCOME**

Low (E2)

<b>Report Prepared By:</b>	<b>Report Authorised By:</b>
David Fletcher – Director Engineering Services	Ken Timms, Chief Executive Officer
Date: 6/12/2022	Date:

**ATTACHMENTS**

A. Quote

# Quote No. 2772

Ken Timms  
 Etheridge Shire Council  
 PO Box 12  
 GEORGETOWN  
 Qld 4871  
 Australia



Shepherd Services Pty Ltd  
 ABN 55 611 140 946  
 GPO Box 422 Brisbane Q 4001  
 info@shepherdservices.com.au  
 Phone (07) 49112716

Quoted By: Stephen Hegedus

Quote	QUOTE DATE	QUOTE TOTAL	VALID TO
	06-01-23	6,439.94	08-07-23

## Unit Rates - 2023 Flood Damage Restoration Works Management

The following unit rates are submitted for Flood Management Restoration Services under Local Buy Local Government Procurement Contract LB279.

Along with our unit rates submission we also over a guarantee that SHEPHERD will not charge Council above 10% of the approved Total Project Restoration Works.

	QTY	RATE	AMOUNT
<b>Schedule of Unit Rates</b>			
Senior Project Manager Experienced in major flood projects from \$1M - \$330M >10 Years Experience.	1:00	172.20	172.20
Civil Inspector Data Capture, Project Delivery and Compliance.>10 Years Experience.	1:00	145.00	145.00
Technical Support Specialists Data Management, MARS specialist, submission building and In-Field Processing. Contracts and Compliance Specialist, GIS Analysis.	1:00	183.75	183.75
RPEQ Senior Engineer Registered Professional Engineer Queensland (RPEQ)	1:00	190.00	190.00
Administration Support General Administration Support	1:00	78.75	78.75
Project Management Required Project Management costs relating to Quality Assurance and Safety	1:00	145.00	145.00
Travel Time Discounted Travel Time that is restricted to travel within NQ no charge for travel outside of NQ.	1:00	84.00	84.00

Vehicle Expenses Daily charge of \$250/day including fuel for the first 300km	1:00	250.00	250.00
Vehicle Kilometer Charge Vehicle kilometer charge for km above the 300km daily allowance only	1:00	0.78	0.78
Meal and Incidentals Allowances Daily per person allowance of \$105 per day, discounted and capped at \$500/week/person	1:00	105.00	105.00
Accommodation at cost SHEPHERD long term intention would be to rent a furnished house to accommodate staff.	1:00	0.00	0.00
Flights Fortnightly flights charged at cost during project delivery phase.	1:00	0.00	0.00
Rent on Shepherd Office Building \$1000 per week + GST	1.00	4000.00	4,000.00
Rent on Georgetown House \$500 per week + GST	1.00	500.00	500.00

Subtotal	5,854.48
Tax 10.00%	585.46
<b>Total AUD\$</b>	<b>6,439.94</b>

Terms: Net 14 Days payment Terms

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# Etheridge Shire Council

## CHIEF EXECUTIVE OFFICER

### Briefing Report

#### 1 Update

Welcome to my January "Briefing" Report.

#### **Wet Season**

And it starts with rain which then gave us an opportune time to activate our Local Disaster Management Plan. Real examples are always good at testing your plans and we noted the need for some improvements. I can report other than some road damage, there was no loss of asset/s or life.

A big thank you to Andrew McKenzie and the Team for holding the fort during this event, great work.

#### 2 Operational Plan Matters

Operationally Council is progressing well through the strategies set by Council and Management have acknowledged the project priorities identified by Council at a recent Workshop. An update on implementation of the Operational Plan is part of a separate report in today's agenda.

Special projects are still being managed as follows.

1. Alan Clark
  - a. Charleston Dam (Fish Ladder, Fencing, Walking Trail, Security and Telemetry, Etc.)
2. Robert Jaggar
  - a. Housing (Independent Living, Staff, Sports Centre and Asset Management, Etc.)

#### 3 Immerging Issues

At the time of writing this report, BOM is advising that there is a higher than average chance of greater rain within the Shire area over the next week or two.

Thunder storms are predicted and Management are shuffling projects to enable delivery. Shepherds and Council are out collecting data on damaged roads and property owners are requested to notify of any damage in their area.

Rest assured Council is prepared and the LDMG is ready.

#### 4 Projects

I am currently working on the following projects, and if you have any comments do not hesitate to ask.

- **Charleston Dam – Alan Clark**
  - Boundary fencing is nearing completion.
  - Alterations of land tenure has Native Title considerations.
    - Also the water point on Pedracini's land
  - Alan will work remotely on the following
    - EAP, is subject to a GHD report on safety inspection and dam height issues
    - Restoration of the fish ladder
  - A Walking trail around the dam and to Forsayth has been identified and is being cleared, this may link to future walking and cycle network
  - Work has commence on the boat ramp.

- **Housing – Robert Jaggar**
  - Independent Living
    - Putting out feelers for interest in construction
  - Staff housing
    - As above, putting out feelers and clarifying design options
  - Staff units
    - Proceeding with the development of 3 \* 1 bedroom units in High Street.
  - Finishing off the 2 houses in Low Street
    - Update on progress
  
- **QRA Flood Damage**
  - Further to the report in the information agenda, the issue of gravel pits and their location is becoming a major hurdle. Council have been working with Pixie Hughes to resolve any outstanding issues and is awaiting a response on same by DAF.
  
- **Additional Road Developments**
  - Due to staff being on leave, the following will be presented to a future Meeting for consideration
    - Road Register, AMP will be presented for adoption
  - Council have received notice of funding for a wash-down facility in Georgetown
  - Shire Roads maintenance, reestablishing the “opening grade” has been scheduled and funded for next year.
  
- **Industrial Land**
  - Pending an offer from DOR to purchase land.
    - From a follow-up call, this has been deferred until mid-January.
  
- **Developments**
  - Genex
    - Advice from the Coordinator General of a proposal for a Wind Farm
    - Advice from Powerlink on their progress and community involvement
  - Finnigan’s Rest
    - Proposed commercial use at Charleston Dam
    - At this point in time I am investigating options under Council’s Local Laws
  - C4C
    - Containers four Change is seeking a site (parcel of land) to operate the Normanton C4C in Georgetown.
  
- **Tourism Master Plan**
  - Pending a report on the recent Griffith Internship
  - Funding
    - Master Plan – Totems, Entrance Signs and Pavilions
    - Eco Certification
  
- **Other Funding options**
  - Regional Drought Resilience Planning Program Rd 2
  - Rd 2 TMR Walking Network
  
- **Round Table**
  - This will be discussed at the meeting *Etheridge Agriculture*
  
- **Economic Development Plan**
  - Status of an Economic Development Plan
    - Currently searching for existing documents
    - Working with FNQROC to link in with a new Regional Plan
    - Working with State Development to develop a new Economic Development Plan for the shire.

## 5 Calendar of Events

### Over the past month

- TBA

### Next month

- TBA
- Bring a diary with you to arrange future meetings, workshops and consultation.

Charleston Dam footage.

Communication Strategy.

Ken Timms

CHIEF EXECUTICE OFFICER



Reference: QI2022/019

23 December 2022

Mr Ken Timms  
Chief Executive Officer  
Etheridge Shire Council  
PO Box 12  
Georgetown QLD 4871

By email: [ken.timms@etheridge.qld.gov.au](mailto:ken.timms@etheridge.qld.gov.au)

Dear Mr Timms

**QI2022/019 Routh Quarry ILUA**

On 22 November 2022, an application for registration of the above agreement was lodged with the Native Title Registrar (the Registrar) of the National Native Title Tribunal.

The *Native Title Act 1993* (Cth) (the Act) provides that the Registrar must give notice of the agreement to any local government authority for the area, where the local government authority is not a party to the agreement.

As Etheridge Shire Council is not a party to the above agreement, notice of the agreement is given by way of the enclosed notice.

You are not obliged under the Act to respond to the notice.

The Tribunal cannot provide you with a copy of the agreement as it has been provided to the Tribunal for the purpose of registration only. Should you wish to obtain a copy of the agreement, please contact the parties. Their contact details are set out in the notice.

If you have any queries, please contact me on the details below.

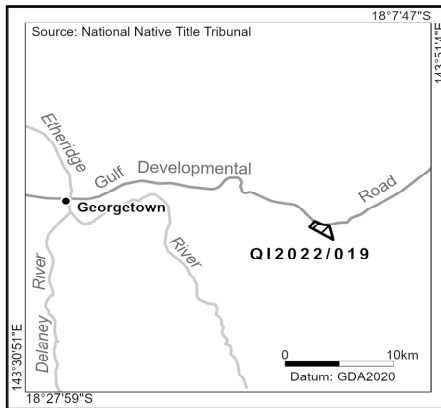
Yours faithfully

**Sylvia Jagtman**  
**Senior Officer – Applications**  
Tel: (07) 3052 4248  
Email: [sylvia.jagtman@nntt.gov.au](mailto:sylvia.jagtman@nntt.gov.au)

Encl. Copy of notice for QI2022/019

# Notice of application to register a body corporate agreement on the Register of Indigenous Land Use Agreements

## QI2022/019 Routh Quarry ILUA



**Notification day for the agreement:** 30 December 2022

**Description of the agreement area:**

The agreement area is a part of Lot 5277 on PH1565, covers about 1.65 sq km and is located about 22 km east of Georgetown, south of Gulf Developmental Road (**Supply Zone**)

**Relevant LGA:** Etheridge Shire Council

**The parties to agreement and their contact addresses:**

Bolwarra Enterprises Pty Ltd (ACN 009 853 221) <b>(Bolwarra)</b>	c/- Holding Redlich Level 1, 300 Queen Street, Brisbane QLD 4000
Ewamian People Aboriginal Corporation RNTBC (ICN 7950)	c/- North Queensland Land Council PO Box 679N, Cairns QLD 4870

**The following statements are included in the agreement:**

*[Explanatory notes in brackets inserted by the National Native Title Tribunal]*

**6. Consents**

6.1 The Parties consent to the:

- (a) Variation of Sales Permit;
- (b) issue of a Replacement Sales Permit;
- (c) *[subject to certain conditions regarding assignment of rights and interests in the ILUA Area, the Assignment of Sales Permit];* and
- (d) any acts done under or in accordance with the Sales Permit, the Variation of Sales Permit or any Replacement Sales Permit, including the Activities.

6.3 Subdivision P of Division 3 of Part 2 of the NTA is not intended to apply to the Future Act or Future Acts to which the parties have consented in this ILUA.

**Activities** means any activity undertaken for the purpose of, or in association with, getting or selling Quarry Material pursuant to the Sales Permit, including, but not limited to:

- (a) entering the Supply Zone to get Quarry Material;
- (b) the removal of Quarry Material from the Supply Zone;
- (c) the construction, maintenance and use of buildings and other infrastructure necessary or incidental to



the getting or sale of Quarry Material; and  
(d) the construction, maintenance and use of access roads.

**Assignment of Sale Permit** means the assignment, transfer or novation of the Sales Permit or any Replacement Sales Permit.

**Quarry Material** has the meaning in the *Forestry Act 1959*.

**Replacement Sales Permit** means the issue of a new or the replacement of a sales permit or permits by the State under the *Forestry Act 1959* (Qld) for the getting of Quarry Material over or within the Supply Zone.

**Sales Permit** means Sales Permit 20110868 issued to Bolwarra by the State of Queensland under the *Forestry Act 1959* (Qld) for the getting of Quarry Material in the Supply Zone as varied by Deed of Variation of Sales Permit 20110868 (Commercial QM) commencing 15 July 2011.

**Variation of Sales Permit** means any variation to the terms and/or conditions of the Sales Permit and/or to any other sales permits issued to Bolwarra by the State under the *Forestry Act 1959* (Qld) for the getting of Quarry Material over or within the Supply Zone.

**Registration:**

The Registrar of the National Native Title Tribunal will proceed to register the agreement unless:

- a party to the agreement advises the Registrar, within one month after the notification day, that the party does not wish the agreement to be registered on the Register, OR
- a representative Aboriginal/Torres Strait Islander body (or a native title service provider funded under s 203FE of the *Native Title Act 1993* (Cth) to perform the relevant functions) for any of the area advises the Registrar, within one month after the notification day, that the requirements of s 24BD(4)(a) of the *Native Title Act 1993* (Cth) were not complied with in relation to the agreement and the Registrar is satisfied that the requirements of s 24BD(4)(a) were not complied with.

Note: Section 24BD(4)(a) requires that if there are any representative Aboriginal/Torres Strait Islander bodies (or native title service providers funded to perform the relevant functions) for any of the area and none of them is proposed to be a party to the agreement, the registered native title body corporate, before entering the agreement must inform at least one of the representative bodies or service providers of its intention to enter into the agreement.

The contact address for this notice is the Native Title Registrar, National Native Title Tribunal, PO Box 12440 George Street Post Shop, Brisbane QLD 4003.

If material is provided that is relevant to the registration of this agreement, procedural fairness requires that it be given to any person or organisation that may be adversely affected for comment.

**Assistance and further information:**

Details of the application area may be obtained from the National Native Title Tribunal.

Details of the terms of the agreements, however, are not available from the National Native Title Tribunal. For assistance and further information call Sylvia Jagtman on 07 3052 4248 or visit [www.nntt.gov.au](http://www.nntt.gov.au).

## Disaster Ready Fund - Round One

The Queensland Reconstruction Authority (QRA) is the lead agency coordinating Queensland's applications under the [\\$200 million Disaster Ready Fund \(DRF\) - Round One 2023-24](#) which was [announced as open today](#) by Senator the Hon Murray Watt Minister for Emergency Management.

The DRF is the Australian Government's flagship disaster risk reduction initiative which will fund a diverse set of projects in partnership with states and territories to deliver medium-term and long-term national outcomes, investing up to \$1 billion over the next five years. For the 2023-24 financial year, up to \$200 million is available to state and territory governments.

As the lead agency for Queensland, QRA is responsible for coordinating Queensland's proposals to the National Emergency Management Agency (NEMA). As such, QRA will partner with councils, state agencies, community groups and universities to submit applications for funding under the DRF.

Eligible projects may include, but are not limited to infrastructure like flood levees, drainage improvements, fire breaks and evacuation centres to help reduce the vulnerability of communities facing high levels of disaster risk, or initiatives that improve collection and sharing of data, improve land use planning or strengthen community capabilities. QRA encourages local governments to review their respective Local Resilience Action Plans to identify potential projects.

If you believe you have a project that would be suitable under the DRF, it is recommended that you review the DRF Program Guidelines at [www.nema.gov.au/programs/disaster-ready-fund/round-one](http://www.nema.gov.au/programs/disaster-ready-fund/round-one). All applications will need to meet eligibility criteria outlined in the DRF guidelines including:

- 50% co-contribution, unless under exceptional circumstances
- eligible hazard types
- eligible project activity types
- project delivery within three years from written endorsement.

NEMA will assess all projects against the selection criteria.

QRA will be in touch with councils and state agencies in the coming week to provide further guidance on the application process including timeframes.

For more information, please see the QRA website on [www.qra.qld.gov.au/funding-programs/disaster-ready-funding](http://www.qra.qld.gov.au/funding-programs/disaster-ready-funding) or contact your [QRA Regional Liaison Officer](#).

Kind regards

**Jimmy Scott**  
A/CEO, Queensland Reconstruction Authority

**From:** QDMA Submissions <[QDMA.Submissions@igem.qld.gov.au](mailto:QDMA.Submissions@igem.qld.gov.au)>

**Sent:** Tuesday, 10 January 2023 6:11 PM

**Subject:** Seeking your input to the review of Queensland's disaster management arrangements

You don't often get email from [qdma.submissions@igem.qld.gov.au](mailto:qdma.submissions@igem.qld.gov.au). [Learn why this is important](#)

Dear QDMA Stakeholder,

On 26 October 2022 the Queensland Government announced its “Good Jobs and Better Fire and Emergency Services to Support Queensland’s Great Lifestyle” response to the Independent Review of Queensland Fire and Emergency Services (QFES).

*“The Independent Review found that Queensland’s disaster management functions are better aligned with the Queensland Police Service (QPS) and should be transferred to the stewardship of the QPS. The Government has accepted this recommendation in principle. The Government has also approved the expansion of the responsibilities of the Queensland Reconstruction Authority (QRA) to support further disaster preparedness programs and initiatives and better align with resilience agencies nationally.”*

On 14 December 2022, consistent with the recommendations of the Independent Review, the Government requested the Inspector-General of Emergency Management (IGEM) conduct a review of Queensland’s disaster management arrangements (QDMA) to inform any changes to the arrangements, legislative reforms, or any updates to the State Disaster Management Plan. This review will also inform the transition of disaster management functions to the Queensland Police Service (QPS) and other relevant agencies.

The complete Terms of Reference for the review are available [here](#). As detailed under the section titled ‘Purpose’, “*The review will broadly examine the structures and governance relevant to the QDMA including:*“

- *“the roles and responsibilities of parties to the arrangements”;*
- *“the role and effectiveness of disaster management committees reflected, and not reflected, in the Disaster Management Act 2003 (Qld) (the Act) including the Queensland Disaster Management Committee, State Disaster Management Group, District Disaster Management Committees, Local Disaster Management Committees and recovery focused groups/committees”;*
- *“any matters to inform the appropriate allocation of State level disaster management functions across agencies in the context of outcomes from the Independent Review of QFES (noting the transition of the State Emergency Service and volunteer marine rescue functions to the QPS)”;* and
- *“any matters to inform update of the Act and State Disaster Management Plan to support implementation of the structural elements of the Government Response, and clarification of roles and responsibilities of committees and parties to the arrangements.”*

The IGEM is keen to receive your agency/organisation’s input regarding the QDMA by way of a submission from you as head of your Council/agency/organisation/association.

Your feedback relating to each of the four points above will help us to assess the effectiveness of the current arrangements, and to identify opportunities for enhancement. This review is an important opportunity for agencies/organisations to inform future changes to the QDMA; your insights are valued.

Should you wish to contribute please complete this [submission](#) on or before **20 January 2023** using this link: <https://forms.office.com/r/i5E5AFwudG>

To assist in informing your submission, the below hyperlinks are provided, please note they are not exhaustive, and you may wish to refer to additional documents.

- [QDMA Participants Guide](#)
- [Qld Disaster Management Strategic Policy Statement](#)
- [Disaster Management Act \(Qld\) 2003](#)
- [State Disaster Management Plan](#)
- [Qld PPRR Guidelines](#)
- [Qld Recovery Plan](#)
- [Defence Assistance to the Civil Community \(DACC\) Policy \(PDF 980.65 KB\)](#)
- [Defence Assistance to the Civil Community \(DACC\) Manual \(PDF 1.27 MB\)](#)

More information can be found on our [website](#), or by contacting [QDMA.submissions@igem.qld.gov.au](mailto:QDMA.submissions@igem.qld.gov.au).

*Information provided to IGEM will be analysed to inform the QDMA review. IGEM review reports do not include identifying information unless expressly authorised by the individual who provided it. The review report will be provided to the Minister for Police and Corrective Services and Minister for Fire and Emergency Services. The information IGEM receives may also be used by IGEM to inform future assurance activities. IGEM collects, receives, stores and discloses personal information in accordance with its obligations under the Information Privacy Act 2009 (IP Act). The IP Act regulates how Queensland government agencies (including IGEM) collect and manage your personal information. IGEM is committed to protecting the privacy of individuals and respecting the confidentiality of the information we manage.*

Kind Regards,



### Queensland Disaster Management Arrangements 2022 Review Team

Office of the Inspector-General of Emergency Management (IGEM)

P: (07) 3029 8813 E: [QDMA.Review@igem.qld.gov.au](mailto:QDMA.Review@igem.qld.gov.au)

Level 26, 111 George St

Cluster 15.7, GPO Box 1425 Brisbane Qld 4001

Inspector-General Emergency Management

This correspondence is for the named persons only. It may contain confidential or privileged information or both. No confidentiality or privilege is waived or lost by any mis transmission. If you receive this correspondence in error please delete it from your system immediately and notify the sender. You must not disclose, copy or relay on any part of this correspondence, if you are not the intended recipient. Any opinions expressed in this message are those of the individual sender except where the sender expressly, and with the authority, states them to be the opinions of the Queensland Government.

All reasonable precautions will be taken to respect the privacy of individuals in accordance with the Information Privacy Act 2009 (Qld).



Office of the  
**Coordinator-General**

Our ref: MBN22/1124

10 January 2023

Mr Ken Timms  
Chief Executive Officer  
Etheridge Shire Council  
ken.timms@etheridge.qld.gov.au

Dear Mr Timms

Thank you for Etheridge Shire Council's submission on the proposed prescribed project declaration for the Kidston Wind Farm project (the project). I note that you raised some concerns in relation to impacts to the local road network from construction traffic, and also possible impacts to local services in your community more generally. The submission has been provided to Genex Limited for their consideration and to the State Assessment and Referral Agency as the assessment manager for wind farm applications.

I advise that the Deputy Premier has declared the project a 'prescribed project' under section 76E of the *State Development and Public Works Organisation Act 1971* (SDPWO Act).

A copy of the Queensland Government Gazette notice is attached.

The project has been declared as it is economically and socially significant to Far North Queensland and to Queensland, as the project will:

- increase the energy grid reliability of the North Queensland region
- contribute to the Queensland renewable energy target requiring 70 per cent renewable energy by 2032 and 80 per cent by 2035 outlined in the Queensland Energy and Jobs Plan
- As the third stage of the larger Kidston Clean Energy Hub project, generate approximately 200 jobs during construction and an additional 10 jobs during operation.

Under the SDPWO Act, a prescribed project declaration provides a mechanism to ensure timely decision-making on prescribed decisions and allows me to issue:

1. a 'progression notice', which requires the decision-maker to 'progress' the administrative processes necessary to complete the assessment process
2. a 'notice to decide', which requires the decision-maker to make the relevant decision within a specified timeframe
3. a 'step-in notice' which allows me (with the Minister's approval) to 'step-in' and assume responsibility for assessing and deciding on a project, in place of the decision-maker.

1 William Street  
Brisbane Queensland 4000  
PO Box 15517  
City East Queensland 4002  
**Telephone** 13 QGOV (13 74 68)  
**Website** [www.statedevelopment.qld.gov.au](http://www.statedevelopment.qld.gov.au)  
**ABN** 29 230 178 530

Although the declaration as a prescribed project enlivens these process options, it is my preference that we continue to work cooperatively with councils, relevant State departments and Genex to facilitate timely approvals and resolution of any issues.

If you require any further information, please contact Ms Melissa Nichols, Director, Office of the Coordinator-General at [melissa.nichols@coordinatorgeneral.qld.gov.au](mailto:melissa.nichols@coordinatorgeneral.qld.gov.au) or on (07) 3452 7993, who will be please to assist.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Toni Power', written in a cursive style.

Toni Power  
**Coordinator-General**

Enc



# Queensland Government Gazette

**EXTRAORDINARY**

**PUBLISHED BY AUTHORITY**

ISSN 0155-9370

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**VOL. 392]**

**TUESDAY 10 JANUARY 2023**

**[No. 4**

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*State Development and Public Works Organisation Act 1971*

**DECLARATION OF A PRESCRIBED PROJECT**

I, Steven Miles, appointed as the Deputy Premier, Minister for State Development, Infrastructure, Local Government and Planning and Minister Assisting the Premier on Olympic and Paralympic Games Infrastructure, do hereby declare the Kidston Wind Farm project to be a prescribed project pursuant to section 76E of the *State Development and Public Works Organisation Act 1971*.

This declaration takes effect from the date of its publication in the gazette, pursuant to section 76E(3) of the *State Development and Public Works Organisation Act 1971*.

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**Southern Gulf  
NRM**

HERDGE SHIRE COUNCIL  
GEORGETOWN

09 JAN 2023

RECEIVED

19 December 2022

Dear Member,

Southern Gulf NRM has had another productive year.

We have worked with many landholders and Councils across the region to implement on ground action.

Southern Gulf has also been active at the strategic planning level as well, with the completion of the new Regional NRM Plan and the new shared, joint Regional Biosecurity Plan.

The NRM Plan will be fully published in the new year and distributed widely.

The Regional Biosecurity Plan is being adopted by Councils across the region and beyond, as the plan covers 10 Councils.

The on-ground works undertaken this year includes ongoing Prickly Acacia control, land management works projects, soil erosion control works and weed control for a range of weeds.

Southern Gulf has conducted several adult learning/extension events on a wide range of issues, from animal disease risk to soil erosion.

Some early rain disrupted some of our field work, but it was good to see a nice early start to the wet season for some landholders.

This year also saw SGNRM move into a new office in Mount Isa. An office the organisation owns. We officially opened the building in the later part of the year. Members are welcome to drop in any time to 112 Camooweal Street. We are now settled into the new office and almost have all our boxes unpacked and sorted.

Our SGNRM Annual General Meeting went off well in November. We have 3 new Directors and 1 Director returned for another term. We also now have a new Constitution that has a raft of modifications.

SGNRM has undertaken aerial assessment of the Flinders River for flood damage from the heavy rain events early this year. This work is looking to recommend to state government sites for erosion restoration works. This work will be completed in the new year.

PO Box 2211  
112 Camooweal Street,  
**MOUNT ISA QLD 4825**

FRECALL: 1800 676 242  
TELEPHONE: 07 4743 1888

**ADMIN@SOUTHERNGULF.COM.AU**

**SOUTHERNGULF.COM.AU**



19 December 2022

ETHERIDGE SHIRE COUNCIL  
GEORGETOWN

09 JAN 2023

RECEIVED

Cr Barry Hughes  
Etheridge Shire Council  
PO Box 12 GEORGETOWN QLD 4871  
info@etheridge.qld.gov.au

To the Mayor, Councillors and CEO (please distribute accordingly).

### 2023 National General Assembly Call for Motions

We're excited to let you know that in preparation for our 2023 National General Assembly of Local Government (NGA), your Australian Local Government Association (ALGA) is now calling for councils to submit motions.

The theme of our 2023 NGA will be "Our Communities, Our Future", and it will be held at the National Convention Centre in Canberra next June. We are seeking your motions to guide ALGA's Board, in particular, where they identify opportunities for reforming and creating new Federal Government programs and policies that will support councils to build stronger communities into the future.

We heard and responded to your feedback and, as a result, the ALGA Board has ensured we will allocate additional time for debate on motions in 2023 and made improvements to the criteria to support more focused discussion.

We have also heard from some of you that you prefer presentations and panels to debate on motions, so we will be running concurrent sessions as another option for non-voting delegates during these sessions. The attached discussion paper will help you prepare your council's motions, which can be submitted online at [www.alga.com.au](http://www.alga.com.au) until **Friday 24 March**.

Next year's NGA is shaping up to be even bigger than 2022, and we are working with the Prime Minister and Federal Government towards incorporating the return of the Australian Council of Local Government (ACLG).

The ACLG was originally established by the Federal Government in 2007 as an opportunity for councils to engage directly with the Government and key Ministers. We are thrilled that the Albanese Government has committed to re-establishing this forum, and we look forward to working with them to make it a success, and a key part of our NGA.

We are currently finalising the dates for the 2023 NGA and ACLG and will confirm these dates prior to the opening of registrations early next year.

We look forward to receiving your 2023 NGA motions and welcoming you to Canberra next June.

Thank you all for your dedication to your council and community! I wish you all the best for a wonderful holiday season and a happy and healthy 2023.

Yours sincerely,

Cr Linda Scott  
ALGA President