



ETHERIDGE SHIRE COUNCIL

ANNUAL BUDGET

2024 -2025



2024-2025 Budget

Councillors

Etheridge Shire Council



L-R: Etheridge Shire Council CEO Ken Timms PSM, Cr. Ian Tincknell, Cr. Ian Carroll, Mayor Barry Hughes, Cr. Laurell Royes, Cr. Seven Ryan.

Executive Management

Etheridge Shire Council



Renee Bester

Director of Corporate Services



Ken Timms

Chief Executive Officer



Raju Ranjit

Director of Engineering Services

Executive Summary

Welcome to Etheridge Shire Council's 2024-25 Annual Budget. The Budget Document for the 2024-25 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 2024-25 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 2024-25 financial year is derived from the key strategies defined in our 5 Year Corporate Plan, and our Annual Operational Plan.

our Mission

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



our Vision

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

our Guiding Principles

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

Budget Contents

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

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

The Budget must also include:-

- a) A long term Financial Forecast
- b) Revenue Statement
- c) Revenue Policy

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 -

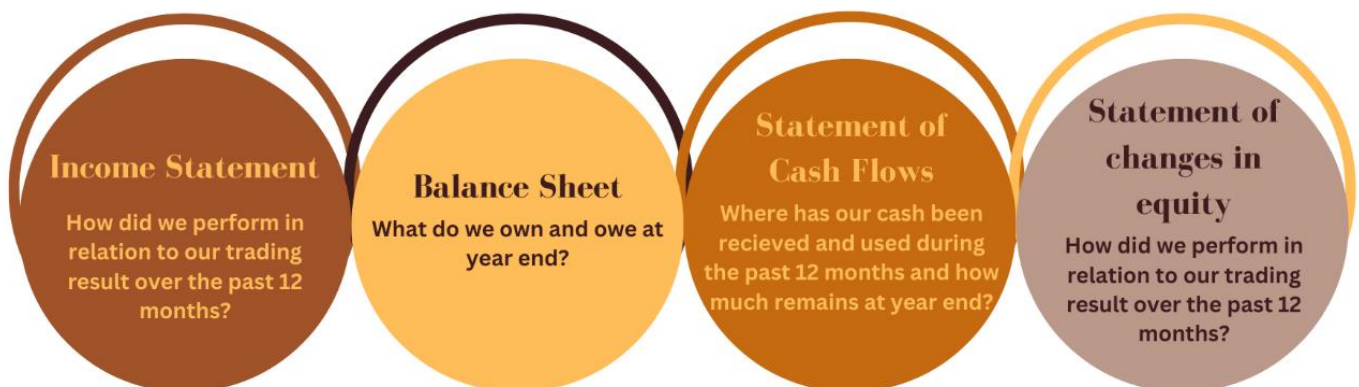
- a) Council Controlled Revenue ratio;
- b) Population Growth ratio;
- c) Operating Surplus ratio;
- d) Operating Cash ratio;
- e) Unrestricted Cash Expense Cover ratio;
- f) Asset Sustainability ratio;
- g) Asset Consumption Ratio;
- h) Asset Renewal Funding Ratio;
- i) Leverage ratio;

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 -
- value for money; and
 - open and effective competition; and
 - the development of competitive local business and industry; and
 - environmental protection; and
 - 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:
- 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
 - 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
 - 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 2024-25

| Revenue | Budget | Percentage |
|---|---------------------|-------------|
| | 2024-25 | 2024-25 |
| Net rates and utility charges | \$2,892,375 | 5.09% |
| Fees and Charges | \$315,600 | 0.55% |
| Rental Income | \$192,000 | 0.34% |
| Interest Received | \$668,100 | 1.17% |
| Sundry Receipts | \$63,150 | 0.11% |
| Sales Contracts and Recoverable Works | \$5,053,901 | 8.89% |
| Recurrent Grants, Subsidies, and Contributions | \$40,555,966 | 71.31% |
| Capital Grants | \$7,130,500 | 12.54% |
| Total Revenue | \$56,871,592 | 100% |

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 2024-25 Council has decided to increase general rates by an average of approximately 7.1% 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 2024-25 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 2024-25 financial year, rates and utility charges will contribute 5.09 per cent (compared to 4.6 per cent in 2023-24) of the total budget revenue; with operating grants contributing 71.31 per cent (compared to 66.8 per cent in 2023-24) along with Sales & Recoverable Works which will contribute 8.89 per cent (compared to 19.7 per cent in 2023-4). 92.74% per cent of Council's income for the 2024-25 financial year is received from grant funding and third-party contracts.

Comparison of Rates and Charges 2023/24 to 2024/25

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 2024/25 compared with those levied in 2023/24. 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 2023/24 to 2024/25 | | | |
|---|-------------------------|-----------------------|-----------------|
| Rates & Utility Charges | Proposed 2024/25 | Actual 2023/24 | % change |
| General Rates | 2,539,011 | 2,223,729 | 14% |
| Cleansing Charge (Georgetown) | 153,278 | 141,089 | 9% |
| Waste Management Levy | 39,375 | 36,389 | 8% |
| Water Utility Charge | 496,822 | 496,948 | 0% |
| Total | 3,110,786 | 2,898,155 | 7.1% |

Operating Expenses 2024-25

Sources of Expenses
(Where does our money go?)

| Revenue | Budget | Percentage |
|---------------------------------|-------------------|-------------------|
| | 2024-25 | 2024-25 |
| Employee benefits | 6,336,250 | 13% |
| Materials and services | 35,284,985 | 74% |
| Finance costs | 240,000 | 1% |
| Depreciation | 6,076,723 | 13% |
| Total recurrent expenses | 47,937,958 | 100% |

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 2024-25 financial year, employee benefits will cost 13 per cent of the total operating budget, with materials & services amounting to 74 per cent. Interest on loans will represent 1 per cent. Depreciation of Councils assets totaling 13 per cent.

Capital Budget

Council's capital budget for the 2024-25 financial year totals \$17,225,245 (compared to \$14,254,350 in 2023/24. Council's Capital Works program is funded by grants valued at approximately \$22,953,882 (which includes grants running over a number of years). The balance will be funded from Council's own-source revenue and \$1.2 million grant from the Department of Housing towards construction of 2 Affordable houses as a component of the ILP, carried forward from the previous year.

Council has also allocated \$2,761,000 million toward plant replacement program for the 2024-25 financial year, \$1,086,000 carried forward from the previous year.

Summary of Capital Works 2024-25

- 1 Charleston Dam Rec Area \$277,627
- 2 Wash Down Bay HVSSP \$450,000
- 3 Seal Depot Top Yard \$20,000
- 4 River Walk (Stage1) \$58,440
- 5 Industrial Estate Development – Stage one \$222,888
- 6 Terrestrial Up Build Extension UBE\$1,000,000
- 7 Plan, Design and Construct Sports Facility Mt Surprise \$120,000
- 8 Regional Disaster Hub Building \$200,000
- 9 Reunion Chairs and Street Landscaping Project Georgetown \$20,000
- 10 Gorge Picnic Area Project Einasleigh \$50,000
- 11 Georgetown Aged Independent Living Facility – Carried Forward - \$2,616,643
- 12 Green Street Staff Housing \$3,069,304
- 13 Admin Office Parking Area \$75,000
- 14 – Gabion Works – Behind Golf Club Carried forward to 2025-26
- 15 Mt Surprise and Einasleigh Airstrip Fencing \$900,000
- 16 Electronic Community Notice Boards – Towns \$80,000
- 17 Einasleigh Cemetery Improvements \$15,000
- 18 Forsyth Modwood Park Seating, signage and walking fitness apparatus \$25,000
- 19 Establishment Learning Hubs Mt Surprise and Forsyth \$20,000
- 20 Charleston Dam and Other fences \$20,000
- 21 Current Year Plant \$1,175,000
- 22 Accommodation Units Planning \$500,000
- 23 Carried Forward Plant 3x Fuso Trucks. \$1,086,000
- 24 Einasleigh Forsyth Road (TIDS) \$1,269,422
- 25 Various Roadworks (LRCIP 4) \$1,196,108
- 26 Various Roadworks (RtR) \$1,335,063
- 27 Dust Pads Copperfield Bridge \$50,000
- 28 Gilbert River Bridge Upgrade \$500,000
- 29 Mt Surprise Remedial Street Drainage \$198,000
- 30 Floodways \$60,000
- 31 Culvert Replacement \$66,750
- 32 Reseals \$459,000
- 33 Signage \$40,000
- 34 New Main to Etheridge River \$50,000

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 2024-25, the Department of State Development, Infrastructure, Local Government and Planning introduced new measures of financial sustainability: -

// Council Controlled Revenue Ratio

This is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected shocks. A higher council-controlled revenue ratio indicates a stronger ability to generate operating revenue without relying on external sources. Councils with a high ratio generally have a healthy rate base and are better able to respond to unexpected financial obligations such as natural disaster recovery.

// Population Growth Ratio

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future. A growing council population indicates a greater capacity to generate its own source revenue through rates as well as statutory charges. Population growth also puts additional pressure on Councils to invest in a new community infrastructure to support service needs. Conversely, a Council with a shrinking population base will have increasingly limited opportunities to generate operating revenue through its ratable property base, and over time will need to adjust its capital and operating spending decisions to reflect the reducing utilization of its infrastructure and community assets.

// 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.

// Operating Cash Ratio

The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortization, and finance costs. A positive operating cash ratio indicates that a council is generating surplus cash from its core operations, which suggests that council has the ability to self-fund its capital expenditure requirements. A negative operating cash ratio is a significant indicator of financial sustainability challenges and potential future liquidity issues.

// Unrestricted Cash Expense Cover Ratio

The unrestricted cash expense ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on currently monthly expenses.

// 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.

// Asset Consumption Ratio

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community. The minimum target of 60% indicates that a council's assets are being broadly consumed in line with their estimated useful lives.

// Leverage Ratio

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance. Councils which have held no debt in the preceding five financial years are not required to report this measure.

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) Council Controlled Revenue ratio;
- b) Population Growth ratio;
- c) Operating Surplus ratio;
- d) Operating Cash ratio;
- e) Unrestricted Cash Expense Cover ratio;
- f) Asset Sustainability ratio;
- g) Asset Consumption Ratio;
- h) Asset Renewal Funding Ratio;
- i) Leverage ratio;

| Type | Measures of Financial Sustainability | How the Measure is calculated | Target (Teir 7) | Actuals as at 30 June 2024 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|-------------------------|---------------------------------------|---|-----------------------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Financial Capacity | Council Controlled Revenue ratio | Net result (excluding capital items) divided by total operating revenue (excluding capital items) | N/A | 9.6% | 6.4% | 13.3% | 13.4% | 13.6% | 13.7% | 13.9% | 14.0% | 14.1% | 14.3% |
| | Population Growth ratio | Prior year estimate population divided by previous year estimated population minus 1. | N/A | -0.5% | -0.5% | -0.5% | -0.5% | -0.5% | -0.5% | -0.5% | -0.5% | -0.5% | -0.5% |
| Operating Performance | Operating Surplus ratio | Operating result divided by Total Operating Revenue | N/A | -45.2% | 3.6% | -7.9% | -7.8% | -6.8% | -6.4% | -6.1% | -6.5% | -6.9% | -7.5% |
| | Operating Cash ratio | Operating Result + Depreciation and Amortisation + Finance Costs divided by Total Operating Revenue | Greater than 0% | -25.5% | 16.3% | 19.0% | 18.9% | 19.6% | 19.9% | 20.1% | 19.9% | 19.7% | 19.5% |
| Liquidity | Unrestricted Cash Expense Cover ratio | NA | Greater than 4 months | N/A for long-term sustainability statement | | | | | | | | | |
| Asset Management | Asset Sustainability ratio | Capital expenditure on the replacement of assets (renewals) divided by depreciation expense | Greater than 90% | 115% | 213% | 155% | 76% | 77% | 78% | 78% | 77% | 77% | 76% |
| | Asset Consumption Ratio | Written down replacement Cost of Depreciable Infrastructure Assets divided by Current Replacement Cost of Depreciable Infrastructure Assets | Greater than 60% | 77.0% | 80.2% | 82.5% | 83.2% | 83.9% | 84.8% | 85.8% | 86.9% | 88.1% | 89.4% |
| Debt Servicing Capacity | Leverage ratio | Total liabilities less current assets divided by total operating revenue(excluding capital items) | 0 to 3 times | N/A for long-term sustainability statement | | | | | | | | | |

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 2024-25 Budget financial statements as per S. 169(1) (a) for the year ended 30 June 2025.

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

ETHERIDGE SHIRE COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
for the year ending 30 June 2024

| | 12 months to 30 June 2024 (Draft) | 2024 / 2025 Budget |
|--|---|-----------------------|
| Income | | |
| Revenue | | |
| Recurrent revenue | | |
| Rates, levies and charges | 2,719,775 | 2,892,375 |
| Fees and charges | 294,438 | 315,600 |
| Interest received | 739,607 | 668,100 |
| Sales income | 9,618,179 | 5,053,901 |
| Developers contributions | - | - |
| Contributions & donations | - | - |
| Other income | 280,524 | 255,150 |
| Grants, subsidies, contributions and donations | 17,658,706 | 40,555,966 |
| Total recurrent revenue | 31,311,229 | 49,741,092 |
| Capital revenue | | |
| Grants, subsidies, contributions and donations | 2,271,969 | 7,130,500 |
| Total capital revenue | 2,271,969 | 7,130,500 |
| Total revenue | 33,583,198 | 56,871,592 |
| Capital income | (30,373) | - |
| Total income | 33,552,825 | 56,871,592 |
| Expenses | | |
| Recurrent expenses | | |
| Employee benefits | (7,213,593) | (7,298,713) |
| Materials and services | (32,066,667) | (34,322,522) |
| Finance costs | - | (240,000) |
| Depreciation and amortisation | (6,168,872) | (6,076,723) |
| | (45,449,132) | (47,937,958) |
| Non recurrent expenses | | |
| Write off flood damaged roads | - | - |
| Total expenses | (45,449,132) | (47,937,958) |
| Net result | (11,896,307) | 8,933,634 |
| Operating Result (excl capital revenue) | (14,137,903) | 1,803,134 |

ETHERIDGE SHIRE COUNCIL

STATEMENT OF FINANCIAL POSITION

as at 30 June 2024

| | 12 months to 30 June 2024 (Draft) | 2024 / 2025 Budget |
|---------------------------------------|--|---------------------------|
| <u>Current Assets</u> | | |
| Cash and cash equivalents | 10,588,038 | 3,488,638 |
| Trade and other receivables | 1,327,633 | 2,263,051 |
| Contract Assets | 4,716,257 | 1,999,257 |
| Inventories | 107,372 | 107,372 |
| Total current assets | 16,739,300 | 7,858,318 |
| <u>Non Current Assets</u> | | |
| Trade and other receivables | - | - |
| Property, plant & equipment | 284,539,806 | 296,213,000 |
| Total non current assets | 284,539,806 | 296,213,000 |
| TOTAL ASSETS | 301,279,106 | 304,071,318 |
| <u>Current liabilities</u> | | |
| Trade and other payables | 2,868,013 | 1,314,000 |
| Borrowings | 553,710 | 642,000 |
| Contract Liabilities | 11,809,036 | 6,600,000 |
| Provisions | 732,740 | 280,000 |
| Total current liabilities | 15,963,499 | 8,836,000 |
| <u>Non current liabilities</u> | | |
| Trade and other payables | - | - |
| Borrowings | 5,466,251 | 5,196,000 |
| Provisions | 2,162,353 | 2,894,000 |
| Total non current liabilities | 7,628,604 | 8,090,000 |
| TOTAL LIABILITIES | 23,592,103 | 16,926,000 |
| NET COMMUNITY ASSETS | 277,687,003 | 287,145,318 |
| <u>COMMUNITY EQUITY</u> | | |
| Asset revaluation surplus | 196,291,566 | 196,816,247 |
| Retained surplus | 81,395,437 | 90,329,071 |
| TOTAL COMMUNITY EQUITY | 277,687,003 | 287,145,318 |

ETHERIDGE SHIRE COUNCIL

STATEMENT OF CASH FLOWS for the year ending 30 June 2024

| | 12 months to 30 June 2024 (Draft) | 2024 / 2025 Budget |
|---|--------------------------------------|-----------------------|
| <u>Cash flows from operating activities</u> | | |
| Receipts from customers | 39,682,062 | 45,646,000 |
| Payments to suppliers and employees | (46,737,689) | (42,896,000) |
| | (7,055,627) | 2,750,000 |
| Interest received | 739,607 | 668,100 |
| Borrowing costs | - | (240,000) |
| <i>Net cash inflow (outflow) from operating activities</i> | (6,316,020) | 3,178,100 |
| <u>Cashflows from investing activities</u> | | |
| Payments for property, plant & equipment | (9,458,639) | (17,225,000) |
| Proceeds from the sale of property, plant & equipment | 30,373 | - |
| Capital grants, subsidies, contributions and donations | 2,271,969 | 7,130,500 |
| <i>Net cash inflow (outflow) from investing activities</i> | (7,156,297) | (10,094,500) |
| <u>Cash flows from financing activities</u> | | |
| Proceeds from borrowings | 6,000,000 | - |
| Repayment of borrowings | (9,800) | (183,000) |
| <i>Net cash inflow (outflow) from financing activities</i> | 5,990,200 | (183,000) |
| Net increase (decrease) in cash held | (7,482,117) | (7,099,400) |
| Cash at beginning of the period | 18,070,155 | 10,588,038 |
| <i>Cash at the end of the period</i> | 10,588,038 | 3,488,638 |

ETHERIDGE SHIRE COUNCIL

**STATEMENT OF CHANGES IN EQUITY
For the years ended 30 June 2024**

| | 12 months to 30 June 2024 (Draft) | 2024 / 2025 Budget |
|---------------------------------------|--|-------------------------------|
| | \$ | \$ |
| Asset revaluation surplus | | |
| Opening balance | 197,211,150 | 196,291,587 |
| Net result | - | - |
| Increase in asset revaluation surplus | (919,563) | 524,660 |
| Closing balance | 196,291,587 | 196,816,247 |
| Retained surplus | | |
| Opening balance | 93,291,723 | 81,395,416 |
| Net result | (11,896,307) | 8,933,655 |
| | - | - |
| Closing balance | 81,395,416 | 90,329,071 |
| Total | | |
| Opening balance | 290,502,873 | 277,687,003 |
| Net result | (11,896,307) | 8,933,655 |
| Increase in asset revaluation surplus | (919,563) | 524,660 |
| Closing balance | 277,687,003 | 287,145,318 |

ETHERIDGE SHIRE COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
for the years ending 30 June 2024 - 2034

| | 12 months to 30 June 2024 (Draft) | 2024 / 2025 Budget | 2025 / 2026 Forecast | 2026 / 2027 Forecast | 2027 / 2028 Forecast | 2028 / 2029 Forecast | 2029 / 2030 Forecast | 2030 / 2031 Forecast | 2031 / 2032 Forecast | 2032 / 2033 Forecast | 2033 / 2034 Forecast |
|--|---|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Income | | | | | | | | | | | |
| Revenue | | | | | | | | | | | |
| Recurrent revenue | | | | | | | | | | | |
| Rates, levies and charges | 2,719,775 | 2,892,375 | 3,025,000 | 3,162,000 | 3,306,000 | 3,454,000 | 3,609,000 | 3,770,000 | 3,938,000 | 4,112,000 | 4,293,000 |
| Fees and charges | 294,438 | 315,600 | 328,000 | 341,000 | 355,000 | 369,000 | 384,000 | 399,000 | 415,000 | 432,000 | 449,000 |
| Interest received | 739,607 | 668,100 | 527,000 | 588,000 | 609,000 | 636,000 | 667,000 | 698,000 | 727,000 | 753,000 | 776,000 |
| Sales income | 9,618,179 | 5,053,901 | 3,309,000 | 3,438,000 | 3,573,000 | 3,712,000 | 3,857,000 | 4,008,000 | 4,165,000 | 4,328,000 | 4,497,000 |
| Developers contributions | - | - | - | - | - | - | - | - | - | - | - |
| Contributions & donations | - | - | - | - | - | - | - | - | - | - | - |
| Other income | 280,524 | 255,150 | 263,000 | 271,000 | 279,000 | 287,000 | 296,000 | 304,000 | 314,000 | 323,000 | 333,000 |
| Grants, subsidies, contributions and donations | 17,658,706 | 40,555,966 | 17,766,000 | 18,299,000 | 18,848,000 | 19,413,000 | 19,996,000 | 20,595,000 | 21,213,000 | 21,850,000 | 22,505,000 |
| Total recurrent revenue | 31,311,229 | 49,741,092 | 25,218,000 | 26,099,000 | 26,970,000 | 27,871,000 | 28,809,000 | 29,774,000 | 30,772,000 | 31,798,000 | 32,853,000 |
| Capital revenue | | | | | | | | | | | |
| Grants, subsidies, contributions and donations | 2,271,969 | 7,130,500 | 8,892,000 | 2,736,000 | 2,826,000 | 2,918,000 | 3,014,000 | 3,112,000 | 3,215,000 | 3,347,000 | 3,485,000 |
| Total capital revenue | 2,271,969 | 7,130,500 | 8,892,000 | 2,736,000 | 2,826,000 | 2,918,000 | 3,014,000 | 3,112,000 | 3,215,000 | 3,347,000 | 3,485,000 |
| Total revenue | 33,583,198 | 56,871,592 | 34,110,000 | 28,835,000 | 29,796,000 | 30,789,000 | 31,823,000 | 32,886,000 | 33,987,000 | 35,145,000 | 36,338,000 |
| Capital income | (30,373) | - | - | - | - | - | - | - | - | - | - |
| Total income | 33,552,825 | 56,871,592 | 34,110,000 | 28,835,000 | 29,796,000 | 30,789,000 | 31,823,000 | 32,886,000 | 33,987,000 | 35,145,000 | 36,338,000 |
| Expenses | | | | | | | | | | | |
| Recurrent expenses | | | | | | | | | | | |
| Employee benefits | (7,213,593) | (7,298,713) | (7,517,000) | (7,742,000) | (7,714,000) | (7,811,000) | (7,906,000) | (8,144,000) | (8,388,000) | (8,639,000) | (8,899,000) |
| Materials and services | (32,066,667) | (34,322,522) | (12,922,000) | (13,435,000) | (13,968,000) | (14,521,000) | (15,098,000) | (15,698,000) | (16,321,000) | (16,969,000) | (17,642,000) |
| Finance costs | - | (240,000) | (309,000) | (299,000) | (290,000) | (278,000) | (266,000) | (254,000) | (242,000) | (229,000) | (214,000) |
| Depreciation and amortisation | (6,168,872) | (6,076,723) | (6,471,000) | (6,653,000) | (6,828,000) | (7,044,000) | (7,304,000) | (7,607,000) | (7,956,000) | (8,353,000) | (8,800,000) |
| | (45,449,132) | (47,937,958) | (27,219,000) | (28,129,000) | (28,800,000) | (29,654,000) | (30,574,000) | (31,703,000) | (32,907,000) | (34,190,000) | (35,555,000) |
| Non recurrent expenses | | | | | | | | | | | |
| Write off flood damaged roads | - | - | - | - | - | - | - | - | - | - | - |
| Total expenses | (45,449,132) | (47,937,958) | (27,219,000) | (28,129,000) | (28,800,000) | (29,654,000) | (30,574,000) | (31,703,000) | (32,907,000) | (34,190,000) | (35,555,000) |
| Net result | (11,896,307) | 8,933,634 | 6,891,000 | 706,000 | 996,000 | 1,135,000 | 1,249,000 | 1,183,000 | 1,080,000 | 955,000 | 783,000 |
| Operating Result (excl capital revenue) | (14,137,903) | 1,803,134 | (2,001,000) | (2,030,000) | (1,830,000) | (1,783,000) | (1,765,000) | (1,929,000) | (2,135,000) | (2,392,000) | (2,702,000) |

ETHERIDGE SHIRE COUNCIL

STATEMENT OF FINANCIAL POSITION
as at 30 June 2024 - 2034

| | 12 months to 30 June 2024 (Draft) | 2024 / 2025 Budget | 2025 / 2026 Forecast | 2026 / 2027 Forecast | 2027 / 2028 Forecast | 2028 / 2029 Forecast | 2029 / 2030 Forecast | 2030 / 2031 Forecast | 2031 / 2032 Forecast | 2032 / 2033 Forecast | 2033 / 2034 Forecast |
|--------------------------------------|---|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Current Assets | | | | | | | | | | | |
| Cash and cash equivalents | 10,588,038 | 3,488,638 | 3,234,638 | 3,592,638 | 4,142,638 | 4,775,638 | 5,495,638 | 6,164,638 | 6,770,638 | 7,284,638 | 7,700,638 |
| Trade and other receivables | 1,327,633 | 2,263,051 | 1,461,051 | 1,508,051 | 1,557,051 | 1,614,051 | 1,668,051 | 1,721,051 | 1,775,051 | 1,838,051 | 1,904,051 |
| Contract Assets | 4,716,257 | 1,999,257 | 1,999,257 | 1,999,257 | 1,999,257 | 1,999,257 | 1,999,257 | 1,999,257 | 1,999,257 | 1,999,257 | 1,999,257 |
| Inventories | 107,372 | 107,372 | 107,372 | 107,372 | 107,372 | 107,372 | 107,372 | 107,372 | 107,372 | 107,372 | 107,372 |
| Total current assets | 16,739,300 | 7,858,318 | 6,802,318 | 7,207,318 | 7,806,318 | 8,496,318 | 9,270,318 | 9,992,318 | 10,652,318 | 11,229,318 | 11,711,318 |
| Non Current Assets | | | | | | | | | | | |
| Trade and other receivables | - | - | - | - | - | - | - | - | - | - | - |
| Property, plant & equipment | 284,539,806 | 296,213,000 | 304,882,000 | 307,257,000 | 310,082,000 | 313,338,000 | 317,003,000 | 321,054,000 | 325,466,000 | 330,248,000 | 335,373,000 |
| Total non current assets | 284,539,806 | 296,213,000 | 304,882,000 | 307,257,000 | 310,082,000 | 313,338,000 | 317,003,000 | 321,054,000 | 325,466,000 | 330,248,000 | 335,373,000 |
| TOTAL ASSETS | 301,279,106 | 304,071,318 | 311,684,318 | 314,464,318 | 317,888,318 | 321,834,318 | 326,273,318 | 331,046,318 | 336,118,318 | 341,477,318 | 347,084,318 |
| Current liabilities | | | | | | | | | | | |
| Trade and other payables | 2,868,013 | 1,314,000 | 496,000 | 515,000 | 534,000 | 557,000 | 579,000 | 603,000 | 624,000 | 650,000 | 677,000 |
| Borrowings | 553,710 | 642,000 | 577,000 | 511,000 | 448,000 | 385,000 | 322,000 | 259,000 | 274,000 | 288,000 | 303,000 |
| Contract Liabilities | 11,809,036 | 6,600,000 | 6,600,000 | 6,600,000 | 6,600,000 | 6,600,000 | 6,600,000 | 6,600,000 | 6,600,000 | 6,600,000 | 6,600,000 |
| Provisions | 732,740 | 280,000 | 288,000 | 297,000 | 295,000 | 300,000 | 303,000 | 312,000 | 321,000 | 331,000 | 341,000 |
| Total current liabilities | 15,963,499 | 8,836,000 | 7,961,000 | 7,923,000 | 7,877,000 | 7,842,000 | 7,804,000 | 7,774,000 | 7,819,000 | 7,869,000 | 7,921,000 |
| Non current liabilities | | | | | | | | | | | |
| Trade and other payables | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 5,466,251 | 5,196,000 | 5,069,000 | 4,932,000 | 4,784,000 | 4,624,000 | 4,452,000 | 4,267,000 | 3,994,000 | 3,706,000 | 3,404,000 |
| Provisions | 2,162,353 | 2,894,000 | 2,894,000 | 2,894,000 | 2,894,000 | 2,894,000 | 2,894,000 | 2,894,000 | 2,894,000 | 2,894,000 | 2,894,000 |
| Total non current liabilities | 7,628,604 | 8,090,000 | 7,963,000 | 7,826,000 | 7,678,000 | 7,518,000 | 7,346,000 | 7,161,000 | 6,888,000 | 6,600,000 | 6,298,000 |
| TOTAL LIABILITIES | 23,592,103 | 16,926,000 | 15,924,000 | 15,749,000 | 15,555,000 | 15,360,000 | 15,150,000 | 14,935,000 | 14,707,000 | 14,469,000 | 14,219,000 |
| NET COMMUNITY ASSETS | 277,687,003 | 287,145,318 | 295,760,318 | 298,715,318 | 302,333,318 | 306,474,318 | 311,123,318 | 316,111,318 | 321,411,318 | 327,008,318 | 332,865,318 |
| COMMUNITY EQUITY | | | | | | | | | | | |
| Asset revaluation surplus | 196,291,566 | 196,816,247 | 198,540,247 | 200,789,247 | 203,411,247 | 206,417,247 | 209,817,247 | 213,622,247 | 217,842,247 | 222,484,247 | 227,558,247 |
| Retained surplus | 81,395,437 | 90,329,071 | 97,220,071 | 97,926,071 | 98,922,071 | 100,057,071 | 101,306,071 | 102,489,071 | 103,569,071 | 104,524,071 | 105,307,071 |
| TOTAL COMMUNITY EQUITY | 277,687,003 | 287,145,318 | 295,760,318 | 298,715,318 | 302,333,318 | 306,474,318 | 311,123,318 | 316,111,318 | 321,411,318 | 327,008,318 | 332,865,318 |

ETHERIDGE SHIRE COUNCIL

STATEMENT OF CASH FLOWS
for the years ending 30 June 2024 - 2034

| | 12 months to 30 June 2024 (Draft) | 2024 / 2025 Budget | 2025 / 2026 Forecast | 2026 / 2027 Forecast | 2027 / 2028 Forecast | 2028 / 2029 Forecast | 2029 / 2030 Forecast | 2030 / 2031 Forecast | 2031 / 2032 Forecast | 2032 / 2033 Forecast | 2033 / 2034 Forecast |
|--|---|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>Cash flows from operating activities</u> | | | | | | | | | | | |
| Receipts from customers | 39,682,062 | 45,646,000 | 25,493,000 | 25,462,000 | 26,313,000 | 27,180,000 | 28,088,000 | 29,022,000 | 29,992,000 | 30,981,000 | 32,015,000 |
| Payments to suppliers and employees | (46,737,689) | (42,896,000) | (21,249,000) | (21,148,000) | (21,664,000) | (22,305,000) | (22,979,000) | (23,809,000) | (24,678,000) | (25,572,000) | (26,507,000) |
| | (7,055,627) | 2,750,000 | 4,244,000 | 4,314,000 | 4,649,000 | 4,875,000 | 5,109,000 | 5,213,000 | 5,314,000 | 5,409,000 | 5,508,000 |
| Interest received | 739,607 | 668,100 | 527,000 | 588,000 | 609,000 | 636,000 | 667,000 | 698,000 | 727,000 | 753,000 | 776,000 |
| Borrowing costs | - | (240,000) | (309,000) | (299,000) | (290,000) | (278,000) | (266,000) | (254,000) | (242,000) | (229,000) | (214,000) |
| Net cash inflow (outflow) from operating activities | (6,316,020) | 3,178,100 | 4,462,000 | 4,603,000 | 4,968,000 | 5,233,000 | 5,510,000 | 5,657,000 | 5,799,000 | 5,933,000 | 6,070,000 |
| <u>Cashflows from investing activities</u> | | | | | | | | | | | |
| Payments for property, plant & equipment | (9,458,639) | (17,225,000) | (13,416,000) | (6,779,000) | (7,032,000) | (7,295,000) | (7,569,000) | (7,853,000) | (8,149,000) | (8,492,000) | (8,851,000) |
| Proceeds from the sale of property, plant & equipment | 30,373 | - | - | - | - | - | - | - | - | - | - |
| Capital grants, subsidies, contributions and donations | 2,271,969 | 7,130,500 | 8,892,000 | 2,736,000 | 2,826,000 | 2,918,000 | 3,014,000 | 3,112,000 | 3,215,000 | 3,347,000 | 3,485,000 |
| Net cash inflow (outflow) from investing activities | (7,156,297) | (10,094,500) | (4,524,000) | (4,043,000) | (4,206,000) | (4,377,000) | (4,555,000) | (4,741,000) | (4,934,000) | (5,145,000) | (5,366,000) |
| <u>Cash flows from financing activities</u> | | | | | | | | | | | |
| Proceeds from borrowings | 6,000,000 | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowings | (9,800) | (183,000) | (192,000) | (202,000) | (212,000) | (223,000) | (235,000) | (247,000) | (259,000) | (274,000) | (288,000) |
| Net cash inflow (outflow) from financing activities | 5,990,200 | (183,000) | (192,000) | (202,000) | (212,000) | (223,000) | (235,000) | (247,000) | (259,000) | (274,000) | (288,000) |
| Net increase (decrease) in cash held | (7,482,117) | (7,099,400) | (254,000) | 358,000 | 550,000 | 633,000 | 720,000 | 669,000 | 606,000 | 514,000 | 416,000 |
| Cash at beginning of the period | 18,070,155 | 10,588,038 | 3,488,638 | 3,234,638 | 3,592,638 | 4,142,638 | 4,775,638 | 5,495,638 | 6,164,638 | 6,770,638 | 7,284,638 |
| Cash at the end of the period | 10,588,038 | 3,488,638 | 3,234,638 | 3,592,638 | 4,142,638 | 4,775,638 | 5,495,638 | 6,164,638 | 6,770,638 | 7,284,638 | 7,700,638 |

ETHERIDGE SHIRE COUNCIL

STATEMENT OF CHANGES IN EQUITY
For the years ended 30 June 2024 - 2034

| | 12 months to 30 June 2024 (Draft) | 2024 / 2025 Budget | 2025 / 2026 Forecast | 2026 / 2027 Forecast | 2027 / 2028 Forecast | 2028 / 2029 Forecast | 2029 / 2030 Forecast | 2030 / 2031 Forecast | 2031 / 2032 Forecast | 2032 / 2033 Forecast | 2033 / 2034 Forecast |
|---------------------------------------|---|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | | | | | | | | | |
| Asset revaluation surplus | | | | | | | | | | | |
| Opening balance | 197,211,150 | 196,291,587 | 196,816,247 | 198,540,247 | 200,789,247 | 203,411,247 | 206,417,247 | 209,817,247 | 213,622,247 | 217,842,247 | 222,484,247 |
| Net result | - | - | - | - | - | - | - | - | - | - | - |
| Increase in asset revaluation surplus | (919,563) | 524,660 | 1,724,000 | 2,249,000 | 2,622,000 | 3,006,000 | 3,400,000 | 3,805,000 | 4,220,000 | 4,642,000 | 5,074,000 |
| Closing balance | 196,291,587 | 196,816,247 | 198,540,247 | 200,789,247 | 203,411,247 | 206,417,247 | 209,817,247 | 213,622,247 | 217,842,247 | 222,484,247 | 227,558,247 |
| Retained surplus | | | | | | | | | | | |
| Opening balance | 93,291,723 | 81,395,416 | 90,329,071 | 97,220,071 | 97,926,071 | 98,922,071 | 100,057,071 | 101,306,071 | 102,489,071 | 103,569,071 | 104,524,071 |
| Net result | (11,896,307) | 8,933,655 | 6,891,000 | 706,000 | 996,000 | 1,135,000 | 1,249,000 | 1,183,000 | 1,080,000 | 955,000 | 783,000 |
| | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance | 81,395,416 | 90,329,071 | 97,220,071 | 97,926,071 | 98,922,071 | 100,057,071 | 101,306,071 | 102,489,071 | 103,569,071 | 104,524,071 | 105,307,071 |
| Total | | | | | | | | | | | |
| Opening balance | 290,502,873 | 277,687,003 | 287,145,318 | 295,760,318 | 298,715,318 | 302,333,318 | 306,474,318 | 311,123,318 | 316,111,318 | 321,411,318 | 327,008,318 |
| Net result | (11,896,307) | 8,933,655 | 6,891,000 | 706,000 | 996,000 | 1,135,000 | 1,249,000 | 1,183,000 | 1,080,000 | 955,000 | 783,000 |
| Increase in asset revaluation surplus | (919,563) | 524,660 | 1,724,000 | 2,249,000 | 2,622,000 | 3,006,000 | 3,400,000 | 3,805,000 | 4,220,000 | 4,642,000 | 5,074,000 |
| Closing balance | 277,687,003 | 287,145,318 | 295,760,318 | 298,715,318 | 302,333,318 | 306,474,318 | 311,123,318 | 316,111,318 | 321,411,318 | 327,008,318 | 332,865,318 |

ESC – S002 Revenue Policy 2024-2025

POLICY VERSION AND REVISION

| Version History | | Meeting date | |
|---|--|----------------------------|-------------------|
| SP23.06.03 – Special Meeting held 28 th June 2023. Carried Resolution No. 203/F213 Amended Carried Resolution No. 205/G111 Amended Carried Resolution No. 206/G78 Amended Carried Resolution No. 207/G103 Amended Carried Resolution No. 207/G128 Amended Carried Resolution No. 208/G43 Amended Carried Resolution No. 209/S12 | | 24 th July 2024 | |
| | | Resolution number | |
| | | #SP24.07.05 | |
| Approval by CEO | | | |
| Effective date | | Review date | |
| 1 st July 2024 | | 30 th June 2025 | |
| Policy Author | | | |
| Director Corporate Services | | | |
| Current incumbent | | | |
| Renee Bester | | | |
| Implementation Officer | | | |
| Chief Executive Officer | | | |
| Current incumbent | | Contact number | Official file no. |
| Ken Timms PSM | | 4079 9090 | ESC – S002 |



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1. BACKGROUND & 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 & 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 PROVISION

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 & 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 & RATES 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 & 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 & 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 Budgets.



Revenue Statement 2024 - 2025

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 2024 - 2025.

INTRODUCTIONS

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 2024 - 2025 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 2024 - 2025 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 2025, 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 200 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.

Category 31 Major Transmission Site >10MVA

Description: All land used or intended to be used in whole or in part as an electricity substation with a capacity of greater than 10MVA.

The following Differential Rates have been made for 2024 - 2025

DIFFERENTIAL RATING CATEGORIES 2024 - 2025

| Category | Cents in Dollar of Unimproved Valuation 2024 -2025 | |
|----------|--|----------|
| 2 | Rural Land Other | 2.8159 |
| 3 | Urban Residential (Principal Place of Residence) | 3.9368 |
| 4 | Urban Residential (Not Principal Place of Residence) | 4.6074 |
| 5 | Urban Land – Vacant | 5.3576 |
| 6 | Rural - Large Scale Mixed Intensive Agriculture | 0.4141 |
| 7 | Rural - Large Scale Renewable Energy Farms | 27.5576 |
| 8 | Urban Commercial Land | 5.1360 |
| 9 | Urban Industrial Land | 5.9920 |
| 10 | Transport Terminals | 5.9920 |
| 11 | Rural Tourism | 1.4458 |
| 13 | Extractive >5,000 Tonnes | 0.4121 |
| 14 | Mining Claim | 15.5971 |
| 15 | Mining (<5 Workers, UV <\$70,000) | 15.5971 |
| 16 | Mining (>5 Workers, UV <\$70,000) | 15.5971 |
| 17 | Mining (UV =>\$70,000) | 15.5971 |
| 18 | Work Camps 15-29 Persons | 27.5576 |
| 19 | Work Camps 30-99 Persons | 27.5576 |
| 20 | Work Camps 100-200 Persons | 27.5576 |
| 21 | Work Camps >200 Persons | 27.5576 |
| 22 | Commercial - Utility Service Providers <1Ha | 125.6374 |
| 23 | Commercial - Utility Service Providers 1 – 5Ha | 104.0711 |
| 24 | Commercial - Utility Service Providers >= 5Ha | 65.8890 |
| 25 | Rural Land – Grazing and Agriculture <2,000Ha | 0.4950 |
| 26 | Rural Land – Grazing and Agriculture 2,000 - <5,000Ha | 0.3195 |
| 27 | Rural Land – Grazing and Agriculture 5,000 - <25,000Ha | 0.3195 |
| 28 | Rural Land – Grazing and Agriculture 25,000 - <50,000Ha | 0.3527 |
| 29 | Rural Land – Grazing and Agriculture 50,000 - <150,000Ha | 0.3527 |
| 30 | Rural Land – Grazing and Agriculture =>150,000Ha | 0.4141 |
| 31 | Major Transmission Site >10MVA | 104.0711 |



MINIMUM GENERAL RATE LEVY 2024 - 2025

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 2024 - 2025:

Minimum General Rates 2024 -2025

| | Category | Minimum General Rate 2024 -2025 |
|----|--|---------------------------------|
| 2 | Rural Land Other | \$935 |
| 3 | Urban Residential (Principal Place of Residence) | \$720 |
| 4 | Urban Residential (Not Principal Place of Residence) | \$840 |
| 5 | Urban Land – Vacant | \$840 |
| 6 | Rural - Large Scale Mixed Intensive Agriculture | \$5,349 |
| 7 | Rural - Large Scale Renewable Energy Farms | \$13,628 |
| 8 | Urban Commercial Land | \$896 |
| 9 | Urban Industrial land | \$896 |
| 10 | Transport Terminals | \$2,332 |
| 11 | Rural Tourism | \$1,091 |
| 13 | Extractive >5,000 Tonnes | \$11,924 |
| 14 | Mining Claim | \$215 |
| 15 | Mining (<5 Workers, UV <\$70,000) | \$734 |
| 16 | Mining (>5 Workers, UV <\$70,000) | \$13,892 |
| 17 | Mining (UV =>\$70,000) | \$16,538 |
| 18 | Work Camps 15-29 Persons | \$10,940 |
| 19 | Work Camps 30-99 Persons | \$21,879 |
| 20 | Work Camps 100-200 Persons | \$72,926 |
| 21 | Work Camps >200 Persons | \$145,854 |
| 22 | Commercial - Utility Service Providers <1Ha | \$8,429 |
| 23 | Commercial - Utility Service Providers 1 – <5Ha | \$8,429 |
| 24 | Commercial - Utility Service Providers >= 5Ha | \$8,429 |
| 25 | Rural Land – Grazing and Agriculture <2,000Ha | \$1,070 |
| 26 | Rural Land – Grazing and Agriculture 2,000 - <5,000Ha | \$1,070 |
| 27 | Rural Land – Grazing and Agriculture 5,000 - <25,000Ha | \$1,070 |
| 28 | Rural Land – Grazing and Agriculture 25,000 - <50,000Ha | \$2,673 |
| 29 | Rural Land – Grazing and Agriculture 50,000 - <150,000Ha | \$5,349 |
| 30 | Rural Land – Grazing and Agriculture =>150,000Ha | \$10,697 |
| 31 | Major Transmission Site >10MVA | \$18,250 |



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 2024 - 2025.
- The time for implementing the overall plan is one (1) year ending 30 June 2025. 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 2025.
- The estimated cost of implementing the overall plan (being the cost of the planned works and replacement of capital items for 2024 - 2025 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 |
| | 2024 - 2025 |
| Parcel Vacant & or Occupied Dwelling | \$225.00 |
| | |
| Parcel- Vacant | \$225.00 |

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 2024 - 2025:

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 \$636.00 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 \$573.00 per annum

Commercial, industrial or community Facility

The amount of the charge to be levied is \$636.00 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 \$573.00 per annum

Commercial, industrial or community Facility

The amount of the charge to be levied is \$886.00 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 \$798.00 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 Forsayth 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 = \$40.88) | | |
|--|-----------|------------------|
| | Units | Charge per Annum |
| Unconnected Lots | 10 units | \$408.80 |
| All Charitable & Religious Uses | 10 units | \$408.80 |
| 20mm Service Connection | 20 units | \$817.60 |
| 25mm Service Connection | 30 units | \$1,226.40 |
| 32mm Service Connection | 50 units | \$2,044.00 |
| 40mm Service Connection | 80 units | \$3,270.40 |
| 50mm Service Connection | 125 units | \$5,110.00 |
| 75mm Service Connection | 280 units | \$11,446.40 |
| 80mm Service Connection | 320 units | \$13,081.60 |
| 100mm Service Connection | 500 units | \$20,440.00 |

|  The amount of Water Consumption Charge - Georgetown | |
|--|--|
| Georgetown | Charge per Annum |
| Per Kilolitre of Use | 68.00 cents up to 700 kilolitres per half year |
| Per Kilolitre of Use | 136.00 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 = \$40.88) | | |
|---|--------------|-------------------------|
| | Units | Charge per Annum |
| Unconnected Lots | 10 units | \$408.80 |
| All Charitable & Religious Uses | 10 units | \$408.80 |
| 20mm Service Connection | 20 units | \$817.60 |
| 25mm Service Connection | 30 units | \$1,226.40 |
| 32mm Service Connection | 50 units | \$2,044.00 |
| 40mm Service Connection | 80 units | \$3,270.40 |
| 50mm Service Connection | 125 units | \$5,110.00 |
| 75mm Service Connection | 280 units | \$11,446.40 |
| 80mm Service Connection | 320 units | \$13,081.60 |
| 100mm Service Connection | 500 units | \$20,440.00 |

| The amount of Water Consumption Charge- Forsayth | |
|---|---|
| Forsayth | Charge per Annum |
| Per Kilolitre of Use | 104.00 cents up to 500 kilolitres per half year |
| Per Kilolitre of Use | 227.00 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 \$0.545 / 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 2024 – 2025.

Thirty 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 12.35% 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.



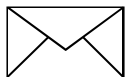
Payments can be made via accepted Credit Card Accounts.



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

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 2024 published by the RBA was 4.35 per cent, so the maximum interest rate for the 2024 - 25 financial year will be 12.35 per cent.



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.

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 **Thirty (30) 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, if payment is made within 30 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 capping in 2024 - 2025.

Valuation Averaging

Council will not be averaging land valuations when implementing the Shire's Valuer-General valuation due to take effect 1st July 2024.

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 2024 - 2025 financial year:

|  Concessions to Community & Sporting Groups 2024 - 2025 | | | | |
|---|-------------------------------------|---------------------|--------------------------|------------------|
| Club/Association | General Rate Concession 2024 - 2025 | 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.

Council will also maintain 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: -

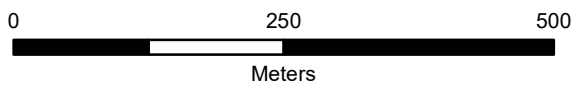
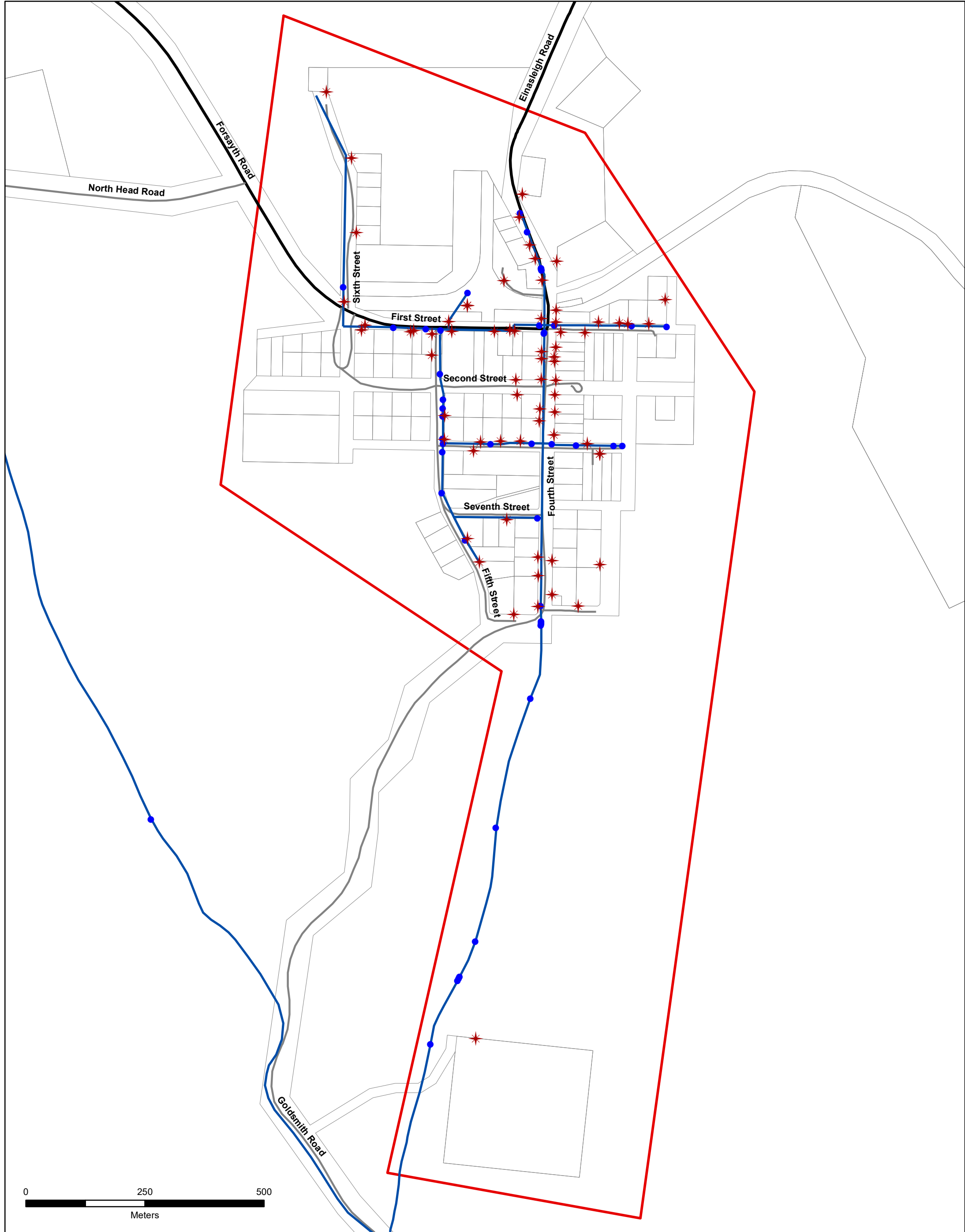
- Commercial rents
- Plant hire,
- Private works
- Facility Hire
- Bulk water (stand pipe) supply

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

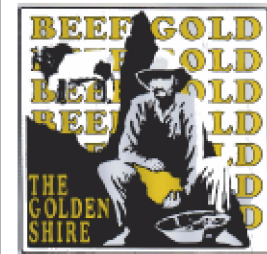
- Water Meter
- Water Node
- Water Main
- Main road
- Local road
- DCDB
- Water Service Area



1:7,000 when printed at A3








FORSAYTH 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

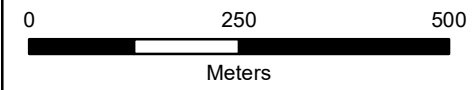
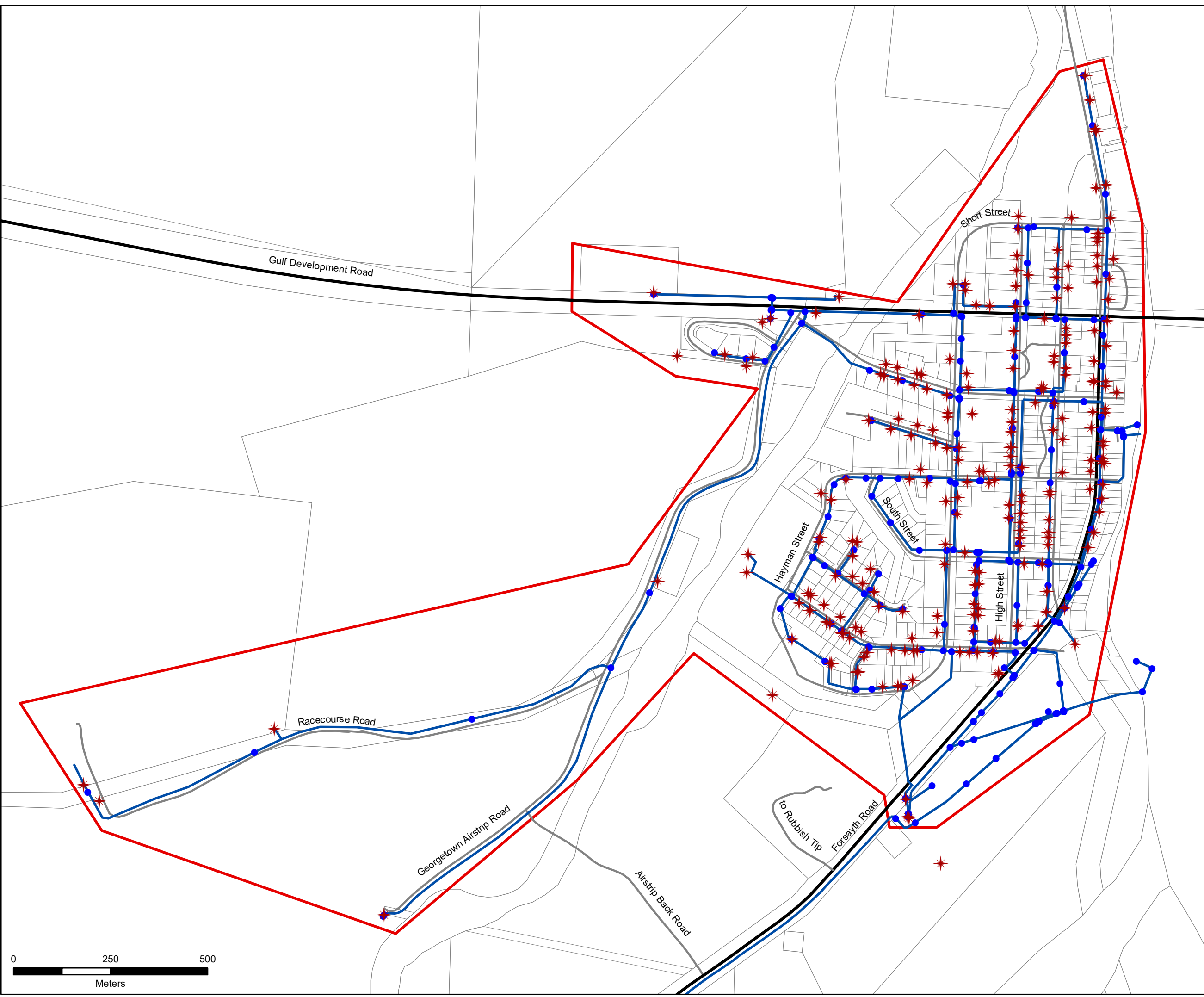
-  Water Meter
-  Water Node
-  Water Main
-  Main road
-  Local road
-  DCDB
-  Water Service Area



1:9,000 when printed at A3

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.



ESC – S005 Budget Policy

POLICY VERSION AND REVISION

| Version History | | Meeting date | |
|---|--|----------------------------|-------------------|
| GMCCS5 -15 th June 2016 Resolution No: 2016 / GM1736 GMCCS5 – 17 th May 2017 Resolution No: 2017/GM GMCCS4 – 7 th June 2018 Resolution No: 2018/GM2324 GMCCS3 19 th June 2019 Resolution No: 2019/GM2639 GMCCS 17 th June 2020 2020/GM2903 Special Meeting Held 26 th July 2023 SP23.07.17 | | 24 th July 2024 | |
| | | Resolution number | |
| | | #SP24.07.19 | |
| Approval by CEO | | | |
| Effective date | | Review date | |
| 1 st July 2024 | | 30 th June 2025 | |
| Policy Author | | | |
| Director of Corporate Services | | | |
| Current incumbent | | | |
| Renee Bester | | | |
| Implementation Officer | | | |
| Chief Executive Officer | | | |
| Current incumbent | | Contact number | Official file no. |
| Ken Timms PSM | | 4079 9090 | ESC – S005 |



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1. BACKGROUND & 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 & 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*.

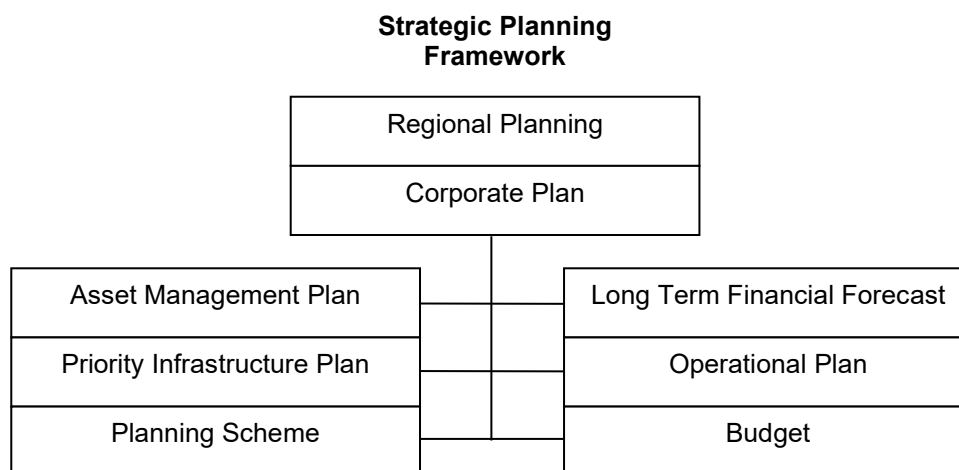
The Regulation shall mean the *Local Government Regulation 2012*.

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:



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 DOCUMENTS

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

ESC – S003 Debt/Borrowing Policy 2024 - 2025

POLICY VERSION AND REVISION

| Version History | | Meeting date | |
|---|--|----------------------------|-------------------|
| 15 th June 2016 Resolution No: 2016/GM1735 GMCCS3 – 21 st June 2017 Resolution No: 2017/GM GMCCS2 7 th June 2018 Resolution No: 2018/GM2322 GMCCS6 19 th June 2019 Resolution No: 2019/GM2642 GMCCS 17 th June 2020 2020/GM2904 SP23.07.20 – Special Meeting Held 26 th July 2023 | | 24 th July 2024 | |
| | | Resolution number | |
| | | #SP24.07.21 | |
| Approval by CEO | | | |
| Effective date | | Review date | |
| 1 st July 2024 | | 30 th June 2025 | |
| Policy Author | | | |
| Director Corporate Services | | | |
| Current incumbent | | | |
| Renee Bester | | | |
| Implementation Officer | | | |
| Chief Executive Officer | | | |
| Current incumbent | | Contact number | Official file no. |
| Ken Timms PSM | | 4079 9090 | ESC – S003 |



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1. BACKGROUND & 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 & 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

3.1. SHORT TERM BORROWING

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.

3.2. LONG TERM BORROWING

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.



Borrowing Policy 2024-25

| Planned long-term borrowings are: - Year and Purpose of Borrowings | Amount | Balance | Term |
|---|---------------|----------------|-------------|
| 2016 Forsayth Water Treatment Plant | \$100,000 | \$32,979 | 10 years |
| 2023/24 Housing Projects | \$6,000,000 | \$5,977,687.85 | 20 years |
| 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 | | | |
| 2033/34 No borrowings proposed | | | |
| 2034/35 No borrowings proposed | | | |

4. REVIEW

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

ESC – S004 Investment Policy

POLICY VERSION AND REVISION

| Version History | | Meeting date | |
|--|--|----------------------------|-------------------|
| GMCCS4 17 th May 2017 Resolution No: 2017/GM GMCCS3 7 th June 2018 Resolution No: 2018/GM2323 GMCCS2 19 th June 2019 Resolution No. 2019/GM2638 GMCCS 17 th June 2020 Resolution No: 2020/GM2902 Special Meeting Held 26 th July 2023 SP23.07.19 | | 24 th July 2024 | |
| | | Resolution number | |
| | | #SP24.07.20 | |
| Approval by CEO | | | |
| Effective date | | Review date | |
| 1 st July 2024 | | 30 th June 2025 | |
| Policy Author | | | |
| Director Of Corporate Services | | | |
| Current incumbent | | | |
| Renee Bester | | | |
| Implementation Officer | | | |
| Chief Executive Officer | | | |
| Current incumbent | | Contact number | Official file no. |
| Ken Timms PSM | | 4079 9090 | ESC – S004 |



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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. POLICY STATEMENT

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

- The Act & the Regulation
- Part 6 of the SBFAA; and

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 allowable financial institutions as defined in the *Statutory Bodies Financial Arrangements Act 1982*.

4.1. 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.

I. 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 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.

II. 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.

III. 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.

4.2. 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.

5. IMPLEMENTATION

5.1. 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.

5.2. 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.

5.3. 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.

6. REVIEW

This Policy is to be reviewed annually.



ETHERIDGE
SHIRE
COUNCIL

2024 - 2025

OPERATIONAL PLAN

Introduction

Welcome from Mayor

Welcome to Council's 2024/25 Operational Plan.

The Operational Plan is an important document within Council's Strategic Planning Framework. Its purpose is to identify the specific actions and outcome 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 2024/25 Operational Plan in conjunction with its Annual Budget. It has also been heavily influenced by other key strategic planning documents such as:-

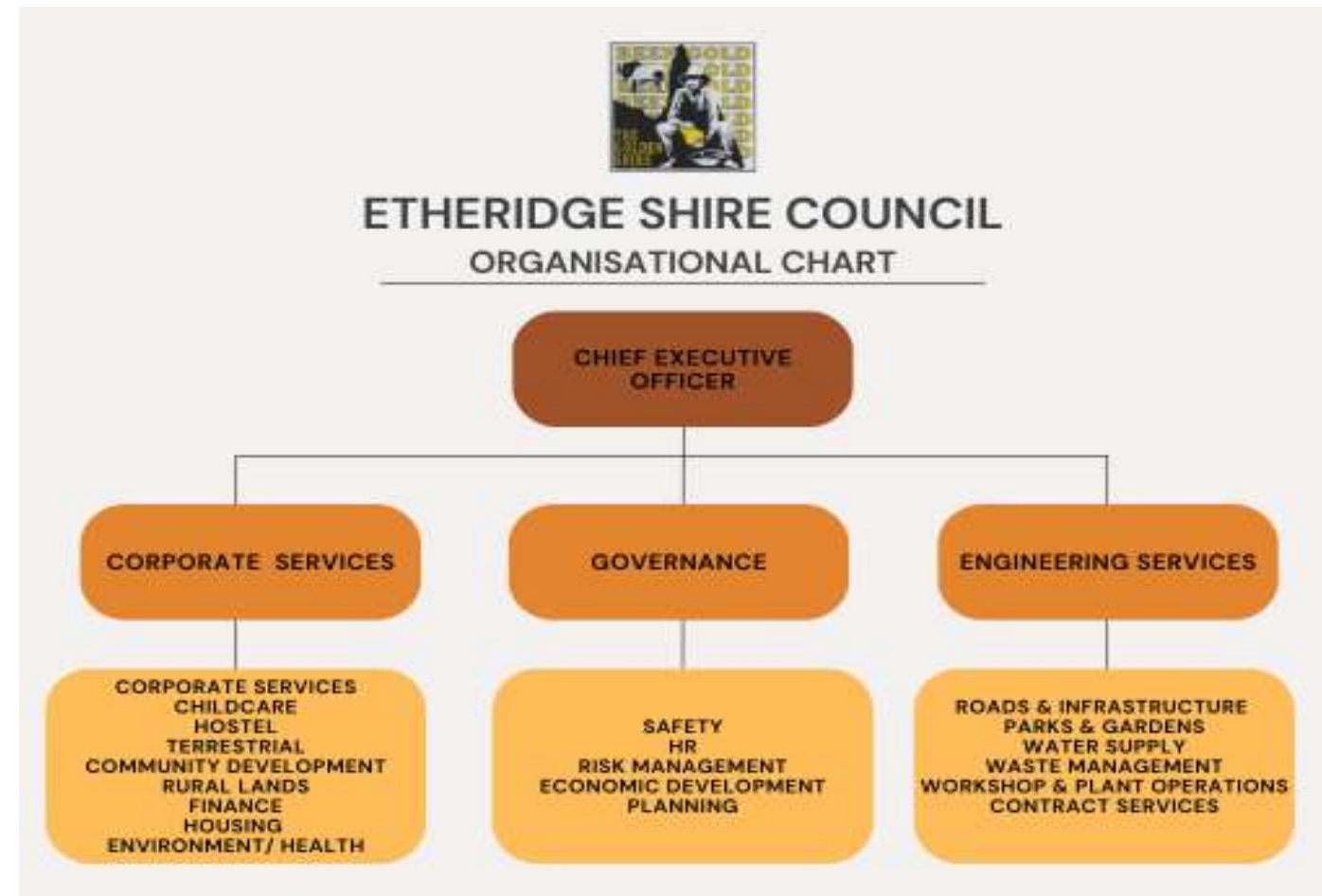
- Council's Long Term Financial Plan;
- Asset Management Plans
- Regional Plans (Queensland State Government NQ Regional Plan), NWQROC biosecurity Plan, others

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 & other stakeholders to take an interest in our Journey Toward reaching our longer-term Strategic goals.

Cr Barry Hughes
Mayor



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-25 | Policy adopted by Council and Implemented |
| | DES | Identify the current status of shire rural roads and town streets | Sep-24 | Updated road register |
| | DES | Implement maintenance programs on Towns Streets | Dec-24 | Program implemented |
| | DES | Implement maintenance programs on Rural Roads | Jan-25 | Program implemented |
| | DES | Implement maintenance programs on bridges, floodway's, drainage etc | Feb-25 | Program implemented |
| | DES | Actively source materials for future road works | Monthly | There are no shortages of materials required to undertake scheduled road works |
| 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-25 | AMP updated |
| | DES | Implement capital programs on Towns Streets | Mar-25 | Program implemented |
| | DES | Implement capital programs on Rural Roads | Mar-25 | Program implemented |
| | DES | Implement capital programs on bridges, floodways, drainage etc | Mar-25 | 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-25 | 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 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 to undertake road construction and maintenance (Road Train Routes). | DES | Implement TMR programs for RMPC & NDRRA | Feb-25 | 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 FNQRRTG regional meetings |
| | DES | Create an audit of TMR infrastructure in the Shire (list of km of Gravel, single line bitumen and narrow/ problem bridges) | Nov-24 | 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-25 | 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-25 | Annual maintenance program implemented |
| | DCS | Funded airport depreciation for asset replacement | May-25 | AMP updated |
| | DES | Implement capital program for airports | Feb-25 | 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 the monitoring, maintenance, replacement and enhancement of Council's water and waste water assets. | DES | Implement maintenance programs for the water networks | Oct-24 | Maintenance program developed and implemented |
| | DES | Implement maintenance programs for the water treatment plants | Dec-24 | Maintenance program developed and implemented |
| | DES | Develop and implement a water and waste water intervention level policy | Mar-25 | 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 | May-25 | AMP updated |
| | DES | Implement Capital programs for the water networks | Mar-25 | Program developed and implemented |
| | DES | Improvement of the Water Treatment Plants at Georgetown and Forsayth | Dec-24 | Upgrade Forsayth WTP operations |
| Water Reservoirs are operating and environmentally compliant | DES | Implement maintenance programs for the water reservoirs | Mar-25 | Program developed and implemented |
| | DES | Charleston Dam is completed and operational | Oct-24 | 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

| Strategies | Officer | Actions | Comp Date | KPI |
|---|---------|---|-----------|---|
| 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-24 | Strategy presented to Council for adoption |
| | DCS | Funded depreciation for asset replacement | May-25 | AMP updated |
| | DES | Implement the Regional Waste Strategy programs at each facility | Jan-25 | Strategy is implemented and regular attendance at FNQWaste regional meetings. |
| | DCS | Effective education program and encourage recycling, reuse and reduction of community waste | Jan-25 | Successful media campaign held |

Strategic Outcome: Best Practice Natural Environment and Pest Management

| Strategies | Officer | Actions | Comp Date | KPI |
|--|---------|---|-----------|--|
| 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-24 | 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-25 | Program developed and adopted by Council |

Strategic Outcome: An Energy Efficient Shire

| Strategies | Officer | Actions | Comp Date | KPI |
|---|---------|--|-------------|---|
| Support of renewable energy. carbon reduction programs and Council's carbon footprint | CEO | Identify the current status of Council's renewable energy portfolio | Jan-25 | 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

| Strategies | Officer | Actions | Comp Date | KPI |
|--|---------|--|------------|--------------------------------|
| 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

| Strategies | Officer | Actions | Comp Date | KPI |
|--|---------|--|-----------|--------------------------------------|
| 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 | Dec-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 | DCS | Implement maintenance program for Council housing | Mar-25 | Maintenance program implemented |
| | DCS | Funded depreciation for asset replacement | May-25 | AMP updated |
| Advocating for the release of State Land for future development across the shire | CEO | Attend regional meetings and meet with government representatives | Monthly | Deputation with DOR representatives |
| | 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

| Strategies | Officer | Actions | Comp Date | KPI |
|--|---------|--|-------------|---|
| Facilitate the development and marketing of a distinctive regional image. | CEO | Review and update shire marketing image | Jun-25 | 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-25 | Adopted Plan reviewed 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-25 | Business case developed and adopted by Council |
| Support skills development (youth, business, industry) | DCS | Develop and implement a community skills development program | Dec-25 | 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 |

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

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

| Strategies | Officer | Actions | Comp Date | KPI |
|--|---------|---|-----------|--|
| 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-25 | 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-25 | 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 FNROC & NWQROC regional meetings |
| Enhance and improve the aesthetics of each town. | DES | Review and implement Georgetown beautification plan | Mar-25 | Project approved and underway |
| | DES | Review beautification plans for Einasleigh, Forsayth and Mt Surprise | May-25 | Plan presented to Council for consideration |

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|--|-----|--|---------|--|
| Advocate for funding for additional sport and recreation infrastructure. | CEO | Review Council's sport and recreation long term plan | Apr-25 | 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-25 | 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-25 | Current strategy review and updated |
| | DCS | Review and implement strategies for an efficient operation of the childcare business, including after school care | Mar-25 | Current strategy review and updated |
| | DCS | Review and implement strategies for youth programs for leadership, recreation, entertainment and healthy socialization | Feb-25 | Current strategy review and updated |
| | DCS | Review and implement strategies for an efficient operation of programs for seniors | Jan-25 | Current strategy review and updated |
| Construct care facilities to retain citizens in the community. | DCS | Develop plans to build aged care facilities. | Dec-24 | Completion |
| | DCS | Develop plans to build special care facilities. | Jun-25 | 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-25 | Program developed and implemented |
| Provide libraries, as learning and information centres | DCS | Review and implement strategies for library service | Jan-25 | Strategy is reviewed and implemented |
| Engage with and support local arts and cultural groups. | DCS | Review and implement strategies for engaging with arts and cultural groups | Nov-24 | Strategy is reviewed 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-24 | 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-24 | 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-25 | 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-25 | 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

| Strategies | Officer | Actions | Comp Date | KPI |
|--|---------|---|-----------|--|
| 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. | Sep-24 | Organisational structure is reviewed |
| | CEO | Ensure the administration of the region is governed through open and transparent decision-making and reporting processes. | Mar-25 | Meetings and legislative requirements are met |
| | DCS | Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Corporate Assets | May-25 | 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-25 | Statistical data is collected |

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

| Strategies | Officer | Actions | Comp Date | KPI |
|---|---------|---|-----------|--|
| Using appropriate media, promote civil and respectful discussion and participation in relevant issues. | CEO | Branding of Shire | Monthly | Media channel are used to promote Council operations |
| Disseminate accurate and relevant information within the organization, the community and other relevant audiences. | CEO | Review of Council communication mechanisms | Dec-25 | 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

| Strategies | Officer | Actions | Comp Date | KPI |
|--|---------|--|-------------|---|
| 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-24 | Number of issues raised |
| | DCS | Review and implement strategies for an efficient operation of Council's internet and internal technology capabilities. | Dec-24 | capabilities of the system is reviewed and reported to Council |
| | DCS | Review and implement a fair and equitable rating system | May-25 | 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 costs 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-24 | 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-24 | Review current practices and report back to Council on possible improvements |
| | DES | Effective works program to better utilize alignments between all funding. | Fortnightly | Works programs will be updated fortnightly in Council web site |
| Maintain a profitable fleet business and manage contractor hire arrangements. | DES | Review and implement strategies for an efficient operation of Council's Plant Fleet | Annually | AMP for Council plant and machinery is reviewed and implemented |
| | DES | utilisation of plants effectively and monitoring contractor's performance in regular basis. | Ongoing | Satisfactory Utilisation hours and project completion within the set time frame and costs |

| | | | | |
|--|-----|--|--------|--|
| | DES | Develop a Plant Replacement and upgrade schedule and maintain the operational capacity of plant. | Sep-24 | 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-24 | 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-24 | 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-24 | 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-24 | 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-25 | Annual review is favourable and incidents are minimised |

Strategic Outcome: Council if Effective in Planning, Preparing and Responding to Natural Disasters

| <u>Strategies</u> | <u>Officer</u> | <u>Actions</u> | <u>Comp Date</u> | <u>KPI</u> |
|--|----------------|--|------------------|--|
| 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). | Dec-24 | Suitable weather forecasting is place. |
| Maintain a compliant, resourced disaster management plan | CEO | Review and update disaster management plan | Dec-24 | Get ready is successful |