



ETHERIDGE  
SHIRE  
COUNCIL

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2023 - 2024

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ANNUAL REPORT



# Acknowledgement of Country

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





# Welcome to Etheridge Shire Council's Annual Report for 2023 | 2024

Welcome to Etheridge Shire Council's 2023/2024 Annual Report. This report provides a summary of Council's performance and achievements for the past financial year (1 July 2023 to 30 June 2024).

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

Copies of the 2023/2024 Annual Report and Council's Audited Financial Statements are available free of charge electronically on Council's website at [www.etheridge.qld.gov.au](http://www.etheridge.qld.gov.au) or can be purchased from Council's administration office.

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

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

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# MESSAGE FROM THE MAYOR

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Welcome to the Annual Report,

As Council commences the new four-year term of Local Government, challenges are already appearing on the horizon.

Staff changes, staff retention, gravel pit extraction as well as workforce viability and continuity are becoming more prevalent issues.

To counteract this Council has been working closely with Government Agencies such as Transport and Main Roads and others to ensure planning and programming is at the forefront of discussions at all times.

As the newly elected Council settles into a strong working relationship, there are many positives emerging in terms of governance.

A robust balanced budget has been adopted by Council which will allow for key projects to be delivered across the Shire. This key aspect of Council's business model ensures that momentum is maintained across all the layers of Council's financial responsibilities.

Communities and residents continue to be the primary focus of Council with increased sensitivity to the issues arising and impacting on the areas of livability and employment. Road works once again is the dominant sector of Council's operations, where flood damage and maintenance works are being delivered.

As always it is a privilege to be part of a dedicated Council totally focused on the pursuit of excellence relating to financial management, service delivery, sound governance, with growth and sustainability at the forefront of Council's deliberations.

I commend my report to all residents of Etheridge Shire as a record of Council's operations for the year 2023/24.

Kind Regards,



Cr Barry Hughes  
MAYOR





L-R Etheridge Shire Mayor, Cr Barry Hughes, CEO, Ken Timms PSM, NWQROC Chair and Carpentaria Shire Mayor, Cr Jack Bawden, and NWQROC Executive Officer, Greg Hoffman PSM.



Mayors and Deputy Mayors attending the 5th WQAC Assembly in Mount Isa.

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# CHIEF EXECUTIVE OFFICER'S REPORT

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Members of the Etheridge Community

It is a privilege to look back on what has been a remarkable year for the Etheridge Shire. As we reflect on the past 12 months, I would like to thank each and every member of the Council team, as well as our residents, businesses and stakeholders who have contributed to our achievements and shared vision.

While we reflect on the financial year 2023/2024, I am pleased to present the Annual Report detailing our Council's progress, performance, and financial outcomes against the objectives set forth in our Corporate Plan. This year has been marked by significant achievements, challenges, and strategic adjustments, all of which are crucial in our ongoing commitment to delivering exceptional services and enhancing the quality of life for our community.

Financially I can advise that Council is in a strong position and this is demonstrated later in this report. On the back of this outcome, Council have strategically made an investment in the Georgetown housing sector. This will be seen with 6 Independent Living homes and 6 new employee houses being constructed in Georgetown over the next 5 months. Strategically this will stimulate the region's economy and have a positive flow onto investor confidence.

Our roads have the highest priority in our Corporate Plan and significant work has been undertaken on the road network throughout the Shire. A further 10kms of bitumen seal has been achieved on the Gulf Development Road (widening – double lane) and the Kennedy Development Road (sealing). Council continually advocates with TMR for more sealing works on their network. Council has also commenced work on sealing the missing link on the Einasleigh – Forsyth Shire Road this year. Also our smaller Shire roads have not missed out with a re-establishment of the "opening grade" procedure.

I cannot go without mentioning the "wet season". With 2 cyclones and a monsoon creating a longer than normal wet season, this put a lot pressure on Council's resources to open the roads early. Significant damage was also sustained across the road network and recovery work has already commenced. There was localised flooding in the township of Mt Surprise and this has identified major drainage issues in the community which is strategically being addressed. Also of note was the closure to Routh Bridge, as one of the approaches washed away in the heavy rain.

For the upcoming year, our focus will be on further economic development, enhancing community engagement and advancing sustainability efforts. We are dedicated to building on our achievements and addressing any areas needing improvement to ensure continued progress towards our Corporate Plan's vision.

I extend my deepest gratitude to our team, our Community and our Stakeholders. I would also like to acknowledge and thank our Councillors (both last term and the newly elected) for their leadership and courage over the last year. Together we will continue to focus on our future, learn from the past and strive to provide great experiences, deliver value and create a sustainable future for our community.

Thankyou kindly,



Ken Timms PSM  
Chief Executive Officer



# OUR ROAD MAP

## Mission

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

## Vision

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

## Guiding Principles

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

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

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

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

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

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



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# OUR ROAD MAP

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

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

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

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

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

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



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



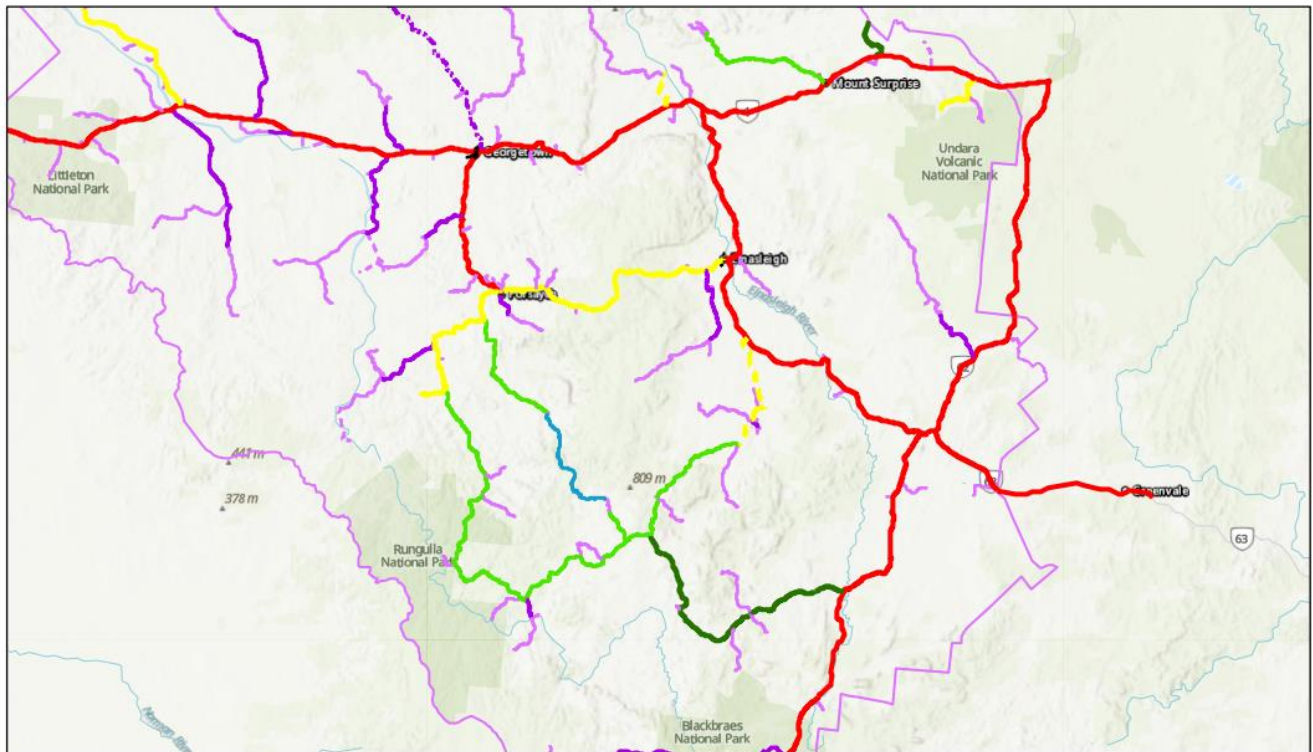
# FAST FACTS

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

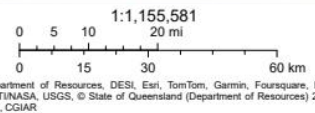
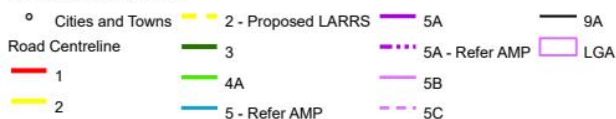
The *Tagalaka* and the *Gugu Badhun* people also claim a connection to a portion of the Etheridge Shire

- 724 people
- Area 39,199 km<sup>2</sup>
- 2.3% of the total area of Queensland
- 734mm average rainfall per year
- 1 world class mineral collection
- Manages 1 Student Hostel
- Manages 1 Childcare Centre
- Annual Operating Budget \$44 million
- \$303 million in assets
- 311 water connections
- 1,752km of roads and 532 floodways and culverts
- 813 rate assessments (properties)
- Maintained 3.94 hectares of parks and 6,685 hectares of reserve land
- 251 tonnes of waste collected via regular Kerbside collection service.
- Manages 4 aerodromes, 1 Aerodrome is leased.
- Manages 4 landfill sites

Etheridge Shire Council



13/08/2024, 3:54:05 pm



Etheridge Shire Council makes no representations and gives no warranties about this maps accuracy and does not accept any liability for any loss or damage that may arise from the use of or reliance on this data. Any queries should be directed to Etheridge Shire Council, (07) 4079 9090.

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# SNAPSHOT OF ETHERIDGE SHIRE

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**The Etheridge Shire covers an area of 39,199 square kilometres and is located in the Gulf-Savannah area of Far-North Queensland, approximately 370 kilometres South-West of Cairns.**

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

The Etheridge Shire has a very diverse economy, with agriculture, cattle grazing, mining (gold, copper, zinc & lead) tourism and renewable energy generators within the Shire.

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

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

The Shire's estimated resident population as at 2021 was 724 persons with an average annual growth rate of -0.7% over five years.

Population by age as at 2021:

- 17.2% aged 0-14 years
- 59.8% aged 15-64 years
- 23.1% aged 65+ years

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

## Settlement History

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

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

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

The population of the Shire was relatively stable from the 1940s to the 1960s, at less than 900 people, and then increased to about 1,000 people in 1971. The population was relatively stable during the 1970s and 1980s, before rising to about 1,400 in 1991. The population then fluctuated slightly, rising to about 1,500 in 2011, and then declining to approximately 714 people in 2021.



# SNAPSHOT OF ETHERIDGE SHIRE

The Terrestrial Centre is an accredited Visitor Information Centre (VIC) located in Georgetown which is owned and operated by the Etheridge Shire Council. The unique tourist and community Centre comprises:

1. TerrEstrial – The Ted Elliot Mineral Collection
2. Unearth Etheridge Display
  1. Gift Shop
  2. Public library
  3. Free wi-fi

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

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

The Savannah Way Art Trail is an additional attraction for tourists to follow, our Shire is host to one of the great sculptures on the trail; the Kapok Pod, which can be found in Georgetown. This sculpture was designed "as a symbolic landmark, the sculpture will reinforce a sense of arrival and identity to the town while also providing a complex narrative, speaking of people, place and identity connecting people both physically and emotionally to the location." Manning Daly Art

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



Terrestrial Visitor Numbers

2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
2058	3548	3537	2681	2868	2532	2893	3212	2925	2851	2812	2967	3236	3516	3037	2844	1307	3748	2763	2871
2027	3045	2880	2133	2020	2166	1992	2337	2287	2139	1909	2005	2920	2530	2436	2087	1289	2494	2441	2213
1322	1752	1707	1470	1317	1504	1408	1307	1120	1217	1324	1261	1446	1695	1257	1366	1471	1936	1697	1424
676	823	694	677	462	539	385	494	554	433	444	463	530	585	517	591	511	763	603	470
396	344	347	250	253	319	314	223	363	287	373	254	250	326	270	204	242	295	309	218
299	278	199	190	150	177	209	130	190	169	190	171	138	138	109	152	119	126	158	228
321	242	170	191	106	281	166	159	195	248	214	140	184	167	129	164	96	123	149	114
317	231	235	190	116	210	163	181	211	195	184	215	136	215	89	120	138	120	141	183
602	269	313	450	206	274	209	258	321	314	239	307	284	182	216	137	169	323	201	230
748	567	779	781	703	703	612	553	673	809	809	798	724	649	679	3	959	896	679	409
1410	1497	1187	1397	1452	1362	1229	1328	1431	1260	1334	1522	1404	1284	1221	13	1814	1568	1310	1027
2637	2601	2008	2208	2035	2255	1961	1904	2069	1992	2216	2460	2520	2041	2019	559	2662	2254	2029	1882
<b>12813</b>	<b>15197</b>	<b>14056</b>	<b>12618</b>	<b>11688</b>	<b>12322</b>	<b>11541</b>	<b>12086</b>	<b>12339</b>	<b>11914</b>	<b>12048</b>	<b>12563</b>	<b>13772</b>	<b>13328</b>	<b>11979</b>	<b>8240</b>	<b>10777</b>	<b>14646</b>	<b>12480</b>	<b>11269</b>

# SNAPSHOT OF ETHERIDGE SHIRE

## Little Gems Childcare Centre

Little Gems Childcare Centre is a not for profit childcare centre, operated by the Etheridge Shire Council. The centre is licensed under the Education and Care Services National Law to cater for 17 children, aged from six (6) weeks to five (5) years old. The centre is open Monday-Friday from 8:15am-4:30pm.

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

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

- World's Greatest Shave
- The Pyjama Foundation
- Science Week
- Clean up Australia Day
- NAIDOC Week
- Do it for Dolly Day
- World Environment Day
- Ride 2 School Day
- Harmony Week
- Reconciliation Week



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# COUNCILLORS

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## Mayor and Councillors

(Post Local Government Quadrennial Elections dated 16th March 2024 - current Council members)



### **CONTACTS**

Mayor Barry Hughes  
0458 621 233  
[Barry.Hughes@etheridge.qld.gov.au](mailto:Barry.Hughes@etheridge.qld.gov.au)

Deputy Mayor Laurell Royes  
0459 278 377  
[Cr.Royes@etheridge.qld.gov.au](mailto:Cr.Royes@etheridge.qld.gov.au)

Councillor Ian Carroll  
0459 623 582  
[Cr.Carroll@etheridge.qld.gov.au](mailto:Cr.Carroll@etheridge.qld.gov.au)

Councillor Seven Ryan  
0448 089 144  
[Cr.Ryan@etheridge.qld.gov.au](mailto:Cr.Ryan@etheridge.qld.gov.au)

Councillor Ian Tincknell  
0459 136 283  
[Cr.Tincknell@etheridge.qld.gov.au](mailto:Cr.Tincknell@etheridge.qld.gov.au)

# Councillor Remuneration and Allowances

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

From 1 July 2023 the remuneration determined by the Local Government Remuneration Tribunal was: -

	Remuneration (current) 2023/2024	Remuneration (current) 2022/2023	Remuneration (current) 2021/2022
<b>Mayor</b>	114,801	110,386	108,222
<b>Deputy Mayor</b>	66,231	63,684	62,435
<b>Councillors</b>	57,400 (note 1)	55,192 (note 1)	54,110 (note 1)
	(As set by the Local Government Remuneration Tribunal effective 1/7/2023)	(As set by the Local Government Remuneration Tribunal effective 1/7/2022)	(As set by the Local Government Remuneration Tribunal effective 1/7/2021)

## Remuneration paid to Councillors during 2023-2024

Councillor	General Meetings Attended	Special Meetings Attended	Remuneration (set by the Local Government Remuneration Tribunal)	Mileage & Other Allowances	Total Remuneration Paid
<b>Mayor Barry Hughes</b>	12	5	\$114,801	\$0	\$114,801
<b>Deputy Mayor Laurell Royes</b>	12	5	\$66,231	\$0	\$66,231
<b>Cr Tony Gallagher</b>	9	2	\$43,049	\$1,734	\$44,783
<b>Cr Joe Haase</b>	9	2	\$43,049	\$156	\$43,206
<b>Cr Cameron Barns</b>	8	2	\$41,455	\$2,584	\$44,039
<b>Cr Seven Ryan</b>	3	3	\$14,349	\$0	\$14,349
<b>Cr Ian Tincknell</b>	3	3	\$14,349	\$0	\$14,349
<b>Cr Ian Carroll</b>	3	3	\$14,349	\$0	\$14,349

### Notes to the remuneration schedule

**Note 1:** The monetary amounts shown are per annum figures to apply from 1 July 2023. If an elected representative only serves for part of a full year (that is, 1 July to 30 June) they are only entitled to a pro-rata payment to reflect the portion of the year served.

**Note 2:** For Councillors in category 1 Councils, a base payment of \$38,266.67 is payable for the 12 months commencing on 1 July 2023. A meeting fee of \$1,594.44 per calendar month (or fortnightly equivalent) is payable for attendance at, and participation in, scheduled meetings of Council subject to certification by the mayor and/or chief executive officer of the Council. Mayors and deputy mayors in category 1 Councils are to receive the full annual remuneration level shown.

Note: Etheridge Shire Council is classified as a Category 1 Council.

### Councillors will be provided with the following:

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

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

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

# Committees

## Committees Pre & Post-Election (28/03/2024)

Councillor	Committees
Cr Barry Hughes	NWQROC, FNQROC, FNQRRG, Chair of the Local Disaster Management Group, Chair of Audit Committee
Cr Laurell Royes	Local Disaster Management Group, Audit Committee
Cr Seven Ryan	Biosecurity Planning Advisory Committee
Cr Ian Tincknell	Regional Arts Development Fund Committee
Cr Ian Carroll	Sustainability Destinations Committee

# Complaints

## Mayor & Councillor conduct

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

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

It is a requirement under sections 186(d) and (f) the *Local Government Regulation 2012* that the Annual Report contains details of complaints received about Councillors' conduct or performance. In 2023/24, no Councillor Complaints were received or made under s150I(2), s150AH (1) or s150AR(1) of the *Local Government Act 1993*.

The table shows the reporting requirements contained in the *Local Government Regulation 2012* for the financial year.

Complaints on conduct and performance of Councillors			
Unresolved 30 June 2020/21 (carried over from 2018/19)	New Complaints received (in 2022/23)	Complaints resolved (in 2022/23)	Unresolved 30 June 2022/23 (carry over to 2023-24)
1	0	1	0

### Further notations:

No complaints were received on conduct and performance of Councillors between 1 July 2023 and 30 June 2024. No orders or recommendations were made by the Office of the Independent Assessor or Councillor Conduct Tribunal during the 2023/24 financial year.

## Complaint orders/recommendations summary detail reported in accordance with section 186(e) of the Local Government Regulation 2012

186(e)(i) the name of each Councillor for whom an order or recommendation was made under section 180 of the Act or an order was made under section 181 of the Act	186(e)(ii) a description of the misconduct or inappropriate conduct engaged in by each of the Councillors	186(e)(iii) a summary of the order or recommendation made for each Councillor
Nil	Nil	Nil

# OUR PEOPLE

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

Council faces a number of key challenges:

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

## Six (6) key principles of the strategy

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

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

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

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

### • **Equity and diversity**

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

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

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

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

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

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

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

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

*The survival, growth and success of Etheridge Shire Council are directly linked to the quality of our staff as individuals and as collaborative team...."*

Headcount of Council's staff by year

Annual headcount includes all staff except Councillors. Full-time, part-time, casual, apprentices and trainees. As at 30 June 2024, Etheridge Shire Council retained 63 employees, in comparison as at 30 June 2023, Council retained 65 employees.

## FTE (full time equivalent)

**58** 2023-24      **58.4** 2022-23



## Breakdown of staff

### FYE 2024

49 Full time

8 Part time

6 Casuals

5 Apprentices / Trainees

### FYE 2023

47 Full time

6 Part time

7 Casuals

5 Apprentices / Trainees



## Training and development activities

Staff undertook various forms of formal training during the 2023-2024 financial year. Courses included:

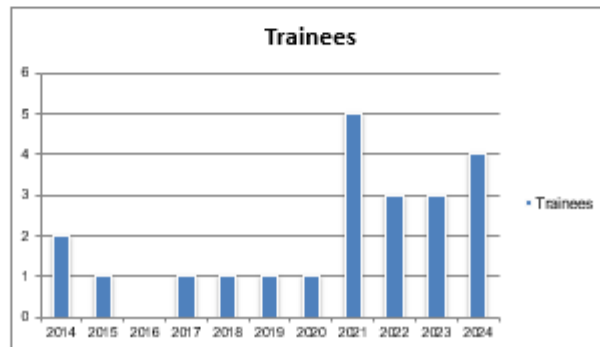
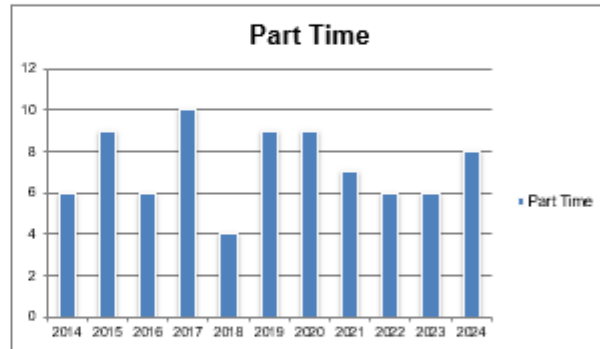
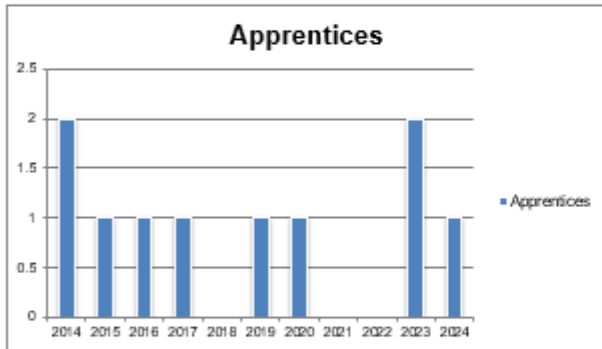
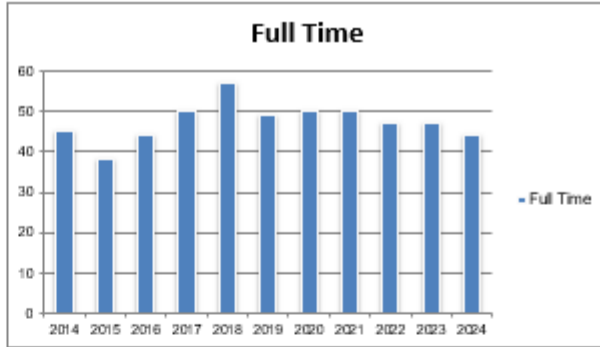
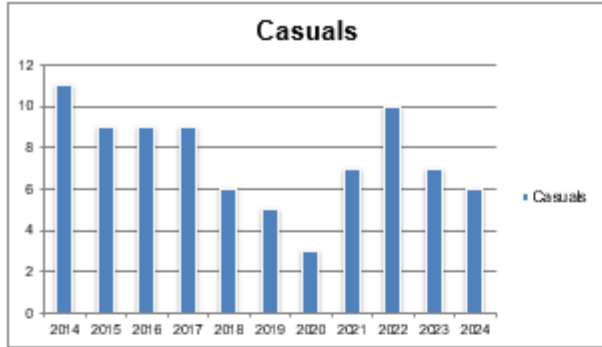
- Predominately Cert III Civil Construction and Plant Operations
- TAFE Diesel Fitter (block training)
- Leadership & Development
- Cert III Early Childhood Education & Care
- Cert III in Business Administration
- First Aid & CPR
- Dam Safety Training
- Diploma of Corporate Services



# OUR PEOPLE

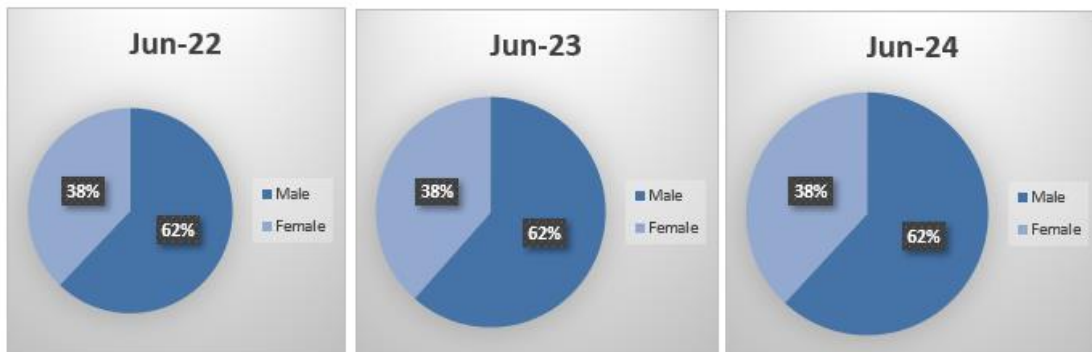
## Work Force

The following charts give visual representations of the workplace demographics with a summary of changes over the past 10 years (2014 – 2024)



## Employees by Gender

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



Due to Councils average age in all our workforce being 45 years, for the 2023/2024 year, Council is continuing to provide cross skilling in all departments to ensure the ability to develop a sustainable and robust workforce for the future.

**Training & Development**

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

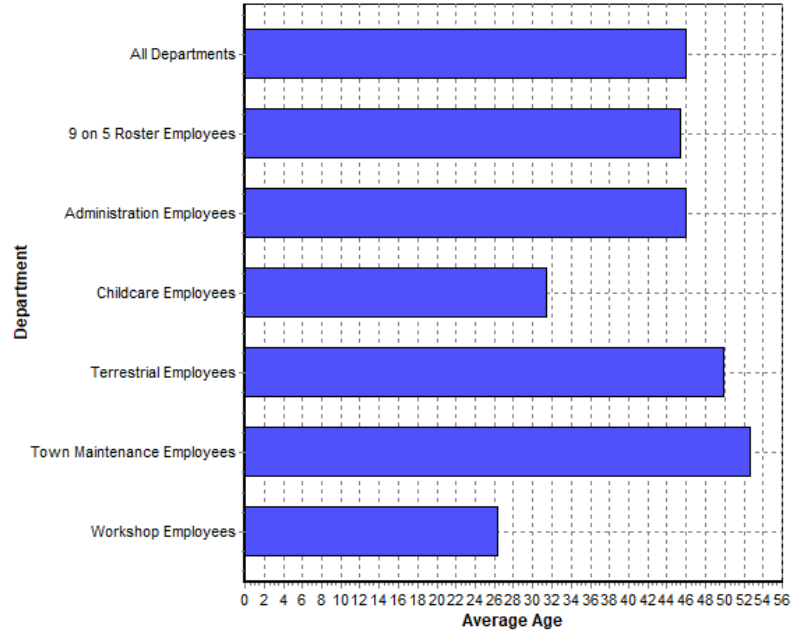
**Benchmarking**

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

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

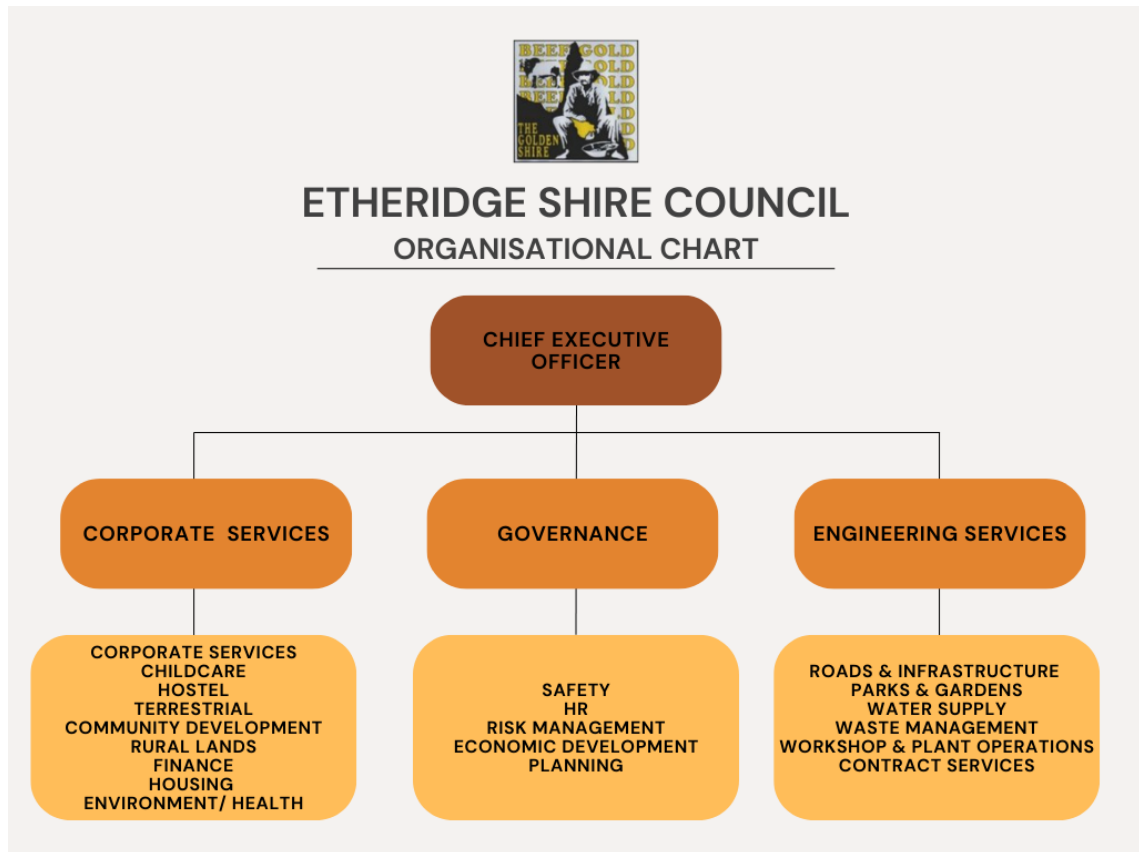
During 2023-2024 financial year, Council continued to review policies and procedures to ensure it maintained consistency with organisational and community needs. It is anticipated that during the 2024-25 financial year, additional policies and procedures will be implemented as the organisation and its needs evolve.

**Average Age by Department**



Images clockwise: Hannah Pezzotti undertaking her Cert III in Plant Operations, Renee Bester completed a Diploma of Local Government (Corporate Services), Karen Butler completed her Cert III in Early Childhood Education and Care

# Organisational structure



## **Senior officer's remuneration**

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

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

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

The Chief Executive Officer and all senior executive employees of the local government.

The Senior Officers at Etheridge Shire Council during the 2023- 2024 year were:

### Chief Executive Officer

Ken Timms PSM

### Director Corporate & Community Services

Andrew McKenzie (to 10/5/2024)

Neil Crotty (Acting DCS) June 2024

### Director of Engineering Services

Allan Clark (Acting DES)

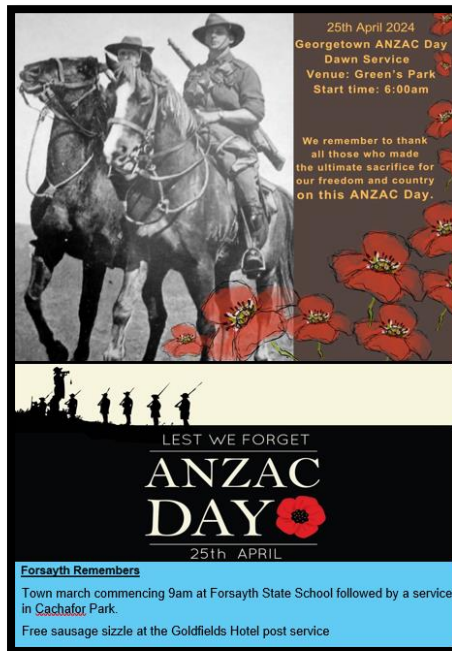
Raju Ranjit (from 30/10/2023)

## **Total remuneration packages for senior officers during 2023-2024**

- 3 senior contract officers received total remuneration packages in the range of \$150,000 – \$265,000 +
- The 3 senior contracts totaled \$726,302.

*Contracts are inclusive of salary, superannuation, motor vehicle, housing, telephone and uniforms and based on annual total package.*

# AWARDS & EVENTS



## Etheridge Shire Australia Day Awards 2024

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

Deborah Mosch  
Sasha Young  
Mt Surprise P & C  
Renee Bester  
Chase Tansey  
Cynthia Haigh

Far right: Australia Day Ambassador – Mr Barry Watson



# Regional Arts Development Fund (RADF)

Etheridge Shire Council concluded their final year of the 2021-2024 funding agreement. Following on from previous years, the RADF Advisory Committee met throughout the year to ensure the RADF monies received were being utilised as per the community's priorities. Five members were selected by Council to represent all communities of Etheridge.

The Council's allocation from Arts Queensland for the 2023-2024 year was \$30,275 (including \$5,075 carried forward from previous years) and a Council co-contribution of \$3,000.

There were two rounds of community funding released with applicants being awarded the following: -

Aladdin	Children's Theatre Performance (3 shows)	\$5,500
Whalebone	Children's Theatre Performance (2 shows)	\$4,400
Katie Whitehead Jones	Charcoal & Oil Painting (3 shows)	\$12,995
Rebekkah Haase	Various Art Workshops	\$2,710
Mt Surprise P & C	Bangin' In the Basalt	\$7,000

Etheridge Shire Council have now entered a new 4-year funding agreement with Arts Queensland.



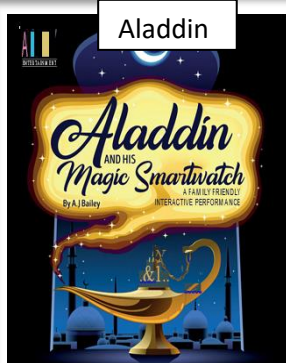
Bangin in the Basalt



Ken Woodman – Leather workshop



Whalebone



Aladdin



Bekky Haase – Senior's workshop



Charcoal drawing & Oil Painting



# GOVERNANCE

## ❖ **General Meetings of Council**

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

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

## ❖ **Transactions with Related Parties**

### Key management personnel compensation (KMP)

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

Short-term employee benefits	\$	1 035 809
Long-term employee benefits	\$	12 489
Post-employment benefits	\$	64 465
Termination benefits	\$	86 071

### Transactions with other related parties

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

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

Council employed 65 employees of which none were close family members of key management personnel.

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

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

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

## ❖ **Councillors Code of Conduct**

It is so important the community has confidence in its Council and Councillors. The Minister for Local Government released a Code of Conduct for Councillors

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

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

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

## ❖ **Employee Code of Conduct**

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

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

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

## ❖ **External audit**

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

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

*Council has received an "Unmodified Audit Opinion" Report for 2023/24 financial year.*

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

## ❖ **Tenders**

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

Council had no occasion to invite tenderers to change their submissions in the manner contemplated in the Regulation throughout the course of 2023/24.

## ❖ **Administrative complaints process**

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

## Complaints welcomed

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

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

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

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

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

A Complaint should not be confused with an action request. For example: -

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

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

During the 2023/24 financial year a total of 111 'request for action', 11 complaints and 0 administrative action complaints was received throughout the year. This is an increase from 2022/23, mainly due to Council's implementation of Snap Send Solve that has opened a new pathway to register requests for action and complaints.

By 30<sup>th</sup> June 2024, 11 requests for action, complaints and (the single) administrative action complaint remained unresolved.

### ❖ Revenue Policy

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

### ❖ Special Rates and Charges

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

### ❖ Waste Management - Special Charge

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

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

### ❖ Rebates and Concessions

Council has three different rebates and concessions in relation to rates. These are pensioner rate concession, natural hardship and economic or social incentives. Full details of these rebates and concessions are available within the Revenue Statement from [www.etheridge.qld.gov.au](http://www.etheridge.qld.gov.au).

### ❖ Risk management

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

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

Enterprise Risk Management Guidelines have been developed to demonstrate the Council's commitment, by detailing the Integrated Risk Management framework to be employed by all staff members, contractors, committees and volunteers engaged in

Council business and defining the responsibilities of individuals and committees involved in managing risk. Council is committed to:

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

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

#### ❖ Risk Tolerance

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

#### ❖ Fraud and corruption prevention

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

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

#### Council is committed to:

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

#### ❖ Right to Information

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

During the period 1 July 2023 to 30 June 2024 Council did not receive any RTI applications.

#### ❖ Business Activities

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

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

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

These business activities are referred to as type 3 activities.

Local Governments may elect to apply a Code of Competitive Conduct (CCC) to their identified business activities.

Council has not identified any type 1,2 or business units and has resolved not to apply the CCC to its business activities.

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

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

#### ❖ Thresholds for recognition of non-current assets

In June 2023, Council resolved to set the recognition threshold of non-current assets as follows:-

Land	\$1
Buildings	\$10,000
Plant and Equipment	\$5,000
Furniture and Equipment	\$5,000
Roads (and associated components)	\$10,000
Water Infrastructure	\$10,000
Other Structures	\$10,000

Acquisitions below the above thresholds are to be treated as an expense.



❖ **Grants to community organisations (S. 189(1))**

Council revised its approach to providing grants and in-kind assistance to community organisations in 2023/24, following the adoption of an In-kind Support Policy, Grants to Community Organisations Policy and Sponsorship Policy.

Community organisations are invited to apply for assistance for their community events between the months of March to June. Council considers the applications when preparing its Annual Budget. For 2023/24, Council provided assistance to the following organisations: -

**In-kind:**

Georgetown Turf Club	\$1,502.11
Georgetown Rodeo Association	\$393.68
Georgetown Golf Club	\$2,602.00
Georgetown Bushmans Ball	\$229.84
Georgetown Cricket Club	\$774.69
Georgetown Progress Association	\$2,507.36
Georgetown Gulf Stockman's Challenge	\$1,254.40
Georgetown Pigs & Rigs	\$83.82
Georgetown Hospital – RFDS	\$121.34
Mt Surprise Sports & Rec	\$1,080.00
Forsayth All Sports Association	\$4,324.45
Forsayth Gun Club	\$1,162.00
Einisleigh Race Club	\$1,168.29

**Sponsorship:**

No sponsorship granted

**Infrastructure:**

Georgetown Rodeo Association	\$ 7,150.89
Georgetown Golf Club	\$ 1,642.54

❖ **Councillor Discretionary Funds (S. 189(2))**

Councillors do not have discretionary funds at their disposal. Accordingly, no funds were disbursed under Councillor's Discretionary Funds during the year.

❖ **Overseas travel (S.188)**

No Councillors or staff travelled overseas during 2023-2024 in an official capacity.



# Lists of Registers

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

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



Gilberton Mustering Einasleigh – Photo by TEQ

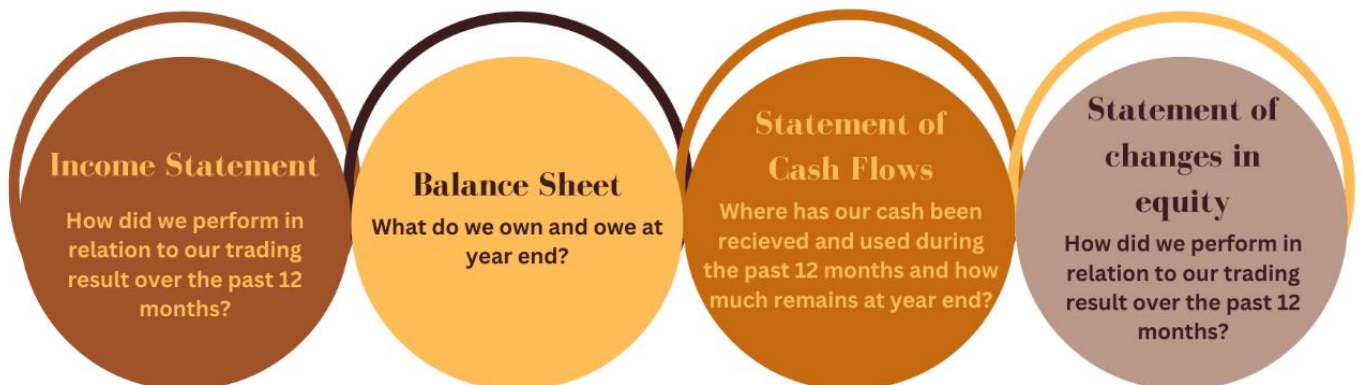
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# COMMUNITY FINANCIAL REPORT

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

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



**The Community Financial Report is a simplified version of Council's financial performance and financial position for the 2023/24 financial year. The aim of the report is to assist readers in evaluating Council's financial performance by summarizing the information contained in the Annual Financial Statements. The Financial Statements are listed in full on the Councils website and a printed copy can be obtained by contacting Council staff.**

## **Overview**

Like every Queensland Local Government, Council's annual financial statements are audited by the Queensland Audit Office (QAO). For 2023/24 Council received an unqualified audit opinion. Essentially this means Council's annual financial statements give a "true and fair view of the Council's financial position as at 30 June 2024, and of its financial performance and cash flows for the year then ended".

Financial Snapshot as at 30 June 2024

	2023/24	2022/23 Restated	2021/22	2020/21	2019/20
	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's
<b>Total Income</b>	44,705	57,302	42,044	29,932	36,510
<b>Total Expense</b>	46,976	56,480	38,289	23,695	26,902
<b>Net Result Surplus(deficit)</b>	2,270	822	3,755	6,237	9,608
<b>Capital Expenditure</b>	107	344	1,965	422	187
<b>Cash Position</b>	10,618	18,070	16,118	13,218	14,084
<b>Total Assets</b>	303,931	308,263	279,275	249,671	222,788
<b>Total Liabilities</b>	15,385	16,945	10,212	4,418	6,457
<b>Community Equity</b>	288,545	291,318	269,073	245,253	216,331
<b>% of Revenue derived from Rates</b>	6.1%	4.5%	5.5%	7.5%	6.3%
<b>% of Revenue derived from Grants</b>	65.7%	59.9%	55.4%	50.4%	56.7%
<b>% of Revenue derived from Sales Contracts and Recoverable Works</b>	25.4%	31.5%	37.75%	39%	35%
<b>Total Loans (whole dollars)</b>	\$5,987	\$29	\$41.5	\$52.58	\$62.57

## **Statement of Comprehensive Income**

### **Revenue**

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

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

Revenues	2023/24	2022/23 Restated	2021/22	2020/21	2019/20
	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's
<b>Recurrent Revenue</b>					
<b>Rates, Levies and Charges</b>	2,736	2,536	2,307	2,239	2,313
<b>Fees and Charges</b>	126	172	295	217	208
<b>Other Income</b>	1,136	447	252	227	359
<b>Sales Revenue</b>	11,334	18,106	15,874	11,708	12,945
<b>Grants,Subsidies, Contributions and Donations</b>	24,491	33,823	18,266	8,510	10,279
<b>Capital Revenue</b>					
<b>Grants,Subsidies, Contributions and Donations</b>	4,881	2,218	5,040	6,587	10,406
<b>Other Capital Income</b>		-	10	444	-
<b>Total Revenue</b>	<u>44,705</u>	<u>57,302</u>	<u>42,044</u>	<u>29,932</u>	<u>36,510</u>

### Expenses

Like revenue, expenses can also be classified as recurrent and capital. Recurrent expenses are incurred by Council in providing services to the community. On the other hand, capital expenses relate to cost of replacing or constructing new assets.

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

<b>Expenses</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
		<b>Restated</b>			
	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's
<b><u>Recurrent Expenses</u></b>					
<b>Employee benefits</b>	7,281	6,965	6,754	6,385	6,149
<b>Materials and services</b>	33,253	43,782	25,262	12,859	16,624
<b>Finance Costs</b>	164	3	3	8	9
<b>Depreciation</b>	6,168	5,385	4,305	4,021	3,933
<b><u>Capital Expenses</u></b>	107	344	1,965	422	187
<b><u>Total Expenses</u></b>	<b>46,976</b>	<b>56,480</b>	<b>38,289</b>	<b>23,695</b>	<b>26,902</b>

### Net Result

The net result is the difference between Revenue and Expense and is expressed as either a surplus (when revenue exceed expense) or a deficit (when expense exceed revenue).

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

<b>Net Result</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
		<b>Restated</b>			
	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's
<b><u>Net Result</u></b>	<b>2,270</b>	<b>822</b>	<b>3,755</b>	<b>6,237</b>	<b>9,602</b>

### The Statement of Financial Position

The Statement of Financial Position (also known as a Balance Sheet), presents Council's financial position at the end of the financial year 30 June 2024. The Statement measures what Council owns (assets) and what Council owes (liabilities), with the difference being net community wealth (equity).

### Assets

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

At the end of the financial year Council had decreased its total assets by \$4.3M. Council's cash position decreased by approximately \$7.5M. Total assets under Council's stewardship is \$303.9M.

<b>Assets</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
		<b>Restated</b>			
	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's
<b><u>Current Assets</u></b>					
<b>Cash &amp; cash equivalents</b>	10,618	18,070	16,118	13,218	14,084
<b>Receivables and other</b>	4,265	2,766	1,004	367	1,218
<b>Contract assets</b>	3,502	5,531	4,391	4,570	5,464
<b>Inventory</b>	475	515	708	478	395
<b><u>Non-current Assets</u></b>					

<b>Property, plant and equipment</b>	285,051	281,381	257,055	231,038	201,627
<b><u>Total Assets</u></b>	<b><u>303,931</u></b>	<b><u>308,263</u></b>	<b><u>279,275</u></b>	<b><u>249,671</u></b>	<b><u>222,788</u></b>

#### Liabilities

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

Council's liabilities (payables) comprise amounts owing for known obligations including borrowings, trade and other payables. Provisions are best estimates of anticipated future obligations. Council maintains provisions for employee entitlements for long service leave and restoration of the Shire's landfills to be realized in future years. Contract liabilities generally represent grant funds received in advance that Council must honor in future years.

<b>Liabilities</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
		<b>Restated</b>			
	\$ 000's	\$ 000's	\$ 000's	\$ 000's	\$ 000's
<b><u>Current Liabilities</u></b>					
<b>Payables</b>	5,257	2,196	3,772	1,943	672
<b>Contract liabilities</b>	1,139	11,809	3,385	652	3,484
<b>Borrowings</b>	203	13	12	11	10
<b>Provisions</b>	799	808	772	944	930
<b><u>Non-current Liabilities</u></b>					
<b>Borrowings</b>	5,784	16	30	41	52
<b>Provisions</b>	2,202	2,103	2,241	827	1,309
<b><u>Total Liabilities</u></b>	<b><u>15,386</u></b>	<b><u>16,945</u></b>	<b><u>10,212</u></b>	<b><u>4,418</u></b>	<b><u>6,457</u></b>

#### Community Equity

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

<b>Community Equity</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
		<b>Restated</b>			
	\$,000's	\$ 000's	\$ 000's	\$,000	\$,000
<b><u>Community Equity</u></b>	<b><u>288,546</u></b>	<b><u>291,318</u></b>	<b><u>269,063</u></b>	<b><u>245,252</u></b>	<b><u>216,330</u></b>

#### **The Statement of Changes in Equity**

Council Equity represents the Council's net worth. It is the difference between Total Assets, less Total Liabilities and is made up of Retained Surpluses and the Asset Revaluation Reserve. The Statement of Changes in Equity explains how the community net worth changes over financial years. The 2023/24 decrease (\$2.8M) reflected asset revaluations. Asset revaluations are undertaken by professional, independent and qualified consultants.

#### **The Statement of Cash Flows**

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

Council's cash flows from operating activities incorporate the recurrent activities of Council. The cash flows from investing activities shows Council spent net \$7.8M (2022/23 \$6.01M) investing in property, plant and equipment, the majority of which is funded from Council grant and subsidies and own source revenue. This includes capital works on Council's road network and infrastructure assets.

#### **Financial Ratios**

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

	2023/24	2022/23 Restated	2021/22	2020/21	2019/20
	%	%	%	%	%
<b>Operating Surplus Ratio</b>	-21.34	-3	1.85	-1.62	-3.8
<b>Asset Sustainability Ratio (Target &gt;90%)<sup>2</sup></b>	16.2	26	0	0.00	7.56
<b>Leverage Ratio<sup>3</sup></b>	-2.93	.01	.01	.01	.02

1. The Operating Surplus Ratio: The operating surplus ratio measures the extent to which revenue raised (excluding capital grants and contributions) covers operational expenses. It is calculated by dividing the Net Result by total Recurrent Revenue. Councils Operating surplus ratio is heavily skewed due to not receiving the Financial Assistance Grants funding prepayment in the 2023-2024 year.
2. Asset Sustainability Ratio: This ratio measures the amount of capital expenditure on the renewal of existing assets compared to the depreciation expense. It is calculated by dividing capital expenditure on asset renewal by the depreciation expense. The sustainability target is >90%. Council's Asset Sustainability Ratio is below the sustainability target.
3. Leverage Ratio: This ratio measures the extent to which Council can fund its borrowings through its operating revenues. It is calculated by total borrowings divided by operating profit plus depreciation and finance costs (these costs are added back to the profit/loss). Council has a recent history of very little debt and in the current year have borrowed to fund the Independent Living Units which are revenue producing assets.

Against the Department's sustainability measures, Council faces some challenges into the future. It could be argued that the sustainability parameters are not optimal measures for Etheridge Shire. Being heavily dependent upon external revenue (and noting the timing of receipts to expenses). Similarly, Council will be unable to meet the sustainability target for Asset Sustainability Ratio, given its large asset base, relatively low 'own source revenue' to fund asset replacement or renewal. This is further compounded by grants being tied to new asset construction and not asset replacement or renewal.

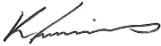
# Policies

## ETHERIDGE SHIRE COUNCIL



### COUNCILLORS REIMBURSEMENT OF EXPENSES PROVISION OF FACILITIES POLICY

#### POLICY VERSION AND REVISION

Version History		Meeting date	
Post-Election Meeting – Dated 11 <sup>th</sup> April 2016		28 <sup>th</sup> March 2024	
General Meeting – Dated 15 <sup>th</sup> January 2017		<b>Resolution number</b>	
General Meeting – Dated 15 <sup>th</sup> January 2018		Res #SPEM24.03.04	
General Meeting – Dated 23 <sup>rd</sup> January 2019			
General Meeting – Dated 24 <sup>th</sup> January 2024			
<b>Approval by CEO</b>			
<b>Effective date</b>		<b>Review date</b>	
28 <sup>th</sup> March 2024		31 <sup>st</sup> December 2024	
<b>Policy Author</b>			
<b>Current incumbent</b>			
<b>Implementation Officer</b>			
Chief Executive Officer			
<b>Current incumbent</b>		<b>Contact number</b>	<b>Official file no.</b>
Ken Timms PSM		4079 9090	ESC – S001



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## 1. PURPOSE

The Etheridge Shire Council is committed to ensuring that Councillors are provided with the facilities required to enable them to perform their duties.

Councillors should not be financially disadvantaged when carrying out their roles, and should be fairly and reasonably compensated in accordance with statutory requirements and community expectations.

The Councillors' Reimbursement of Expenses and Provision of Facilities Policy is a statutory policy<sup>1</sup> ensuring accountability and transparency in the reimbursement of expenses incurred by Councillors and ensures that Councillors are provided with reasonable facilities to assist them in carrying out their civic duties.

## 2. SCOPE

Chapter 8 Part 1 Division 2 of the *Local Government Regulation 2012* states that and Expenses Reimbursement Policy is a policy providing for the following<sup>2</sup> —

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

This policy applies to all Councillors of Etheridge Shire Council for the reimbursement of expenses incurred, or to be incurred, by them in undertaking their responsibilities.

Council will reimburse Councillors for eligible expenses set out in this policy. Any expenses not provided for by this policy will not be reimbursed without approval from the Chief Executive Officer.

Councillor Remuneration is not covered by this policy. Councillor remuneration is determined annually by the Local Government Remuneration and Disciplinary Tribunal.

Spouses, partners and family members of Councillors are not entitled to reimbursement of expenses or have access to facilities allocated to Councillors.

Failure to comply with this policy, falsifying claims or the misuse of facilities may breach the Councillors' Code of Conduct and/or represent an offence under the Criminal Code and may be referred to the Crime and Misconduct Commission.

## 3. POLICY STATEMENT

### 3.1. GENERAL PRINCIPLES

This policy ensures that the Council's reimbursement of expenses incurred by Councillors is consistent with the local government principles and financial sustainability criteria as defined in the Local Government Act 2009<sup>3</sup>.

In addition, the principles that underpin this policy are:

- Councillors should not receive a private benefit through their role as a Councillor;
- The use of public monies in the public interest by responsible budgeting and accounting;
- Fair and reasonable allocation of Council resources (allowances, facilities and other benefits) to enable all Councillors to conduct the duties of their office;
- Transparent decision-making by public disclosure of policy and resolutions; and
- Accountability for expenditure and use of facilities through full justification and acquittal.

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

<sup>1</sup> Local Government Regulation 2012 (Qld). S250a

<sup>2</sup> Local Government Regulation 2012 (Qld). S249

<sup>3</sup> Local Government Act 2009 (Qld). S4

### 3.2. EXPENSE CATEGORIES

#### ***Professional Development***

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

#### ***Discretionary Professional Development***

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

#### ***Travel***

Council will reimburse local, interstate and, in some cases, intrastate and overseas travel expenses (such as flights, motor vehicle, accommodation, meals and associated registration fees) deemed necessary to achieve the business of Council where a Councillor is an official representative of Council and the activity/event and travel has been endorsed by resolution of Council.

Council will pay for reasonable expenses incurred for overnight accommodation when a Councillor is required to stay outside or in some cases within the Etheridge Shire. All Councillor travel approved by Council will be booked and paid for by Council. This includes transfers to and from airports (e.g. taxis, trains and buses).

Councillors will be reimbursed for parking costs that they have incurred while attending to official Council business (e.g. secured vehicle parking at the airport).

#### ***Private Vehicle Usage***

Councillors' private vehicle usage will be reimbursed if the usage is for official Council business. This includes travel to and from Councillors' principal place of residence to:

- attend official Council business/meetings/functions/community events and public meetings in the role of Councillor;
- investigate issues/complaints regarding Council services raised by residents/rate payers and visitors to the region.

Councillors making a claim for reimbursement of private vehicle usage can do so by submitting the appropriate form detailing the relevant travel based on log book details. The amount reimbursed will be based on the published Australian Tax Office business-use-of-motor vehicle-cents-per-kilometre method and kilometre rate applicable at the time of travel.

The Commissioner of Australian Taxation Office determines claimable cents per kilometre rates in each income year.

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

### ***Meals***

Council will reimburse reasonable costs of meals for a Councillor when the Councillor has incurred the cost personally and the meal was not provided within the registration cost of the approved activity/event, upon production of a valid tax invoice. If a Councillor elects not to produce tax invoices and seek reimbursement for meals while attending official Council business, he/she may claim a meal allowance where the meal was not provided within the registration costs of the approved activity/event. Expenses relating to the consumption of alcohol will not be reimbursed.

Should the Councillor choose not to attend a provided dinner/meal, then the full cost of the alternative meal shall be met by the Councillor.

### ***Incidental Daily Allowance***

An incidental daily allowance of \$10.00 up to five nights away and \$15.00 after five nights will be paid to Councillors to cover incidental costs incurred while they are traveling and staying away from home overnight.

Councillors claiming this allowance should do so on the appropriate form within 14 days of the conclusion of the event and submit to the CEO for reimbursement.

### ***Hospitality***

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

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

### ***Accommodation***

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

## **3.3. PROVISION OF FACILITIES**

Council will provide facilities for the use of Councillors in the conduct of their respective roles with Council. All facilities provided remain the property of Council and must be returned when the Councillor's term expires.

The facilities provided by Council to Councillors are to be used only for Council business unless prior approval has been granted by resolution of Council.

### ***Secretarial Support***

The Mayor's office will be assisted with secretarial support by Council's executive assistant.

Secretarial support will be provided to Councillors with prior approval by the Chief Executive Officer.

### ***Administrative Tools and Office Amenities***

Councillors are entitled to use Council facilities as required to assist in discharging their duties and responsibilities including (but not limited to):

- Shared office space and meeting rooms;
- Shared access to landlines, internet, photocopiers, fax, scanner, printers and shredders;
- Stationary;
- Promotional material necessary for official Council business;
- Other resources as approved by the Mayor or Chief Executive Officer.

### ***IT Equipment***

Councillors will be provided with the following IT equipment to assist in discharging their duties and responsibilities:

- laptop computer and/or tablet device and necessary software

Council will provide all software necessary to enable Councillor's to carry out their duties as elected members. All software is licensed to the Etheridge Shire Council and remains the property of Council at the end of term. All software licensed to Council that has been installed on a Councillor's tablet device will be removed prior to the end of the Councillor's term.

### ***Telephone and Data***

Councillors will be provided with the following:

- mobile phone (where a mobile phone is provided by Council, all costs attributed to Council-business use shall be paid by Council (including total plan costs).

### ***Maintenance Costs of Council-Owned Equipment***

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

### ***Uniforms and Safety Equipment***

Council will provide to a Councillor:

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

### ***Use of Council Vehicles***

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

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

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

### ***Insurance***

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

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

### ***Returning of Facilities***

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

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

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

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

This policy provides for the following –

- a payment of reasonable expenses incurred, or to be incurred, by Councillors for discharging their duties and responsibilities as Councillors;
- provision of facilities to the Councillors for that purpose.

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

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

#### **3.4. CLAIMS FOR REIMBURSEMENT**

All claims for reimbursement of expenses must be made on the approved form and submitted with original receipts to the Chief Executive Officer. Claims certified by a Councillor as complying with this policy will be authorised for payment by the Chief Executive Officer.

Claims must be presented within three months of incurring expenses.

When considering an application for approval of any matter related to this policy, the Council or the Chief Executive Officer must have regard to the limits outlined in this policy and any relevant budget allocation.

#### **4. REPORTING**

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

Pursuant to s186 of the Local Government Regulation 2012, Council's Annual Report must contain the particulars of the expenses incurred by, and the facilities provided to, each Councillor during the financial year under this policy.

#### **5. DEFINITIONS**

To assist in interpretation of this policy and associated guidelines, the following definitions shall apply:

***Approved Council Business*** – includes:

- a. Formal meetings of Council, including Ordinary, Statutory and Special Meetings;
- b. Official committee meetings, including advisory committee meetings of which a Councillor is a member;
- c. Formal public consultation meetings;
- d. Civic functions at which a Councillor is attending in his/her official capacity as a Councillor;
- e. Community functions to which a Councillor has been invited in his/her official capacity as a Councillor;
- f. Official inspections;

- g. Formal training, professional development and conferences approved by Council;
- h. Other activities approved by the Mayor and ratified at a subsequent meeting of Council.

**Council** - means the Etheridge Shire Council.

**Councillors** - means the Mayor, Deputy Mayor and Councillors unless otherwise specified.

**Expenses** - means costs reasonably incurred, or to be incurred, in connection with Councillors discharging their duties. The expenses may be either reimbursed to Councillors or paid direct by Council for something that is deemed a necessary cost or charge. Expenses are not included as remuneration.

**Entertainment and hospitality** - means the cost to Council of providing entertainment or hospitality as outlined in Council's Entertainment Hospitality Expenditure Policy.

**Facilities** - mean the facilities deemed necessary to assist Councillors in their role.

**Incidental private use** - includes use incidental to Approved Council Business. (Example - stopping at a shop on the way to or from Approved Council Business).

**Professional development** – includes activities undertaken by Councillors to improve their understanding, competence and knowledge of matters that specifically relate to local government functions, or to improve their competence and knowledge of matters that will assist them in carrying out their role as a Councillor. Examples of professional development include (but are not limited to): Local Government industry training, conferences, workshops, seminars or specific events that are relevant to a Councillors role; or that are relevant to the development of a Councillor's individual knowledge and competence in conducting their role.

**Reasonable** - shall mean Council must make sound judgements and consider what is prudent, responsible and acceptable to the community when determining reasonable levels of facilities and expenditure.

**Training** – any facilitated learning activity which is considered by Council to be a requirement for Councillors to discharge their duties and responsibilities as Councillors.

## **6. RELATED LEGISLATION, DOCUMENTS AND REFERENCES**

Local Government Act 2009

Local Government Regulation 2012

Procurement Policy

Entertainment Hospitality Policy

## **7. REVIEW**

It is the responsibility of the Chief Executive Officer to monitor the adequacy of this policy and implement and approve appropriate changes. This policy will be formally reviewed every four (4) years or as required by Council.

The adopted policy can be amended, by resolution, at any time and must be able to be inspected and/or purchase by the public at the local government's public office and also published on the local government's website<sup>4 5</sup>.

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<sup>4</sup> Local Government Regulation (Qld) 2012. S250b

<sup>5</sup> Local Government Regulation (Qld) 2012. S251

# Internal Audit

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

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

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

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

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

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

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

The Internal Audit Committee reports to Council. To ensure the internal audit activity is directed to areas of most benefit, a number of Council processes have been selected for review over the three (3) year life of the Internal Audit Plan including:

- 2022/2023 - Recoverable Works in recognition of the value to Council of its contracting to Department of Transport & Main Roads, Queensland Reconstruction Authority and members of the public.
- 2023/2024 – Tender Evaluation & Contract Management review in recognition of the value to Council of its tender and procurement procedures for contracts totaling more than \$200,000.



# MEETING OUR CORPORATE PLAN

## A Sustainable Transport Network That Meets Community Needs

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's road assets.	DES	Develop and implement a shire roads intervention level policy	Nov-22	Policy adopted by Council and Implemented	Being developed
	DES	Identify the current status of shire rural roads and town streets	Sep-22	Updated road register	Road register updated
	DES	Implement maintenance programs on Towns Streets	Dec-22	Program implemented	Program being developed
	DES	Implement maintenance programs on Rural Roads	Jan-23	Program implemented	Program being developed
	DES	Implement maintenance programs on bridges, floodways, drainage etc	Feb-23	Program implemented	Program being developed and Copperfield Bridge being assessed.
Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for roads, incorporating road train access and drainage.	DCS	Funded road depreciation for asset replacement	May-23	AMP updated	Depreciation is charged in line with AMP
	DES	Implement capital programs on Towns Streets	Mar-23	Program implemented	Program being developed
	DES	Implement capital programs on Rural Roads	Mar-23	Program implemented	Program being developed
	DES	Implement capital programs on bridges, floodways, drainage etc	Mar-23	Program implemented	Program being developed
Lobby for adequate funding to enable the repair of the shire road network affected by natural disaster.	DES	Implement reinstatement program for NDRRA	Apr-23	Works are programmed and under budget	2021 works completed and acquitted upon activation of 2023 event. 2023 submission lodged with QRA April 2023.
Work with regional groups and our communities to upgrade Local Roads of Regional Significance.	DES	Attend regional meetings and meet with government representatives	Monthly	Attendance to regional FNQROC meetings	Council have attended Regional Meetings and advocated on behalf of ESC.

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Maintain relationship with the Department of Transport and Main Roads to undertake road construction and maintenance (Road Train Routes).	DES	Implement TMR programs for RMPC & NDRRA	Feb-23	Contract TMR works on track and under budget	Projects completed in the allocated time frames.
	DES	Attend regional meetings and meet with government representatives to lobby for increased commitment to Main Roads Network	Monthly	Attendance to FNQROC regional meetings	Attended TMR and FNQROC meetings
	DES	Create an audit of TMR infrastructure in the Shire (list of km of Gravel, single lane bitumen and narrow/ problem bridges)	Nov-22	Audit presented to Council	Not commenced
Continue to lobby to raise the national profile of the Georgetown to Forsyth, Kennedy, Gulf and Gregory Development Roads and Bridges and for additional funding for high priority widening and sealing.	DES	Implement TMR upgrade programs	Jun-23	TMR contracts awarded to Council and completed on time and within budget	GDR work nearing completion. KDR project to commence mid July 2023

### There are Multiple Public Transport Options

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's airports and airfield assets.	DES	Implement maintenance programs for airports	Mar-23	Annual maintenance program implemented	Completed.
	DCS	Funded airport depreciation for asset replacement	May-23	AMP updated	Depreciation is charged in line with AMP
	DES	Implement capital program for airports	Feb-23	Program implemented	Completed.
Advocate for improved airfield infrastructure and services.	DES	Attend regional meetings and meet with government representatives	Quarterly	Attendance at FNQRRG regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.
Advocate for improved rail and bus services	CEO	Attend regional meetings and meet with government representatives	Annually	Attendance at FNQROC & NWQROC regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.

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

### Best Practice Water and Waste Water Management

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's water and waste water assets.	DES	Implement maintenance programs for the water networks	Oct-22	Maintenance program developed and implemented	Program to be documented
	DES	Implement maintenance programs for the water treatment plants	Dec-22	Maintenance program developed and implemented	General maintenance underway
	DES	Develop and implement a water and waste water intervention level policy	Mar-23	Policy developed and presented to Council	Not commenced
Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program to deliver good quality, reliable water and waste water supplies for all communities	DCS	Funded water depreciation for asset replacement	Dec-22	AMP updated	Depreciation is charged in line with AMP
	DES	Implement Capital programs for the water networks	Mar-23	Program developed and implemented	Underway
	DES	Improvement of the Water Treatment Plants at Georgetown and Forsayth	Dec-22	Upgrade Forsayth WTP operations	Underway
Water Reservoirs are operating and environmentally compliant	DES	Implement maintenance programs for the water reservoirs	Mar-23	Program developed and implemented	Completed and implemented. A review is now required.
	DES	Charleston Dam is completed and operational	Oct-22	Charleston Dam online and operational	Some maintenance issues are required and there are restoration works required on the fish ladder.
Lobby for adequate funding to enable the repair and maintenance of shire water and waste water network affected by natural disaster or other events	CEO	Attend regional meetings and meet with government representatives	Monthly	Advocated at FNQROC / NWQROC regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.

### Best Practice Waste Management

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
An asset management strategy to support the monitoring, maintenance, replacement and	DES	Implement waste collection programs at each town	Nov-22	Strategy presented to Council for adoption	Being undertaken and program to be documented.

enhancement of Council's collection and waste management facilities throughout shire	DCS	Funded depreciation for asset replacement	Mar-23	AMP updated	Depreciation is charged in line with AMP
	DES	Implement waste disposal programs at each facility	Jan- 23	Strategy presented to Council for adoption	Council in both the FNQROC and NWQROC strategies.
	DCS	Effective education program and encourage recycling, reuse and reduction of community waste	Jan-23	Successful media campaign held	This will be done Regionally as the first Action in the Regional Resource Recovery Plan which is targeted to commence in 2024.

### Best Practice Natural Environment and Pest Management

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Develop Council's Biosecurity Plan in consultation with landowners and other stakeholders to reduce the impact of existing and emerging pests.	DCS	Implement works program for biosecurity	Dec-22	Plan adopted by Council	Commenced
In partnership with the community and external agencies, promote and support best practice management of the natural environment.	CEO	Attend regional meetings and meet with government representatives	Monthly	Advocated at FNQROC / NWQROC regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.
Minimise the potential of disease outbreaks through implementation of an integrated mosquito management program.	DCS	Implement program as required	Jan-23	Program developed and adopted by Council	Fogging trial completed  Mosquito Management Plan referred to EHO to commence with budget allocation in 23/24 to resource it.

### An Energy Efficient Shire

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
	CEO	Identify the current status of Council's renewable energy portfolio	Jan-23	Council Status recognised	Council and Community reports completed.

Support of renewable energy. carbon reduction programs and Council's carbon footprint	DES	Attend regional meetings and meet with government and industry representatives	Half Yearly	Attendance at FNQWaste regional meetings	Attending FNQWaste regional meetings.
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### Industry has Sustainable Environmental Practices

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Companies and industries are environmentally compliant	CEO	Attend regional meetings and meet with government and industry representatives	Bi-Monthly	Advocated at regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.

### A Diversified Economic Development Ensures a Prosperous Shire

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Maintain a compliant planning scheme that supports the future development of our shire	DCS	Implement the planning scheme	Monthly	Planning applications processed	Planning Scheme implemented. Land Use studies for Georgetown and Mt Surprise completed
	DCS	Review and update planning scheme	May-23	Plan review and presented to Council	Not commenced
Review and update the asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's housing stock	DCS	Implement maintenance program for Council housing	Mar-23	Maintenance program implemented	In Progress (attached to asset valuations)
	DCS	Funded depreciation for asset replacement	Apr-23	AMP updated	Depreciation is charged in line with AMP
Advocating for the release of State Land for future development across the shire	CEO	Promote residential, rural residential and industrial subdivisions throughout shire as land become available and demand increases.	Monthly	Successful media campaign held	Industrial land in Georgetown acquired

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Facilitate the development and marketing of a distinctive regional image.	CEO	Review and update shire marketing image	Feb-23	Strategy developed and adopted by Council	Currently developing a concept, this is now pending the development of an Economic Development Plan

Support community development to expand and meet the growing needs of the region through infrastructure, income diversification and advocacy	CEO	Develop and implement a Tourism Plan by consulting with all relevant stakeholders	Feb-23	Plan developed and adopted by Council	Completed
	CEO	Area Promotion	Monthly	Successful Media Campaign Held	Not yet commenced
	CEO	Review the TerrEstrial VIC Business Plan, with a view to identify latent opportunities and extending the tourist experience to include interactive activities.	Apr-23	Business case developed and adopted by Council	Further work to be carried out
Support skills development (youth, business, industry)	DCS	Develop and implement a community skills development program	Dec-22	Program implemented	In progress
	DCS	Review procurement policy and monitor the outcomes	Half Yearly	Outcome report presented to Council for consideration	In progress
Advocate for the development of the Etheridge Agriculture Precinct and associated agricultural industries	CEO	Attend regional meetings and meet with government and industry representatives	Monthly	Attendance at FNROQ / NWQROC regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.

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

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's parks, garden and recreational facilities	DES	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for parks, garden and recreational facilities	Apr-23	Program developed and implemented	Being developed as part of Sport & Rec plan.
	DCS	Maintain the public conveniences	Monthly	Facilities meet expectations	Public conveniences maintained
	DCS	Maintain the Shire's Cemeteries.	Monthly	Facilities meet expectations	Town Cemeteries maintained. Developing service levels for other cemeteries
	DCS	Maintain Swimming Pool as a safe and attractive venue.	Monthly	Facilities meet expectations	Swimming Pool maintained.
Establishment suitable recreational activities/facilities at water reservoirs	CEO	Construct recreation facilities at Charleston Dam to encourage activity-based tourism.	Apr-23	Project complete	Further developments to be undertaken in 2023/24.

	CEO	Continue our partnership with Department to further enhance the visitor experience on the Copperfield Dam, including construction of recreation facilities to encourage activity-based tourism.	Monthly	Attendance at FNROC / NWQROC regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.
Enhance and improve the aesthetics of each town.	DES	Review and implement Georgetown beautification plan	Mar-23	Project approved and underway	Suggest that a Councillor briefing is necessary to progress this program.
	DES	Review beautification plans for Einasleigh, Forsayth and Mt Surprise	May-23	Plan presented to Council for consideration	Not commenced
Advocate for funding for additional sport and recreation infrastructure.	CEO	Review Council's sport and recreation long term plan	Apr-23	Status of current plan considered and reviewed	Seeking funding to undertake the development of same.
	CEO	Attend regional meetings and meet with government and industry representatives	Monthly	Attendance at FNROC / NWQROC regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.

### 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>	<u>4th Quarter</u>
Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's Health, Aged Care, Childcare facilities	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Social facilities	May-23	Program developed and implemented	Not commenced
	CEO	Advocate to State and Federal Governments, supporting residents to address social inequity, disadvantage, livelihoods and general well-being.	Monthly	Attendance at FNQROC / NWQROC regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.
	CEO	Partner with state government agencies to improve social conditions and livability.	Monthly	Attendance at FNQROC / NWQROC regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.
Ensure that services to the community for childcare, youth hostel and aged care are provided.	DCS	Review and implement strategies for an efficient use of the 'Georgetown Hostel'	Mar-23	Current strategy review and updated	Not commenced
	DCS	Review and implement strategies for an efficient operation of the childcare business, including after school care	Mar-23	Current strategy review and updated	Commenced
	DCS	Review and implement strategies for youth programs for leadership, recreation, entertainment and healthy socialization	Feb-23	Current strategy review and updated	In progress. CDEO to workshop potential youth programs with Council in Q4

	DCS	Review and implement strategies for an efficient operation of programs for seniors	Jan-23	Current strategy review and updated	ILF progresses. CDEO to workshop potential Seniors programs with Council in Q4
Construct care facilities to retain citizens in the community.	DCS	Develop plans to build aged care facilities.	Nov-22	Plan presented to Council for consideration	Procurement delayed pending confirmation of funding.
	DCS	Develop plans to build special care facilities.	Jun-23	Overall strategy developed for Consideration	Procurement delayed pending confirmation of funding.
Advocate and facilitate the provision and improvement of central and remote health services.	CEO	Meet with government lobbying for health concerns, including a doctor to the region, aged care and respite and palliative care support.	Monthly	Attendance to regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.
Advocate and facilitate for improvements in educational services to be provided within the shire	CEO	Attend Schools and meet with representatives of the school and P&Cs	Half yearly	Attendance to meetings	Not yet commenced, however a Councillor is in regular contact with Shire Schools.
Advocate for sufficient policing and emergency service facilities	CEO	Meet with government representatives	Quarterly	Attendance to DDMG meetings	Mayor, Deputy Mayor and CEO participate in quarterly TEAMS meetings.

### A Culturally Aware Community

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's social infrastructure	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Social Infrastructure	Jun-23	Program developed and implemented	Not commenced
Provide libraries, as learning and information centres	DCS	Review and implement strategies for library service	Jan-23	Strategy is reviewed and implemented	In progress
Engage with and support local arts and cultural groups.	DCS	Review and implement strategies for engaging with arts and cultural groups	Nov-22	Strategy is reviewed and implemented	RADF Committee allocated grants throughout the year. CDEO to workshop potential cultural development programs with Council in Q4
Build and strengthen the Shire's identity through the support and provision of a	DCS	Support volunteers, community groups and events	Sep-22	Community assistance policy is reviewed and implemented	Ongoing promotion of assistance available under Council's Community Assistance policies. Approx \$85,000 provided to community organisations during 2022/23.



variety of events and branding our corporate image.					
Encourage local historians to preserve and promote local history and heritage.	DCS	Support important social milestones on appropriate anniversary dates.	Dec-22	Community calendar of events is developed and supported	Community Events are promoted on our Website and Social Media Platforms.

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Improve co-operation and communication with relevant stakeholders and all levels of government in the strategic planning of future community infrastructure.	DCS	Develop and maintain a current advocacy plan for the provision of telecommunication services, telemetry and media.	Jan-23	Plan is developed and Implemented	Meetings continue with Telstra.
Review and update the comprehensive asset management strategy to support the maintenance, replacement and enhancement of Council's communication assets.	DCS	Maintain radio re-transmission services for Mt Surprise, Forsayth and Einasleigh.	Monthly	Services are operational	Services maintained.
	DCS	Assist a commercial entity to introduce local radio services.	Jun-23	Options are considered and implemented	Tabled at Oct 2022 meeting with commercial operator given 12 months to provide service.

### Best Practice Corporate Governance and Organisational Excellence

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Councillors take a leadership role in the community, serve as a role model and provide strategic direction for the continued growth and development of the region.	CEO	Review and implement Council's strategic plans	Monthly	Delegations from the monthly Council meetings	Review is progressing on a needs basis.
	CEO	Attend local and regional meetings with community, government and industry representatives	Monthly	Opportunities to attend regional meeting is given	Every opportunity is taken to meet stakeholders in any location.

Pursue and nurture an environment of honesty and integrity in which elected members, managers and staff work together in a spirit of trust and teamwork.	CEO	Adopt appropriate governance structures and make appropriate delegations.	Apr-23	Organisational structure is reviewed	Not yet commenced.
	CEO	Ensure the administration of the region is governed through open and transparent decision-making and reporting processes.	Mar-23	Meetings and legislative requirements are met	An internal Audit Committee Meeting is scheduled for July 23.
	DCS	Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for Corporate Assets	May-23	AMP is updated	Depreciation is charged in line with AMP
	DCS	Maintain compliance with legislation, local laws, policies	Monthly	Local Laws, policies and procedures are reviewed on a regular basis for compliance	Compliance continuously reviewed
Actively participate in the membership of regional development and other organisations in order to achieve mutual regional priorities.	CEO	Actively participate in the regional organisations and statutory supported planning instruments	Monthly	Attendance to regional meetings	Council have attended Regional Meetings and advocated on behalf of ESC.
	CEO	Build the Council's data analytic capability.	Apr-23	Statistical data is collected	Not yet commenced.

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Using appropriate media, promote civil and respectful discussion and participation in relevant issues.	CEO	Branding of Shire	Monthly	Media channel are used to promote Council operations	Council is building a presence on social media and a new E Newsletter has been developed. Other branding options are being developed.
Disseminate accurate and relevant information within the organization, the community and other relevant audiences.	CEO	Review of Council communication mechanisms	Oct-22	Current communication processes are reviewed and report to Council for consideration	The new "Drop in Sessions" have had a 75% success rate and further improvements are being considered.
Review the current practice of holding consultation meetings throughout the Shire and distribution of newsletter 'Inform' to maximise effective community engagement.	CEO	Council will embrace exceptional customer service, valuing staff and promoting ethical standards of practice, supported by clear policies and strategies;	Monthly	Item is raised at every Council meeting to ensure compliance	Issue is raised at every Council Meeting.

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Ensure the transparency of Council's financial operations and performance and promote awareness within the community of Council's financial management and other strategies.	DCS	Review and implement strategies for an efficient operation of Council administration and finances sections	Nov-22	Number of issues raised	GL re-write completed. Audit Committee meeting held. Audit recommendations being implemented.
	DCS	Review and implement strategies for an efficient operation of Council's internet and internal technology capabilities.	Dec-22	Capabilities of the system is reviewed and reported to Council	Council's website under review. ICT network & fleet progressively upgraded in accordance with strategic replacement model
	DCS	Review and implement a fair and equitable rating system	Feb-23	Review is undertaken and outcomes are reported to Council for their consideration	Rate modelling completed for 23/24
Pursue opportunities for external income sources to enhance financial capacity beyond traditional methods	CEO	Review Council's strategies / operations to reduce costs to Council	Monthly	Report to Council on options of gaining additional revenue sources	Every opportunity for additional funding is raised on a monthly basis.
Ensure the efficiency of procurement and stores activity.	DCS	Review and implement strategies for an efficient operation of the procurement and stores sections	Oct-22	Undertake a review of processes and if required implement improvements	To be completed in Q4
Ensure the efficiency of depot and engineering administration	CEO	Review and implement strategies for an efficient operation of Councils depot and engineering sections	Nov-22	Review current practices and report back to Council on possible improvements	Every opportunity is taken to review procedures and processes.
	DES	Effective works program to better utilise alignments between all funding.	Dec-22	Program to be reported back to Council for consideration	Currently under review as part of the Flood Restoration Works Program.
Maintain a profitable fleet business and manage contractor hire arrangements.	DES	Review and implement strategies for an efficient operation of Council's Plant Fleet	Oct-22	AMP for Council plant and machinery is reviewed and implemented	Not commenced
	DES	Review and implement strategies for efficient use of contractors.	Sep-22	Report is presented to Council for consideration	Not commenced
	DES	Develop a Plant Replacement and upgrade schedule and maintain the operational capacity of plant.	Sep-22	An annual plant for plant replacement is presented to Council, including a 10-year replacement Program	An annual plant for plant replacement is presented to Council, including a 10-year replacement Program

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Develop, review and implement a staffing strategy to the efficiency of Council operations	CEO	Review and implement strategies to increase the capacity of Council	Oct-22	As a part of the organisational review.	Part of the Organisation review and amount of work being requested.
Provide accountable, professional, responsible, timely and accessible services to external and internal customers that reflect the values of the organization.	DCS	Review and implement strategies to for customer services	Dec-22	The current process for customer requests and complaints is review and any outcome is presented to Council for consideration	Refinements made in Q4 2022. Snap Send Solve implemented. Customer complaint management system remains under review and improvement

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Ensure Councillors and staff are provided with relevant learning and personal development opportunities to achieve stated strategic priorities and corporate objectives.	CEO	Promote a drug free environment.	Monthly	Outcomes from testing is considered	Random testing being undertaken on a regular basis to ensure compliance.
	CEO	Review and implement strategies for an efficient training and development programs	Monthly	A training needs analysis is developed	Not yet commenced
Implement effective HRM strategy throughout the organisation.	CEO	Review HRM practice for Council.	Dec-22	An annual review is undertaken of current practices	Policy review commenced.
Develop and implement organisation well-being programs.	CEO	Well-being program is part of a HRM review.	Dec-22	An annual review is undertaken of current practices	A program is in place and available to all personnel.
Develop and implement proactive WHS and enterprise risk strategies to reduce threats to the Council and the community.	CEO	Promote and support a safe and healthy work environment in which the importance of family and work/life balance is recognised.	Feb-23	Annual review is favourable, and incidents are minimised	Completed

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

<u>Strategies</u>	<u>Officer</u>	<u>Actions</u>	<u>Comp Date</u>	<u>KPI</u>	<u>4th Quarter</u>
Ensure a preparedness to respond to natural disasters and other emergencies and engage in planning activities aimed at minimising the impact of such disasters on the community.	CEO	Advocate for improved weather information infrastructure in the region (stream gauge stations, rainfall gauge stations and radar).	Nov-22	Suitable weather forecasting is in place.	An additional 3 river gauges have been put in place. A recent exercise, it is noted a further gauge is required.
Maintain a compliant, resourced disaster management plan	CEO	Review and update disaster management plan	Sep-22	Get ready is successful	Plan has been reviewed and desktop exercise undertaken.



# FINANCIAL STATEMENTS

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FOR THE YEAR ENDED

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30TH JUNE 2024

**Etheridge Shire Council**  
**Financial Statements**  
**for the year ended 30 June 2024**

# Etheridge Shire Council

## Financial statements

### For the year ended 30 June 2024

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**Etheridge Shire Council  
Statement of Comprehensive Income  
For the year ended 30 June 2024**

	<u>Note</u>	2024	2023 restated
		\$	\$
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent revenue</b>			
Rates, levies and charges	3(a)	2,736,103	2,536,003
Fees and charges	3(b)	126,234	171,648
Sales revenue	3(c)	11,334,219	18,106,228
Grants, subsidies, contributions and donations	3(d)	<u>24,491,678</u>	<u>33,823,356</u>
<b>Total recurrent revenue</b>		<u>38,688,234</u>	<u>54,637,235</u>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	3(d)	<u>4,881,273</u>	<u>2,217,855</u>
<b>Total capital revenue</b>		<u>4,881,273</u>	<u>2,217,855</u>
Rental income		187,725	186,815
Interest received		874,310	208,898
Other income		73,770	51,203
<b>Total income</b>		<u>44,705,312</u>	<u>57,302,006</u>
<b>Expenses</b>			
<b>Recurrent expenses</b>			
Employee benefits	4	(7,281,094)	(6,965,133)
Materials and services	5	(33,253,426)	(43,782,646)
Finance costs		(164,932)	(2,688)
Depreciation	10	<u>(6,168,873)</u>	<u>(5,385,639)</u>
		<u>(46,868,325)</u>	<u>(56,136,107)</u>
<b>Capital expenses</b>	6	(107,775)	(343,603)
<b>Total expenses</b>		<u>(46,976,100)</u>	<u>(56,479,710)</u>
<b>Net result</b>		<u>(2,270,788)</u>	<u>822,296</u>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase / (decrease) in asset revaluation surplus	18	(501,302)	21,432,825
<b>Total comprehensive income (loss) for the year</b>		<u>(2,772,090)</u>	<u>22,255,121</u>

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

**Etheridge Shire Council**  
**Statement of Financial Position**  
**as at 30 June 2024**

	<u>Note</u>	2024	2023 restated
		\$	\$
<b>Current assets</b>			
Cash and cash equivalents	7	10,618,715	18,070,155
Receivables	8	4,265,666	2,766,252
Inventories	9	475,095	514,612
Contract assets	11	3,520,331	5,531,257
<b>Total current assets</b>		<u>18,879,807</u>	<u>26,882,275</u>
<b>Non-current assets</b>			
Property, plant and equipment	10	285,051,951	281,380,833
<b>Total non-current assets</b>		<u>285,051,951</u>	<u>281,380,833</u>
<b>Total assets</b>		<u>303,931,758</u>	<u>308,263,108</u>
<b>Current liabilities</b>			
Payables	12	5,256,903	2,195,889
Contract liabilities	11	1,139,683	11,809,037
Borrowings	13	203,150	13,509
Provisions	14	799,262	808,027
<b>Total current liabilities</b>		<u>7,398,998</u>	<u>14,826,462</u>
<b>Non-current liabilities</b>			
Borrowings	13	5,784,001	16,251
Provisions	14	2,202,976	2,102,522
<b>Total non-current liabilities</b>		<u>7,986,977</u>	<u>2,118,773</u>
<b>Total liabilities</b>		<u>15,385,975</u>	<u>16,945,235</u>
<b>Net community assets</b>		<u>288,545,783</u>	<u>291,317,873</u>
<b>Community equity</b>			
Asset revaluation surplus		196,709,848	197,211,150
Retained surplus		91,835,935	94,106,723
<b>Total community equity</b>		<u>288,545,783</u>	<u>291,317,873</u>

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

**Etheridge Shire Council  
Statement of Changes in Equity  
For the year ended 30 June 2024**

	Asset revaluation surplus \$	Retained surplus \$	Total \$
<b>Balance as at 1 July 2023</b>	197,211,150	94,106,723	291,317,873
Net result	-	(2,270,788)	(2,270,788)
Other comprehensive income for the year			
Decrease in asset revaluation surplus	(501,302)	-	(501,302)
<b>Total comprehensive Loss for the year</b>	<u>(501,302)</u>	<u>(2,270,788)</u>	<u>(2,772,090)</u>
<b>Balance as at 30 June 2024</b>	<u>196,709,848</u>	<u>91,835,935</u>	<u>288,545,783</u>
<b>Balance as at 1 July 2022</b>	175,778,325	93,284,427	269,062,752
Net result	-	822,296	822,296
Other comprehensive income for the year			
Increase in asset revaluation surplus	21,432,825	-	21,432,825
<b>Total comprehensive income for the year</b>	<u>21,432,825</u>	<u>822,296</u>	<u>22,255,121</u>
<b>Balance as at 30 June 2023 (restated)</b>	<u>197,211,150</u>	<u>94,106,723</u>	<u>291,317,873</u>

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

**Etheridge Shire Council**  
**Statement of Cash Flows**  
**For the year ended 30 June 2024**

	Note	2024	2023
		\$	\$
<b>Cash flows from operating activities</b>			
Receipts from customers		12,250,850	18,936,194
Payments to suppliers and employees		(36,540,565)	(52,180,496)
		<u>(24,289,715)</u>	<u>(33,244,302)</u>
Interest received		874,310	209,785
Rental Income		187,725	186,815
Non Capital grants and contributions		17,658,706	40,833,393
Borrowing costs		<u>(42,731)</u>	<u>(2,688)</u>
<b>Net cash inflow (outflow) from operating activities</b>	20	<u>(5,611,705)</u>	<u>7,983,003</u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	10	(10,724,283)	(9,317,000)
Grants, Subsidies contributions and Donations		2,574,540	2,703,971
Proceeds from sale of property plant and equipment	6	352,618	594,114
<b>Net cash inflow (outflow) from investing activities</b>		<u>(7,797,125)</u>	<u>(6,018,915)</u>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings		6,067,724	-
Repayment of borrowings		(110,334)	(11,740)
<b>Net cash inflow (outflow) from financing activities</b>		<u>5,957,390</u>	<u>(11,740)</u>
<b>Net increase (decrease) in cash and cash equivalent held</b>		<u>(7,451,440)</u>	<u>1,952,348</u>
<b>Cash and cash equivalents at the beginning of the financial year</b>		18,070,155	16,117,807
<b>Cash and cash equivalents at end of the financial year</b>	7	<u><u>10,618,715</u></u>	<u><u>18,070,155</u></u>

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

## Etheridge Shire Council

### Notes to the financial statements

#### For the year ended 30 June 2024

#### 1 Information about these financial statements

##### 1.A Basis of preparation

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

These general purpose financial statements, covering the period 1 July 2023 to 30 June 2024, have been prepared in accordance with the Local Government Act 2009 and the Local Government Regulation 2012.

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

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

Council adopted all standards which became mandatorily effective for annual reporting periods beginning 1 July 2023. None of these adopted Standards has resulted in a material impact on reported positions, performance or cash flows. The adoption of the revisions to AASB 101 Presentation of Financial Statements resulted in disclosure of material accounting policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and:

- (a) Council has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- (b) Council chose (or was mandated to use) the accounting policy from one or more options permitted by Australian Accounting Standards.
- (c) the accounting policy was developed in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and errors in the absence of an Australian Accounting Standard that specifically applies.
- (d) the accounting policy relate to an area for which a Council is required to make significant judgements or assumptions in applying an accounting policy, and the Council discloses those judgements or assumptions in the financial statements.
- e) the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

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

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024. These standards have not been adopted by Council and will be included in the financial statements on their effective date.

##### 1.D Estimates and Judgements

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

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

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

Valuation, depreciation and impairment of Property, Plant and Equipment - Note 10  
Provisions - Note 14  
Contingent Liabilities Note 16  
Revenue recognition - Note 3

##### 1.E Rounding and comparatives

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

##### 1.F Taxation

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

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**2. Analysis of Results by Function**

**2(a) Council functions - component descriptions**

- 1 Governance**  
Elected and Executive corporate leadership. Comprises support functions for Mayor and Councillors, council and committee meetings, statutory requirements, human resources, media and public relations, planning, economic development and workplace health and safety.
- 2 Corporate Services**  
Administration, Finance and organisational support. Based on providing Financial Reporting and Management reporting. This function includes the administration, building, finance, information technology and communication services of council.
- 3 Community Services**  
Services directed toward meeting community outcomes. Community functions provide support to emergency services, growing aged care services and child care and education support, disaster management, sporting and recreation, animal control and day to day community and cultural activities.
- 4 Infrastructure**  
Civil works and services. Centered on providing high quality and effective road network. Provides and maintains transport infrastructure, including the maintenance and provision of the roads, drainage and footpath networks.
- 5 Utilities**  
Major goal is providing safe, sustainable water services. Includes activities relating to flood and waterways management. This function includes the goal of sustainably managing refuse sites including refuse collection and disposal services. Council does not provide sewerage infrastructure.

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**2 (b) Analysis of results by function**

Income and expenses defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2024

Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital				Recurrent	Capital				
	Grants	Other	Grants	Other								
	\$	\$	\$	\$			\$	\$				
Governance	179,703	19,556	908,988	-	-	1,108,247	(2,086,078)	-	(2,086,078)	(1,886,819)	(977,831)	-
Corporate Services	235,451	3,034,935	(30,373)	-	-	3,240,013	(2,781,181)	-	(2,781,181)	489,205	458,832	21,050,214
Community Services	237,474	515,819	888,375	-	-	1,641,668	(2,214,952)	-	(2,214,952)	(1,461,659)	(573,284)	-
Infrastructure	23,839,050	11,155,762	3,114,283	-	-	38,109,095	(38,617,405)	(107,775)	(38,725,180)	(3,622,593)	(616,085)	282,881,544
Utilities	-	606,289	-	-	-	606,289	(1,168,709)	-	(1,168,709)	(562,420)	(562,420)	-
<b>Total Council</b>	<b>24,491,678</b>	<b>15,332,361</b>	<b>4,881,273</b>	<b>-</b>	<b>-</b>	<b>44,705,312</b>	<b>(46,868,325)</b>	<b>(107,775)</b>	<b>(46,976,100)</b>	<b>(7,044,286)</b>	<b>(2,270,788)</b>	<b>303,931,758</b>

Year ended 30 June 2023

Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital				Recurrent	Capital				
	Grants	Other	Grants	Other								
	\$	\$	\$	\$			\$	\$				
Governance	158,018	6,225	40,434	-	-	204,677	(1,094,670)	-	(1,094,670)	(930,427)	(889,993)	-
Corporate Services	7,351,295	2,480,477	-	-	-	9,831,772	(4,943,101)	-	(4,943,101)	4,888,671	4,888,671	40,496,697
Community Services	205,519	784,353	-	-	-	989,872	(2,696,546)	-	(2,696,546)	(1,706,674)	(1,706,674)	-
Infrastructure	26,108,524	17,362,008	2,177,421	-	-	45,647,953	(45,862,190)	(343,603)	(46,205,793)	(2,391,658)	(557,840)	267,766,411
Utilities	-	627,732	-	-	-	627,732	(1,539,599)	-	(1,539,599)	(911,867)	(911,867)	-
<b>Total Council</b>	<b>33,823,356</b>	<b>21,260,795</b>	<b>2,217,855</b>	<b>-</b>	<b>-</b>	<b>57,302,006</b>	<b>(56,136,106)</b>	<b>(343,603)</b>	<b>(56,479,709)</b>	<b>(1,051,955)</b>	<b>822,297</b>	<b>308,263,108</b>

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**3 Revenue**

**(a) Rates, levies and charges**

Rates, levies and other annual charges are recognised as revenue, when council earns the right to entitlement, at the commencement of the associated rating period.

Prepaid rates are customer rates payments received prior to the rating period, initially recognised as a financial liability until the commencement of the rating period. Council has no entitlement to such funds, and consequently, any such receipts are held to the credit benefit of customers rates accounts, until commencement of the ratings period.

<u>Note</u>	2024 \$	2023 \$
General rates / Community levy	2,482,667	2,295,495
Water consumption, rental and sundries	496,948	447,779
Waste management	177,478	162,810
Total rates and utility charge revenue	<u>3,157,093</u>	<u>2,906,084</u>
Less: Discounts	<u>(420,990)</u>	<u>(370,081)</u>
	<u><u>2,736,103</u></u>	<u><u>2,536,003</u></u>

**(b) Fees and charges**

Revenue arising from fees and charges are recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service. There is no material obligation for council in relation to refunds or returns.

Licences granted by council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

TerrEstrial centre - admission fees	42,915	52,950
Agistment	35,452	32,700
Other fees and charges	47,867	85,998
	<u>126,234</u>	<u>171,648</u>

**(c) Sales revenue**

Sale of goods revenue is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in contract liabilities and is recognised as revenue in the period when the service is performed.

<u>Note</u>	2024 \$	2023 \$
<b>Rendering of services</b>		
Contract and recoverable works	10,843,744	17,617,739
Private and Other works	240,961	237,627
	<u>11,084,705</u>	<u>17,855,366</u>
Child care centre	114,483	119,962
Hostel fees	54,051	56,067
	<u>168,534</u>	<u>176,028</u>
<b>Sale of goods</b>		
TerrEstrial Centre - goods	80,980	74,834
	<u>80,980</u>	<u>74,834</u>
<b>Total sales revenue</b>	<u><u>11,334,219</u></u>	<u><u>18,106,228</u></u>



**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**(d) Grants, subsidies, contributions and donations (Cont)**

**Grant income under AASB15**

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

Performance obligations vary in each agreement but include milestone events, completion to a specification or standard, within a certain time frame. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, revenue is recognised using either costs or time incurred.

**Grant income under AASB 1058**

Assets arising from transfers within the scope of AASB 1058, are recognised at the fair value of the asset at the time of transfer. Council recognises any associated liability or equity item relationships similarly at this time, with any resultant benefit then being recognised as either income or expense.

**Capital grants**

Where council receive funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred.

Physical assets contributed to council by developers are recognised as revenue when Council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

	2024 \$	2023 \$
<b>(i) Operating</b>		
General purpose grants	70,076	133,333
State government subsidies and grants	24,268,962	23,994,302
Commonwealth government subsidies and grants	149,487	9,690,774
Donations	3,153	4,947
<b>Total recurrent grants, subsidies, contributions and donations</b>	<u>24,491,678</u>	<u>33,823,356</u>

**(ii) Capital**

Capital revenue includes grants and subsidies received and tied to specific projects for the replacement or upgrade of existing, non-current, assets and investment in new assets.

State government subsidies and grants	4,333,313	2,031,639
Commonwealth government subsidies and grants	547,960	186,215
<b>Total capital grants, subsidies and contributions</b>	<u>4,881,273</u>	<u>2,217,855</u>

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

	2024		2023	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
Grants and subsidies	219,563	29,150,235	9,824,107	25,686,157
Donations	3,153	-	4,947	-
	<u>222,716</u>	<u>29,150,235</u>	<u>9,829,054</u>	<u>25,686,157</u>

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

	<u>Note</u>	2024	2023
		\$	\$
<b>4 Employee benefits</b>			
Staff wages and salaries		5,445,171	5,210,922
Councillors' remuneration		356,112	316,283
Annual, personal and long-service leave entitlements		1,004,014	841,124
Other employee related expenses		138,585	154,332
Superannuation		574,083	589,526
		<u>7,517,965</u>	<u>7,112,187</u>
Less: Capitalised employee expenses		<u>(236,871)</u>	<u>(147,054)</u>
		<u><u>7,281,094</u></u>	<u><u>6,965,133</u></u>

Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties.

	2024	2023
Total Council employees at the reporting date:		
Elected members	5	5
Administration staff (Inc Exec)	19	15
Childcare	5	4
Depot and works staff	34	36
Total full time equivalent employees	<u>63</u>	<u>60</u>

	<u>Note</u>	2024	2023
		\$	\$
<b>5 Materials and services</b>			
Consumables		400,825	344,252
Audit of annual financial statements by the Auditor General		100,275	132,444
Professional services		523,205	574,183
Contract works		23,261,240	19,426,675
Repairs and maintenance		4,129,032	1,961,793
Other materials and services		3,474,842	20,087,316
Water and waste management		957,407	895,531
Communications		136,874	114,967
Insurances		269,726	245,485
		<u>33,253,426</u>	<u>43,782,646</u>

Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are - \$96,000 (2022-23 - \$98,833)

<b>6 Capital expenses</b>			
Increased/ (Decreased) provision for landfill closure and monitoring	14	77,402	(112,776)
<b>Loss on disposal of non-current assets</b>			
Proceeds from sale of property, plant and equipment		(352,618)	(594,114)
Less: Carrying value of disposed property, plant and equipment		382,991	1,050,492
		<u>30,373</u>	<u>456,378</u>
Total capital expenses		<u><u>107,775</u></u>	<u><u>343,603</u></u>

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

	<u>Note</u>	2024	2023
		\$	\$
<b>7 Cash and cash equivalents</b>			
Cash at bank and on hand		406,232	18,307
Deposits at call		10,212,483	18,051,848
<b>Balance per Statement of Financial Position and Cash Flows</b>		<u>10,618,715</u>	<u>18,070,155</u>

Cash is held with Bendigo Bank in standard business banking accounts. This bank has a Standard and Poor's short term credit rating of A1+ and a long term rating of AA-. Deposits at call are capital guaranteed and held with Queensland Treasury Corporation.

**Restricted cash and cash equivalents over Government grants and subsidies**

Council's cash and cash equivalents may be subject to internal and external restrictions identifying amounts for specific purpose allocation. Council's internal restriction are over financial assistance grants for the ensuing financial year, received in advance.

Cash and Cash equivalents	10,618,715	18,070,155
Less: Externally imposed restrictions on use	(1,139,683)	(1,910,344)
<b>Unrestricted cash</b>	<u>9,479,032</u>	<u>16,159,811</u>

**(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:**

Future capital works	1,139,683	164,374
Future constrained works	-	1,745,970
<b>Unspent and restricted Government grants and subsidies</b>	<u>1,139,683</u>	<u>1,910,344</u>

**(ii) Internal allocations of cash at the reporting date:**

Internal allocations of cash may be lifted by a Council with a resolution.

Future recurrent expenditure	7,502,377	7,499,230
<b>Total Internally allocated cash</b>	<u>7,502,377</u>	<u>7,499,230</u>

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate, trust bank account and separate accounting records are maintained for funds held on behalf of external, third parties. Council performs a custodial role in respect of these monies, imposing internal restrictions on their use for other Council purposes, and they are neither considered revenue nor recognised as a Council asset as Council has no control over the assets.

	<u>Note</u>	2024	2023
		\$	\$
<b>Trust funds held for outside parties</b>			
Monies collected or held on behalf of other entities yet to be paid out		-	1,539
		<u>-</u>	<u>1,539</u>

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**8 Receivables**

Settlement of receivables is required within 30 days from invoice date with additional transaction security not normally obtained. Council applies normal business credit protection procedures prior to providing goods or services, to minimise credit risk. Council does not impair rate receivables as it is empowered under the provisions of the *Local Government Act 2009* to recover any outstanding rate debt from proceeds on disposal of the rateable property.

Current	2024	2023
	\$	\$
Rates	223,251	134,477
Prepaid expenses	119,509	70,206
Trade receivables	<u>4,037,782</u>	<u>2,561,569</u>
<b>Total current receivables</b>	<b>4,380,542</b>	<b>2,766,252</b>
Less: Loss Allowance	<u>(114,876)</u>	<u>-</u>
	<u><u>4,265,666</u></u>	<u><u>2,766,252</u></u>

9 Inventories	<u>Note</u>	2024	2023
		\$	\$

**Land Held for resale**

Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value and, being an inventory item, is classified as a current asset. Proceeds from the sale will be recognised as sales revenue on the signing of a legal, unconditional contract of sale.

**(a) Inventories held for sale**

Real estate for resale	-	<u>53,093</u>
	<u>-</u>	<u>53,093</u>

**(b) Inventories held for distribution**

Plant and equipment stores	<u>475,095</u>	<u>461,518</u>
	<u>475,095</u>	<u>461,518</u>

<b>Total inventories</b>	<u><u>475,095</u></u>	<u><u>514,612</u></u>
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Etheridge Shire Council  
Notes to the financial statements  
For the year ended 30 June 2024

10 Property, Plant & Equipment

30-Jun-24

Basis of measurement

Fair value category

Asset values

Opening gross value as at 1 July 2023

Additions:

Disposals

Revaluation adjustment to other comprehensive income(asset revaluation surplus)

Transfers between classes

Closing gross value as at 30 June 2024

Accumulated depreciation and impairment

Opening balance as at 1 July 2023

Depreciation expense

Depreciation on disposals

Transfers between classes

Revaluation adjustment to asset revaluation surplus

Adjustments and Other Transfers

Accumulated depreciation as at 30 June 2024

Carrying amount as at 30 June 2024

Range of estimated useful life in years

Asset Additions comprise

Asset Renewals

Other additions

	Land	Land improvements	Buildings	Other Structures	Fleet, Plant and Equipment	Furniture and Office Equipment	Road, drainage and bridge network	Water	Waste	TerrEstrial Collection	Work in progress	Total
	Fair Value Level 2	At Cost Level 3	Fair Value Levels 2 & 3	Fair value Level 3	At Cost Level 3	At Cost Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	At Cost	
Opening gross value as at 1 July 2023	1,770,875	13,679,361	30,847,705	15,851,079	13,037,762	1,094,766	248,854,788	19,065,725	1,465,629	915,748	2,577,420	349,160,858
Additions:	-	-	-	-	-	-	-	-	-	-	10,737,283	10,737,283
Disposals	(5,090)	-	-	-	(900,252)	-	(54,415)	-	-	-	-	(959,757)
Revaluation adjustment to other comprehensive income(asset revaluation surplus)	-	-	2,288,671	802,265	-	-	(10,033,527)	3,594,744	-	-	-	(3,347,847)
Transfers between classes	339,103	(13,679,361)	1,019,165	1,478,531	1,896,096	-	686,351	13,857,792	(1,465,629)	25,000	(4,157,048)	-
Closing gross value as at 30 June 2024	2,104,888	-	34,155,541	18,131,875	14,033,606	1,094,766	239,453,197	36,518,261	-	940,748	9,157,655	355,590,537
Opening balance as at 1 July 2023	-	128,266	10,508,531	6,183,344	4,968,708	510,790	39,535,670	5,193,757	750,960	-	-	67,780,026
Depreciation expense	-	-	918,621	583,815	1,027,380	63,582	3,149,592	425,883	-	-	-	6,168,873
Depreciation on disposals	-	-	-	-	(573,330)	-	(3,436)	-	-	-	-	(576,766)
Transfers between classes	-	(128,266)	-	750,960	-	-	-	128,266	(750,960)	-	-	-
Revaluation adjustment to asset revaluation surplus	-	-	850,180	(1,791,912)	-	-	(1,851,781)	(53,032)	-	-	-	(2,846,545)
Adjustments and Other Transfers	-	-	-	-	12,999	-	-	-	-	-	-	12,999
Accumulated depreciation as at 30 June 2024	-	-	12,277,332	5,726,207	5,435,757	574,372	40,830,045	5,694,874	(0)	-	-	70,538,587
Carrying amount as at 30 June 2024	2,104,888	-	21,878,209	12,405,668	8,597,849	520,394	198,623,152	30,823,387	0	940,748	9,157,655	285,051,951
Range of estimated useful life in years	Land: Not depreciated.	Land: Improvements: 7 - 100	40 - 100	20-60	2 - 20	2 - 20	5 - 100 Formation - Not Depreciated	20 - 80	20 - 60	Not Depreciated	-	-
Asset Additions comprise	-	-	133,331	-	-	-	674,689	15,577	-	-	-	823,597
Asset Renewals	339,103	-	885,834	12,902	1,896,096	-	11,662	162,854	-	25,000	-	3,333,451

Etheridge Shire Council  
Notes to the financial statements  
For the year ended 30 June 2024

10 Property, plant and equipment

30-Jun-23

Note	Land	Land improvements	Buildings	Other Structures	Fleet, Plant and Equipment	Furniture and Office Equipment	Road, drainage and bridge network	Water	Waste	TerrEstrial Collection	Work in progress	Total
	Fair Value	At Cost	Fair Value	Fair value	At Cost	At Cost	Fair Value	Fair Value	Fair Value	Fair Value	At Cost	
	Level 2	Level 3	Levels 2 & 3	Level 3	Levels 3	Level 3	Level 3	Level 3	Level 3	Level 3		
	<b>Asset values</b>											
	1,701,500	12,826,640	27,897,248	14,167,945	12,035,969	1,067,302	219,681,758	11,204,116	1,465,629	726,850	12,994,235	315,769,192
	-	-	-	-	-	-	-	-	-	-	9,317,000	9,317,000
6	-	-	-	-	(1,257,593)	-	(585,308)	(66,350)	-	-	-	(1,909,251)
18	-	852,721	1,909,895	981,399	-	-	21,230,433	820,571	-	188,898	-	25,983,917
	69,375	-	1,040,562	701,735	2,259,386	27,464	8,527,905	7,107,388	-	-	(19,733,815)	-
	1,770,875	13,679,361	30,847,705	15,851,079	13,037,762	1,094,766	248,854,788	19,065,725	1,465,629	915,748	2,577,420	349,160,858

**Accumulated depreciation and impairment**

Opening balance as at 1 July 2022

Depreciation expense

Depreciation on disposals

Revaluation adjustment to other comprehensive

Transfers between classes

Accumulated depreciation as at 30 June 2023

	-	-	8,975,594	5,376,594	4,972,600	445,838	33,491,008	4,762,178	677,708	-	-	58,701,520
	-	128,266	882,315	423,916	739,917	64,952	2,783,515	289,507	73,252	-	-	5,385,640
6	-	-	-	-	(743,809)	-	(32,341)	(40,759)	-	-	-	(816,909)
18	-	-	650,622	382,834	-	-	3,293,488	182,831	-	-	-	4,509,775
	-	-	-	-	-	-	-	-	-	-	-	-
	-	128,266	10,508,531	6,183,344	4,968,708	510,790	39,535,670	5,193,757	750,960	-	-	67,780,026

Carrying amount as at 30 June 2023

Range of estimated useful life in years

	1,770,875	13,551,095	20,339,174	9,667,735	8,069,054	583,976	209,319,118	13,871,968	714,669	915,748	2,577,420	281,380,833
	Land: Not depreciated. Improvements : 7 - 40	Land: Not depreciated. Improvements: 7 - 100	40 - 100	20-60	2 - 20	2 - 20	5 - 100 Formation - Not Depreciated	20 - 80	20 - 60	Not Depreciated	-	-

Asset Renewals

Other additions

	-	-	69,740	280,144	-	-	973,147	79,547	-	-	-	1,402,578
	69,375	-	970,822	421,591	2,259,386	27,464	7,554,758	7,027,841	-	-	-	18,331,237

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**10 Property, plant and equipment**

**(a) Recognition**

Purchases of property, plant and equipment are recognised as assets unless they are below asset recognition thresholds, currently \$10,000 for infrastructure related assets, \$1 in relation to land, and \$10,000 for plant & equipment. Replacement of a major component of an asset, in order to maintain its service potential, is treated as the acquisition of a new asset. Routine operational maintenance, repair costs and minor renewals to maintain the asset component and useful life of the non-current asset are expensed as incurred. Individual assets valued below the asset recognition threshold, are recognised as assets when they form part of a larger, connected network (e.g. individual components of a park). Land beneath roads, and reserve land under the *Land Act 1994* or *Land Title Act 1994*, is controlled by the Queensland State Government and not recognised in Council's Financial Statements.

**(b) Measurement**

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

**(c) Depreciation**

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

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Where assets have separately identifiable components, these components have separately assigned useful lives.

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

**(d) Impairment**

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

**(e) (i) Valuation**

Council's valuation policies and procedures are set by Management. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Within every 5 year period, Council arranges a full comprehensive valuation of assets by engaging an external, professionally qualified valuer. During this year, Council has comprehensively revalued its road, drainage and bridge network, water and other structures asset classes. The purpose of these rolling valuations is to ensure carrying amount of each class of asset does not materially differ from its fair value at the reporting date. The valuation process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their assessments of the condition of the assets at the date of inspection.

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

**(ii) Valuation processes**

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

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

(ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Index applied (change in index recognised 30/06/2024)	Other Interim revaluation adjustments
Land (Level 2)	Market Value	31-Mar-22	Heron Todd White	The property market for residential land and houses is in limited supply, with only a few recent period sales and limited housing and building construction. Land values were assessed using the direct comparison approach, whereby Land owned by Council has a zoning particular to Council's ownership, such as "Community Infrastructure". In these cases, land values have been assessed based upon sale of other land with similar, physical attributes, with allowances being made for the restrictive zoning. Valuation inputs were used where comparable sales evidence was available and meaningful comparisons were possible, without significant adjustment or evidence analysis, or significant professional judgement by Shepherds. Sales evidence was sourced from RP Data, active estate agents and gathered as part of Shepherds normal business processes. Comparable sales evidence can be obtained from Shepherds valuation report.	Nil	Nil
2024: \$ 2,104,888						
2023: \$1,770,875						
Buildings (Level 2)	Market Value	31-Mar-22	Comprehensive Valuer 2022: Heron Todd White	Comprehensive onsite inspections conducted in December 2021, in accordance with AASB13 and AASB16. The property market for residential land and houses is very small with only a few sales in recent years, and with few houses or buildings under construction during the inspection period. Where there is a market for Council building assets, fair value has been derived from sales prices of comparable properties. In the absence of sales evidence, reference has been made to: <ul style="list-style-type: none"> <li>- Rawlinson's, Australian Construction Handbook;</li> <li>- Shepherds industry experience and business processes.</li> </ul> In determining the level of accumulated depreciation, the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence. Where "depth in market" can be identified, we have assessed the fair value of an asset as the best estimate of price reasonably obtained in the market at the date of valuation.	7.44%	Nil
2024: \$4,061,748						
2023: \$2,393,825						
Buildings (level 3)	Current Replacement Cost	31-Mar-22	Comprehensive Valuer Heron Todd White	Where Council buildings are of specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset of similar type and service. The gross current values have been derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors. (Rawlinson's Australian Construction Handbook.) Where there is no depth of market, the net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. In determining the level of accumulated depreciation, the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence. Once the accumulated depreciation has been calculated, it is aggregated into a parent asset for aggregation within the financial system.	7.44%	Nil
2024: \$17,816,461						
2023: \$17,945,349						



Etheridge Shire Council  
Notes to the financial statements  
For the year ended 30 June 2024

10 Property, Plant and Equipment (continued)  
(e) (ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation Approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised 30/06/2024)	Other Interim revaluation adjustments
Water Infrastructure (Level 3)	Current Replacement Cost (CRC)	30-Jun-24	Comprehensive Valuer Shepherd	<p>CRC was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life. Unit rates were developed from a combination of past construction project averages and first principles calculations for assets, where recent construction unit costs are not known.</p> <p><b>Accumulated Depreciation</b> The accumulated depreciation cost was determined by an assessment of the age from either its construction date or by a condition assessment where an asset was close to the end of its life or where reliable construction data information was unavailable. Where site inspections were not conducted (i.e. for passive assets and active assets for which site inspections were not undertaken), the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.</p>	n / a	Nil
Roads, Bridges and Drainage Networks (Level 3)	Current Replacement Cost	30-Jun-24	Comprehensive Valuer Shepherd	<p><b>Roads</b> Council categorises its road infrastructure into urban and rural roads and then further sub-categorises into sealed and unsealed roads. All road segments are then componentised into formation, pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.</p> <p>CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. Council assumes pavements are constructed to depths of 200mm for urban areas and 150mm for rural roads.</p> <p>For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's Enterprise Bargaining Agreement (EBA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.</p> <p><b>Accumulated depreciation</b> In determining the level of accumulated depreciation, roads were disaggregated into significant components which exhibited different useful lives. A consumption assessment was undertaken based on defects / condition assessments for each segment. For sealed surfaces defected % by area and average international roughness index, for sealed pavements % of rutting by area and average international roughness index for unsealed pavements % of gravel remaining were all used to determine remaining lives.</p>	n / a	Nil

10 Property, Plant and Equipment (continued)

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

Asset class and fair value hierarchy	Valuation Approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised 30/06/2024)	Other Interim revaluation adjustments
Roads, Bridges and Networks (Level 3)	Current Replacement Cost	30-Jun-24	Comprehensive Valuer  Shepherd	<p><b>Bridges</b>  Each bridge was assessed individually, with the valuation varying according to deck area, condition and size. Construction estimates were determined on a basis similar to roads.</p> <p>Accumulated depreciation  The accumulated depreciation cost was determined by an assessment of the age from either its construction date or by a condition assessment where an asset was close to the end of its life or where no reliable construction data information was available.</p> <p><b>Drainage Infrastructure</b>  Similar to roads, drainage assets are managed by major components pipes, headwalls surfaces and pits. Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard yet grouped into urban and rural types.  Where drainage assets are located underground, and physical inspection is not possible the age, size and type of construction material are used to determine the fair value at reporting date.</p> <p>Accumulated depreciation  The accumulated depreciation cost was determined by an assessment of the age from either its construction date or by a condition assessment where an asset was close to the end of its life or where no reliable construction data information was available.</p>	n / a	Nil
Other Infrastructure	Current Replacement Cost	30-Jun-24	Comprehensive Valuer  Shepherd	<p><b>Other Structures</b>  Include small shelters, play equipment, fencing and various airstrip and remaining land improvement assets. CRC was calculated based on expected replacement costs, where unit rates were developed from a combination of past construction project averages, from first principles' calculations or indexation.</p> <p>Accumulated depreciation  The accumulated depreciation cost was determined by an assessment of the age from either its construction date or by a condition assessment where an asset was close to the end of its life or where no reliable construction data information was available. .</p> <p>Where site inspections were not conducted, the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.</p>	n / a	Nil

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
<b>11 Contract balances</b>		<u>\$</u>	<u>\$</u>
(a) Contract assets		<u>3,520,331</u>	<u>5,531,257</u>
(b) Contract liabilities			
Funds received upfront to construct Council controlled assets		1,139,683	2,209,105
Non-capital performance obligations not yet satisfied		-	9,599,932
		<u>1,139,683</u>	<u>11,809,037</u>
(c) Revenue recognised that was included in the contract liability balance at the beginning of the year			
Funds received in advance to construct controlled assets		2,209,105	186,144
Non-capital performance obligations not yet satisfied		9,599,932	2,513,333
		<u>11,809,037</u>	<u>2,699,477</u>

**Satisfaction of Contract Liabilities**

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as council constructs the assets. Council expects to recognise the contract liability as income in the subsequent year.

**(d) Significant changes in contract balances**

The decrease of contract liabilities balance relates primarily to QRA flood damage grants whereby Council generally receives the initial 30% upfront prior to the commencement of construction, Council received the 2023 flood damage event upfront payment during the year. Whilst council did commence work, the funds expended prior to the end of the last financial year remained below the initial payment received. These funds were expended during the 2024 financial year.

**12 Payables**

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

<b>Current</b>			
Creditors		-	810,896
Accrued wages and salaries		328,885	96,205
Accrued expenses		4,896,160	1,250,883
Other creditors		31,858	34,805
Other payables		-	3,100
		<u>5,256,903</u>	<u>2,195,889</u>

**13 Borrowings**

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.

All borrowings are in \$A denominated amounts and interest is expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 September 2025 to 15 March 2044.

Council also aims to comply with the Queensland Treasury Corporation's (QTC) borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

<b>Current</b>			
Loans - QTC		<u>203,150</u>	<u>13,509</u>
		<u>203,150</u>	<u>13,509</u>
<b>Non-current</b>			
Loans - QTC		<u>5,784,001</u>	<u>16,251</u>
		<u>5,784,001</u>	<u>16,251</u>

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**14 Provisions**

**Long Service Leave**

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value.

**Refuse dump restoration**

Council has established and maintains a provision for the restoration of the five township landfill sites at the end of their useful lives. Council estimates these sites are estimated to close between 2026 and 2055 and the restoration program will continue over a subsequent thirty years post-closure care program.

The calculation of the provisions use assumptions including application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. The provisions are reviewed at least annually and updated based on the facts and circumstances available at the time.

Refuse restoration provision represents the present value of anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites.

	Note	Current		Non-current	
		2024 \$	2023 \$	2024 \$	2023 \$
Current					
Annual leave		504,405	530,045	-	-
Long service leave		294,857	277,982	137,348	114,296
Refuse site rehabilitation		-	-	2,065,628	1,988,226
		<u>799,262</u>	<u>808,027</u>	<u>2,202,976</u>	<u>2,102,522</u>

**Movements in non-employee benefit provisions:**

	2024 \$	2023 \$
<b>Refuse site rehabilitation</b>		
Balance at beginning of financial year	1,988,226	2,101,003
Increase due to unwinding of discount	77,402	77,402
Additional provisions	-	-
Amounts used	-	-
Increase/(decrease) due to change in discount rate	-	(3,303)
Increase/decrease due to change in inflation rate	-	(82,565)
Expenditure rehabilitation	-	(2,569)
Increase/decrease in provision due to change in timing of cost.	-	(623,833)
Increase/decrease in provision due to change in projected cost.	-	522,092
<b>Balance at end of financial year</b>	<u>2,065,628</u>	<u>1,988,226</u>

**15 Commitments for expenditure**

Contractual commitments and arrangement estimates at the end of the financial year, but not recognised in the financial statements are as follows:

Management of ESC Student Hostel (permits attendance variations)	76,715	72,500
Town Planning & WHS Contracts	87,522	-
Road Construction Projects	969,999	-
Independent Living Facility	1,020,212	-
Other Capital projects	167,746	-
	<u>2,322,194</u>	<u>72,500</u>

**16 Contingent assets and liabilities**

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

**Local Government Mutual**

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

As at 30 June 2023, the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

**Local Government Work Care**

Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Work Care. Under this scheme Council has provided an indemnity by way of bank guarantee in favour of LGW, drawn against deposits held with QTC to cover short fall funding in the event the self-insurance licence was cancelled and there were insufficient funds available to cover the outstanding liabilities. Only the Queensland Government's workers regulator may exercise any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$112,868 (2023: \$66,303).

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

	2024	2023
	\$	\$
<b>17 Related party transactions</b>		
<b>(a) Transactions with key management</b>		
Key Management Personnel : Etheridge Shire Council Mayor and Councillors, Chief Executive Officer, Director Corporate Services and Director Engineering Services		
Compensation paid to KMP comprises:		
Short-term employee benefits	1,035,809	888,885
Long term benefits	12,490	10,479
Post employment benefits	64,465	53,352
Termination benefits	86,071	-
<b>Total</b>	<u><u>1,198,835</u></u>	<u><u>952,716</u></u>
<b>(b) Loans and guarantees to/from related parties</b>	-	-
There are no loans or guarantees provided to or held with related parties.		
<b>(c) Commitments to/from other related parties</b>		
There are no specific commitments or contracts for future transactions.	-	-
Unspecified transactions may occur during the ordinary course of business.	-	-
<b>(d) Transactions with related parties</b>		
Purchases of materials and services from entities controlled by KMP.	112,908	9,443
<b>(e) Transactions with related parties that have not been disclosed</b>		
Most of the people and entities that may be considered related parties live and operate within Etheridge Shire. Consequently related party transactions may occur during the ordinary course of business. These may include payment of rates, use of community provided facilities at no charge (e.g.) Georgetown swimming pool and Council Library.		
<b>18 Asset revaluation surplus</b>		
The asset revaluation surplus comprises movements of Council's non-current assets, reflecting changing values of assets under direct valuation, conducted by appropriately qualified and independent valuers		
<b>Balance at the beginning of the financial year</b>	197,211,149	175,778,324
Roads, Drainage and Bridges	(8,181,746)	17,893,607
Land	-	-
Land Improvements	-	852,721
Buildings	1,438,491	1,259,273
Water	3,647,776	639,761
Other Structures	2,594,177	598,565
Terrestrial Collection	-	188,898
<b>Increment (Decrement) in revaluation and indexation surplus on assets</b>	(501,302)	21,432,825
<b>Balance at the end of the financial year</b>	<u><u>196,709,847</u></u>	<u><u>197,211,149</u></u>
<b>19 Superannuation</b>		
Total superannuation contributions paid by Council for employees	574,083	589,526
	<u><u>574,083</u></u>	<u><u>589,526</u></u>

All employees have contributions paid to compliant employee choice funds and LGIA. Council contributes at the current SGL rate of 11% of an employees eligible gross ordinary earnings before overtime. Where employees choose to make an additional contribution of 6% of eligible earnings, Council increases its SGL contribution to 12%.

Effective July 2024, the SGL rate was increased to 11.5%.

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**20 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities**

	2024	2023
	\$	\$
Net result	<u>(2,270,788)</u>	<u>822,296</u>
Non-cash items:		
Depreciation and amortisation	6,168,873	5,385,639
Impairment of receivables	114,876	-
Unwinding discount on provisions	<u>77,402</u>	<u>-</u>
	<u>6,361,151</u>	<u>5,385,639</u>
Investing and development activities (non-cash):		
Net (profit)/loss on disposal of non-current assets	30,373	456,378
Capital Grants and Contributions	<u>(4,881,273)</u>	<u>(2,217,855)</u>
	<u>(4,850,900)</u>	<u>(1,761,476)</u>
Changes in operating assets and liabilities:		
(Increase)/ decrease in receivables	(1,499,414)	(1,716,635)
(Increase)/ decrease in contract assets	2,888,140	(289,000)
(Increase)/decrease in inventory	39,517	301,425
Increase/(decrease) in payables	3,061,014	(1,730,287)
Increase/(decrease) in contract liabilities	(9,432,113)	7,074,084
Increase/(decrease) in provisions	91,689	(103,043)
	<u>(4,851,168)</u>	<u>3,536,544</u>
Net cash inflow (outflow) from operating activities	<u><u>(5,611,705)</u></u>	<u><u>7,983,003</u></u>

**21 Correction of prior year error**

During the course of the 2024 financial year it was identified that amounts of expenditure relating to both a particular type of capital grant funding and a particular recoverable works project had inadvertently been excluded from the calculations in relation to the contract assets assessment. As such these amounts of revenue had inadvertently been excluded in 2023. Accordingly this has been rectified in the current year financial statements by way of a prior period adjustment.

The error described above has been corrected by restating the prior year comparative balances such that they appear as if the treatment was consistent with what it should have been.

Comparative figures for 30 June 2023	Original balances as presented at 30 June 2023	Adjustments	Restated balances at 30 June 2023
Statement of financial position			
Contract asset	4,716,257	815,000	5,531,257
Statement of comprehensive income			
Sales revenue	17,817,228	289,000	18,106,228
Capital revenue	1,691,855	526,000	2,217,855

**22 Events after the reporting period**

There were no material adjusting events after the balance date.

**23 Financial Instruments and financial risk management**

Financial assets and financial liabilities  
Etheridge Shire Council has exposure to the following risks  
- Credit risk  
- Liquidity risk  
- Market risk

**Risk management framework**

Etheridge Shire Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Councillors approve policies for overall risk management, as well as specifically for managing credit, liquidity and market risk. The Council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

The Council's audit committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Council. The Council's audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

Etheridge Shire Council does not enter into derivatives.

**Etheridge Shire Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**Credit risk**

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state/ commonwealth bodies or financial institutions in Australia, in line with the requirements of the Statutory Bodies Financial Arrangements Act 1982 .

No collateral is held as security relating to the financial assets held by the Etheridge Shire Council.

The carrying amount of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the Council.

**Liquidity risk**

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

The Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in note 10.

The following table sets out the liquidity risk in relation to financial liabilities held by Council. It represents the remaining contractual cash flows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

Council	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
<b>2024</b>					
Trade and other payables	-	-	-	-	-
Loans - QTC	501,399	1,951,487	7,182,806	9,635,691	5,987,151
	<u>501,399</u>	<u>1,951,487</u>	<u>7,182,806</u>	<u>9,635,691</u>	<u>5,987,151</u>
<b>2023</b>					
Trade and other payables	810,897	-	-	810,897	810,897
Loans - QTC	13,510	16,251	-	29,761	29,760
	<u>824,407</u>	<u>16,251</u>	<u>-</u>	<u>840,658</u>	<u>840,657</u>

The outflows in the above table are not expected to occur significantly earlier or for significantly different amounts than indicated in the table.

**Market risk**

Market risk is the risk that changes in market prices, such as interest rates, will affect the Council's income or the value of its holdings of financial instruments.

**Interest rate risk**

Etheridge Shire Council is exposed to interest rate risk through investments with QTC and other financial institutions.

The Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

**Sensitivity**

Sensitivity to interest rate movements for variable financial assets and liabilities based on the carrying amount at reporting date.

The Council does not account for any fixed-rate financial assets or financial liabilities at Fair Value through Profit or Loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

Council has conducted an interest rate sensitivity analysis depicting the impact of a 1% change in interest rates. Council has however elected not to separately disclose this table as its overall impact has been determined not to be material.

In relation to the QTC loans held by the Council, the following has been applied:

QTC Generic Debt Pool - the generic debt pool products approximate a fixed rate loan. There is a negligible impact on interest sensitivity from changes in interest rates for generic debt pool borrowings.

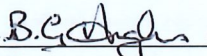
**Etheridge Shire Council**  
**Financial statements**  
**For the year ended 30 June 2024**

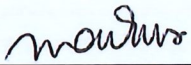
**Management Certificate**  
**For the year ended 30 June 2024**

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 2 to 24, present a true and fair view, in accordance with Australian Accounting Standards, of the council's transactions for the financial year and financial position at the end of the year.

  
\_\_\_\_\_  
Mayor  
Barry Hughes

  
\_\_\_\_\_  
Chief Executive Officer  
Mark Watt

Date: 28 OCT, 2024

Date: 28 OCT, 2024



## INDEPENDENT AUDITOR'S REPORT

To the councillors of Etheridge Shire Council

### Report on the audit of the financial report

#### Opinion

I have audited the financial report of Etheridge Shire Council.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2024, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

#### Basis for opinion

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

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

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

#### Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Etheridge Shire Council's annual report for the year ended 30 June 2024 was the current year financial sustainability statement - audited ratios, current year financial sustainability statement (contextual ratios) - unaudited and the unaudited long-term financial sustainability statement.

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

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

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

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

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

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

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

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

[https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of my auditor's report.

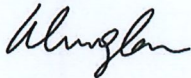
### **Report on other legal and regulatory requirements**

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

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

**Prescribed requirements scope**

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



William Cunningham  
as delegate of the Auditor-General

29 October 2024

Queensland Audit Office  
Brisbane

**Etheridge Shire Council**  
**Current year Financial Sustainability Statement - Audited ratios**  
**For the year ended 30 June 2024**

Type	Measure	Target (Tier 7)	Actual Current Year	5-Year Average	Council Narrative
			Council		
<b>Audited ratios</b>					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	2.79 months	N/A	Council's cash balances declined significantly during the financial year, primarily due to a change in timing of the receipt of the Financial Assistance Grant which was received in June 2023 but then wasn't received until July 2024 - after balance date
Operating Performance	Operating Surplus Ratio	N/A	-21.34%	-5.38%	The above delayed receipt of the Financial Assistance Grant has had a sizable effect on Council's operating performance for 2024.
	Operating Cash Ratio	Greater than 0%	-5.29%	8.69%	Refer to above comments in relation to unrestricted cash cover ratio
Asset Management	Asset Sustainability Ratio	Greater than 90%	16.22%	10.89%	Council has been investing significant amounts in new assets in recent years which have predominantly been funded by Capital Grants rather than from Council funds
	Asset Consumption Ratio	Greater than 60%	80.34%	80.78%	The above has allowed Council to maintain its positive asset consumption ratio
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	-2.93 times	-0.58 times	Council has had very little debt in recent years, however Council has recently (2024) borrowed to fund the construction of accommodation units within the community.

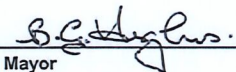
The current year financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2024.

The current year financial sustainability statements that are given to the auditor-general must each be accompanied by a signed certificate in the form below:

**Certificate of Accuracy**  
**For the year ended 30 June 2024**

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

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

  
 \_\_\_\_\_  
 Mayor  
 Barry Hughes

Date: 8 OCT/2024

  
 \_\_\_\_\_  
 Chief Executive Officer  
 Mark Watt

Date: 8 OCT/2024

## INDEPENDENT AUDITOR'S REPORT

To the councillors of Etheridge Shire Council

### Report on the Current-Year Financial Sustainability Statement

#### Opinion

I have audited the accompanying current year financial sustainability statement of Etheridge Shire Council for the year ended 30 June 2024, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Etheridge Shire Council for the year ended 30 June 2024 has been accurately calculated.

#### Basis of opinion

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

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

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

#### Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

#### Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Etheridge Shire Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, current-year financial sustainability statement (contextual ratios) - unaudited, and the unaudited long-term financial sustainability statement.

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

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

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

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

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

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

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

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

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

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



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

A handwritten signature in black ink, appearing to read "William Cunningham".

William Cunningham  
as delegate of the Auditor-General

29 October 2024

Queensland Audit Office  
Brisbane

**Etheridge Shire Council**  
**Current-year Financial Sustainability Statement (Contextual Ratios) - unaudited**  
**For the year ended 30 June 2024**

Type	Measure	Target (Tier 7)	Actual Current Year	5-Year Average	Council Narrative
			Council		
<b>Contextual ratios (unaudited)</b>					
Financial Capacity	Council-Controlled Revenue*	N/A	7.40%	7.96%	As a remote and regional Council with a relatively low population base, the level of rates makes up on a fraction of Council's required income. As such, Council is significantly dependant upon Government support in the form of Grants to fund ongoing day to day operations and deliver a service standard to meet community expectations. This is not unique and is common of Western QLD Councils.
	Population Growth*	N/A	-0.55%	-1.88%	

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2024.

The current year financial sustainability statements that are given to the auditor-general must each be accompanied by a signed certificate in the form below:

**Certificate of Accuracy**  
**For the year ended 30 June 2024**

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

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

  
 \_\_\_\_\_  
 Mayor  
 Barry Hughes

Date: 28, OCT 2024

  
 \_\_\_\_\_  
 Chief Executive Officer  
 Mark Watt

Date: 28, OCT, 2024



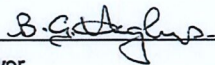
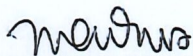
**Etheridge Shire Council**  
**Unaudited Long-Term Financial Sustainability Statement**  
**Prepared as at 30 June 2024**

**Council**

Type	Measure	Target (Tier 7)	Actuals as at 30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033
Financial Capacity	Council-Controlled Revenue	N/A	7.40%	6.4%	13.3%	13.4%	13.5%	13.7%	13.8%	13.9%	14.1%	14.2%
	Population Growth	N/A	-0.55%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%
Operating Performance	Operating Surplus Ratio	N/A	-21.34%	3.5%	-7.9%	-7.4%	-6.3%	-5.9%	-5.6%	-5.9%	-6.3%	-6.8%
	Operating Cash Ratio	Greater than 0%	-5.29%	16.2%	18.9%	18.9%	19.7%	19.9%	20.2%	20.0%	19.7%	19.5%
Asset Management	Asset Sustainability Ratio	Greater than 90%	16.22%	213%	156%	77%	78%	79%	79%	79%	78%	78%
	Asset Consumption Ratio	Greater than 60%	80.34%	80.3%	82.6%	83.2%	84.0%	84.8%	85.8%	86.9%	88.1%	89.4%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	-2.93 times	1.18 times	1.09 times	0.98 times	0.89 times	0.81 times	0.75 times	0.69 times	0.63 times	0.58 times

Council's long term financial management strategy is to foster sustainable growth within the community, and this is consistent with council's long term forecast.

The long-term financial sustainability statement that is given to the auditor-general must be accompanied by a signed certificate in the form below:

<b>Certificate of Accuracy</b>	
<b>For the long-term financial sustainability statement prepared as at 30 June 2024</b>	
This long-term financial sustainability statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (the regulation).	
In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately	
 _____ Mayor Barry Hughes	 _____ Chief Executive Officer Mark Watt
Date: <u>28</u> / <u>OCT</u> / <u>2024</u>	Date: <u>28</u> / <u>OCT</u> / <u>2024</u>