



Etheridge Shire Council

NOTICE OF MEETING

Meeting: Special Budget Meeting

Date: Wednesday, 26th July 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

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 councilors 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. CONSIDERATION OF BUDGET REPORTS
6. CONCLUSION

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Etheridge
Shire Council

2023-24

ANNUAL BUDGET

2023-2024 Budget

Councillors *Etheridge Shire Council*



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

Executive Management *Etheridge Shire Council*



Ken Timms
Chief Executive Officer



Andrew McKenzie
Director Corporate Services

vacant

Director of Engineering Services

Executive Summary

Welcome to Etheridge Shire Council's 2023-24 Annual Budget. The Budget Document for the 2023-24 financial year has been prepared in accordance with the Local Government Act & Regulation, Budget priorities from the Councillor's, Executive Management Team and the Corporate Plan Objectives (2021 – 2025).

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

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

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

The local government principles are—

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

Corporate and Operational Plan Objectives

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

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

The 2023-24 Operational Plan is a strategic planning document which supports the 2021-2025 Corporate Plan in delivering the vision for the Etheridge Shire.

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

The Budget for the 2023-24 financial year is derived from the key strategies defined in our 5 Year Corporate Plan, and our Annual Operational Plan.



our Mission

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

our Vision

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

our Guiding Principles

- Safe** - We focus on creating a safe workplace to ensure the wellbeing of our staff and the community;
- Teamwork** - We work together as one Council towards shared goals and for the greater good of the community;
- Respect** - We will be inclusive, treat people with courtesy and fairness, and ensure each individual is valued and heard;
- Integrity** - We will behave in a way that is honest, open, and transparent. We will take responsibility for our actions and strive for excellence;
- Value** - We aim to deliver services efficiently, effectively and in an environmentally and financially sustainable manner; and
- Engagement** - We engage with our staff and community to inform our decision making, and create awareness of our activities.

Budget Contents

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

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

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

- a) Rates and utility charges excluding discounts and rebates;
- b) Contributions from developers;
- c) Fees and charges;
- d) Interest;
- e) Grants and subsidies;
- f) Depreciation;
- g) Finance costs;
- h) Net result;
- i) The estimated costs of:-

- I. The local government's significant business activities carried on using full cost pricing basis; and
- II. The activities of the local government's commercial business units; and
- III. The local government's significant business activities.

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

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

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

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

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

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



Financial Management, Planning and Accountability

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

(1) To ensure it is financially sustainable. A local government must establish a system of financial management that -

- (a) Ensures regard is had to the sound contracting principles when entering into a contract for -
 - I. the supply of goods or services; or
 - II. the disposal of assets; and

(2) Ensures that the local government is able to maintain its financial capital and infrastructure capital over the longer term.

(3) To establish **sound contracting principles which are -**

- (a) value for money; and
- (b) open and effective competition; and
- (c) the development of competitive local business and industry; and
- (d) environmental protection; and
- (e) ethical behaviour and fair dealing.

(4) Ensure that a **contract for the supply of goods or services** includes a contract about carrying out work.

(5) Facilitate the system of financial management established by a local government which must include:

(a) the following financial planning documents prepared for the local government -

- a 5-year corporate plan that incorporates community engagement;
- a long-term asset management plan;
- a long-term financial forecast;
- an annual budget including revenue statement;
- an annual operational plan; and

(b) the following financial accountability documents prepared for the local government -

- general purpose financial statements;
- asset registers;
- an annual report;
- a report on the results of an annual review of the implementation of the annual operational plan; and

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

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

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

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

Budget Summary

(Where does the money come from?)

Statement of Comprehensive Income for the year ended 2023-24

Revenue	Budget	Percentage
	2023-24	2023-24
Net rates and utility charges	2,747,450	4.6
Fees and Charges	347,000	0.6
Rental Income	208,500	0.3
Interest Received	225,000	0.4
Sundry Receipts	18,000	0.1
Sales Contracts and Recoverable Works	11,865,000	19.7
Recurrent Grants, Subsidies, and Contributions	40,201,000	66.8
Capital Grants	4,535,000	7.5
Total Revenue	60,146,950	100.00

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

In 2023-24 Council has decided to increase general rates by an average of approximately 8% across the board. This has been considered necessary in order to maintain the level of support to communities, in response to many of Council's input costs (wages materials and services) rising greater than CPI.

In 2023-24 in line with the State and Federal Governments increasing their expenditure on infrastructure, Council has had an increase of funding to support this additional expenditure. This increase in State and Federal expenditure in some instances also requires Council to provide some matching funds. The infrastructure expenditure mainly will be provided to improve the road network in the Shire, as well as to provide for the development of industrial land in Georgetown.

For the 2023-24 financial year, rates and utility charges will contribute 4.6 per cent (compared to 3.3 per cent in 2022-23) of the total budget revenue; with operating grants contributing 66.8 per cent (compared to 49.5 per cent in 2022-23) along with Sales & Recoverable Works which will contribute 19.7 per cent (compared to 34.7 per cent in 2022-23). Just under 94% per cent of Council's income for the 2023-24 financial year is received from grant funding and third-party contracts.

Comparison of Rates and Charges 2023/23 to 2023/24

It is a requirement of section 169(7) of the Local Government Regulation 2012 that the budget must include the total value of change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the budget for the previous financial year. Accordingly, the following table presents a comparison of gross rates and utility charges proposed for 2023/24 compared with those levied in 2022/23. In accordance with section 169(7) of the Regulation, the amounts disclosed in the table below, discount and rebates have been excluded.

Comparison of Gross Rates and Charges 2022/23 to 2023/24			
Rates & Utility Charges	Proposed 2023/24	Actual 2022/23	% change
General Rates	2,485,000	2,295,566	8.2
Cleansing Charge (Georgetown)	140,000	128,938	8.5
Waste Management Levy	35,700	33,871	5.4
Water Utility Charge	479,500	447,779	7.1
Total	3,140,200	2,906,154	8.1

Operating Expenses 2023-24

Sources of Expenses
(Where does our money go?)

Revenue	Budget	Percentage
	2023-24	2023-24
Employee benefits	6,100,500	10.8
Materials and services	45,703,250	80.5
Finance costs	201,000	0.3
Depreciation	4,707,750	8.4
Total recurrent expenses	56,712,500	100.00

The Operating Budget relates to what is required for the day to day running of all services, facilities and requirements of the shire. This includes maintenance and operation of facilities such as the pool, community halls, public amenities, libraries, mowing of parks, road maintenance, town streets, waste, environmental health, electricity, communication, information technology (IT), insurances, staff costs and service provision.

For the 2023-24 financial year, employee benefits will cost 10.8 per cent of the total operating budget, with materials & services amounting to 80.5 per cent. Interest on loans will represent 0.3 per cent. Depreciation of Councils assets totaling 8.4 per cent.

Capital Budget

Council's capital budget for the 2023-24 financial year totals \$14,254,350 (down from \$16,977,500 in 2022/23). Council's Capital Works program is funded by grants valued at around \$4,535,000 and \$6,000,000 in new loans (Housing Projects: the Georgetown Independent Living Facility for the Aged and Green Street Staff Accommodation). The balance will be funded from Council's own-source revenue.

Council has also allocated \$2.65 million toward plant replacement program (net of trade) for the 2023-24 financial year.

Summary of Capital Works 2023-24

- Town Street reseals – \$283,500
- Forsayth – Einasleigh Road reseal - \$450,000
- Floodway replacements on Agate Creek and Oakleigh Station Roads - \$120,000
- Culvert replacements - \$190,250
- Road Signage replacement a9incl. rural addressing) - \$247,000
- Hayman Street drainage improvement - \$100,000
- Percyvale Road realignment - \$40,000
- Queensland Creek Upgrade - \$1,000,000 (80% funded by grants)
- Wash down facility - \$750,000 (80% funded by grants)
- Georgetown Aged Independent Living Facility - \$3,100,000 (funded under grants and new loans)
- Green Street staff accommodation (funded under new loans)
- Forsayth Waste Transfer Station – \$500,000 (fully funded by grants)
- Further Improvements to Charleston Dam Rec Area - \$363,000
- Georgetown Multi-purpose Sports Centre upgrade - \$300,000 (fully funded by grants)

Relevant Measures of Financial Sustainability -

A local government is **financially sustainable** if the local government is able to maintain its financial capital and infrastructure capital over the long term.

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

For 2023-24, the Department of State Development, Infrastructure, Local Government and Planning introduced new measures of financial sustainability: -

// operating surplus ratio

This is an indicator of the extent to which revenues cover operational expenses or are available for capital funding purposes. A positive ratio indicates that funds are available for capital expenditure and the suggested target range is between 0% and 10%. Council's long term commitment to funding future capital growth is reflected in these results. The result for 2022-23 shows that Council is expected to fall within this measure in this period. Essentially this is an indicator as to whether or not Council is able to generate sufficient income to meet its expenses, as well as provide for replacement of capital items.

// asset sustainability ratio

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

// net financial liabilities ratio

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

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

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

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

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

Measures of Financial Sustainability	How the Measure is calculated	Target	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Operating Surplus Ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	Between 0% and 10%	-0.02	-0.03	-0.05	-0.04	-0.03	-0.03	-0.02	-0.02	-0.01	0.00
Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	Greater than 90%	97	99	85	89	87	90	88	86	84	82
Net Financial Ratio	Total liabilities less current assets divided by total operating revenue(excluding capital items)	Not greater than 60%	-13.8	-16.3	-34.1	-33.3	-33.6	-32.6	-32.8	-33.9	-35.8	-38.5

Note 1 – Basis of preparation

The budget year Financial Sustainability Statement is a requirement under S169 (4) and S 169(5) of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three (3) reported measures are prepared on an accrual basis and are drawn from the 2023-24 Budget financial statements as per S. 169(1) (a) for the year ended 30 June 2024.

From 2023-24 Financial Year, Council will report against new Financial Sustainability Measures, in accordance with the recently released Financial Management (Sustainability) Guideline 2023. Council is not required to report its Budget against the new measures until the 2024/25 financial year.





Etheridge Shire Council

Special General Meeting	26 July 2023
Subject	Adoption of the 2023-24 Budget
Classification	Open
Author	Andrew McKenzie, Director Corporate Services

EXECUTIVE SUMMARY

The Budget Document for the 2023-24 financial year has been prepared in accordance with the Local Government Act 2009 and the Local Government Regulations 2012; the Budget priorities from the Councillors, Executive Management Team and the Corporate Plan Objectives (2021 – 2025).

The 2023-24 Budget reveals total revenue from ordinary activities amounting to \$60,146,950, total expenses from ordinary activities (including depreciation) amounting to \$56,712,500 and capital expenditure amounting to \$14,254,350.

RECOMMENDATION

Pursuant to sections 169 and 170 of the Local Government Regulation 2012, Council's Budget for the 2023-24 financial year, incorporating:

- i. The Statement of Comprehensive Income;
- ii. The Statement of Financial Position;
- iii. The Statement of Cash Flow;
- iv. The Statement of Changes in Equity;
- v. The Long-Term Financial Forecasts (including the Statement of Estimated Financial Position for FYE 2023);
- vi. Measures of Financial Sustainability;
- vii. 2023/24 Operational Plan
- viii. The Revenue Policy;
- ix. The Revenue Statement;
- x. Budget Policy
- xi. 2023/24 Investment Policy
- xii. 2023/24 Debt / Borrowing Policy

as tabled, be adopted.

BACKGROUND

The Etheridge Shire Council's 2023-24 Annual Budget has been prepared in accordance with legislation and with the Budget priorities from the Councillor's, Executive Management Team and the Corporate Plan Objectives (2021 – 2025).

Attached to this report is the Etheridge Shire Council 2023-24 Annual Budget document.

[LINK TO CORPORATE PLAN](#)

Corporate Aim No. 5: Best Practice corporate governance and organisational excellence.

Outcome 5.1: Council provides community leadership through financial sustainability and an open and accountable governance structure.

BUDGET & RESOURCE CONSIDERATIONS

There is no budget and or resource considerations required within this report.

CONSULTATION

The 2023-24 Budget has been developed in consultation with Council, and staff.

LEGAL CONSIDERATIONS

The 2023-24 Budget has been prepared pursuant to sections 169 and 170 of the Local Government Regulation 2012.

POLICY IMPLICATIONS

Not Applicable

RISK ASSESSMENT

Minimal risk associated with this matter except if Council does not comply with S.169 of the Local Government Regulation 2012 when it is adopted, the adoption of the budget is of no effect.

Report Prepared By:

Andrew McKenzie, Director Corporate Services

Date: 21st July 2023

Report Authorised By:

Ken Timms, Chief Executive Officer

Date:

ATTACHMENTS:

Budget Documents

Etheridge Shire Council

Statement of Comprehensive Income

For the Period ending 30th June

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income											
Revenue											
Recurrent Revenue											
Rates, levies and charges	2,536,002	2,747,450	2,884,823	3,029,064	3,180,517	3,339,543	3,506,520	3,681,846	3,865,938	4,059,235	4,262,197
Fees and charges	290,873	347,000	364,350	382,568	401,696	421,781	442,870	465,013	488,264	512,677	538,311
Interest income	197,392	225,000	236,250	248,063	260,466	273,489	287,163	301,522	316,598	332,427	349,049
Other income	107,331	18,000	18,900	19,845	20,837	21,879	22,973	24,122	25,328	26,594	27,924
Rental Income	186,815	208,500	224,138	240,948	259,019	278,445	299,329	321,778	345,912	371,855	399,744
Sales revenue	15,113,694	11,865,000	7,208,250	7,568,663	7,947,096	8,344,450	8,761,673	9,199,757	9,659,744	10,142,732	10,649,868
Grants, subsidies, contributions and donations	38,518,003	40,201,000	31,711,050	9,146,603	9,603,933	10,084,129	10,588,336	11,117,753	11,673,640	12,257,322	12,870,188
Total recurrent revenue	56,950,110	55,611,950	42,647,760	20,635,751	21,673,563	22,763,716	23,908,863	25,111,790	26,375,424	27,702,843	29,097,281
Expenses											
Recurrent Expenses											
Employee benefits	5,953,178	6,100,500	6,405,525	6,725,801	7,062,091	7,415,196	7,785,956	8,175,253	8,584,016	9,013,217	9,463,878
Materials and services	43,876,520	45,703,250	32,238,413	9,700,333	10,185,350	10,694,617	11,229,348	11,790,816	12,380,356	12,999,374	13,649,343
Finance interest costs	0	201,000	257,081	250,000	243,000	235,000	228,000	220,000	211,000	202,000	193,000
Depreciation and ammortisation	5,203,981	4,707,750	4,825,444	4,946,080	5,069,732	5,196,475	5,326,387	5,459,547	5,596,035	5,735,936	5,879,335
Total recurrent expenses	55,033,679	56,712,500	43,726,462	21,622,214	22,560,173	23,541,288	24,569,691	25,645,616	26,771,408	27,950,527	29,185,555
Net Operating Result	1,916,431	-1,100,550	-1,078,702	-986,463	-886,610	-777,572	-660,828	-533,826	-395,984	-247,685	-88,274
Capital revenue											
Grants, subsidies, contributions and donations	3,413,220	4,535,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Other capital income	-76,228	0	0	0	0	0	0	0	0	0	0
Total capital revenue	3,336,992	4,535,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Other expenses											
Total other expenses	0	0	0	0	0	0	0	0	0	0	0
Net Capital Result	3,336,992	4,535,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Other comprehensive income											
Total other comprehensive Income	0	0									
WIP Capital Expense											
Total WIP (Tsf to Fin Postn)	0	0									
Total comprehensive income for the year	5,253,423	3,434,450	2,421,298	2,513,537	2,613,390	2,722,428	2,839,172	2,966,174	3,104,016	3,252,315	3,411,726

Etheridge Shire Council

Statement of Financial Position

For the Period ending 30th June

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Estimated	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets											
Cash and cash equivalents	18,062,256	17,915,606	16,961,348	16,850,551	16,814,671	17,004,574	16,932,133	17,110,853	17,553,903	18,275,154	19,289,213
Receivables	122,043	122,043	122,043	122,043	122,043	122,043	122,043	122,043	122,043	122,043	122,043
Contract Assets											
Other Current Assets											
Inventories	515,230	515,230	515,230	515,230	515,230	515,230	515,230	515,230	515,230	515,230	515,230
Total Current Assets	18,699,529	18,552,879	17,598,621	17,487,824	17,451,944	17,641,847	17,569,406	17,748,126	18,191,176	18,912,427	19,926,486
Non-current Assets											
Property, Plant & Equipment - WIP	9,258,991	9,258,991	9,258,991	9,619,404	9,619,404	9,619,404	9,619,404	9,619,404	9,619,404	9,619,404	9,619,404
Property Plant and Equipment	251,250,847	260,801,265	263,975,822	266,029,743	268,460,012	270,763,537	273,437,150	275,977,604	278,381,569	280,645,633	282,766,299
Total Non-current Assets	260,509,838	270,060,256	273,234,813	275,649,147	278,079,416	280,382,941	283,056,554	285,597,008	288,000,973	290,265,037	292,385,703
Total Assets	279,209,367	288,613,135	290,833,434	293,136,971	295,531,360	298,024,788	300,625,960	303,345,134	306,192,149	309,177,464	312,312,189
Current Liabilities											
Payables	1,699,862	1,699,862	1,699,862	1,699,862	1,699,862	1,699,862	1,699,862	1,699,862	1,699,862	1,699,862	1,699,862
Contract Liabilities	664,558	664,558	664,558	664,558	664,558	664,558	664,558	664,558	664,558	664,558	664,558
Borrowings	884	0	0	0	0	0	0	0	0	0	0
Provisions	193,664	193,664	193,664	193,664	193,664	193,664	193,664	193,664	193,664	193,664	193,664
Total Current Liabilities	2,558,968	2,558,084	2,558,084	2,558,084	2,558,084	2,558,084	2,558,084	2,558,084	2,558,084	2,558,084	2,558,084
Non-current Liabilities											
Borrowings	29,796	6,000,000	5,799,000	5,589,000	5,370,000	5,141,000	4,903,000	4,656,000	4,399,000	4,132,000	3,855,000
Provisions	2,304,408	2,304,408	2,304,408	2,304,408	2,304,408	2,304,407	2,304,406	2,304,406	2,304,406	2,304,405	2,304,405
Total Non-current Liabilities	2,334,204	8,304,408	8,103,408	7,893,408	7,674,408	7,445,407	7,207,406	6,960,406	6,703,406	6,436,405	6,159,405
Total Liabilities	4,893,172	10,862,492	10,661,492	10,451,492	10,232,492	10,003,491	9,765,490	9,518,490	9,261,490	8,994,489	8,717,489
Net Community Assets	274,316,195	277,750,643	280,171,942	282,685,479	285,298,868	288,021,297	290,860,470	293,826,644	296,930,659	300,182,975	303,594,700
Community Equity											
Asset Revaluation Reserve	175,778,324	175,778,324	175,778,324	175,778,324	175,778,324	175,778,324	175,778,324	175,778,324	175,778,324	175,778,324	175,778,324
Shire Capital	39,500,666	39,500,666	39,500,666	39,500,666	39,500,666	39,500,666	39,500,666	39,500,666	39,500,666	39,500,666	39,500,666
Current Surplus	5,253,423	3,434,450	2,421,298	2,513,537	2,613,390	2,722,428	2,839,172	2,966,174	3,104,016	3,252,315	3,411,726
Retained Surplus	44,322,981	49,576,404	53,010,854	55,432,152	57,945,689	60,559,079	63,281,507	66,120,679	69,086,853	72,190,869	75,443,184
Reserves	9,460,800	9,460,800	9,460,800	9,460,800	9,460,800	9,460,800	9,460,800	9,460,800	9,460,800	9,460,800	9,460,800
Total Community Equity	274,316,194	277,750,644	280,171,942	282,685,479	285,298,869	288,021,297	290,860,469	293,826,643	296,930,659	300,182,974	303,594,700

Etheridge Shire Council

Statement of Cash Flows

For the Period ending 30th June

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts from customers	30,963,252	23,825,450	10,476,322	10,639,725	11,550,143	12,127,651	12,734,034	13,370,735	14,039,272	14,741,236	15,478,297
Payments to suppliers and employees	-62,509,379	-60,658,750	-38,643,937	-16,426,134	-17,247,440	-18,109,812	-19,015,303	-19,966,068	-20,964,371	-22,012,590	-23,113,219
Interest received	198,279	232,000	236,250	248,063	260,466	273,489	287,163	301,522	316,598	332,427	349,049
Rental income	186,815	208,500	224,138	240,948	259,019	278,445	299,329	321,778	345,912	371,855	399,744
Non-capital grants and contributions	38,438,527	40,201,000	31,711,050	9,146,603	9,603,933	10,084,129	10,588,336	11,117,753	11,673,640	12,257,322	12,870,188
Borrowing costs		-201,000	-257,081	-250,000	-243,000	-235,000	-228,000	-220,000	-211,000	-202,000	-193,000
Net cash - operating activities	7,277,494	3,607,200	3,746,742	3,599,204	4,183,120	4,418,902	4,665,559	4,925,720	5,200,050	5,488,251	5,791,060
Cash flows from investing activities											
Proceeds from sale of property plant and equipment	-76,228	0	0	0	0	0	0	0	0	0	0
Grants, subsidies, contributions and donations	3,413,220	4,535,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Payments for property, plant and equipment	-8,659,215	-14,254,350	-8,000,000	-7,000,000	-7,500,000	-7,500,000	-8,000,000	-8,000,000	-8,000,000	-8,000,000	-8,000,000
Net cash - from investing activities	-5,322,223	-9,719,350	-4,500,000	-3,500,000	-4,000,000	-4,000,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000	-4,500,000
Cash flows from financing activities											
New borrowings	0	6,000,000	0	0	0	0	0	0	0	0	0
Repayment of borrowings	-10,821	-34,500	-201,000	-210,000	-219,000	-229,000	-238,000	-247,000	-257,000	-267,000	-277,000
Net cash flow - financing activities	-10,821	5,965,500	-201,000	-210,000	-219,000	-229,000	-238,000	-247,000	-257,000	-267,000	-277,000
Net increase / (decrease) in cash held	1,944,450	-146,650	-954,259	-110,796	-35,880	189,902	-72,441	178,720	443,050	721,251	1,014,060
Add cash and cash equivalents - beginning of year	16,117,806	18,062,256	17,915,606	16,961,348	16,850,551	16,814,671	17,004,574	16,932,133	17,110,853	17,553,903	18,275,154
Cash and cash equivalents - closing	18,062,256	17,915,606	16,961,348	16,850,551	16,814,671	17,004,574	16,932,133	17,110,853	17,553,903	18,275,154	19,289,213

Etheridge Shire Council

Statement of Changes in Equity

For the Period ending 30th June	2023 Actual \$	2024 Budget \$	2025 Projected \$	2026 Projected \$	2027 Projected \$	2028 Projected \$	2029 Projected \$	2030 Projected \$	2031 Projected \$	2032 Projected \$	2033 Projected \$
Opening Balance	269,062,772	274,316,195	277,750,645	280,171,943	282,685,480	285,298,870	288,021,298	290,860,470	293,826,644	296,930,660	300,182,975
Net Operating Surplus	5,253,423	3,434,450	2,421,298	2,513,537	2,613,390	2,722,428	2,839,172	2,966,174	3,104,016	3,252,315	3,411,726
Other Comprehensive income for the year											
Increase / (Decrease) in asset valuation surplus											
Total Comprehensive Income for the year	5,253,423	3,434,450	2,421,298	2,513,537	2,613,390	2,722,428	2,839,172	2,966,174	3,104,016	3,252,315	3,411,726
Transfer to other reserves	0										
Total transfers to and from reserves	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	274,316,195	277,750,645	280,171,943	282,685,480	285,298,870	288,021,298	290,860,470	293,826,644	296,930,660	300,182,975	303,594,701

Etheridge Shire Council

Financial Sustainability Ratios

For the Period ending 30th June			2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
			Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Measures of Financial Sustainability	How the Measure is calculated	Target	%	%	%	%	%	%	%	%	%	%	%
Operating Surplus Ratio	Net Result (excl capital items) divided by total operating revenue (excl. capital items)	Between 0% and 10%	0.03	-0.02	-0.03	-0.05	-0.04	-0.03	-0.03	-0.02	-0.02	-0.01	0.00
Asset Sustainability Ratio	Capital Expenditure on the replacement of assets (renewals) divided by depreciation	Greater than 90%	133	97	99	85	89	87	90	88	86	84	82
Net Financial Ratio	Total liabilities less current assets divided by total operating revenue (excl capital items)	Not greater than 60%	-24.2	-13.8	-16.3	-34.1	-33.3	-33.6	-32.6	-32.8	-33.9	-35.8	-38.5



Etheridge Shire Council

Operational Plan
2023-2024



Introduction

Welcome from Mayor

Welcome to Council's 2023/24 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 2023/24 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), NQQROC biosecurity Plan, others)

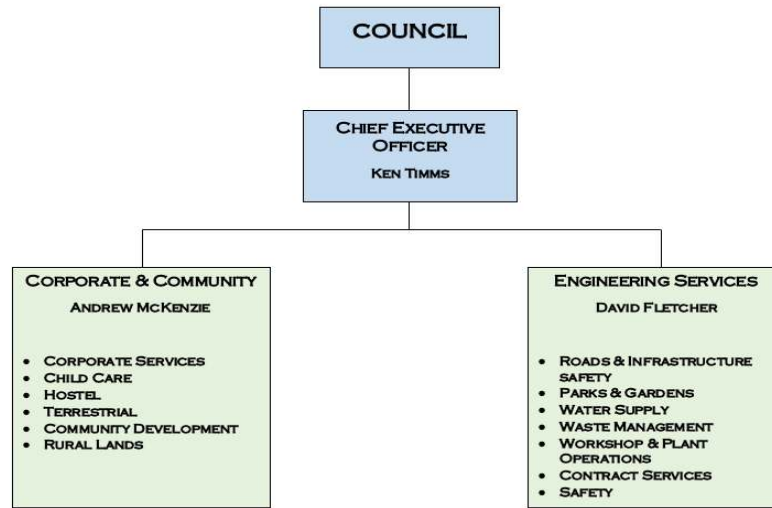
As the Operational Plan "operationalizes" Council's medium to long-term corporate strategy, it guides Council's Management and Staff in their day to day functions. To ensure Council's workforce deliver Council's desired strategy, the Chief Executive Officer is charged with the responsibility of providing 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
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	Mar-23	Policy adopted by Council and Implemented
	DES	Identify the current status of shire rural roads and town streets	Sep-23	Updated road register
	DES	Implement maintenance programs on Towns Streets	Dec-23	Program implemented
	DES	Implement maintenance programs on Rural Roads	Jan-24	Program implemented
	DES	Implement maintenance programs on bridges, floodways, drainage etc	Feb-24	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-24	AMP updated
	DES	Implement capital programs on Towns Streets	Mar-24	Program implemented
	DES	Implement capital programs on Rural Roads	Mar-24	Program implemented
	DES	Implement capital programs on bridges, floodways, drainage etc	Mar-24	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	Apr-24	Works are programmed and under budget
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 & FNQRRTG meetings

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
Maintain relationship with the Department of Transport and Main Roads	DES	Implement TMR programs for RMPC & NDRRA	Feb-24	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 FNQROC & FNQRRTG regional meetings

to undertake road construction and maintenance (Road Train Routes).	DES	Create an audit of TMR infrastructure in the Shire (list of km of Gravel, single line bitumen and narrow/ problem bridges)	Nov-23	Audit presented to Council
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-24	TMR contracts awarded to Council and completed on time and within budget

Strategic Outcome: There are Multiple Public Transport Options

Strategies	Officer	Actions	Comp Date	KPI
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-24	Annual maintenance program implemented
	DCS	Funded airport depreciation for asset replacement	May-24	AMP updated
	DES	Implement capital program for airports	Feb-24	Program implemented
Advocate for improved airfield infrastructure and services.	DES	Attend regional meetings and meet with government representatives	Quarterly	Attendance at FNQRRTG regional meetings
Advocate for improved rail and bus services	CEO	Attend regional meetings and meet with government representatives	Annually	Attendance at FNQROC & NWQROC regional meetings

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
An asset management strategy to support	DES	Implement maintenance programs for the water networks	Oct-23	Maintenance program developed and implemented

the monitoring, maintenance, replacement and enhancement of Council's water and waste water assets.	DES	Implement maintenance programs for the water treatment plants	Dec-23	Maintenance program developed and implemented
	DES	Develop and implement a water and waste water intervention level policy	Mar-24	Policy developed and presented to Council
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-23	AMP updated
	DES	Implement Capital programs for the water networks	Mar-24	Program developed and implemented
	DES	Improvement of the Water Treatment Plants at Georgetown and Forsayth	Dec-22	Upgrade Forsayth WTP operations
Water Reservoirs are operating and environmentally compliant	DES	Implement maintenance programs for the water reservoirs	Mar-24	Program developed and implemented
	DES	Charleston Dam is completed and operational	Oct-23	Charleston Dam online and operational. Further that the Dam Regulator requirements are meet.
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

Strategic Outcome: Best Practice Waste Management

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</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 and disposal programs at each town	Nov-23	Strategy presented to Council for adoption
	DCS	Funded depreciation for asset replacement	Mar-24	AMP updated
	DES	Implement the Regional Waste Strategy programs at each facility	Jan-24	Strategy is implemented and regular attendance at FNQWaste regional meetings.
	DCS	Effective education program and encourage recycling, reuse and reduction of community waste	Jan-24	Successful media campaign held

Strategic Outcome: Best Practice Natural Environment and Pest Management

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>
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-23	Plan adopted by Council
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
Minimise the potential of disease outbreaks through implementation of an integrated mosquito management program.	DCS	Implement program as required	Jan-24	Program developed and adopted by Council

Strategic Outcome: An Energy Efficient Shire

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>
Support of renewable energy. carbon reduction programs and Council's carbon footprint	CEO	Identify the current status of Council's renewable energy portfolio	Jan-24	Council Status recognised
	DES	Attend regional meetings and meet with government and industry representatives	Half Yearly	Attendance at FNQROC Climate Resilience Waste regional meetings

Strategic Outcome: Industry has Sustainable Environmental Practices

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>
Companies and industries are environmentally compliant	CEO	Attend regional meetings and meet with government and industry representatives	Bi-Monthly	Advocated at regional meetings

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

Strategic Outcome: 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>
Maintain a compliant planning scheme that supports the future development of our shire	DCS	Implement the planning scheme	Monthly	Planning applications processed
	DCS	Review and update planning scheme	May-24	Plan review and presented to Council
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-24	Maintenance program implemented
	DCS	Funded depreciation for asset replacement	Apr-24	AMP updated
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

Strategic Outcome: 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>
Facilitate the development and marketing of a distinctive regional image.	CEO	Review and update shire marketing image	Feb-24	Strategy developed and adopted by Council
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-24	Plan developed and adopted by Council
	CEO	Area Promotion	Monthly	Successful Media Campaign Held
	CEO	Review the TerrEstrial VIC Business Plan, with a view to identify latent opportunities and extending the tourist experience to include interactive activities.	Apr-24	Business case developed and adopted by Council
Support skills development (youth, business, industry)	DCS	Develop and implement a community skills development program	Dec-23	Program implemented
	DCS	Review procurement policy and monitor the outcomes	Half Yearly	Outcome report presented to Council for consideration

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
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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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</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-24	Program developed and implemented
	DCS	Maintain the public conveniences	Monthly	Facilities meet expectations
	DCS	Maintain the Shire's Cemeteries.	Monthly	Facilities meet expectations
	DCS	Maintain Swimming Pool as a safe and attractive venue.	Monthly	Facilities meet expectations
Establishment suitable recreational activities/facilities at water reservoirs	CEO	Construct recreation facilities at Charleston Dam to encourage activity based tourism.	Apr-24	Project complete
	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 FNROQ & NWQROC regional meetings
Enhance and improve the aesthetics of each town.	DES	Review and implement Georgetown beautification plan	Mar-24	Project approved and underway
	DES	Review beautification plans for Einasleigh, Forsyth and Mt Surprise	May-24	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-24	Status of current plan considered and reviewed
	CEO	Attend regional meetings and meet with government and industry representatives	Monthly	Attendance at FNROC & NWQROC regional meetings

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</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-24	Program developed and implemented
	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
	CEO	Partner with state government agencies to improve social conditions and liveability.	Monthly	Attendance at FNQROC & NWQROC regional meetings
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-24	Current strategy review and updated
	DCS	Review and implement strategies for an efficient operation of the childcare business, including after school care	Mar-24	Current strategy review and updated
	DCS	Review and implement strategies for youth programs for leadership, recreation, entertainment and healthy socialization	Feb-24	Current strategy review and updated
	DCS	Review and implement strategies for an efficient operation of programs for seniors	Jan-24	Current strategy review and updated
Construct care facilities to retain citizens in the community.	DCS	Develop plans to build aged care facilities.	Nov-23	Plan presented to Council for consideration
	DCS	Develop plans to build special care facilities.	Jun-24	Overall strategy developed for Consideration
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

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
Advocate for sufficient policing and emergency service facilities	CEO	Meet with government representatives	Quarterly	Attendance to DDMG meetings

Strategic Outcome: A Culturally Aware Community

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</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-24	Program developed and implented
Provide libraries, as learning and information centres	DCS	Review and implement strategies for library service	Jan-24	Strategy is reviewd and implemented
Engage with and support local arts and cultural groups.	DCS	Review and implement strategies for engaging with arts and cultural groups	Nov-23	Strategy is reviewd and implemented
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-23	Community assistance policy is reviewed and implemented
Encourage local historians to preserve and promote local history and heritage.	DCS	Support important social milestones on appropriate anniversary dates.	Dec-23	Community calendar of events is developed and supported

Strategic Outcome: 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>
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-24	Plan is developed and Implemented
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
	DCS	Assist a commercial entity to introduce local radio services.	Jun-24	Options are considered and implemented

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</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.	CEO	Review and implement Council's strategic plans	Monthly	Delegations from the monthly Council meetings
	CEO	Attend local and regional meetings with community, government and industry representatives	Monthly	Opportunities to attend regional meeting is given
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-24	Organisational structure is reviewed
	CEO	Ensure the administration of the region is governed through open and transparent decision-making and reporting processes.	Mar-24	Meetings and legislative requirements are met
	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Corporate Assets	May-24	AMP is updated
	DCS	Maintain compliance with legislation, local laws, policies	Monthly	Local Laws, policies and procedures are reviewed on a regular basis for compliance
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
	CEO	Build the Council's data analytic capability.	Apr-24	Statistical data is collected

Strategic Outcome: 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>
Using appropriate media, promote civil and respectful discussion and participation in relevant issues.	CEO	Branding of Shire	Monthly	Media channels are used to promote Council operations

Disseminate accurate and relevant information within the organization, the community and other relevant audiences.	CEO	Review of Council communication mechanisms	Oct-23	Current communication processes are reviewed and report to Council for consideration
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

Strategic Outcome: 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>
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-23	Number of issues raised
	DCS	Review and implement strategies for an efficient operation of Council's internet and internal technology capabilities.	Dec-23	capabilities of the system is reviewed and reported to Council
	DCS	Review and implement a fair and equitable rating system	Feb-24	Review is undertaken and outcomes are reported to Council for their consideration
Pursue opportunities for external income sources to enhance financial capacity beyond traditional methods	CEO	Review Council's strategies / operations to reduce coss to Council	Monthly	Report to Council on options of gaining additional revenue sources
Ensure the efficiency of procurement and stores activity.	DCS	Review and implement strategies for an efficient operation of the procurement and stores sections	Oct-23	Undertake a review of processes and if required implement an improvements
Ensure the efficiency of depot and engineering administration	CEO	Review and implement strategies for an efficient operation of Councils depot and engineering sections	Nov-23	Review current practices and report back to Council on possible improvements
	DES	Effective works program to better utilize alignments between all funding.	Dec-23	Program to be reported back to Council for consideration

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-23	AMP for Council plant and machinery is reviewed and implemented
	DES	Review and implement strategies for efficient use of contractors.	Sep-23	Report is presented to Council for consideration
	DES	Develop a Plant Replacement and upgrade schedule and maintain the operational capacity of plant.	Sep-23	An annual plant for plant replacement is presented to Council, including a 10 year replacement Program

Strategic Outcome: 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>
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-23	As apart of the 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	Dec-23	The current process for customer requests and complaints is review and any outcome is presented to Council for consideration

Strategic Outcome: 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>
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
	CEO	Review and implement strategies for an efficient training and development programs	Monthly	A training needs analysis is developed
Implement effective HRM strategy throughout the organisation.	CEO	Review HRM practice for Council.	Dec-23	An annual review is undertaken of current practices
Develop and implement organisation well-being programs.	CEO	Well-being program is part of a HRM review.	Dec-23	An annual review is undertaken of current practices

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-24	Annual review is favourable and incidents are minimised
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Strategic Outcome: Council is 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>
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-23	Suitable weather forecasting is place.
Maintain a compliant, resourced disaster management plan	CEO	Review and update disaster management plan	Sep-23	Get ready is successful



STATUTORY POLICY	
Revenue Policy	
Policy No.	ESC-003
Department	Corporate Services
Program	Finance / Budget

Approved by Council	Meeting number and date	
	Special Meeting held 28 th June 2023	
	Resolution number	
	SP23.06.03	
Approval by CEO		
Effective date	Review date	
1 st July 2023	30th June 2024	
Policy Author		
Director Corporate Services		
Current incumbent		
Andrew McKenzie		
Implementation Officer		
Director Corporate Services		
Current incumbent	Contact number	Official file no.
Andrew McKenzie	07 4079 9007	ESC-003

Etheridge Shire Council

Revenue Policy 2023 - 2024

1. BACKGROUND AND CONTEXT

Section 193 of the *Local Government Regulation 2012* requires a local government to develop a Revenue Policy. The Policy must state the principles Council intends to apply in the financial year for the: -

- Levying of rates and charges;
- Granting and purpose of concessions for rate and charges;
- Recovering overdue rates and charges;
- Cost recovery methods; and
- The extent to which physical and social infrastructure costs for new developments are to be funded by charges for the development.

The Revenue Policy is a constituent document to Council's Annual Budget.

2. PURPOSE AND OBJECTIVES

The Revenue Policy is intended to be a strategic document. By outlining the principles under which it will raise revenue streams to fund services and asset investment, the Revenue Policy provides guidance to Council when formulating its Annual Budget. As a result, the Policy will be of interest to those that wish to understand Council's revenue streams.

3. POLICY PROVISIONS

3.1 GENERAL

In general, Council will be guided by the following general principles for revenue raising: -

- Responsibility in achieving the strategic and operational outcomes outlined in Council's Corporate Plan, Operational Plan and Annual Budget;
- Transparency in the methodology of setting rates, charges and fees;
- Cost recovery from users and / or beneficiaries of its services under the concept of "user pays";
- Having in place a simple rating regime that simple to administer;
- Equity, by taking into account the different levels of service consumption within the local community having regard to economic and seasonal factors;
- Flexibility in being able to respond to changes in the local economy, seasonal conditions and extraordinary circumstances;
- Accessibility in providing reasonable accessible payment methods to suit ratepayers and customers;
- Maintaining Council's services to an appropriate standard;
- Meeting the needs and expectations of the general community; and
- Exploring all avenues for grant funding to minimise rate payers financial burden.

3.2 RATES AND UTILITY CHARGES

Council will exercise diligence in its Rating and Utility Charging decisions by: -

- Making clear what is Council's and Ratepayers' responsibility to the rating system;
- Making the levying process as simple as possible and inexpensive to administer;
- Making rate categorisation as simple as reasonably possible - recognising different categories of land will require different needs for Council's services;

- Ready identification of land / owners to the respective rate categories and benefited areas for Council's services;
- Equity, by setting the minimum general rate as a contribution toward the cost of governance and service provided to all ratepayers;
- Sufficient revenue is raised to meet the current and future requirements of the community.
- Communication by advising ratepayers about rate notice issue dates and closing dates for discount.
- Clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities.

3.3 Recovery of Rate and Charges

Council requires payment of rates and charges within the period specified in the Rate Notice. It is Council's policy to diligently pursue the collection of outstanding rates and charges, but with due concern for the financial hardship faced by some members of the community.

In pursuing overdue rates and charges, council will apply the principles of: -

- Equity by treating all ratepayers in similar circumstances in the same manner and having regard to their ability to pay;
- Transparency by making clear the obligations, and available options, of ratepayers and the processes used by Council in assisting them to meet to the financial obligations;
- Empathy, dignity and equity in assisting disadvantaged ratepayers with flexible payment arrangements.

3.4 CONCESSIONS FOR RATES AND UTILITY CHARGES

In considering the application of concessions, Council will be guided by the principles of: -

- Equity by having regard to the different levels of capacity to pay within the local community;
- Consistent treatment for all ratepayers in similar circumstances;
- Transparency by making and communicating the application process and requirements necessary to receive a concession;
- Flexibility in allowing Council to respond to local economic issues, adverse seasonal conditions and extraordinary circumstances.

3.5 COST RECOVERY FEES

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees. Council fully recognises the desirability of fully imposing the "user pays" principle for its cost recovery fees, unless the imposition of the fee is contrary to the express social, economic, environmental or other corporate goals. This is considered to be the most equitable and effective approach to setting cost recovery fees, and recognises that Council's rate base should not subsidise specific users or clients of Council's regulatory products or services.

However, in setting its cost recovery fees Council will be cognisant of the requirements that such a fee must not be more than the cost to Council for providing the services to which the fee applies.

3.6 DEVELOPER CONTRIBUTIONS AND CHARGES FOR INFRASTRUCTURE COSTS

Council requires developers to pay reasonable and relevant contributions toward the cost of infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Council's Town Planning Scheme.

These Policies are based on normal anticipated town growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community with the Shire, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities are not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

4. REVIEW

This policy will be reviewed each year with the adoption of the Budget.



REVENUE STATEMENT 2023 - 2024

The purpose of this document is to explain the revenue measures adopted in the budget concerning:

- the making of rates and charges
- the levying of rates
- the recovery of rates and charges
- concessions for rates and charges

The period covered by this statement applies to the financial year 2023 - 2024.

INTRODUCTION

Section 104 of the *Local Government Act 2009* and section 169(2) of the *Local Government Regulation 2012* requires Council to adopt a Revenue Statement, as part of its annual budget.

The Revenue Statement accompanies the Budget, providing an outline and explanation of the revenue raising measures used to resource Council's operations for the 2023 - 2024 financial year. Revenue raising measures are made with regard to the local government principles outlined in section 4 of the *Local Government Act 2009*, and consistent with Council's Corporate Plan, Operational Plan, Revenue Policy, long term financial forecasts and asset management plans.

PURPOSE

In accordance with the *Local Government Act* and *Regulation*, this Revenue Statement outlines and explains the revenue measures adopted by Council in its 2023 - 2024 Budget.

GENERAL RATES

DIFFERENTIAL GENERAL RATES

In accordance with the *Local Government Regulation 2012*, Chapter 4 Rates and Charges Part 5 Differential Rates, Etheridge Shire Council will make and levy a differential general rate for the financial year ending 30th June 2024, taking into consideration the following aspects:

- Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.
- Council has considered the consequences of adopting 'one' general rate and acknowledges that to do so would seriously disturb the equitable distribution of the rate burden.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in previous years. Council will continue to gather data and to consider this information so as to further refine this process.

- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.

In accordance with Section 81 of the Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 5 Differential General Rates, Council will identify the category in which each parcel of rateable land is to be included and describe each of those categories.

For the purposes of the proceeding table, and this document generally, the term “town plan” means the Town Planning Scheme for the Shire of Etheridge gazetted on 31 January 2020 incorporating all the amendments up to and including 30 June 2023. For avoidance of doubt, and for the purposes of interpreting and applying this statement, the term “town plan” will continue to mean the said town planning scheme.

Pursuant to section 81 of the Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 5 Differential General Rates, the categories into which rateable land is categorised, and a description of those categories, is as follows:

Category 2 • Rural Land – Other

Description: Rural land that does not fall within any other rural category.

Category 3 • Urban Residential (Principal Place of Residence)

Description: All urban residential land, which is the owner’s principal place of residence.

Category 4 • Urban Residential (Not Principal Place of Residence)

Description: Other urban residential land, not included in any other category, which is not the owner’s principal place of residence.

Category 5 • Urban Land - Vacant

Description: Urban land that is vacant.

Category 6 • Rural – Large Scale Mixed Intensive Agriculture

Description: Rural land, that is not within any other rural category that is being utilised or has the potential to be utilised, in whole or in part, by virtue of improvements or activities conducted upon the property for a system of large scale intensive cultivation using large amounts of labour and/or high efficiency machinery for planting, cultivating and harvesting.

Category 7 • Rural – Large Scale Renewable Energy Farms

Description: Rural Land that is not within any other rural category that is being utilised or has the potential to be utilised in whole or in part by virtue of improvements or activities conducted upon the property for the production of electricity from renewable energy sources such as biomass, solar, wind, tidal, wave and water (i.e. hydro-electric).

Category 8 • Urban Commercial Land

Description: Rural Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a commercial purpose.

Category 9 • Urban Industrial Land

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for an industrial purpose.

Category 10 • Transport Terminals

Description: Land being utilized or having the potential to be utilized by virtue of improvements or activities conducted upon the property by trucking, earthmoving or similar providers.

Category 11 • Rural Tourism

Description: Rural land in whole or in part, being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for tourism purposes.

Category 13 • Extractive >5,000 tonnes

Description: All land used in whole or in part for licensed extractive industry purposes, where the quantity of material capable of being extracted is greater than 5,000 tonnes per annum.

Category 14 • Mining Claim

Description: Land upon which an approved Mining Tenement and or Mining Claim exists.

Category 15 • Mining Claim (< 5 workers, UV <\$70,000)

Description: Land that is a mine, has less than 5 workers and has an Unimproved Value less than \$70,000.

Definition(s) Mine:

Land that is the subject of a mining lease (issued pursuant to the Mineral Resources Act 1989) or other form of tenure that was used, is used, or intended to be used:-

. as a mine (or for purposes ancillary or associated with mining such as, for example, washing down, processing, stockpiling, haulage, water storage and rehabilitation): or

. in conjunction with other land (the subject of a mining lease or other mine tenure) as part of an integrated mining operation.

Integrated mining operation:

Land contained in more than one mining lease (issued pursuant to the Mineral Resources Act 1989) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, washing down, processing, stockpiling, haulage, water storage and rehabilitation.

Category 16 • Mining (> 5 workers, UV <\$70,000)

Description: Land that is a mine has 5 workers or more and has an Unimproved Value less than \$70,000.

Definition(s) Mine:

Land that is the subject of a mining lease (issued pursuant to the Mineral Resources Act 1989) or other form of tenure that was used, is used, or intended to be used:-

. as a mine (or for purposes ancillary or associated with mining such as, for example, washing down, processing, stockpiling, haulage, water storage and rehabilitation): or

. in conjunction with other land (the subject of a mining lease or other mine tenure) as part of an integrated mining operation.

Integrated mining operation:

Land contained in more than one mining lease (issued pursuant to the Mineral Resources Act 1989) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, washing down, processing, stockpiling, haulage, water storage and rehabilitation.

Category 17 • Mining (UV =>\$70,000)

Description: Land that is a mine and has an Unimproved Value of \$70,000 or more.

Definition(s) Mine:

Land that is the subject of a mining lease (issued pursuant to the Mineral Resources Act 1989) or other form of tenure that was used, is used, or intended to be used:-

. as a mine (or for purposes ancillary or associated with mining such as, for example, washing down, processing, stockpiling, haulage, water storage and rehabilitation): or

. in conjunction with other land (the subject of a mining lease or other mine tenure) as part of an integrated mining operation.

Integrated mining operation:

Land contained in more than one mining lease (issued pursuant to the Mineral Resources Act 1989) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, washing down, processing, stockpiling, haulage, water storage and rehabilitation.

Category 18 • Work Camps 15-29

Description: All land used or intended to be used in whole or in part for workforce accommodation of 15 to 29 persons.

Category 19 • Work Camps 30-99

Description: All land used or intended to be used in whole or in part for workforce accommodation of 30 to 99 persons.

Category 20 • Work Camps 100-200

Description: All land used or intended to be used in whole or in part for workforce accommodation of 100 to 200 persons.

Category 21 • Work Camps >200

Description: All land used or intended to be used in whole or in part for workforce accommodation of greater than persons.

Category 22 • Commercial – Utility Service Providers <1Ha

Description: Land being utilized or having the potential to be utilized by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area less than one (1) Hectare (Ha)

Category 23 • Commercial – Utility Service Providers 1-5Ha

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area of one (1) Hectare but less than five (5) Hectares.

Category 24 • Commercial – Utility Service Providers >=5Ha

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area equal to or greater than five (5) Hectares.

Category 25 • Grazing and Agriculture <2,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area less than 2,000 Hectares.

Category 26 • Grazing and Agriculture 2,000 - <5,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 2,000 Hectares but less than 5,000 Hectares.

Category 27 • Grazing and Agriculture 5,000 - <25,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 5,000 Hectares but less than 25,000 Hectares.

Category 28 • Grazing and Agriculture 25,000 - <50,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 25,000 Hectares but less than 50,000 Hectares.

Category 29 • Grazing and Agriculture 50,000 - <150,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 50,000 Hectares but less than 150,0000 Hectares.

Category 30 • Grazing and Agriculture >= 150,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area equal to or greater than 150,000 Hectares.

The following Differential Rates have been made for 2023 -2024

DIFFERENTIAL RATING CATEGORIES 2023 - 2024

Category	Cents in Dollar of Unimproved Valuation 2023 -2024
2 Rural Land Other	2.6818
3 Urban Residential (Principal Place of Residence)	3.7493
4 Urban Residential (Not Principal Place of Residence)	4.3059
5 Urban Land – Vacant	5.0071
6 Rural - Large Scale Mixed Intensive Agriculture	0.3925
7 Rural - Large Scale Renewable Energy Farms	24.6404
8 Urban Commercial Land	4.8000
9 Urban Industrial land	5.6000
10 Transport Terminals	5.6000
11 Rural Tourism	1.3770
13 Extractive >5,000 Tonnes	0.3925
14 Mining Claim	14.8544
15 Mining (<5 Workers, UV <\$70,000)	14.8544
16 Mining (>5 Workers, UV <\$70,000)	14.8544
17 Mining (UV =<\$70,000)	14.8544
18 Work Camps 15-29 Persons	24.6404
19 Work Camps 30-99 Persons	24.6404
20 Work Camps 100-200 Persons	24.6404
21 Work Camps >200 Persons	24.6404
22 Commercial - Utility Service Providers <1Ha	119.6546
23 Commercial - Utility Service Providers 1 – 5Ha	99.1154
24 Commercial - Utility Service Providers >= 5Ha	62.7515
25 Rural Land – Grazing and Agriculture <2,000Ha	0.4715
26 Rural Land – Grazing and Agriculture 2,000 - <5,000Ha	0.2986
27 Rural Land – Grazing and Agriculture 5,000 - <25,000Ha	0.2986
28 Rural Land – Grazing and Agriculture 25,000 - <50,000Ha	0.3356
29 Rural Land – Grazing and Agriculture 50,000 - <150,000Ha	0.3359
30 Rural Land – Grazing and Agriculture >150,000Ha	0.3925

MINIMUM GENERAL RATE LEVY 2023 - 2024

In accordance with Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 4 Minimum General Rates, the following Minimum General Rate Levies for the various categories of land, shall apply for 2023 - 2024:

Minimum General Rates 2023 - 2024

	Category	Minimum General Rate 2023 - 2024
2	Rural Land Other	\$890
3	Urban Residential (Principal Place of Residence)	\$685
4	Urban Residential (Not Principal Place of Residence)	\$785
5	Urban Land – Vacant	\$785
6	Rural - Large Scale Mixed Intensive Agriculture	\$5,089
7	Rural - Large Scale Renewable Energy Farms	\$11,356
8	Urban Commercial Land	\$845
9	Urban Industrial land	\$845
10	Transport Terminals	\$2,200
11	Rural Tourism	\$1,019
13	Extractive >5,000 Tonnes	\$11,356
14	Mining Claim	\$204
15	Mining (<5 Workers, UV <\$70,000)	\$699
16	Mining (>5 Workers, UV <\$70,000)	\$13,230
17	Mining (UV =<\$70,000)	\$15,750
18	Work Camps 15-29 Persons	\$9,855
19	Work Camps 30-99 Persons	\$19,710
20	Work Camps 100-200 Persons	\$65,699
21	Work Camps >200 Persons	\$131,400
22	Commercial - Utility Service Providers <1Ha	\$8,027
23	Commercial - Utility Service Providers 1 – <5Ha	\$8,027
24	Commercial - Utility Service Providers >= 5Ha	\$8,027
25	Rural Land – Grazing and Agriculture <2,000Ha	\$1,019
26	Rural Land – Grazing and Agriculture 2,000 - <5,000Ha	\$1,019
27	Rural Land – Grazing and Agriculture 5,000 - <25,000Ha	\$1,019
28	Rural Land – Grazing and Agriculture 25,000 - <50,000Ha	\$2,545
29	Rural Land – Grazing and Agriculture 50,000 - <150,000Ha	\$5,089
30	Rural Land – Grazing and Agriculture >150,000Ha	\$10,177

SPECIAL RATES AND CHARGES

Special Charge – Waste Management Charge (Einasleigh, Mt Surprise & Forsayth)

In accordance with Section 94(1)(b)(i) of the Local Government Act 2009 and section 94 of the Local Government Regulation 2012, Council will make and levy a special charge for the provision of waste management services in the urban areas (as defined within Etheridge Shire Council's Planning Scheme).

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:

- The rateable land to which the special charge applies is land within each of the benefited areas described in the town area maps 'Planning Maps – Einasleigh, Mt Surprise and Forsayth. Where a parcel of rateable land includes two or more lots, the charge will be levied on each lot.



- The service facility or activity for which the special charge is made is for the provision of maintenance and operations of all waste management facilities for the towns of Einasleigh, Mt Surprise and Forsayth. The Special Charge will substantially fund the activity, however Council may determine to subsidise the service in view of the high costs of this service provision and the undue hardship that may result if full cost recovery was sought from the special charge.
- Council considers that land contained within the defined areas receives an equal special benefit from access to the waste management facilities. Council also considers that the benefit is shared equally by all parcels of land regardless of the value of such land.
- The service facility or activity for which the special charge is made is for the provision of waste management facilities as set out in the expenditure item in the budget document for the Shire of Etheridge for 2023 - 2024.
- The time for implementing the overall plan is one (1) year ending 30 June 2024. However, provision of waste management facilities is an ongoing activity, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2024.
- The estimated cost of implementing the overall plan (being the cost of the planned works and replacement of capital items for 2023 - 2024 is \$67,500.
- The special charge is intended to raise all funds necessary to carry out the overall plan.



**The amount of Special Charge (Waste)
for Forsayth, Einasleigh & Mt Surprise**

	Special Waste Charge
	2023/2024
Parcel Vacant & or Occupied Dwelling	\$210.00
Parcel- Vacant	\$210.00

UTILITY CHARGES

Council will make and levy a utility charge on any land, whether vacant or occupied, and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and or facilities.

The following utility charges will be implemented by Council during 2023 - 2024:

Cleansing – Georgetown

In accordance with Section 94(1)(b)(ii) of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012, Council will make and levy a cleansing charge on the owner of the land within the area of the Town of Georgetown and on such other lands outside of the Town of Georgetown where a collection service is supplied by Council.

Annual charges for the collection of each 240 litre bin will be based on the frequency of collection of such bin and the number of such bins collected in the normal course of rubbish collection.

Annual charges for the collection of each commercial bin (900 litre) will be based on the frequency of such bin and the number of such bins collected in the normal course of rubbish collection. Commercial operators may avail of the larger bin via an application to Council.

Rubbish collection frequency for bins shall be once per week.

The costs incurred in the operation and maintenance of all of the waste management functions of the Town of Georgetown (including rubbish collection activities) will be substantially funded by these cleansing charges however Council may determine to subsidise the service in view of the high costs of this service provision and the undue hardship that may result if full cost recovery was sought from the service charges.

The urban areas in question are defined in the Town Plan and comprise the township of Georgetown.

Cleansing utility charges for occupied land where Council deems that a service will be supplied are to be levied on the following basis:

- In respect of improvements erected during the year, cleansing charges shall be levied proportionally for the unexpired part of the year from the date the improvement is ready for occupation.

CLEANSING CHARGE

For each house / dwelling unit / improved property

The amount of the charge to be levied is \$594.00 per annum for a 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

Additional Bins will be charged at \$535.00 per annum

Commercial, industrial or community Facility

The amount of the charge to be levied is \$594.00 per annum for a 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

Additional Bins will be charged at \$535.00 per annum

Commercial, industrial or community Facility

The amount of the charge to be levied is \$828.00 per annum for a 900 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

Additional Bins will be charged at \$746.00 per annum

Water Charges – Georgetown & Forsayth

In accordance with Section 94(1)(b)(ii) of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012, Council will make and levy a water charge in the manner described hereafter to be levied on all land within the shire whether vacant or occupied to which Council is prepared to supply water, together with any land already connected to Council's various water supply systems.

The charges are also made in respect of any land or other structure, building or place on land to which water is supplied that is not rateable under Section 93 of the Local Government Act 2009.

All such charges levied shall be used to defray the cost of constructing water supply facilities, including the payment of interest, depreciation and the costs associated with the operation, maintenance and management of the water supply system.

The basis of the water charge is:

A utility charge will be applied for the supply of water services to the townships of Georgetown and Forsayth and any surrounding properties which are connected, or capable of being connected to the town water supply system as defined in the Water Supply Service Areas (attachment A).

Water Charges shall be applied on a user pays basis utilising a Two Part Tariff System comprising a Water Base Access Charge plus a Water Consumption Charge for each kilolitre (1000 litres) of water used. Whilst the aim of the charges will generally be to achieve full cost recovery, Council may decide not to set charges to achieve full cost recovery due to the poor economies of scale associated with small water supply systems and the resultant costs to consumers should full cost recovery be applied.

It is the view of Council that it is equitable for all properties within the water areas to contribute to the fixed costs of the water supply operation by way of the Access Charge, while the Consumption Charge for all water consumed conforms to user pays principles.

The Access Charge for each separately connected parcel of land within the water area (including Council owned or controlled land) shall be based upon the size of the service connection to such land. Such charges will be based on a base charge per unit with a standard 20mm service connection equating to 20 units. The Schedule of units applicable to different size meters shall be, unless exempted or reduced by Council resolution.

Because of the generally reduced level of use of water facilities by Religious, Charitable and Community Organisations, such Organisations shall be levied 50% of the Annual Access Charge applicable. Water Consumption Charges however will not attract any subsidy.

The approved Religious, Charitable and Community Organisations in Georgetown are The Roman Catholic Diocese of Cairns, The Corporation of the Synod of the Carpentaria Diocese, The Queensland Country Women's Association and the William Wallace Lodge No 64 of the Ancient Free and Accepted Masons of Queensland.

The approved Religious, Charitable and Community Organisations in Forsyth are The Roman Catholic Diocese of Cairns, The Corporation of the Synod of the Carpentaria Diocese and The Queensland Country Women's Association.

Properties with more than one service connection shall be required to pay the applicable Access Charge for each such connection.


Where, in the opinion of the Director of Engineering Services, a larger than normally required water meter is fitted in order to allow for adequate pressure at a premises because of the substandard nature of the mains at that location, then the Chief Executive Officer may reduce the base access charges applicable for the connection down to the base access charge applicable to the next lowest category meter. (for example; a 50mm connection could be reduced to a 40mm connection).


An Unconnected Water Base Access Charge shall apply to each unconnected parcel of land within the water area not currently connected to the reticulation system where Council is able to provide a connection. As the ongoing costs of providing the capacity for connection to each unconnected site is not considered to be the same as for a connected site (as there is no meter maintenance involved) the Unconnected Access Charge shall be equivalent to one half the Access Charge for a 20mm Service Connection.

In setting the charges at the time of establishing a Council budget each year the following principles shall be used:-


- Access Charge to be based on the anticipated ongoing costs of providing, maintaining and improving the reservoir and reticulation system.
- Consumption Charge is to be based on anticipated recurrent short term costs incurred in the maintenance and operations of pumping and treatment systems (including water quality testing).


For the Township of Georgetown, Council may determine to charge a lesser charge for the first 700 kilolitres per 6 month billing cycle and fund any resultant shortfall from a mix of General Revenue and Grants in recognition of the poor economies of scale applicable to providing water to townships in the region and the hardship that would result in seeking full cost recovery for these services. Water use of more than 700 kilolitres per 6 months will be charged at a higher rate per kilolitre to ensure that fuller cost recovery is achieved for amounts considered as excessive.

 The amount of Water Base Charge – Georgetown (1 unit = \$37.16)		
	Units	Charge per Annum
Unconnected Lots	10 units	\$371.60
All Charitable & Religious Uses	10 units	\$371.60
20mm Service Connection	20 units	\$743.20
25mm Service Connection	30 units	\$1,114.80
32mm Service Connection	50 units	\$1,858.00
40mm Service Connection	80 units	\$2,972.80
50mm Service Connection	125 units	\$4,645.00
75mm Service Connection	280 units	\$10,404.80
80mm Service Connection	320 units	\$11,891.20
100mm Service Connection	500 units	\$18,580.00

 The amount of Water Consumption Charge - Georgetown	
Georgetown	Charge per Annum
Per Kilolitre of Use	62.00 cents up to 700 kilolitres per half year
Per Kilolitre of Use	123.00 cents over 700 kilolitres per half year

For the Township of Forsayth, Council may determine to charge a lesser charge for the first 500 kilolitres per 6 month billing cycle and fund any resultant shortfall from a mix of General Revenue and Grants in recognition of the poor economies of scale applicable to providing water to townships in the region and the hardship that would result in seeking full cost recovery for these services. Water use of more than 500 kilolitres per 6 months will be charged at a higher rate per kilolitre to ensure that fuller cost recovery is achieved for amounts considered as excessive.

 The amount of Water Base Charge – Forsayth (1 unit = \$37.16)		
	Units	Charge per Annum
Unconnected Lots	10 units	\$371.60
All Charitable & Religious Uses	10 units	\$371.60
20mm Service Connection	20 units	\$743.20
25mm Service Connection	30 units	\$1,114.8
32mm Service Connection	50 units	\$1,858.00
40mm Service Connection	80 units	\$2,972.80
50mm Service Connection	125 units	\$4,645.00
75mm Service Connection	280 units	\$10,404.80
80mm Service Connection	320 units	\$11,891.20
100mm Service Connection	500 units	\$18,580.00

 The amount of Water Consumption Charge- Forsayth	
Forsayth	Charge per Annum
Per Kilolitre of Use	99.00 cents up to 500 kilolitres per half year
Per Kilolitre of Use	216 cents over 500 kilolitres per half year

For Rural Properties connecting off the raw water mains, Connections shall be limited to those approved under the initial agreement(s) between Council and property owner, negotiated as part of the water main pipeline for the Charleston Dam project. Under this agreement, properties have been granted a fixed number of connections to the raw water main, with each connection limited to 20mm connections. Connections will be metered. Primarily, water off-take is for stock watering purposes in lieu of access to the Delaney River. As the connection has been granted as compensation, properties will not pay an access charge for the connection or a consumption charge.

Other rural properties connected to raw water supply networks will continue to pay an access and consumption charge – the access charge will be determined in accordance with the size of the connection (as outlined above).

The consumption charge for the following properties is set at \$0.495 / Kilolitre: -

Assessment	Lot on Plan
501-50000	L53 on Plan SP242966
420-01354	L1on Plan MPH2268
522-50000	L5306 on Plan SP287760
541-00000	L196 on Plan OL 149

INTEREST

Council will impose interest on rates and charges that remain unpaid after the appointed date for payment (i.e. the date on which the discount period closes) and includes assessments which are making payments of outstanding rates by installment for the financial year 2023 - 2024

Forty-five days following the close of discount, interest will be calculated on daily balances of amounts outstanding and charged at the end of the month on a compounding daily interest. Where the amount of interest charged is less than \$20.00 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Chief Executive Officer.

Interest on arrears will be calculated in accordance with section 133 of the Local Government Regulation 2012 and will be set at the rate of 11.64% per annum.¹

LEVYING OF RATES AND CHARGES

In accordance with section 104 of the Local Government Regulation 2012, Council will issue a rates notice to the registered owner(s) of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate must be paid and any discounts, rebates or concessions applied.

Council will issue notices on a yearly basis during the periods 01 July to 30 June in the respective financial year.

Council will responsibly ensure that the rates and charges applied are correct and are generally issued within the month of August to better take into account the financial cycle of the local economy.

Methods of Payment

Council will accept the payment of rates by the following methods.



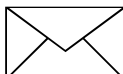
Payments can be made via accepted Credit Card Accounts.



Payment can be made via Eftpos



Available through participating financial institutions
Biller Code: 120519



Payment by mail



IN PERSON:

Payment can be made personally by Cash, Cheque or Money Order at any of the following Locations:
Georgetown Office – St George Street, GEORGETOWN QLD

Acceptance of a cheque and issue of a receipt are conditional on collection of the proceeds and until collection, no credit is given or implied. Property owners will be liable for any dishonor fees and discount will be lost where cheques are dishonored and not rectified prior to the discount date.

¹ Section 133 of the Local Government Regulation 2012 (LGR) has been amended to change the way that the maximum interest rate on overdue rates and charges is calculated. The new method is based on the calculation used for the interest charged on unpaid State taxes under the Taxation Administration Act 2001 (TAA) and the Taxation Administration Regulation 2012 (TAR) (i.e. the Reserve Bank of Australia (RBA) 'bank bill yield rate' plus a margin of 8 per cent). For overdue rates and charges, the bank bill yield rate (3-month bank accepted bills monthly average) as at March of each year will be used to calculate the maximum rate of interest to apply for the following financial year.

Local governments will also be required to formally set the actual interest rate to be charged on overdue rates each year (up to the maximum interest rate set by the LGR and CBR). This is to be done by resolution as part of the annual budget process. In deciding the interest rate to be applied, local governments should ensure that they have documented evidence that they have given reasonable consideration to the interest rate, and this will include reasons for the interest rate chosen. This will allow ratepayers to understand the basis for the local government's decision. The bank bill yield rate as at March 2023 published by the RBA was 3.64 per cent, so the maximum interest rate for the 2023–24 financial year will be 11.64 per cent.

Payments in Advance

Payments in advance by way of lump sum or installments may be accepted, however interest will not be payable on any credit balances held.

Payment by Installments

Council will allow payments by installment where it will benefit both the individual and assist with the collection of overdue rates and charges.

Installment plans shall be based on ability to pay and if possible full recovery within a specified period.

The acceptance of a request to pay by installment shall not be considered a 'Formal Payment Arrangement' and interest will continue to accrue at the rate determined in the policy statement. Council shall also retain the right to take legal action to recover outstanding rates (arrears) if deemed necessary.

TIME IN WHICH RATES MUST BE PAID:

In accordance with the provisions of Section 118 of the Local Government Regulation 2012, the rates and charges levied by council must be paid within **forty-five (45) clear days** after the notice is issued.

With regard to financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

Council shall use the following as a referral guide for the recovery of rates and charges:

Standard Performance:

- 1st Notice issued within 21 days of end of discount period;
- (Clients will be given 21 days from post date of 1st notice to contact Council and either pay the outstanding amount in full or initiate an installment plan.)
- Where there has been no movement on an account or an installment plan has defaulted, Council may refer the debt to a debt recovery agent, (elected through quotation or tender).
- Generally an account will not be referred to the collection agent, unless it is \$500.00 or greater in value.
- All debts referred to a recovery agent, shall be subject to their terms and conditions of payment.
- Payment plans will be considered even though Council has referred the debt to a collection agent.
- Where the collection agent is unable to trace the interested parties, the account shall be referred back to Council and standard reminder notices will be forwarded periodically.

Further Action:

- Where the collection agent has returned no result, Council may make a resolution, to proceed with legal action against the interested parties.
- Properties in default of payment for three (3) or more years may initiate action under Section 140 of the Local Government Regulation 2012 – Notice of intention to sell land for overdue rates or charges.

Exceptional Circumstances - Drought Relief or Natural Disaster

Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster.

The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy. This concession may be available only to primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster.

The Department of Primary Industries shall be the determining body for the process of declaration of drought.

REBATES AND CONCESSIONS

Discount

In accordance with section 130 of the Local Government Regulation 2012, Council will allow a 15% discount on all General Rates and Utility Charges, if payment is made within 45 clear days from the date of issue of the notice.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the person's control, from paying the rate in time to benefit from a discount under section 130 of the Local Government Regulation 2012, then Council under section 130(10) of the Local Government Regulation 2012, may still allow the discount following written application by the ratepayer.

Pensioner Concessions

Council will allow a remission of 50% of the total of General Rates, Cleansing Utility Charges, Water Utility Annual Access Charges, Special Charges Waste Management and Special Charges to qualifying pensioners only subject to a maximum remission of two and one quarter times the maximum State Government Pensioner Rate Subsidy allowable in the year.

Currently the maximum State Government Pensioner Rate Subsidy is 20% of rates up to \$200 per annum so the comparative maximum Council Pensioner Remission is 50% of rates up to \$450 per annum.

Persons holding a Department of Veterans Affairs or a Queensland Repatriation Health Card issued by the Department of Veterans Affairs will receive the maximum discount allowable.

The concession shall be available to eligible pensioners in addition discount (above).

To be eligible for Council subsidy pensioners must meet the following criteria:

- Concessions are only available to approved pensioners who are in receipt of a pension from the Commonwealth Government.
- An approved pensioner is one who is and remains an eligible holder of a Queensland 'Pensioner Concession Card' issued by the Department of Social Security or the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card – For all or specific conditions' issued by the Department of Veterans' Affairs.
- The approved pensioner must be the owner / joint owner or life tenant of the property that is his/her principal place of residence. In the cases of co-ownership, the Council subsidy will apply to the full share of the gross rates and charges regardless if only one of the owners are entitled to an approved pension.
- The claimant must be a resident of the shire on the first day in July in the financial year in which the benefit is being claimed. Pensioners taking residence after that date will be eligible for a pro-rata concession based on the number of day's resident.
- The concession is only available to claimant's who reside in a structure which has been approved by Council to be a habitable dwelling, and/or are in receipt of Council services.
- Pensioner concession is not available on income producing properties and applies to urban or rural residential lands. The Chief Executive Officer may, at his discretion, extend this concession to rural land in exceptional circumstances and/or where the primary land use code is 02 (Single Unit Dwelling), or 05 (Large Homesite – Dwelling) as determined by the Department of Natural Resources.
- A pensioner's eligibility shall be confirmed through the Centrelink Customer Confirmation eService in all circumstances.
- Application for the above pensioner concessions is required only on initial application.

Natural Hardship

Council may, at its discretion allow other concessions or remissions if it is of the opinion that some unusual and serious circumstances exist which may prevent payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for concession or remission should be able to demonstrate unusual and severe difficulty rather than the usual frustration and trial to which everyone is subjected from time to time.

General Rate Caps

Council will not be using rate limiting (capping) in 2023 - 2024.

Valuation Averaging

Council will not be averaging land valuations when implementing the Shire’s Valuer-General valuation due to take effect 1st July 2023.

Economic or Social Incentives

Council may allow rating concessions as an incentive to attract business to the Shire in an industrial estate development or in a project with similar economic benefit to the Shire.

At Council's discretion, it may remit some or all of the rates and charges that would otherwise be payable.

At Council's discretion, it may remit some or all of the rates and charges that would otherwise be payable by certain clubs or organisations that, in the opinion of the Chief Executive Officer, fulfill useful social and or charitable community needs, as identified in Council’s Corporate Plan.

The following clubs and or associations shall fall into this category and will be granted concessions as listed below for the 2023 - 2024 financial year:

 Concessions to Community & Sporting Groups 2023 - 2024				
Club/Association	General Rate Concession 2023 - 2024	Water Access Charge	Water Consumption Charge	Cleansing Charge
Georgetown Golf Club	100%	N/A	N/A	N/A
William Wallace Lodge- Georgetown	100%	N/A	N/A	N/A
Forsayth Tennis Club	100%	N/A	N/A	N/A
Forsayth All Sports Club	100%	N/A	N/A	N/A
Forsayth Sporting Shooters Association	100%	N/A	N/A	N/A
Einasleigh Race Club	100%	N/A	N/A	N/A
Georgetown Turf Club	100%	N/A	N/A	N/A
Oak Park Race Club	100%	N/A	N/A	N/A
Mt Surprise Campdraft	100%	N/A	N/A	N/A
Roman Catholic Diocese of Cairns	100%	50%	N/A	N/A
The Corporation of the Synod of the Carpentaria Diocese	100%	50%	N/A	N/A
QCWA	100%	50%	N/A	N/A
Roman Catholic Diocese of Cairns	100%	50%	N/A	N/A
The Corporation of the Synod of the Carpentaria Diocese	100%	50%	N/A	N/A

OPERATING CAPABILITIES, BORROWINGS, DEPRECIATION AND PROVISIONS:

Operating Capability

The change in operating capability of the local government is disclosed as the bottom line of the Operating Statement. It reflects the change in total wealth of the Council.

The Shire's development and economic circumstances are not expected to alter by any significant amount in the foreseeable future.

Borrowing Policy

Council is required to adopt a Borrowing Policy that outlines its intent to borrow funds for the respective the financial year, and the following 10 years.

In preparing the 2023/24 Borrowing Policy, Council will borrow up to \$6M to construction two housing projects (The Georgetown Independent Living Facility for the Aged and Green Street Housing Project). Council will also seek a working capital facility to manage cash balances, affected by the timing of the expenditure of claimable expenses (associated with Queensland Reconstruction Authority (Disaster Recovery Fund), Department of Transport and Main Roads and grant funded projects) to reimbursement of claimed costs. Further, Council retains the right to borrow funds for infrastructure development if an emergent situation arises.

Depreciation and Non-Cash Expenses

Depreciation and other non-cash expenses will be funded to the extent that they are recognised in Council's Accounts. Such funding will be a component of the accumulated surplus in the Appropriation Statement.

Council has now recognised a value for its roads and other infrastructure assets in its financial statements in accordance with the various sections of the Local Government Act 2009 and the Local Government Regulation 2012. Council notes that the quantum of accumulated depreciation on such classes of assets may be beyond its capacity to fund fully and accordingly may identify assets that it will not replace when their useful life has expired.

Provisions

Council's accounts show due provision for leave and employment entitlements. The funds necessary to satisfy future need are held as part of investments.

REGULATORY CHARGES

Regulatory charges shall be measured on the basis of the estimated cost of providing the goods or service.

BUSINESS ACTIVITIES

Council has the power to conduct business activities and make business activity fees for services and facilities it provides. Business activity fees are made where Council provides a services and the other party to the transaction can choose whether to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

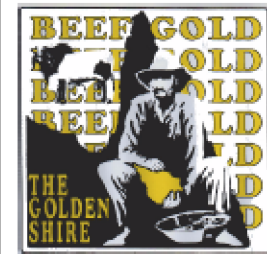
Business activity fees include but are not confined to the following: -

- Commercial rents
- Plant hire,
- Private works
- Facility Hire
- Bulk water (stand pipe) supply

Please note: the above business activities are not business activities for the purposes of Chapter 3, Part 2 of the *Local Government Act 2009* or Chapter 3, Part 2 of the *Local Government Regulation 2012*.








Attachment A

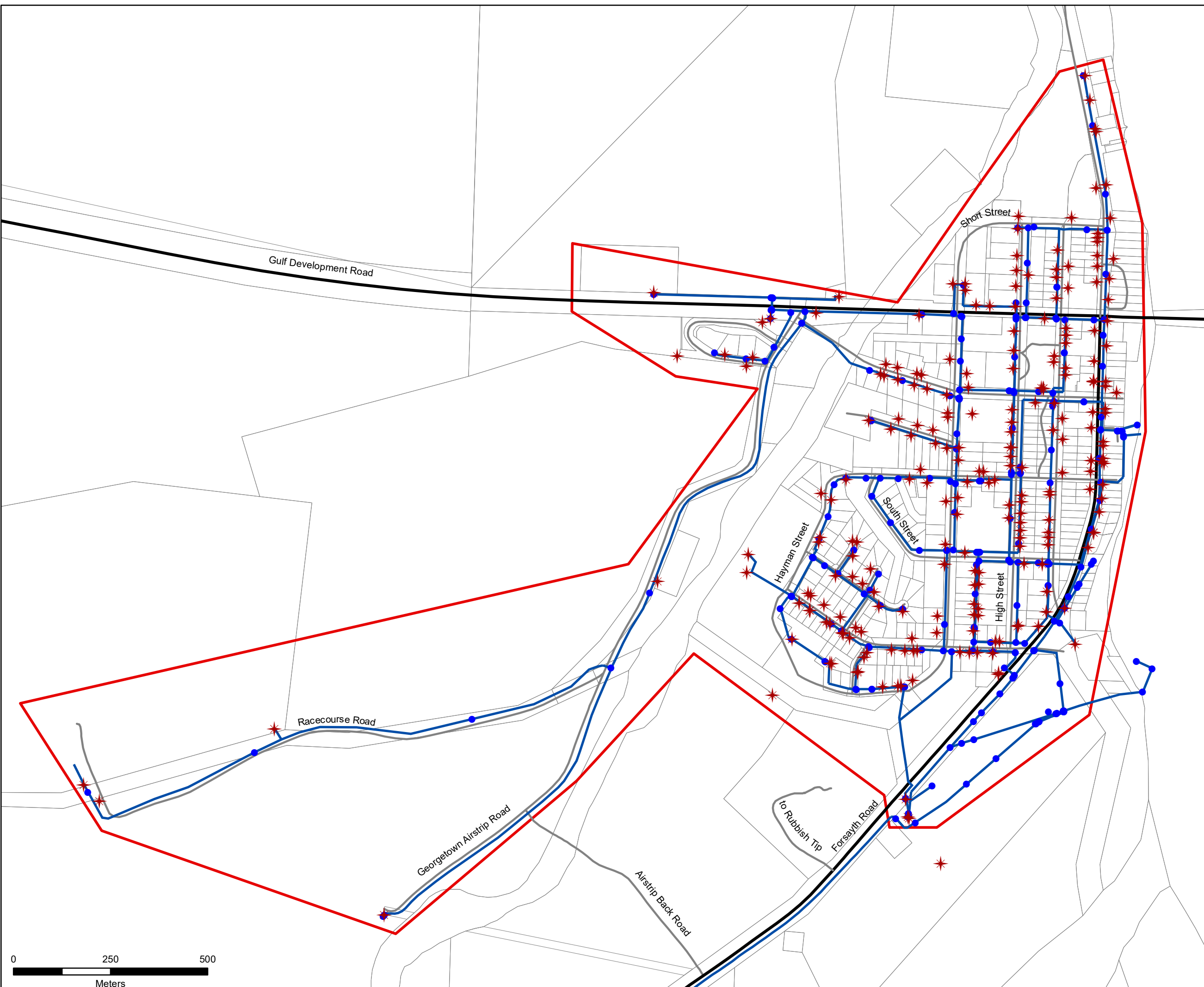
Water Supply Areas



Date: 18/07/2023

Legend

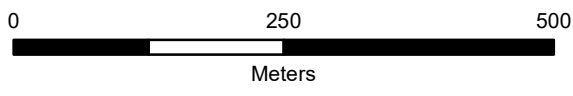
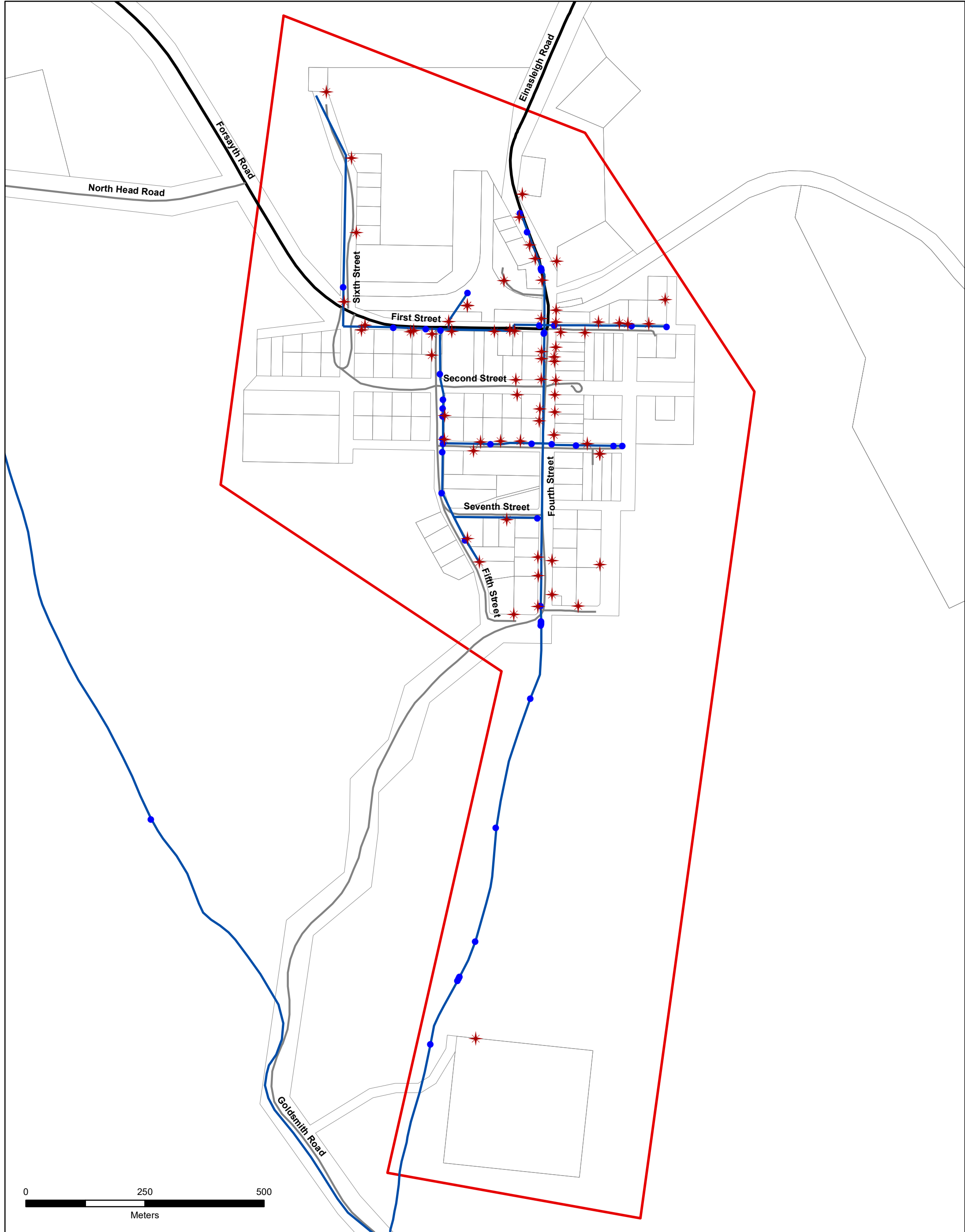
-  Water Meter
-  Water Node
-  Water Main
-  Main road
-  Local road
-  DCDB
-  Water Service Area



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GEORGETOWN WATER SUPPLY AREA

Disclaimer:
Whilst permitting use of this data, the Etheridge Shire Council make no representations and give no warranties about its accuracy, reliability, completeness, currency or suitability for an particular purpose, and disclaim all responsibility and liability, (including without limitation, liability in negligence) for any loss, damage or costs (including consequential damage) relating to use of this data.



Date: 18/07/2023

Legend

- Water Meter
- Water Node
- Water Main
- Main road
- Local road
- DCDB
- Water Service Area



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FORSAYTH WATER SUPPLY AREA

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“ETHERIDGE SHIRE COUNCIL BUDGET POLICY”

1. BACKGROUND AND CONTEXT

Council is a very large business providing many diverse and significant services to the community. It is important that guidelines are established to assist in providing rigor to its financial management. This includes guidelines to:

- Clarify limitations on the release of budgetary information prior to the formal adoption of the budget;
- Ensure that Council reports are presented in a fiscally responsible manner;
- Provide guidance in the preparation of the budget reviews;
- Ensure that required amendments to the budget are made in a timely manner;
- Ensure consistency with Council’s Long Term Financial Forecast.

2. PURPOSE AND SCOPE

This policy provides a framework for the administration of Etheridge Shire Council’s (“ESC”) budget and establishes guidelines to ensure that known variations to the budget are addressed in a timely manner.

This policy applies to all: -

1. Elected Members;
2. Council Staff who prepare and contribute to ESC’s annual budget;
3. Officers who prepare reports to Council, as it provides a guide for the presentation of financial information in those reports.

This policy also sets out the Budget review process.

3. DEFINITIONS

For the purpose of this policy:

Council shall mean Etheridge Shire Council.

Adopted Budget shall mean the original budget for Etheridge Shire Council for the financial year including any amendments to the budget adopted by the local government under section 170 of the Regulation.

Corporate Plan shall mean a document adopted under section 166 of the Regulation that outlines Council’s strategic direction over the following five (5) years.

Long-Term Financial Forecast shall mean a document that forecasts over a 10 year period: –

- (a) Council’s income and expenditure; and
- (b) The value of Council’s assets, liabilities and equity.

Operational Plan shall mean the document adopted under section 174 of the Regulation that outlines how Council will progress the implementation of the Corporate Plan during the immediate 12-months.

The Act shall mean the *Local Government Act 2009*.

The Regulation shall mean the *Local Government Regulation 2012*.

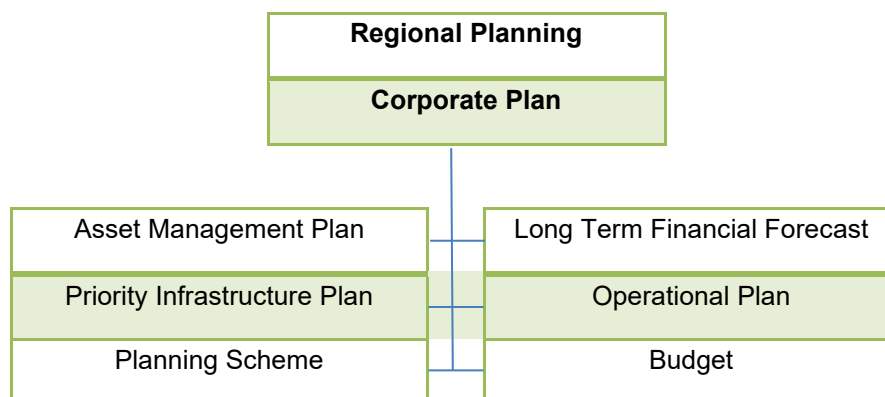
4. POLICY PROVISIONS

Etheridge Shire Council's budget cycle is aimed at addressing the need for:

- Long term financial planning;
- Detailed annual budgets supporting Council's operating plans and revenue decisions;
- Reviews to address progress against the annual operating plan; and
- Reviews to align the budget with actual results.

This is illustrated as follows:

Strategic Planning Framework



4.1 Council Reports

The following principles are to be applied when compiling official Council meeting reports:

- (a) Recommendations that are presented to Council that have the effect of increasing expenditure or reducing income (if adopted) **MUST** indicate where alternative funding is to be sourced from.
- (b) No report should include a recommendation that “funds are to be identified at the next review” or that “the project be included in next year’s budget” (although the item may be **listed for consideration** in either the next review or the following year’s budget). Note: These two statements have the effect of committing Council to works that it may not be able to fund.
- (c) Where a recommendation states that the funds are to be allocated from various Reserve pools the report **MUST** include the current balance of the relevant account. This will enable Councillors to be fully informed prior to approving the allocation.
- (d) Only emergent projects/expenditure items should generally be incorporated into Budget Reviews. Note: *The overall intention for the Budget Reviews is to review performance and assess financial position.*
- (e) Where an item that has financial implication is raised in the General Business section at a Council Meeting, a report is to be presented to a future meeting so that possible funding can be identified before the recommendation is adopted.
- (f) The budget is a “project” budget. Where projects are completed under Budget, the funds are to be retained in consolidated revenue for those projects that may be over expended.

4.2 Annual Budget Consideration

Throughout the financial year Council considers matters, which may result in a referral to future budget considerations. Where this occurs in an open Council meeting it becomes a matter of public knowledge. These matters must be consistent with Council's Long Term Financial Forecast, when adopted.

During the lead up to the adoption of the original budget for a particular financial year, detailed presentations and working papers are provided to Councillors. The presentations and working papers may include potential expenditure, pricing and rating considerations and various scenarios on options to be considered before the adoption of the budget.

As a matter of policy, all budget working papers including material presented on possible pricing, rating and expenditure is to be treated as "strictly confidential".

In some instances portions of the above information may normally (outside of the budget process) be used to answer enquiries or comments from members of the public. In recognition of the operational need to continue to respond to public enquiries/comment during the budget preparation, the Mayor and CEO (or CEO delegate) are authorised to exercise discretion in releasing information, which would otherwise be considered confidential under this policy.

4.3 Budget Reviews

It is recognised that (following the finalisation of the June financial statements) the actual opening balance may be either more favourable or less favourable than the estimate in the original budget. In the case that it is more favourable, priority will be given to transferring any surplus to appropriate reserves or to reduce the level of borrowings.

Budget review(s) are to be undertaken at the following periods:

- First review immediately following close of accruals for the previous financial year;
- Six monthly review following the close of accounts in December;
- Nine monthly following the close of accounts in March

4.4 Amendments to the Budget

There are a number of budget amendments that may be required during the year. The process for handling various types of amendments is as follows:

Type of Amendment	Process
Increased / decreased expectation of revenue	Adjust at next review. Report to Council is required in relation to impacts on the Original Budget
Increase or reduction in the scope of a Council approved project (operating or capital)	Adjust at next review. Report to be prepared for Council at the next General Meeting for decision/endorsement, outlining if there is any financial/budget impact and adjusted at next review if required.
Incorrect classification of projects as either operational or capital nature or incorrect allocation which is for accounting purposes only (May have an effect on depreciation expenses)	Report to be prepared for Council at the next General Meeting for Council resolution
Information regarding additional grant funded projects and associated revenue and expenditure not allocated within the original budget	Report to be prepared for Council at the next General Meeting for endorsement and discussion around additional funding sources if required if the grant is not 100% funded. Adjust at next review

4.5 Variations

Etheridge Shire Council reserves the right to vary, replace or terminate this policy from time to time.

5. RELATED DOCUMENTATION

- Corporate Plan
- Operational Plan
- Revenue Policy
- Revenue Statement
- Debt Policy
- Investment Policy
- Annual Budget

6. APPROVAL TABLE

Approved by Council		Meeting number and date	
		Resolution number	
Approval by CEO			
Effective date		Review date	
01 st July 2023		30 th June 2024	
Policy Author			
Director of Corporate Services			
Current incumbent			
Andrew McKenzie			
Implementation Officer			
Director Corporate Services			
Current incumbent		Contact number	Official file no.
Andrew McKenzie		4079 9007	ESC – C005



STATUTORY POLICY	
Investment Policy	
Policy No.	ESC-004
Department	Corporate & Community Services
Program	Finance / Budget

Approved by Council	Meeting number and date	
	Resolution number	
Approval by CEO		
Effective date	Review date	
1 st July 2023	30 th June 2024	
Policy Author		
Director of Corporate Services		
Current incumbent		
Andrew McKenzie		
Implementation Officer		
Director Corporate Services		
Current incumbent	Contact number	Official file no.
Andrew McKenzie	07 4079 9007	ESC-006

Etheridge Shire Council

Investment Policy 2023 - 2024

POLICY DETAIL:

1. PURPOSE

Section 191 of the *Local Government Regulation 2012* (the Regulation) requires Council to adopt an Investment Policy that addresses: -

- The local government's investment objectives and overall risk philosophy, and
- Procedures for achieving the goals related to investment stated in the Policy.

Consequently, the purpose of this Policy is to identify Council's philosophy and strategy for investment, overall risk philosophy and the investment objectives and expectations. The Policy will guide Council's investment decisions based on an assessment of counterparty, market and liquidity risk within the legislative framework of the *Statutory Bodies Financial Arrangements Act 1982* and *Regulation 2019*.

2. SCOPE

This Policy applies to the investment of surplus funds in accordance with investment powers under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* (SBFAA).

3. OBJECTIVES

The objectives of this Policy are:

1. To adopt a Policy on investing surplus funds that provides for responsible financial management and statutory compliance; and
2. To ensure an acceptable investment ratio is maintained so that new investments do not impede Council's ability to maintain an appropriate cash flow to service debt and operational payments.

4. DEFINITIONS

For the purpose of these guidelines the following definitions shall apply:

CEO	Shall mean the person appointed to the position of Chief Executive Officer under the Act and anyone acting in that position.
Director Corporate Services	Shall mean the person appointed to the position of Director Corporate Services under the Act and anyone acting in that position.
Finance Manager	Shall mean the person appointed under the Act to the position of Finance Manager and anyone acting in that position.
Council	Shall mean the Etheridge Shire Council
The Act	Shall mean the <i>Local Government Act 2009</i> .
The Regulation	Shall mean the <i>Local Government Regulation 2012</i>
SBFAA	Shall mean the <i>Statutory Bodies Financial Arrangements Act 1982</i>

SBFAR

Shall mean the *Statutory Bodies Financial Arrangements Regulation 2019*

54. POLICY STATEMENT

Council's investments will be made in accordance with: -

- The Act & the Regulation
— Part 6 of the SBFAA; and
- ~~All investments must be in accordance with Category One Investments only as listed in Section 44 of the SBFAA and Section 8 of the SBFAR~~

All investments are to be denominated in Australian Dollars / currency.

To mitigate risk and protect the capital value of investments, funds will only be placed with Queensland Treasury Corporation or other recognised allowable financial institutions with a Long-Term Rating of BBB- or better and operating in Australianas defined in the *Statutory Bodies Financial Arrangements Act 1982*.

~~For this Policy, Council's investments are categorised with the appropriate rating category determined according to the investment grading used by the following:-~~

- ~~Fitch IBC (Australia) Pty Ltd~~
- ~~Moody's Investors Services~~
- ~~Standard and Poor's (Australia) Pty Ltd.~~

~~Investments will be placed with various financial institutions such that the maximum percentage of the total investment portfolio does not exceed:-~~

Investments with Financial Institutions and Investment

<i>Long Term Rating (Standard & Poor's)</i>	<i>Short Term Rating (Standard & Poor's)</i>	<i>Individual Counterparty Limit</i>	<i>Total Portfolio Limit</i>
AA+	A-1+	No Limit	No Limit
A+ to A	A1	No Limit	No Limit
A- to BBB+	A2	Maximum 40%	Maximum 40%
below BBB+	Unrated or below A2	Maximum 5%	Maximum 5%
<i>QTC Cash Management Fund</i>		No Limit	No Limit

~~The maturity structure of the portfolio will reflect a maximum term to maturity of one year.~~

54.1 Investment Objectives

Etheridge Shire Council's overall objective is to invest funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers the most appropriate given the circumstances.

In priority, the order of investment activities shall be preservation of capital, liquidity and return.

54.1.1 Preservation of Capital

Preservation of capital shall be the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would

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include managing credit and interest rate risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

a) Credit Risk

Etheridge Shire Council will evaluate and assess credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issue or guarantor. The investment officer will minimise credit risk in the investment portfolio by pre-qualifying all transactions including the brokers/securities dealers with which they do business, diversifying the portfolio and limiting transactions to secure investments.

b) Interest Rate Risk

The investment officers shall seek to minimise the risk of a change in the market value of the portfolio because of a change in interest rates. This would be achieved by considering the cash flow requirements of Council and structuring the portfolio accordingly. This will avoid having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter term securities.

54.1.2 Maintenance of Liquidity

The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to being required to sell an investment.

54.1.3 Return on Investments

The portfolio is expected to achieve a market average rate of return and take into account Etheridge Shire Council's risk tolerance and current interest rates, budget considerations, and the economic cycle. ~~Any additional return target set by Council will also consider the risk limitations, prudent investment principles and cash flow characteristics identified within this Investment Policy.~~

54.2 Ethics & Conflicts of Interest

Staff involved in managing Council's finances and investment portfolios shall refrain from personal activities that would conflict with the proper execution and management of Etheridge Shire Council's investment portfolio. This includes activities that would impair the officers' ability to make impartial decisions.

~~This policy requires that the Finance Manager and investment officers disclose to the Chief Executive Officer any conflict of interest that could be related to the investment portfolio.~~

65. IMPLEMENTATION

65.1 Internal Controls

The Finance Manager shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The Chief Executive Officer shall issue a letter to any approved counterparty advising that funds transferred from investments to Council must only be deposited into Council's General Account or Trust Account. This instruction cannot be varied unless a written request is made in writing signed in accordance with Council's account signing authority.

65.2 Delegation of Authority

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the Local Government Act 2009, Section 257 (1).

Authority for the day-to-day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Director Corporate Services and/or the Finance Manager.

65.3 Breaches

Any breach of this Investment Policy is to be reported to Chief Executive Officer and rectified within seven (7) days of the breach occurring.

~~Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall, within 28 days after the change becomes known to Council, either obtain Treasurer approval for continuing with the investment arrangement or sell the investment arrangement.~~

76. REVIEW

This Policy is to be reviewed annually.



STATUTORY POLICY	
Debt / Borrowing Policy	
Policy No.	ESC-003
Department	Corporate & Community Services
Program	Finance / Budget

Approved by Council	Meeting number and date	
	Resolution number	
Approval by CEO		
Effective date	Review date	
1 st July 2023	30 th June 2024	
Policy Author		
Director Corporate Services		
Current incumbent		
Andrew McKenzie		
Implementation Officer		
Director Corporate Services		
Current incumbent	Contact number	Official file no.
Andrew McKenzie	07 4079 9007	ESC-003

Etheridge Shire Council

Debt / Borrowing Policy 2023 - 2024

1. BACKGROUND AND CONTEXT

Section 192 of the *Local Government Regulation 2012* requires a local government to develop a Debt Policy. The Policy must address the: -

- New borrowings planned for the current financial year and the next nine (9) financial years;
- Period over which Council plans to repay existing and new borrowings.

As a public sector entity, Council is also subject to the provisions of the *Statutory Bodies Financial Arrangements Act 1982*. This Act regulates Council's ability to enter into financial arrangements.

2. PURPOSE AND OBJECTIVES

This Policy is formulated under section 192 of the *Local Government Regulation 2012*, and in accordance with the *Statutory Bodies Financial Arrangements Act 1982*. It is intended to guide Council's responsible financial management for loan undertakings, ensuring the level of Council's indebtedness is within acceptable limits to Council, its communities and external stakeholders.

3. POLICY PROVISIONS

Short Term Borrowings

Council will maintain a Working Capital Facility with Queensland Treasury Corporation to assist in managing cash flows / balances throughout the year, to manage the timing between expenditure and reimbursement on recoverable works so that Council's services and capital works program are not unduly disrupted. Drawdowns from the Working Capital Facility will be repaid as cash balances allow and will generally be fully repaid at the conclusion of the grant / recoverable work activities giving rise to Council's need to draw upon the WCF.

Council's WCF limit is \$7.5M.

Long Term Borrowings

As a general principle, Council recognises that loan borrowings for capital works are an important source of funding and that the full cost of infrastructure should not be borne entirely by present day ratepayers. Future beneficiaries of the infrastructure should contribute toward its cost. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of income.

In general terms, borrowings will only be used to finance capital projects or asset acquisitions that will provide services now and into the future. Council will endeavour to restrict all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority, and which cannot be funded from revenue, as identified by the adopted budget. Where identified asset replacement reserves exist, it will be Council's preference to use reserved funds prior to undertaking new loans.

Planned long-term borrowings are: -

Year and Purpose of Borrowings	Amount	Balance	Term
2016 Forsayth Water Treatment Plant	\$100,000	\$32,979	10 years
2022/23 Housing Projects	\$6,000,000	Nil	20 years
2023/24 No borrowings proposed			
2024/25 No borrowings proposed			
2025/26 No borrowings proposed			
2026/27 No borrowings proposed			
2027/28 No borrowings proposed			
2028/29 No borrowings proposed			
2029/30 No borrowings proposed			
2030/31 No borrowings proposed			
2031/32 No borrowings proposed			
2032/33 No borrowings proposed			

Additional loans to those above may be considered in response to community need for: -

- New / replacement water treatment plant(s) and / or reticulation network(s);
- Sewage reticulation network(s) and treatment plant(s); and
- Development of residential and or industrial estate(s).

Loans will be repaid in accordance with the conditions of the loan undertaking and / or financial instrument.

4. REVIEW

This policy will be reviewed each year with the adoption of the Budget.

Revenue			Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary
<u>Assets Liabilities & Equity</u>							
Cash & Receivables							
			0300-3000	Bendigo Cash at Bank			
			0300-3005	Investments			
			0300-3020	Cash on Hand			
			0300-3020-0010	Office Till Float			
			0300-3020-0050	Terrestrial Tills Float			
			0300-3100	Receivables - Rates			
			0300-3110	Rates Receivable Adjustment			
			0300-3150	Receivables - Govt Subsidy			
			0300-3200	Receivables - Debtors			
			0300-3210	Grants Receivable - Roads			
			0300-3250	Debtors Receivable Adjustment			
			0300-3270	Prepaid Expenses			
			0300-3300	Stores Inventories			
			0300-3310	House & Land - Held for Resale GST			
			0300-3400	Contract Receivable			
			0390-3000	Heritage Mineral Collection			
Non-Current Assets							
			0400-4100	Land & Land Improvements			
			0400-4150	WIP - Land & Land Improvements	2078000		
			0400-4200	Buildings			
		840250	0400-4210	Accum. Dep. - Buildings			
			0400-4250	WIP - Buildings	6895000		
			0400-4300	Other Structures			
		321500	0400-4310	Accum. Dep. - Other Structures			
			0400-4350	WIP - Other Structures	25000		
			0400-4400	Fleet Plant & Equipment			
			0400-4410	Accum. Dep - Fleet Plant & Equipment			
		774750	0400-4450	WIP - Fleet Plant & Equipment	2652000		
			0400-4500	Furniture & Other Equipment			
			0400-4510	Accum. Dep - Furniture & Other Equip			
			0400-4600	Roads Infrastructure			

Revenue			Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary
		2551250	0400-4610	Accum. Dep. - Roads Infrastructure			
			0400-4650	WIP - Roads Infrastructure	2561350		
			0400-4700	Water Infrastructure			
		220000	0400-4710	Accum. Dep. - Water Infrastructure			
			0400-4750	WIP - Water Infrastructure	43000		
			0400-4800	Heritage Mineral Collection			
			0480-4000	Land Improvements			
			0480-4000-0001	Land improvements - at Cost			
			Current Payables & Liabilities				
			0500-5000	Contract Liability			
			0500-5100	Rates Refund Suspense			
			0500-5200	Accounts Payable			
			0500-5210	Accrued Expenses			
			0500-5220	Emergency Fire Service Levy			
			0500-5230	Accrued Time-in-Lieu			
			0500-5240	RDO			
			0500-5250	Payroll Suspense			
			0500-5260	Withholding Tax Suspense			
			0500-5280	General Suspense			
			0500-5290	GST Suspense			
			0500-5300	Annual Leave Payable			
			0500-5310	Current LSL Payable			
			0500-5410	Current Loan - Forsayth Water			
			Loans & Liabilities Non-current				
			0600-6300	Non-Current LSL Provision			
			0600-6410	Non-Current Loan - Water	34500		
		6000000	0600-6500	Non-Current Loans			
			Shire Capital & Reserves				
			0700-7000	Shire Capital Account			
			0700-7200	Accumulated Surplus			
			0700-7300	Asset Reval Reserve - Roads			
			0700-7310	Asset Reval Reserve - Land			
			0700-7320	Asset Reval Reserve - Buildings			
			0700-7330	Asset Reval Reserve - Water			

Revenue			Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary
			0700-7340	Asset Reval Reserve -Other Structure			
			0700-7360	Asset Reval Reserve-TERMINERAL			
			0700-7400	Reserve Recurrent Expenditure			
			0700-7400	Grants			
			0700-7420	Plant Replacement Reserve			
			0700-7430	Future Capital Works Reserve			
			0700-7440	Capital Works Reserves			
			Governance				
			Elected Members				
		0	1000-2000	Councillor Allowances	365000	365000	
		0	1000-2102	Councillor Conference & Deputations	40000	10000	30000
		0	1000-2104	Elections	12500	12500	
		0	1000-2174	Sundry Expense	15000	15000	
			Executive				
		0	1010-2000	Executive Salaries and Wages	770000	770000	
		0	1010-2106	Conference and Training	75000	60000	15000
		0	1010-2108	Other Executive Expenses	170000	162500	7500
			Economic Development				
			1020-1100	Operating Grants	0		
		0	1020-1100-0100	Operating Grants - State	0		
		0	1020-1200	Donations and Subsidies	0		
		0	1020-1200-0300	Donation and Subsidy	0		
		0	1020-1800	Capital Grants	0		
		0	1020-2100	Operating Expenses	150000	150000	
		0	1020-2120	Community Contributions	0		
		0	1020-2174	Sundry Expense	0		
		0	1020-2500	Depreciation	0		
			Civic Receptions and Events				
		0	1030-1100	Operating Grants	0		
		0	1030-2100	Operating Expenses	25250	16250	9000
		0	1030-2110	Community Contributions	0		

Revenue			Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary
			Regulatory Services				
			Town Planning				
		37500	1040-1300	Fees & Charges Town Planning	0		
			1040-2000	Staff Salaries & Wages	0		
		0	1040-2100	Operating Expenses Town Planning	62500	35000	27500
			Building Control				
		6500	1041-1300	Fees & Charges Building Control	0		
		0	1041-2100	Operating Expenses Building Control	20000	20000	
			Environmental Health				
		5000	1042-1300	Fees & Charges Environmental Health	0		
			1042-2000	Staff Salaries & Wages	0		
		0	1042-2100	Operating Expense Environment Health	42500	42500	
			Local Laws				
		0	1043-1300	Fees & Charges	0		
		0	1043-2000	Staff Salaries and Wages	2500	2500	
			1043-2100	Operating Expenses	2500	2500	
			Disaster Management				
14000		14000	1050-1100	Operating Grant	0		
7000		7000	1050-1100-0100	Get Ready Qld Base Grant	0		
		0	1050-1100-0120	Grant SES	0		
		0	1050-1800	Capital Grant	0		
		0	1050-1800-0100	Capital Grant - State	0		
		0	1050-2100	Operating Expenses	15000	15000	
		0	1050-2400	Maintenance Expenses	21000	21000	
		0	1050-2500	Depreciation	0		
		0	1050-2500-0010	Depreciation Building	13750	13750	
					0		
			Workplace Health & Safety				
		0	1060-2000	Staff Salaries and Wages	125000	125000	
		0	1060-2112	Safety Clothing	45000	45000	
		0	1060-2114	Safety Training	50000	50000	

Revenue			Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary
		0	1060-2176	Other Operating Expenses	75000	75000	
			Corporate Services				
			General Rates				
		515000	2000-1000	General Rates - Urban	0		
		1775000	2000-1010	General Rates - Rural	0		
		195000	2000-1020	General Rates - Mining	0		
		-305000	2000-1030	Rates Discount	0		
		-20500	2000-1040	Pensioner Rebates	0		
		-250	2000-1060	Rates Write off	0		
		5000	2000-1600	Interest on Arrears	0		
		3000	2000-1910	Fire Service Levy Commission	0		
		0	2000-2178	Rates Write Off	0		
		0	2000-2180	Rates Discount	0		
		0	2000-2182	Pensioner Rebates	0		
		0	2000-2182-0100	Pensioner Rebates State	0		
			General Administration				
			2010-1100	Operating Grants	0		
		5420000	2010-1100-0200	Financial Assistance Grant FAG	0		
		30000	2010-1210	ApprenticeState Subsidy	0		
		5000	2010-1300	Search Fee	0		
		225000	2010-1600	Interest Revenue	0		
		0	2010-1600-0010	Interest Bank	0		
		0	2010-1600-0020	Interest Investment-QTC Cash Fund	0		
		5000	2010-1900	Sundry Receipts	0		
		0	2010-1900-0010	Sundry Receipts No GST	0		
		0	2010-1900-0020	Sundry Receipts GST	0		
		0	2010-1930	Fringe Benefits Tax Refunds	0		
		0	2010-2000	Staff Salaries and Wages	970000	970000	
		0	2010-2118	Advertising	30000	30000	
		0	2010-2120	Audit Fees	120000	120000	
		0	2010-2120-0020	Audit Fees External	0		
		0	2010-2122	Communications	110000	110000	
		0	2010-2124	Insurances	270000	270000	
		0	2010-2126	Land Valuation Fees	10000	10000	
		0	2010-2128	Legal Expenses	100000	100000	
		0	2010-2130	Postage	6500	6500	

Revenue				Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary	
		0	2010-2132	Printing and Stationery	50000	50000		
		0	2010-2134	Professional Fees	260000	260000		
		0	2010-2136	Recruitment Expenses	30000	30000		
		0	2010-2138	Staff Uniforms	7500	7500		
		0	2010-2140	Training and Development	75000	75000		
		0	2010-2142	Administration Other Expenses	60000	60000		
		0	2010-2144	Asset Management	0	0		
		0	2010-2300	Bank Charges	5000	5000		
		0	2010-2300-0010	Bank Charges No GST	0	0		
		0	2010-2310	Doubtful Debts	0	0		
		0	2010-2320	Odd Cents Rounding	0	0		
		0	2010-2330	Loss on Revaluation	0	0		
		0	2010-2400	Maintenance Expenses	75000	75000		
		0	2010-2500	Depreciation	0			
		0	2010-2500-0010	Depreciation Building	79000	79000		
		0	2010-2600	Administration on Cost	0			
			Employee Services					
	1840000	1840000	2020-1940	On Cost	0			
		0	2020-2010	Superannuation	625000	625000		
		0	2020-2020	Wet Weather	30000	30000		
		0	2020-2030	Public Holidays	265000	265000		
		0	2020-2040	Sick Leave	140000	140000		
		0	2020-2050	Long Service Leave	65000	65000		
		0	2020-2060	Workers Compensation	65000	65000		
		0	2020-2070	Annual Leave	650000	650000		
		0	2020-2080	Fringe Benefits Tax	30000	30000		
			ICT					
		0	2030-2000	Staff Salaries and Wages	130000	130000		
		0	2030-2100	Operating Expenses	305000	290000	15000	
			Broadcasting Services					
		0	2040-2100	Operating Expenses	27500	27500		
		0	2040-2400-	Maintenance	0			
		0	2040-2500	Depreciation	0			
		0	2040-2500-0020	Depreciation Other structure	0			
			Community Services					

Revenue				Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary	
			Commercial Rental Properties					
			<u>Staff Housing</u>					
	156000	156000	3000-1400	Rental Income				
		0	3000-2000	Staff Salaries and Wages	5000	5000		
		0	3000-2100	Operating Expenses	250000	150000	100000	
		0	3000-2300	Interest on Loans	100000	100000		
		0	3000-2400	Maintenance Expenses	0			
		0	3000-2500	Depreciation	0			
		0	3000-2500-0010	Depreciation Building	86250	86250		
			<u>Other Residential Properties</u>					
		0	3001-1400	Rental Income				
			3001-2000	Staff Salaries & Wages	0			
			3001-2100	Operating Expenses	0			
			3001-2400	Maintenance Expenses	0			
			<u>Savannah House</u>					
	4500	4500	3002-1400	Rental Income				
		0	3002-2000	Staff Salaries and Wages	0			
		0	3002-2100	Operating Expenses	7000	7000		
		0	3002-2400	Maintenance Expenses	0			
		0	3002-2500	Depreciation	0			
		0	3002-2500-0010	Depreciation Building	26500	26500		
			<u>Mary St Depot</u>					
	48000	48000	3003-1400	Rental Income - Commercial				
		0	3003-2400	Maintenance Expenses	5000	5000		
			<u>Aged Care</u>					
		0	3004-1100	Operating Grants				
		0	3004-1300	Aged Care Fees				
		0	3004-1800	Capital Grant				
			3004-2000	Staff Salaries & Wages	0	0		
			3004-2300	Interest on Loans	100000		100000	
			3004-2100	Operating Expenses	0			
			3004-2400	Maintenance Expenses	0			
			Libraries					
		0	3010-1100	Operating Grants				

Revenue								Expenditure		
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary			
	6000	6000	3010-1100-0100	Operating Grants - State						
		0	3010-1300	Library and Internet Fees						
		0	3010-1300-0010	Georgetown						
		0	3010-2000	Staff Salaries and Wages	0					
		0	3010-2100	Operating Expenses	7500	7500				
		0	3010-2400	Maintenance Expenses	32500	32500				
		0	3010-2500	Depreciation	0					
		0	3010-2500-0010	Depreciation Building	13500	13500				
		0	3010-2500-0030	Depreciation Plant & Equipment	500	500				
			Community Development							
		0	3020-1100	Operating Grants						
	24000	24000	3020-1100-0100	RADF Grant						
		0	3020-1110	Operating Grants - State						
		0	3020-2000	Staff Salaries and Wages	140000	140000				
		0	3020-2100	Operating Expenses	90000	10000	80000			
		0		Community Assistance Grants	110000	110000				
		0	3020-2146	RADF Expenses	25000	25000				
			Sport & Recreation							
		0	3030-1200	Donation and Subsidy						
	5000	5000	3030-1200-0300	Donation and Subsidy						
	2500	2500	3030-1300	Hire Fees						
	420000	420000	3030-1800	Capital Grant						
		0	3030-1800-0200	Capital Grant - Commonwealth						
		0	3030-2000	Staff Salaries and Wages	100000	100000				
		0	3030-2100	Operating Expenses	50000	50000				
		0	3030-2400	Maintenance Expenses	175000	175000				
		0	3030-2500	Depreciation	0					
		0	3030-2500-0010	Depreciation Building	153500	153500				
		0	3030-2500-0020	Depreciation Other structure	50500	50500				
			Halls							
	5000	5000	3040-1300	Hall Hire Fees						
		0	3040-2000	Staff Salaries and Wages	40000	40000				
		0	3040-2100	Operating Expenses	35500	35500				
		0	3040-2400	Maintenance Expenses	0					
		0	3040-2500	Depreciation	0					

Revenue			Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary
		0	3040-2500-0010	Depreciation Building	208000	208000	
			Medical Centres				
		0	3050-2000	Staff Salaries and Wages	15000	15000	
		0	3050-2100	Operating Expenses	35000	35000	
			Aerodromes				
		0	3060-1800	Capital Grants			
		0	3060-2000	Staff Salaries and Wages	5000	5000	
		0	3060-2100	Operating Expenses	10000	10000	
		0	3060-2400	Maintenance Expenses	100000	100000	
		0	3060-2500	Depreciation	0		
		0	3060-2500-0010	Depreciation Building	9000	9000	
		0	3060-2500-0020	Depreciation Other structure	182000	182000	
			Terrestrial Centre				
	45000	45000	3070-1300	Admission Fees			
	80000	80000	3070-1500	Sales			
		0	3070-1800	Capital Grant			
		0	3070-1800-0100	Capital Grant - State			
	1500	1500	3070-1950	Commission			
	7500	7500	3070-1960	Other Income			
		0	3070-2000	Staff Salaries and Wages	200000	200000	
		0	3070-2100	Operating Expenses	50000	50000	
		0	3070-2150	First 5 Forever Expense	0		
		0	3070-2200	Cost of Sales	80000	80000	
		0	3070-2400	Maintenance Expenses	240000	240000	
		0	3070-2500	Depreciation	0		
		0	3070-2500-0010	Depreciation Building	115500	115500	
		0	3070-2500-0020	Depreciation Other structure	2250	2250	
		0	3070-2500-0030	Depreciation Plant & Equipment	7500	7500	
			Child Care Centre				
		0	3080-1200	Child Care Subsidy			
	135000	135000	3080-1200-0100	Child Care State Subsidy			
	137500	137500	3080-1300	Child Care Fees			
		0	3080-2000	Staff Salaries and Wages	330000	330000	
		0	3080-2100	Operating Expenses	15000	15000	
		0	3080-2400	Maintenance Expenses	7500	7500	

Revenue			Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary
		0	3080-2500	Depreciation	0		
		0	3080-2500-0010	Depreciation Building	16250	16250	
		0	3080-2500-0020	Depreciation Other structure	5000	5000	
			Georgetown Student Hostel				
		0	3090-1100	Operating Grants			
135000		135000	3090-1100-0100	Operating Grants - State			
65000		65000	3090-1110	Accommodation Fees			
		0	3090-1300	Hire Fees and Charges			
		0	3090-1900	Sundry Receipts			
		0	3090-2000	Staff Salaries and Wages	0		
		0	3090-2100	Operating Expenses	190000	190000	
		0	3090-2400	Maintenance Expenses	135000	10000	125000
		0	3090-2500	Depreciation	0		
		0	3090-2500-0010	Depreciation Building	44000	44000	
		0	3090-2500-0020	Depreciation Other structure	1750	1750	
			Cemeteries				
		0	3100-1300	Burial Fee			
		0	3100-1800	Capital Grants			
		0	3100-2100	Operating Expenses	5000	5000	
		0	3100-2400	Maintenance Expenses	60000	30000	30,000
			Infrastructure Services				
			Parks Gardens Reserves and Grounds				
		0	4000-1100	Operating Grants			
		0	4000-1200	Donation and Subsidy			
120000		120000	4000-1800	Capital Grant - State			
		0	4000-2100	Operating Expenses	0		
		0	4000-2400	Maintenance Expenses	350000	300000	50000
		0	4000-2500	Depreciation	0		
		0	4000-2500-0020	Depreciation Other structure	203250	203250	
			Rural Lands Protection				
38000		38000	4010-1300	Agistment Fees			
		0	4010-2000	Staff Salaries & Wages	135000	135000	0
		0	4010-2152	Precept	17500	17500	
		0	4010-2154	Pest Management Control	0		
		0	4010-2156	Wild Dog Scalps	12500	12500	

Revenue		Expenditure						
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary	
		0	4010-2158	Wild Dog Control	55000	55000		
		0	4010-2160	Town Commons	200000	30000	170000	
		0	4010-2162	Noxious Weeds	150000	50000	100000	
		0	4010-2400	Maintenance Expenses	50000	25000	25000	
		0	4010-2500	Depreciation	0			
		0	4010-2500-0020	Depreciation Other structure	500	500		
			Street Lighting					
		0	4020-2100	Operating Expenses	10000	10000		
		0	4020-2400	Maintenance Expenses	5000	5000		
		0	4020-2500	Depreciation Roads	1250	1250		
			Roads					
			<u>Shire Roads</u>					
	1425000	1425000	4030-1100	FAGS Roads				
		80000	4030-1101	Operating Grants				
		0	4030-1800	Capital Grant				
		2595000	4030-1800-0200	Capital Grant - Commonwealth				
		0	4030-1810	Roads to Recovery (R2R)				
		0	4030-1820	TIDS Funding				
		0	4030-1900	Sundry Receipts				
		0	4030-2430	Maintenance Expenses Shire Roads	1225000		1225000	
		0	4030-2500	Depreciation Roads	2550000	2550000		
			<u>Town Streets</u>					
		0	4031-1100	Operating Grants				
	900000	900000	4031-1800	Capital Grants				
		0	4031-2440	Maintenance Expenses Street	350000	350000		
			<u>Flood Damage</u>					
	33000000	33000000	4032-1100	NDRRA Operating Grant				
		0	4032-2450	Maintenance ExpensesNDRRA	33000000	33000000		
			Depot & Stores					
		0	4040-1900	Sundry Receipts				
	125000	125000	4040-1950	Stores on Costs				
		0	4040-2000	Staff Salaries and Wages	656000	656000		
		0	4040-2100	Operating Expenses	75000	75000		

Revenue				Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary	
		0	4040-2164	Stores Write Offs	15000	15000		
		0	4040-2400	Maintenance Expenses	95000	95000		
		0	4040-2500	Depreciation	0			
		0	4040-2500-0010	Depreciation Building	75000	75000		
		0	4040-2500-0020	Depreciation Other structure	4250	4250		
			Recoverable Works					
			<u>Private Works</u>					
	200000	200000	4050-1700	Revenue Private Works - GST				
	5000	5000	4050-1750	Private Works - No GST				
		0	4050-2166	Expense Private Works	180000	180000		
			<u>DTMR</u>					
	11500000	11500000	4051-1700	Revenue DTMR				
		0	4051-2168	Expense DTMR	10000000	10000000		
			Plant Operations					
		0	4060-1970	Fuel Rebates				
		0	4060-1980	Sale of Floating Plant				
	7000000	7000000	4060-1990	Plant Hire Revenue				
		0	4060-1990-0020	Plant Hire Revenue External				
		0	4060-2000	Salaries and Wages	395000	395000		
		0	4060-2100	Operating Expenses	1105000	1105000		
		0	4060-2400	Maintenance Expenses	2000000	2000000		
		0	4060-2450	Floating Plant and Loose Tools	50000	50000		
		0	4060-2500	Depreciation Plant & Equipment	556250	556250		
			Utilities					
			Water Supply					
			<u>Georgetown Water</u>					
	276250	276250	5000-1000	Water ChargesGeorgetown				
	95750	95750	5000-1010	Consumption ChargesGeorgetown				
	-40000	-40000	5000-1030	Rates Discount Georgetown				
	-1500	-1500	5000-1040	Pensioner Rebates Georgetown				
	1000	1000	5000-1600	Interest on Arrears Georgetown				
		0	5000-1800	Capital Grant Georgetown				
		0	5000-2000	Salaries and Wages	340000	340000		

Revenue			Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary
		0	5000-2100	Operating Expenses Georgetown	120000	120000	
		0	5000-2400	Maintenance Expenses Georgetown	200000	200000	
		0	5000-2500	Depreciation	0		
		0	5000-2500-0050	Depreciation Water	220000	220000	
			<u>Forsayth Water</u>				
65000	65000		5001-1000	Water ChargesForsayth			
42500	42500		5001-1010	Consumption ChargesForsayth			
-9000	-9000		5001-1030	Rates Discount Forsayth			
-2500	-2500		5001-1040	Pensioner Rebates Forsayth			
250	250		5001-1600	Interest on Arrears Forsayth			
	0		5001-1800	Capital Grant Forsayth			
	0		5001-2000	Salaries and Wages	170000	170000	
	0		5001-2100	Operating Expenses Forsayth	150000	150000	
	0		5001-2300	Interest on Loans	1000	1000	
	0		5001-2400	Maintenance Expenses Forsayth	90000	90000	
			<u>Charleston Dam</u>				
		0	5002-2100	Operating Expenses Charleston Dam	50000	50000	
			5002-2400	Maintenance Expenses	150000	150000	
				Depreciation	0		
			Waste Management				
			<u>Georgetown</u>				
140000	140000		5010-1000	Cleansing Charges			
-20000	-20000		5010-1030	Rates Discount			
0	0		5010-1600	Interest on Arrears			
	0		5010-2000	Staff Salaries and Wages	50000	50000	
	0		5010-2100	Operating Expenses	25000	25000	
	0		5010-2172	Refuse Tip Expenses	80000	80000	
	0		5010-2400	Maintenance Expenses	0		
	0		5010-2500	Depreciation	0		
	0		5010-2500-0020	Depreciation Other structure	82500	82500	
			<u>Forsayth</u>				
14700	14700		5011-1010	Sanitary Dump Charges			

Revenue			Expenditure				
Discretionary	Non-discretionary	Budget	GL Account	Description	Budget	Non-discretionary	Discretionary
		0	5011-1020	Waste Management Charges			
	250	250	5011-1600	Interest on Arrears			
500000		500000	5011-1800	Capital Grant Forsath			
		0	5011-2000	Staff Salaries and Wages	7500	7500	
		0	5011-2100	Operating Expenses	25000	25000	
		0	5011-2172	Refuse Tip Expenses	5000	5000	
		0	5011-2400	Maintenance Expenses	0		
			<u>Einasleyh</u>				
	10500	10500	5012-1010	Sanitary Dump Charges			
		0	5012-1020	Waste Management Charges			
		0	5012-1600	Interest on Arrears			
		0	5012-2100	Operating Expenses	0		
		0	5012-2172	Refuse Tip Expenses	17500	17500	
		0	5012-2178	Write-Off	0		
		0	5012-2184	Concessions and Remissions	0		
			<u>Mount Surprise</u>				
	10500	10500	5013-1020	Waste Management Charges			
	500	500	5013-1600	Interest on Arrears			
		0	5013-2100	Operating Expenses	0		
		0	5013-2172	Refuse Tip Expenses	12500	12500	
		0	5013-2184	Concessions and Remissions	0		
521000	58014700	79819700			79966350	63568500	2109000
			Running balance				-146650
						Depn balances as at 23/5/2023	
						Capex	
						Cap Revenue	
						Operating Budget (before depn)	
						Operating Budget (after depn)	

Project	Carry forward	Funding Source	Funding Amount	Council Contribution	Total Project	Budgeted Exp		Comments	new	renewal
						Expense	Capex			
Land and Land Improvements										
Seal Depot top yard		Council		20000	20000		\$ 20,000.00		20000	
Multi-purpose Sports Centre drainage	300000	Grants (LRCIP round	300000		300000		\$ 300,000.00			
River Walk (Stage 1)		0 Grant (NWMP)	120000	0	120000		\$ 120,000.00			
		Own Source								
		Revenue / grants to be chased								
Charleston Dam Rec Area				363000	363000		\$ 363,000.00	pavers, shelters & furnishings, turf, trees & landscaping, walking track & play equipment		
Forsyth Transfer Station	500000	LRCI	500000		500000		\$ 500,000.00			
150 year commemorative pavers	25000	Grant	25000		25000		\$ 25,000.00			
Wash Down Bay	600000	HVSSP	600000	150000	750000		\$ 750,000.00			
Georgetown Street Scaping	900,000	W4Q / Resilience	900000	0				to be re-allocated		
Total Land and Land Improvements			2445000	533000			\$ 2,078,000.00			
Buildings										
Keyless Entry system (MPSC & Pool)	120000	Grant	100000	20000	120000		\$ 120,000.00			
Independent Living Facility		Loan / Grant	3000000	100000	3100000		\$ 3,100,000.00			
Green St Staff Housing		Loan	3000000	100000	3100000		\$ 3,100,000.00			
High Street Cabins		Council		550000	550000		\$ 550,000.00			
Admin Office Parking structure		Own source Revenue		25000	25000		\$ 25,000.00			
Total Buildings			6100000	795000			\$ 6,895,000.00			
Other Structures										
Self bunded Ad Blue tank		Council		25000	25000		\$ 25,000.00		25000	
Total Other Structures			0	25000			\$ 25,000.00			
Plant and Equipment										
Refer plant replacement sheet		Council		2652000	2652000		\$ 2,652,000.00		#REF!	#REF!
Total Plant & Equipment							\$ 2,652,000.00			#REF!
Furniture and Equipment										
Total Furniture & Equipment							\$ -			
Roads										
Reseals		Council / R2R	700000	789100	789100		\$ 789,100.00	Refer Council Road Projects Sheet	1575000	2122600
Floodways		Council		120000	120000		\$ 120,000.00			
Culvert Replacement		Council		190250	190250		\$ 190,250.00			
Signage		Council		167000	167000		\$ 167,000.00			
Road Projects		Council	1245000	1245000	1245000		\$ 1,245,000.00			
Einaseleigh Roads & Drainage	50000	W4Q	50000		50000		\$ 50,000.00	Review value of money		
Rural Addressing	80000	W4Q	80000		80000	80000	\$ -			
Einaseleigh Forsyth Road (R2R/TIDS)										
Total Roads			2075000	2511350			\$ 2,561,350.00			

Water Infrastructre

New Main to Etheridge River
Install / upgrade G'town Telemetry

Council
Council

18000
25000

18000
25000

\$ 18,000.00
\$ 25,000.00

Total Water Infrastructure

0

43000

\$ 43,000.00

\$ 10,620,000.00

\$ 14,254,350.00

23/24 projected depreciation

GL Account	GL Description	Account Type	Debit	Credit	Buildings	P&E	check			
							OS	Roads	water	furniture
GL Dissection Summary										
1050-2500-0010	Depreciation Building	Expenditure	13750		13750					
2010-2500-0010	Depreciation Building	Expenditure	79000		79000					
3000-2500-0010	Depreciation Building	Expenditure	86250		86250					
3002-2500-0010	Depreciation Building	Expenditure	26500		26500					
3010-2500-0010	Depreciation Building	Expenditure	13500		13500					
3010-2500-0030	Depreciation Plant & Equipment	Expenditure	500			500				
3030-2500-0010	Depreciation Building	Expenditure	153500		153500					
3030-2500-0020	Depreciation Other structure	Expenditure	50500				50500			
3040-2500-0010	Depreciation Building	Expenditure	208000		208000					
3060-2500-0010	Depreciation Building	Expenditure	9000		9000					
3060-2500-0020	Depreciation Other structure	Expenditure	182000				182000			
3070-2500-0010	Depreciation Building	Expenditure	115500		115500					
3070-2500-0020	Depreciation Other structure	Expenditure	2250				2250			
3070-2500-0030	Depreciation Plant & Equipment	Expenditure	7500			7500				
3080-2500-0010	Depreciation Building	Expenditure	16250		16250					
3080-2500-0020	Depreciation Other structure	Expenditure	5000			5000				
3090-2500-0010	Depreciation Building	Expenditure	44000		44000					
3090-2500-0020	Depreciation Other structure	Expenditure	1750			1750				
4000-2500-0020	Depreciation Other structure	Expenditure	203250			203250				
4010-2500-0020	Depreciation Other structure	Expenditure	500			500				
4020-2500-0000	Depreciation Roads	Expenditure	1250					1250		
4030-2500-0000	Depreciation Roads	Expenditure	2550000					2550000		
4040-2500-0010	Depreciation Building	Expenditure	75000		75000					
4040-2500-0020	Depreciation Other structure	Expenditure	4250				4250			
4060-2500-0000	Depreciation Plant & Equipment	Expenditure	556250			556250				
5000-2500-0050	Depreciation Water	Expenditure	220000						220000	
5010-2500-0020	Depreciation Other structure	Expenditure	82500				82500			
0400-4210-0000	Accum. Dep. - Buildings	Non-Current Asset		840250						
0400-4310-0000	Accum. Dep. - Other Structures	Non-Current Asset		321500						
0400-4410-0000	Accum. Dep. - Fleet Plant & Equipme	Non-Current Asset		774750						
0400-4510-0000	Accum. Dep. - Furniture & Other Eq	Non-Current Asset								
0400-4610-0000	Accum. Dep. - Roads Infrastructure	Non-Current Asset		2551250						
0400-4710-0000	Accum. Dep. - Water Infrastructure	Non-Current Asset		220000						
GL Dissection Totals:			4707750	2771250						
			4707750	4707750	840250	774750	321500	2551250	220000	0
				0	0	0	0	0	0	4707750
										0

Roads Program

Reseals

Road Name	No.	Amount	Notes
Baroota St	9022	52000	
Cemetery Road (Einisleigh)	9203	4000	
Einisleigh Road	1071	450000	8km seal (funded by R2R 50/50)
Third St	9023	6750	
Haldane St	9007	13000	
High Street	9006	60000	
Low Street	9004	58750	
Short Street	2213	14000	
South Street	9011	35000	
St George Street	9002	29000	
Terrestrial Centre Carpark		6600	
Oak Park Road	3021	45000	
Cox Lane	9025	4000	
Garnet Street	9026	11000	

789100

Floodway Replacement

Agate Creek Road	60000	Chainage 17831	
Oakleigh Station Road	60000	Chainage 14642	FD

120000

Culvert Replacement

Carpentaria Downs Station Road	8000	Chainage 1405
North Head Road	9500	Chainage 46610
Dulthera Station Road	8000	Chainage 45107
Gilberton Road	107500	Chainage 24679
Vanlee Station Road	8000	Chainage 9459
Gilberton Road	16500	Chainage 81394
Gilberton Road	16750	Chainage 26545
Conjuboy Road	8000	Chainage 3410
Dulthera Road	8000	Chainage 38152

190250

Signage

Einisleigh Forsayth Road	167000	to be submitted as a "small project" TIDS application
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167000

Roads

Hayman St Drainage	100000	Potentially funded under LRCIP ? For overland solution
High Street kerb & seal		
Bus Shelter Mt Surprise	90000	50/50 TMR / Council
Queenslander Bridge	1000000	80 / 20 HVSP / Council
Percy Vale Road realignment	40000	
Standpipe Georgetown Landfill	15000	

1245000

First Street Forsayth Drainage	50000	Carry over LRCIP. For overland solution
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Total Shire Roads Budget	2561350	
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Projected Plant Replacement for 2023/24 from the Plant Replacement Schedule.

target is \$2.3M

Plant No.	Description	Cost	Trade	Net
Replacement				
2114	Mitsubishi Truck - concrete agitator	160000	10000	150000
2625	Fuso Shogun 8 Wheeler - Tipper	362000	100000	262000 already ordered - arrives Dec '23
2630	Fuso Shogun 8 Wheeler - Truck	362000	75000	287000 already ordered - arrives Dec '23
2635	Fuso Shogun 8 Wheeler - Truck	362000	60000	302000 already ordered - arrives Dec '23
5105	Cat 432 Backhoe	288000	44000	244000 carry-over from 22/23 replacement program
6078	Grader 12M model 2012	610000	150000	460000
7168	Caravan compass GIS 21 ft	100000	5000	95000 replace with mobile camp
7178	Caravan roadster vacationer	100000	5000	95000 replace with mobile camp
7188	Caravan Industrial 2 Man	100000	30000	70000 replace with mobile camp
7411	Caravan Traymark industrial	100000	30000	70000 replace with mobile camp
7421	Caravan Traymark industrial	100000	30000	70000 replace with mobile camp
New	8-10,000 litre self bunded tanks	45000		45000
New	Generator - Charleston Dam Pump Stat	50000		50000
New	Water Tank	70,000		70,000
2640	Fuso Prime Mover	289,000	25000	264,000 carry-over from 22/23 replacement program
	Hilux Utilities x 2	168,000	50000	118,000 carry-over from 22/23 replacement program
Total Plant Replacement		3266000	614000	2652000

<u>Wish list request</u>	In current budget	In current budget						
		Barry	Laurell	Tony	Cameron	Joe		
Georgetown								
Illuminated advertising sign for Terrestrial Centre	N							Grant list
budget allocation for design and plan of industrial land	M							Grants
New access to water treatment plant	N						refer proposed road works projects	
Progress Equine Precinct planning	M							Grant
Ring Road plan & design	M							Grants and TMR
Caravan Overflow	M						degrassing & signage	Check Town Mtce Budget
Community Bus	N							
buggy for RLO	N							
River Height Gauges on Charleston Dam tributaries	M							QRA Grant
Mt Surprise								
Clean-up Chinee Apple in town	Y						refer to discretionary spend in Rural Lands	
Town Entrances to be tidied and enhanced	Y							
Town Entrance gardens	M						within maintenance budget	Scope out sustainability
Bike Park landscaping	N							Grant list
Forsayth								
Road Access off Einasleigh Road to FASCI camping grounds	Y						Shire Road maintenance budget	
Further Development of Charleston Dam Rec Area	Y						Refer to Sport & Rec discretionary budget	
Walking and Bike trail development	M						Refer to Sport & Rec budget	Grant and Mtce budget
Street Drainage	Y							
Amphitheater for Charleston Rec Area for music concerts	N							Grant List
Radio Transmitter upgrade / repairs	M							Grant funding
Town maintenance contractor	Y						Structure Review	Check Town Mtce Budget
Water Standpipe at Charleston Dam	M						CEO to discuss with Shane	Seek costing
Einasleigh								
Focus on the walkways and access to the gorge to enhance visual experiences	Y						To be funded out of maintenance	
further bitumen sealing of area between carpark and street at the "world's ugliest carpark"	M						in conjunction with drainage project outside Pu	Seek costing
Water Supply (upgrade supply to Council facilities)	M						CEO to discuss with Shane	Seek costing
Replace batteries at Einasleigh Mobile tower(?)	Y						To be funded out of maintenance (check agreement with Telstra)	

The Lynd

Shade, walkway, landscaping, and fencing at Clinic

M



subject to grant / minor works under existing maintenance budget

Scope out final project

Kidston

Columbarium Wall

M



Seek costing

Gilbert River

Columbarium Wall

M



Seek costing

Digitised Cemetery Records

N



Grant

Percyvale Road realignment

Y



Refer Roads Works Budget

Town Maintenance Depot in Forsayth Einasleigh & Mt Surprise

N

Extra funding for town maintenance

N

See Parks & Gardens discretionary budget

Check Town Mtce budget

Check Town Mtce budget

		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
1000-0001	Governance						
1000-0002	Elected Members						
1000-2000	Councillor Allowances				0.00	365,000.00	---%
1000-2010	Councillor Superannuation				0.00	0.00	0%
1000-2102	Councillor Conference & Deputations				3,200.00	40,000.00	>999%
1000-2104	Elections				0.00	12,500.00	---%
1000-2174	Sundry Expense				357.28	15,000.00	>999%
1000-0002	Elected Members TOTAL	0.00	0.00	0%	3,557.28	432,500.00	>999%
1010-0002	Governance						
1010-2000	Executive Salaries and Wages				0.00	770,000.00	---%
1010-2106	Conference and Training				0.00	75,000.00	---%
1010-2108	Other Executive Expenses				0.00	170,000.00	---%
1010-0002	Governance TOTAL	0.00	0.00	0%	0.00	1,015,000.00	---%
1020-0002	Economic Development						
1020-1100	Operating Grants	0.00	0.00	0%			
1020-1200	Donations and Subsidies	0.00	0.00	0%			
1020-1800	Capital Grants	0.00	0.00	0%			
1020-2100	Operating Expenses				78,019.11	150,000.00	92%
1020-2120	Community Contributions				0.00	0.00	0%
1020-2174	Sundry Expense				0.00	0.00	0%
1020-2500	Depreciation				0.00	0.00	0%
1020-0002	Economic Development TOTAL	0.00	0.00	0%	78,019.11	150,000.00	92%
1030-0002	Civic Receptions and Events						
1030-1100	Operating Grants	0.00	0.00	0%			
1030-2100	Operating Expenses				0.00	25,250.00	---%
1030-2110	Community Contributions				0.00	0.00	0%
1030-0002	Civic Receptions and Events TOTAL	0.00	0.00	0%	0.00	25,250.00	---%
1040-0002	Regulatory Services						
1040-0003	Town Planning						
1040-1300	Fees & Charges Town Planning	0.00	37,500.00	---%			
1040-2000	Staff Salaries and Wages				0.00	0.00	0%
1040-2100	Operating Expenses Town Planning				0.00	62,500.00	---%
1040-0003	Town Planning TOTAL	0.00	37,500.00	---%	0.00	62,500.00	---%
1041-0003	Building Control						
1041-1300	Fees & Charges Building Control	0.00	6,500.00	---%			
1041-2000	Staff Salaries and Wages				0.00	0.00	0%
1041-2100	Operating Expenses Building Control				0.00	20,000.00	---%
1041-0003	Building Control TOTAL	0.00	6,500.00	---%	0.00	20,000.00	---%
1042-0003	Environmental Health						
1042-1300	Fees & Charges Environmental Health	0.00	5,000.00	---%			
1042-2000	Staff Salaries and Wages				0.00	0.00	0%
1042-2100	Operating Expense Environment Health				0.00	42,500.00	---%
1042-0003	Environmental Health TOTAL	0.00	5,000.00	---%	0.00	42,500.00	---%

		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
1043-0003	Local Laws						
1043-1300	Fees & Charges Local Laws	0.00	0.00	0%	0.00	2,500.00	---
1043-2000	Staff Salaries and Wages				0.00	2,500.00	---
1043-2100	Operating Expenses Local Laws						
1043-0003	Local Laws TOTAL	0.00	0.00	0%	0.00	5,000.00	---
1040-0002	Regulatory Services TOTAL	0.00	49,000.00	---	0.00	130,000.00	---
1050-0002	Disaster Management						
1050-1100	Operating Grant	0.00	21,000.00	---			
1050-1800	Capital Grant	0.00	0.00	0%			
1050-2000	Staff Salaries and Wages				0.00	0.00	0%
1050-2100	Operating Expenses				0.00	15,000.00	---
1050-2400	Maintenance Expenses				0.00	21,000.00	---
1050-2500	Depreciation				0.00	13,750.00	---
1050-0002	Disaster Management TOTAL	0.00	21,000.00	---	0.00	49,750.00	---
1060-0002	WH&S						
1060-2000	Staff Salaries and Wages				0.00	125,000.00	---
1060-2112	Safety Clothing				0.00	45,000.00	---
1060-2114	Safety Training				0.00	50,000.00	---
1060-2116	Quality Assurance				0.00	0.00	0%
1060-2176	Other Operating Expenses				34,336.87	75,000.00	118%
1060-0002	WH&S TOTAL	0.00	0.00	0%	34,336.87	295,000.00	759%
1000-0001	Governance TOTAL	0.00	70,000.00	---	115,913.26	2,097,500.00	>999%
2000-0001	Corporate						
2000-0002	General Rates						
2000-1000	General Rates - Urban	0.00	515,000.00	---			
2000-1010	General Rates - Rural	0.00	1,775,000.00	---			
2000-1020	General Rates - Mining	0.00	195,000.00	---			
2000-1030	Rates Discount	0.00	(305,000.00)	---			
2000-1040	Pensioner Rebates	0.00	(20,500.00)	---			
2000-1060	Rates Write off	0.00	(250.00)	---			
2000-1600	Interest on Arrears	0.00	5,000.00	---			
2000-1910	Fire Service Levy Commission	0.00	3,000.00	---			
2000-2178	Rates Write Off				0.00	0.00	0%
2000-2180	Rates Discount				0.00	0.00	0%
2000-2182	Pensioner Rebates				0.00	0.00	0%
2000-0002	General Rates TOTAL	0.00	2,167,250.00	---	0.00	0.00	0%
2010-0002	General Administration						
2010-1100	Operating Grants	0.00	5,420,000.00	---			
2010-1200	TraineeState Subsidy	1,363.64	0.00	-100%			
2010-1210	ApprenticeState Subsidy	0.00	30,000.00	---			
2010-1300	Search Fee	0.00	5,000.00	---			
2010-1600	Interest Revenue	40.60	225,000.00	>999%			
2010-1900	Sundry Receipts	2,919.58	5,000.00	71%			
2010-1920	LG Workcare Claims	0.00	0.00	0%			
2010-1930	Fringe Benefits Tax Refunds	0.00	0.00	0%			
2010-1940	Profit on Sale NC Assets	0.00	0.00	0%			
2010-2000	Staff Salaries and Wages				51,728.14	970,000.00	>999%
2010-2118	Advertising				0.00	30,000.00	---

		REVENUE		EXPENDITURE			
		31 Jul 2023	Original	31 Jul 2023	Original		
		Actual	Budget	Actual	Budget		
2010-2120	Audit Fees			0.00	120,000.00	---	
2010-2122	Communications			1,305.23	110,000.00	>999%	
2010-2124	Insurances			68,408.29	270,000.00	295%	
2010-2126	Land Valuation Fees			0.00	10,000.00	---	
2010-2128	Legal Expenses			0.00	100,000.00	---	
2010-2130	Postage			0.00	6,500.00	---	
2010-2132	Printing and Stationery			480.00	50,000.00	>999%	
2010-2134	Professional Fees			25,429.71	260,000.00	922%	
2010-2136	Recruitment Expenses			0.00	30,000.00	---	
2010-2138	Staff Uniforms			802.13	7,500.00	835%	
2010-2140	Training and Development			20.18	75,000.00	>999%	
2010-2142	Administration Other Expenses			10,498.64	60,000.00	472%	
2010-2144	Asset Management			0.00	0.00	0%	
2010-2300	Bank Charges			413.21	5,000.00	>999%	
2010-2310	Doubtful Debt			0.00	0.00	0%	
2010-2320	Odd Cents Rounding			0.00	0.00	0%	
2010-2330	Loss on Revaluation			0.00	0.00	0%	
2010-2400	Maintenance Expenses			664.12	75,000.00	>999%	
2010-2500	Depreciation			0.00	79,000.00	---	
2010-2600	Administration on Cost			0.00	0.00	0%	
2010-0002	General Administration TOTAL	4,323.82	5,685,000.00	>999%	159,749.65	2,258,000.00	>999%
2020-0002	Employee Services						
2020-1940	Superannuation on Cost	25,686.48	1,840,000.00	>999%			
2020-2010	Superannuation			21,833.56	625,000.00	>999%	
2020-2020	Wet Weather			0.00	30,000.00	---	
2020-2030	Public Holidays			0.00	265,000.00	---	
2020-2040	Sick Leave			6,195.39	140,000.00	>999%	
2020-2050	Long Service Leave			2,415.19	65,000.00	>999%	
2020-2060	Workers Compensation			0.00	65,000.00	---	
2020-2070	Annual Leave			22,743.76	650,000.00	>999%	
2020-2080	Fringe Benefits Tax			0.00	30,000.00	---	
2020-2610	Superannuation on Cost			0.00	0.00	0%	
2020-2620	Wet Weather on Cost			0.00	0.00	0%	
2020-2630	Public Holidays on Cost			0.00	0.00	0%	
2020-2640	Sick Leave on Cost			0.00	0.00	0%	
2020-2650	Long Service Leave on Cost			0.00	0.00	0%	
2020-2660	Workers Compensation on Cost			0.00	0.00	0%	
2020-2670	Annual Leave on Cost			0.00	0.00	0%	
2020-2680	Fringe Benefits Tax on Cost			0.00	0.00	0%	
2020-0002	Employee Services TOTAL	25,686.48	1,840,000.00	>999%	53,187.90	1,870,000.00	>999%
2030-0002	ICT						
2030-2000	Staff Salaries and Wages			0.00	130,000.00	---	
2030-2100	Operating Expenses			49,402.42	305,000.00	517%	
2030-2410	Software Maintenance			0.00	0.00	0%	
2030-2420	Hardware Maintenance			0.00	0.00	0%	
2030-0002	ICT TOTAL	0.00	0.00	0%	49,402.42	435,000.00	781%
2040-0002	Broadcasting Services						
2040-2100	Operating Expenses			1,121.93	27,500.00	>999%	
2040-2400	Maintenance Expenses			0.00	0.00	0%	
2040-2500	Depreciation			0.00	0.00	0%	
2040-0002	Broadcasting Services TOTAL	0.00	0.00	0%	1,121.93	27,500.00	>999%

		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
2000-0001	Corporate TOTAL	30,010.30	9,692,250.00	>999%	263,461.90	4,590,500.00	>999%
3000-0001	Community						
3000-0002	Commercial Rental Properties						
3000-0003	Staff housing						
3000-1400	Rental Income	5,740.85	156,000.00	>999%			
3000-2000	Staff Salaries and Wages				0.00	5,000.00	---
3000-2100	Operating Expenses				5,000.00	250,000.00	>999%
3000-2300	Interest on loans				0.00	100,000.00	---
3000-2400	Maintenance Expenses				0.00	0.00	0%
3000-2500	Depreciation				0.00	86,250.00	---
3000-0003	Staff housing TOTAL	5,740.85	156,000.00	>999%	5,000.00	441,250.00	>999%
3001-0003	Other Residentials						
3001-1400	Rental Income	0.00	0.00	0%			
3001-2000	Staff Salaries and Wages				0.00	0.00	0%
3001-2100	Operating Expenses				0.00	0.00	0%
3001-2400	Maintenance Expenses				0.00	0.00	0%
3001-2500	Depreciation				0.00	0.00	0%
3001-0003	Other Residentials TOTAL	0.00	0.00	0%	0.00	0.00	0%
3002-0003	Savannah House						
3002-1400	Rental Income	325.00	4,500.00	>999%			
3002-2000	Staff Salaries and Wages				0.00	0.00	0%
3002-2100	Operating Expenses				0.00	7,000.00	---
3002-2400	Maintenance Expenses				0.00	0.00	0%
3002-2500	Depreciation				0.00	26,500.00	---
3002-0003	Savannah House TOTAL	325.00	4,500.00	>999%	0.00	33,500.00	---
3003-0003	Demountable Office (Mary St)						
3003-1400	Rental Income - Commercial	4,285.71	48,000.00	>999%			
3003-2000	Staff Salaries and Wages				0.00	0.00	0%
3003-2100	Operating Expenses				1,886.36	0.00	-100%
3003-2400	Maintenance Expenses				0.00	5,000.00	---
3003-2500	Depreciation				0.00	0.00	0%
3003-0003	Demountable Office (Mary St) TOTAL	4,285.71	48,000.00	>999%	1,886.36	5,000.00	165%
3004-0003	Aged Care						
3004-1100	Operating Grants	0.00	0.00	0%			
3004-1300	Aged Care Fees	0.00	0.00	0%			
3004-1800	Capital Grant	0.00	0.00	0%			
3004-2000	Staff Salaries and Wages				0.00	0.00	0%
3004-2100	Operating Expenses				0.00	0.00	0%
3004-2300	Interest on loans				0.00	100,000.00	---
3004-2400	Maintenance Expenses				0.00	0.00	0%
3004-2500	Depreciation				0.00	0.00	0%
3004-0003	Aged Care TOTAL	0.00	0.00	0%	0.00	100,000.00	---
3000-0002	Commercial Rental Properties TOTAL	10,351.56	208,500.00	>999%	6,886.36	579,750.00	>999%

(Accounts: 0300-0001-0000 to 5014-2400-0000. All report groups. 7% of year elapsed. To Details. Excludes committed costs)

Etheridge Shire Council (Budget for full year)

Financial Year Ending 2024

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		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
3010-0002	Libraries						
3010-1100	Operating Grants	0.00	6,000.00	---			
3010-1300	Library and Internet Fees	0.00	0.00	0%			
3010-2000	Staff Salaries and Wages				0.00	0.00	0%
3010-2100	Operating Expenses				0.00	7,500.00	---
3010-2400	Maintenance Expenses				3,085.00	32,500.00	953%
3010-2500	Depreciation				0.00	14,000.00	---
3010-0002	Libraries TOTAL	0.00	6,000.00	---	3,085.00	54,000.00	>999%
3020-0002	Community Development						
3020-1100	Operating Grants	0.00	134,000.00	---			
3020-1110	Operating Grants - State	0.00	0.00	0%			
3020-2000	Staff Salaries and Wages				0.00	140,000.00	---
3020-2100	Operating Expenses				0.00	90,000.00	---
3020-2146	RADF Expenses				43.64	25,000.00	>999%
3020-2200	Community Assistance Grants				1,487.38	110,000.00	>999%
3020-0002	Community Development TOTAL	0.00	134,000.00	---	1,531.02	365,000.00	>999%
3030-0002	Sport & Recreation						
3030-1200	Donation and Subsidy	0.00	5,000.00	---			
3030-1300	Hire Fees	0.00	2,500.00	---			
3030-1800	Capital Grant	0.00	420,000.00	---			
3030-2000	Staff Salaries and Wages				2,434.59	100,000.00	>999%
3030-2100	Operating Expenses				970.80	50,000.00	>999%
3030-2400	Maintenance Expenses				1,298.62	175,000.00	>999%
3030-2500	Depreciation				0.00	204,000.00	---
3030-0002	Sport & Recreation TOTAL	0.00	427,500.00	---	4,704.01	529,000.00	>999%
3040-0002	Halls						
3040-1300	Hall Hire Fees	0.00	5,000.00	---			
3040-2000	Staff Salaries and Wages				491.24	40,000.00	>999%
3040-2100	Operating Expenses				1,947.72	35,500.00	>999%
3040-2400	Maintenance Expenses				0.00	0.00	0%
3040-2500	Depreciation				0.00	208,000.00	---
3040-0002	Halls TOTAL	0.00	5,000.00	---	2,438.96	283,500.00	>999%
3050-0002	Medical Centres						
3050-2000	Staff Salaries and Wages				184.37	15,000.00	>999%
3050-2100	Operating Expenses				0.00	35,000.00	---
3050-2400	Maintenance Expenses				0.00	0.00	0%
3050-2500	Depreciation				0.00	0.00	0%
3050-0002	Medical Centres TOTAL	0.00	0.00	0%	184.37	50,000.00	>999%
3060-0002	Aerodromes						
3060-1100	Operating Grants - Commonwealth	0.00	0.00	0%			
3060-1300	Airport Fees	0.00	0.00	0%			
3060-1800	Capital Grants	0.00	0.00	0%			
3060-2000	Staff Salaries and Wages				0.00	5,000.00	---
3060-2100	Operating Expenses				40.00	10,000.00	>999%
3060-2400	Maintenance Expenses				548.37	100,000.00	>999%
3060-2500	Depreciation				0.00	191,000.00	---
3060-0002	Aerodromes TOTAL	0.00	0.00	0%	588.37	306,000.00	>999%

		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
3070-0002	Terrestrial Centre						
3070-1100	Operating Grant	0.00	0.00	0%			
3070-1110	Operating Grant	0.00	0.00	0%			
3070-1300	Admission Fees	7,209.55	45,000.00	524%			
3070-1500	Sales	12,247.32	80,000.00	553%			
3070-1800	Capital Grant	0.00	0.00	0%			
3070-1950	Commission	28.18	1,500.00	>999%			
3070-1960	Other Income	750.33	7,500.00	900%			
3070-2000	Staff Salaries and Wages				7,975.10	200,000.00	>999%
3070-2100	Operating Expenses				931.59	50,000.00	>999%
3070-2148	Cleaning Expenses				0.00	0.00	0%
3070-2150	First 5 Forever Expense				0.00	0.00	0%
3070-2200	Cost of Sales				0.00	80,000.00	---
3070-2400	Maintenance Expenses				66.78	240,000.00	>999%
3070-2500	Depreciation				0.00	125,250.00	---
3070-0002	Terrestrial Centre TOTAL	20,235.38	134,000.00	562%	8,973.47	695,250.00	>999%
3080-0002	Little Gems Child Care Centre						
3080-1200	Child Care Subsidy	0.00	135,000.00	---			
3080-1300	Child Care Fees	8,197.27	137,500.00	>999%			
3080-1900	Sundry Receipts	0.00	0.00	0%			
3080-2000	Staff Salaries and Wages				6,415.83	330,000.00	>999%
3080-2100	Operating Expenses				39.95	15,000.00	>999%
3080-2148	Cleaning Expenses				0.00	0.00	0%
3080-2400	Maintenance Expenses				0.00	7,500.00	---
3080-2500	Depreciation				0.00	21,250.00	---
3080-0002	Little Gems Child Care Centre TOTAL	8,197.27	272,500.00	>999%	6,455.78	373,750.00	>999%
3090-0002	Georgetown Student Hostel						
3090-1100	Operating Grants	0.00	135,000.00	---			
3090-1110	Accommodation Fees	0.00	65,000.00	---			
3090-1300	Hire Fees and Charges	0.00	0.00	0%			
3090-1900	Sundry Receipts	0.00	0.00	0%			
3090-2000	Staff Salaries and Wages				0.00	0.00	0%
3090-2100	Operating Expenses				479.91	190,000.00	>999%
3090-2400	Maintenance Expenses				21.46	135,000.00	>999%
3090-2500	Depreciation				0.00	45,750.00	---
3090-0002	Georgetown Student Hostel TOTAL	0.00	200,000.00	---	501.37	370,750.00	>999%
3100-0002	Cemeteries						
3100-1300	Burial Fee	0.00	0.00	0%			
3100-1800	Capital Grants	0.00	0.00	0%			
3100-2100	Operating Expenses				0.00	5,000.00	---
3100-2400	Maintenance Expenses				0.00	60,000.00	---
3100-2500	Depreciation				0.00	0.00	0%
3100-0002	Cemeteries TOTAL	0.00	0.00	0%	0.00	65,000.00	---
3000-0001	Community TOTAL	38,784.21	1,387,500.00	>999%	35,348.71	3,672,000.00	>999%
4000-0001	Infrastructure Services						
4000-0002	Parks Gardens Reserves and Grounds						
4000-1100	Operating Grants	0.00	0.00	0%			
4000-1200	Donation and Subsidy	490.90	0.00	-100%			
4000-1800	Capital Grant - State	0.00	120,000.00	---			

		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
4000-2100	Operating Expenses				0.00	0.00	0%
4000-2400	Maintenance Expenses				6,455.51	350,000.00	>999%
4000-2500	Depreciation				0.00	203,250.00	---
4000-0002	Parks Gardens Reserves and Grounds TOTAL	490.90	120,000.00	>999%	6,455.51	553,250.00	>999%
4010-0002	Rural Lands Protection						
4010-1100	Operating Grants	0.00	0.00	0%			
4010-1300	Agistment Fees	2,770.48	38,000.00	>999%			
4010-2000	Staff Salaries and Wages				0.00	135,000.00	---
4010-2152	Precept				0.00	17,500.00	---
4010-2154	Pest Management Control				0.00	0.00	0%
4010-2156	Wild Dog Scalps				0.00	12,500.00	---
4010-2158	Wild Dog Control				0.00	55,000.00	---
4010-2160	Common Lease				0.00	200,000.00	---
4010-2162	Noxious Weeds				0.00	150,000.00	---
4010-2400	Maintenance Expenses				2,700.00	50,000.00	>999%
4010-2500	Depreciation				0.00	500.00	---
4010-0002	Rural Lands Protection TOTAL	2,770.48	38,000.00	>999%	2,700.00	620,500.00	>999%
4020-0002	Street Lighting						
4020-2100	Operating Expenses				0.00	10,000.00	---
4020-2400	Maintenance Expenses				985.91	5,000.00	407%
4020-2500	Depreciation Roads				0.00	1,250.00	---
4020-0002	Street Lighting TOTAL	0.00	0.00	0%	985.91	16,250.00	>999%
4030-0002	Roads						
4030-0003	Shire Roads						
4030-1100	FAGS Roads	0.00	1,425,000.00	---			
4030-1101	Operating Grants	0.00	80,000.00	---			
4030-1800	Capital Grant	0.00	2,595,000.00	---			
4030-1810	Roads to Recovery (R2R)	0.00	0.00	0%			
4030-1820	TIDS Funding	0.00	0.00	0%			
4030-1900	Sundry Receipts	0.00	0.00	0%			
4030-2430	Maintenance Expenses Shire Roads				633.43	1,225,000.00	>999%
4030-2500	Depreciation Roads				0.00	2,550,000.00	---
4030-0003	Shire Roads TOTAL	0.00	4,100,000.00	---	633.43	3,775,000.00	>999%
4031-0003	Town Streets						
4031-1100	Operating Grants	0.00	0.00	0%			
4031-1800	Capital Grants	0.00	900,000.00	---			
4031-2440	Maintenance Expenses Street				11,466.53	350,000.00	>999%
4031-0003	Town Streets TOTAL	0.00	900,000.00	---	11,466.53	350,000.00	>999%
4032-0003	Flood Damage						
4032-1100	NDRRA Operating Grant	0.00	33,000,000.00	---			
4032-1800	NDRRA Capital Grant	0.00	0.00	0%			
4032-2450	Maintenance ExpensesNDRRA				700,320.96	33,000,000.00	>999%
4032-0003	Flood Damage TOTAL	0.00	33,000,000.00	---	700,320.96	33,000,000.00	>999%
4030-0002	Roads TOTAL	0.00	38,000,000.00	---	712,420.92	37,125,000.00	>999%

(Accounts: 0300-0001-0000 to 5014-2400-0000. All report groups. 7% of year elapsed. To Details. Excludes committed costs)

Etheridge Shire Council (Budget for full year)

Financial Year Ending 2024

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		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
4040-0002	Depot and Stores						
4040-1900	Sundry Receipts	0.00	0.00	0%			
4040-1950	Stores on Costs	77.98	125,000.00	>999%			
4040-2000	Staff Salaries and Wages				6,590.76	656,000.00	>999%
4040-2100	Operating Expenses				6,468.50	75,000.00	>999%
4040-2164	Stores Write Offs				0.00	15,000.00	---
4040-2300	Interest on loans				0.00	0.00	0%
4040-2400	Maintenance Expenses				0.00	95,000.00	---
4040-2500	Depreciation				0.00	79,250.00	---
4040-2600	Stores on Costs				0.00	0.00	0%
4040-0002	Depot and Stores TOTAL	77.98	125,000.00	>999%	13,059.26	920,250.00	>999%
4050-0002	Recoverable Works						
4050-0003	Private Works						
4050-1700	Revenue Private Works - GST	187.12	200,000.00	>999%			
4050-1750	Private Works - No GST	0.00	5,000.00	---			
4050-2166	Expense Private Works				0.06	180,000.00	>999%
4050-0003	Private Works TOTAL	187.12	205,000.00	>999%	0.06	180,000.00	>999%
4051-0003	DTMR						
4051-1700	Revenue DTMR	949,666.85	11,500,000.00	>999%			
4051-2168	Expense DTMR				193,568.47	10,000,000.00	>999%
4051-0003	DTMR TOTAL	949,666.85	11,500,000.00	>999%	193,568.47	10,000,000.00	>999%
4050-0002	Recoverable Works TOTAL	949,853.97	11,705,000.00	>999%	193,568.53	10,180,000.00	>999%
4060-0002	Plant Operations						
4060-1970	Fuel Rebates	0.00	0.00	0%			
4060-1980	Sale of Floating Plant	0.00	0.00	0%			
4060-1990	Plant Hire Revenue	275,743.89	7,000,000.00	>999%			
4060-2000	Salaries and Wages				0.00	395,000.00	---
4060-2100	Operating Expenses				10,754.14	1,105,000.00	>999%
4060-2400	Maintenance Expenses				14,821.79	2,000,000.00	>999%
4060-2450	Floating Plant and Loose Tools				0.00	50,000.00	---
4060-2500	Depreciation Plant & Equipment				0.00	556,250.00	---
4060-0002	Plant Operations TOTAL	275,743.89	7,000,000.00	>999%	25,575.93	4,106,250.00	>999%
4000-0001	Infrastructure Services TOTAL	1,228,937.22	56,988,000.00	>999%	954,766.06	53,521,500.00	>999%
5000-0001	Utilities						
5000-0002	Water Supply						
5000-0003	Georgetown WTP & Reticulation						
5000-1000	Water ChargesGeorgetown	0.00	276,250.00	---			
5000-1010	Consumption ChargesGeorgetown	0.00	95,750.00	---			
5000-1020	Bulk Water Sales Georgetown	0.00	0.00	0%			
5000-1030	Rates Discount Georgetown	0.00	(40,000.00)	---			
5000-1040	Pensioner Rebates Georgetown	0.00	(1,500.00)	---			
5000-1050	Concessions and Remissions	0.00	0.00	0%			
5000-1060	Write-Off Georgetown	0.00	0.00	0%			
5000-1300	Connection Fees Georgetown	787.50	0.00	-100%			
5000-1600	Interest on Arrears Georgetown	0.00	1,000.00	---			
5000-1800	Capital Grant Georgetown	0.00	0.00	0%			

		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
5000-2000	Salaries and Wages				0.00	340,000.00	---%
5000-2100	Operating Expenses Georgetown				6,553.85	120,000.00	>999%
5000-2178	Write-Off Georgetown				0.00	0.00	0%
5000-2180	Rates Discount Georgetown				0.00	0.00	0%
5000-2182	Pensioner Rebates Georgetown				0.00	0.00	0%
5000-2184	Concessions and Remissions				0.00	0.00	0%
5000-2400	Maintenance Expenses Georgetown				0.00	200,000.00	---%
5000-2500	Depreciation				0.00	220,000.00	---%
5000-0003	Georgetown WTP & Reticulation TOTAL	787.50	331,500.00	>999%	6,553.85	880,000.00	>999%
5001-0003	Forsayth WTP & Reticulation						
5001-1000	Water ChargesForsayth	0.00	65,000.00	---			---
5001-1010	Consumption ChargesForsayth	0.00	42,500.00	---			---
5001-1020	Bulk Water Sales Forsayth	0.00	0.00	0%			0%
5001-1030	Rates Discount Forsayth	0.00	(9,000.00)	---			---
5001-1040	Pensioner Rebates Forsayth	0.00	(2,500.00)	---			---
5001-1050	Concessions and Remissions	0.00	0.00	0%			0%
5001-1060	Write-Off Forsayth	0.00	0.00	0%			0%
5001-1300	Connection Fees Forsayth	0.00	0.00	0%			0%
5001-1600	Interest on Arrears Forsayth	0.00	250.00	---			---
5001-1800	Capital Grant Forsayth	0.00	0.00	0%			0%
5001-2000	Salaries and Wages				0.00	170,000.00	---
5001-2100	Operating Expenses Forsayth				6,919.55	150,000.00	>999%
5001-2178	Write-Off Forsayth				0.00	0.00	0%
5001-2180	Rates Discount Forsayth				0.00	0.00	0%
5001-2182	Pensioner Rebates Forsayth				0.00	0.00	0%
5001-2184	Concessions and Remissions				0.00	0.00	0%
5001-2300	Interest on Loans				0.00	1,000.00	---
5001-2400	Maintenance Expenses Forsayth				0.00	90,000.00	---
5001-0003	Forsayth WTP & Reticulation TOTAL	0.00	96,250.00	---	6,919.55	411,000.00	>999%
5002-0003	Charleston Dam						
5002-1800	Capital Grant Charleston Dam	0.00	0.00	0%			---
5002-2100	Operating Expenses Charleston Dam				0.00	50,000.00	---
5002-2400	Maintenance Expenses Charleston Dam				0.00	150,000.00	---
5002-0003	Charleston Dam TOTAL	0.00	0.00	0%	0.00	200,000.00	---
5000-0002	Water Supply TOTAL	787.50	427,750.00	>999%	13,473.40	1,491,000.00	>999%
5010-0002	Waste Management						
5010-0003	Georgetown						
5010-1000	Cleansing Charges	0.00	140,000.00	---			---
5010-1010	Sanitary Dump Charges	0.00	0.00	0%			0%
5010-1030	Rates Discount	0.00	(20,000.00)	---			---
5010-1040	Pensioner Rebates	0.00	0.00	0%			0%
5010-1050	Concessions and Remissions	0.00	0.00	0%			0%
5010-1060	Write-Off	0.00	0.00	0%			0%
5010-1600	Interest on Arrears	0.00	0.00	0%			0%
5010-2000	Staff Salaries and Wages				401.35	50,000.00	>999%
5010-2100	Operating Expenses				902.50	25,000.00	>999%
5010-2170	EPA Licenses				0.00	0.00	0%
5010-2172	Refuse Tip Expenses				47,656.85	80,000.00	68%
5010-2178	Write-Off				0.00	0.00	0%
5010-2180	Rates Discount				0.00	0.00	0%
5010-2184	Concessions and Remissions				0.00	0.00	0%
5010-2400	Maintenance Expenses				46.11	0.00	-100%
5010-2500	Depreciation				0.00	82,500.00	---

		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
5010-0003	Georgetown TOTAL	0.00	120,000.00	---	49,006.81	237,500.00	385%
5011-0003	Forsayth						
5011-1010	Sanitary Dump Charges	0.00	14,700.00	---			
5011-1020	Waste Management Charges	0.00	0.00	0%			
5011-1030	Rates Discount	0.00	0.00	0%			
5011-1040	Pensioner Rebates	0.00	0.00	0%			
5011-1050	Concessions and Remissions	0.00	0.00	0%			
5011-1060	Write-Off	0.00	0.00	0%			
5011-1600	Interest on Arrears	0.00	250.00	---			
5011-1800	Capital Grant Forsath	0.00	500,000.00	---			
5011-2000	Staff Salaries and Wages				221.31	7,500.00	>999%
5011-2100	Operating Expenses				0.00	25,000.00	---
5011-2172	Refuse Tip Expenses				0.00	5,000.00	---
5011-2178	Write-Off				0.00	0.00	0%
5011-2180	Rates Discount				0.00	0.00	0%
5011-2182	Pensioner Rebates				0.00	0.00	0%
5011-2184	Concessions and Remissions				0.00	0.00	0%
5011-2400	Maintenance Expenses				106.40	0.00	-100%
5011-0003	Forsayth TOTAL	0.00	514,950.00	---	327.71	37,500.00	>999%
5012-0003	Einasleyh						
5012-1010	Sanitary Dump Charges	0.00	10,500.00	---			
5012-1020	Waste Management Charges	0.00	0.00	0%			
5012-1030	Rates Discount	0.00	0.00	0%			
5012-1040	Pensioner Rebates	0.00	0.00	0%			
5012-1050	Concessions and Remissions	0.00	0.00	0%			
5012-1060	Write-Off	0.00	0.00	0%			
5012-1600	Interest on Arrears	0.00	0.00	0%			
5012-2000	Staff Salaries and Wages				0.00	0.00	0%
5012-2100	Operating Expenses				840.91	0.00	-100%
5012-2172	Refuse Tip Expenses				0.00	17,500.00	---
5012-2178	Write-Off				0.00	0.00	0%
5012-2180	Rates Discount				0.00	0.00	0%
5012-2182	Pensioner Rebates				0.00	0.00	0%
5012-2184	Concessions and Remissions				0.00	0.00	0%
5012-2400	Maintenance Expenses				0.00	0.00	0%
5012-0003	Einasleyh TOTAL	0.00	10,500.00	---	840.91	17,500.00	>999%
5013-0003	Mt Surprise						
5013-1010	Sanitary Dump Charges	0.00	0.00	0%			
5013-1020	Waste Management Charges	0.00	10,500.00	---			
5013-1030	Rates Discount	0.00	0.00	0%			
5013-1040	Pensioner Rebates	0.00	0.00	0%			
5013-1050	Concessions and Remissions	0.00	0.00	0%			
5013-1060	Write-Off	0.00	0.00	0%			
5013-1600	Interest on Arrears	0.00	500.00	---			
5013-2000	Staff Salaries and Wages				0.00	0.00	0%
5013-2100	Operating Expenses				0.00	0.00	0%
5013-2172	Refuse Tip Expenses				0.00	12,500.00	---
5013-2178	Write-Off				0.00	0.00	0%
5013-2180	Rates Discount				0.00	0.00	0%
5013-2182	Pensioner Rebates				0.00	0.00	0%
5013-2184	Concessions and Remissions				0.00	0.00	0%
5013-2400	Maintenance Expenses				0.00	0.00	0%
5013-0003	Mt Surprise TOTAL	0.00	11,000.00	---	0.00	12,500.00	---

(Accounts: 0300-0001-0000 to 5014-2400-0000. All report groups. 7% of year elapsed. To Details. Excludes committed costs)

Etheridge Shire Council (Budget for full year)

Financial Year Ending 2024

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		REVENUE			EXPENDITURE		
		31 Jul 2023	Original		31 Jul 2023	Original	
		Actual	Budget		Actual	Budget	
5014-0003	Kidston						
5014-1010	Sanitary Dump Charges	0.00	0.00	0%			
5014-1020	Waste Management Charges	0.00	0.00	0%			
5014-1030	Rates Discount	0.00	0.00	0%			
5014-1040	Pensioner Rebates	0.00	0.00	0%			
5014-1050	Concessions and Remissions	0.00	0.00	0%			
5014-1060	Write-Off	0.00	0.00	0%			
5014-1600	Interest on Arrears	0.00	0.00	0%			
5014-2000	Staff Salaries and Wages				0.00	0.00	0%
5014-2100	Operating Expenses				0.00	0.00	0%
5014-2172	Refuse Tip Expenses				0.00	0.00	0%
5014-2400	Maintenance Expenses				0.00	0.00	0%
5014-0003	Kidston TOTAL	0.00	0.00	0%	0.00	0.00	0%
5010-0002	Waste Management TOTAL	0.00	656,450.00	---	50,175.43	305,000.00	508%
5000-0001	Utilities TOTAL	787.50	1,084,200.00	>999%	63,648.83	1,796,000.00	>999%
TOTAL REVENUE AND EXPENDITURE		1,298,519.23	69,221,950.00	>999%	1,433,138.76	65,677,500.00	>999%