

# ADDENDUM

- Meeting: General Meeting
- Date: Wednesday 24<sup>th</sup> January 2024
- Location: Council Chambers, Georgetown
- Commencing: 9.00am
- **Councillors**: Cr B Hughes, L Royes, J Haase, T Gallagher, C Barns

# Open Session Addendum Attached

CHIEF EXECUTIVE OFFICER

## Local Government Act 2009

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

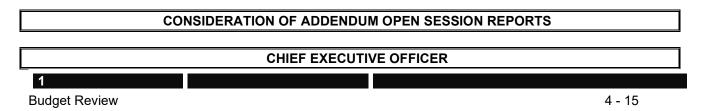
- Transparent and effective processes, and decision-making in the public interest
- Sustainable development and management of assets and infrastructure, and delivery of effective services
- Democratic representation, social inclusion and meaningful community engagement
- Good governance of, and by, local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

## S.275 – Local Government Regulation 2012

## 275 Closed meetings

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

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# Etherídge Shíre Council

General Meeting	24 January 2024
Subject	Budget Review
Classification	Open
Author	Laurie Hawker

#### EXECUTIVE SUMMARY

Under s104 of *the Local Government Act 2009*, Council must have an annual budget as part of its suite of financial planning documents. Council's budget was adopted on 26 July 2023 and complied with the requirements of s169 of the *Local Government Regulation 2012*.

A review of Council's budget has been completed for the period 1 July 2023 to 31 December 2023. It is proposed that Council amend its budget to address issues that have emerged since its adoption. Section 170(3) of the *Local Government Regulation 2012* allows Council to amend its budget any time before the end of the financial year.

#### RECOMMENDATION

That in accordance with s170(3) of the *Local Government Regulation 2012*, Council amend its 2023/24 budget as per the attached list of proposed amendments.

#### BACKGROUND

A desktop review of Council's budget has been completed. The effect of the proposed amendments is a decrease in Total Comprehensive Income of \$4,345,097.

Please refer to the attached: -

- Budget Review spreadsheet,
- Income and Expenditure Statement
- Statement of Financial Position
- Statement of Cash Flows

#### LINK TO CORPORATE PLAN

#### Corporate Plan

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

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

### **BUDGET & RESOURCE CONSIDERATIONS**

The net effect of the proposed budget amendment is a decrease in Council's cash position \$-4,345,097.

## CONSULTATION

Internal

## LEGAL CONSIDERATIONS

Local Government Act 2009, sections 104 Local Government Regulation 2012, sections 169 & 170

## POLICY IMPLICATIONS

Nil

### RISK ASSESSMENT

CONSEQUENCE					
LIKELIHOOD*	Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
A (Almost certain)	Н	Н	E	E	E
B (Likely)	M	Н	H	Е	E
C (Possible)	Passa Lasses	M	Н	E	E
D (Unlikely)	L.	L	М	Н	E
E (Rare)	L	L	М	Н	Н

### OUTCOME

Risk score of High: Likely risk of over expenditure, of Minor to Moderate consequence.

Report Prepared By:	Report Authorised By:
Laurie Hawker	Ken Timms, Chief Executive Officer
Date: 18 January 2024	Date:

#### **ATTACHMENTS**

- Budget Review spreadsheet,
- Income and Expenditure Statement
- Statement of Financial Position
- Statement Of Cash Flows

	Revenue				Expenditure			
Budget	Budget review December 23-24	Proposed Budget	GL Account	Description	Original Budget	Under / Over	Budget review December 23-24	Proposed Budget
			Non-Current A					
			0400-4100	Land & Land Improvements				
			0400-4150 0400-4200	WIP - Land & Land Improvements Buildings	3,028,000.00	2,908,000.00	120,000.00	120,000.00 Reduction in scope of works
840,250.00			0400-4210	Accum. Dep Buildings				
			0400-4250	WIP - Buildings	6,895,000.00 -	655,000.00	7,550,000.00	7,550,000.00 Staff housing brought forward
			0400-4300	Other Structures				
321,500.00			0400-4310	Accum. Dep Other Structures				
			0400-4350 0400-4400	WIP - Other Structures Fleet Plant & Equipment Accum. Dep - Fleet Plant &	25,000.00 -	920,000.00	945,000.00	945,000.00 Increased scope of works including WDF
774,750.00			0400-4410	Equipment				
,			0400-4450	WIP - Fleet Plant & Equipment	2,300,000.00 -	352,000.00	2,652,000.00	2,652,000.00 Change in plant purchase priorities
			0400-4500	Furniture & Other Equipment Accum. Dep - Furniture & Other				
			0400-4510	Equip				
			0400-4600	Roads Infrastructure				
2,551,250.00			0400-4610	Accum. Dep Roads Infrastructure				
			0400-4650	WIP - Roads Infrastructure	3,557,600.00	976,250.00	2,581,350.00	2,581,350.00 Change in priorities
			0400-4700	Water Infrastructure		•		
220,000.00			0400-4710	Accum. Dep Water Infrastructure	12 000 00	262 000 00	105 000 00	
			0400-4750 0400-4800	WIP - Water Infrastructure Heritage Mineral Collection	43,000.00 -	363,000.00	406,000.00	406,000.00 Increase in scope of works
			0400-4800	Land Improvements				
			0480-4000-0001	Land improvements - at Cost				
			0480-4000-0001	Land improvements - at cost	15,848,600.00 -	1,594,250.00	14,254,350.00 <b>N</b>	Novement of Capital Expenditure
			Flood Damage					
			FIDDU Damage			-		Recalculated revenue total to 30
33,000,000.00	11,093,055.95	20,963,000.00	4032-1100	NDRRA Operating Grant		-		June 2024 Recalculated expenditure total
			4032-2450	Maintenance ExpensesNDRRA	33,000,000.00		11,728,441.24	25,308,097.00 to 30 June 2025
Flood Damage net e	effect	12,037,000.00	Reduction of Budge	tted Revenue				7,691,903.00 Reduction of Expenditures
							_	4,345,097.00 Net Reduction in Revenue

	Revenue				Expenditure			
	Budget seview						Budget review	1
Budget	Budget review December 23- 24	Proposed Budget	GL Account	Description	Original Budget	Under / Over	December 23- 24	Proposed Budget
			6					
			Governance Elected Members					
0	0		1000-2000	Councillor Allowances	365,000.00	- 329,434.02	177,829.90	35,565.98
0	0		1000-2102	Councillor Conference & Deputations	40,000.00	- 10,908.46	14,545.77	29,091.54
0	0		1000-2104	Elections	12,500.00	10 170 00	-	-
0	0		1000-2174	Sundry Expense	15,000.00	19,476.00	17,238.00	34,476.00
			Executive			-		
0	0		1010-2000 1010-2106	Executive Salaries and Wages Conference and Training	770,000.00 75,000.00	- 67,813.40	3,593.30	7,186.60
0	0		1010-2108	Other Executive Expenses	170,000.00			-
			Economic Developm	ent				
	0		1020-1100	Operating Grants				
0	569.46		1020-1100-0100 1020-1200	Operating Grants - State Donations and Subsidies				
0			1020-1200-0300	Donation and Subsidy		-		
0	0		1020-1800 1020-2100	Capital Grants Operating Expenses	- 150,000.00	219,707.34	184,853.67	369,707.34
0	0		1020-2120	<b>Community Contributions</b>		-		
0	0		1020-2174 1020-2500	Sundry Expense Depreciation				
						-,		
0	0		Civic Receptions and 1030-1100	l Events Operating Grants				-
0	0		1030-2100	Operating Expenses	25,250.00			
0	0		1030-2110	Community Contributions	-	:		
			<b>Regulatory Services</b>			-		
			Town Planning			-		
37500	5950		1040-1300	Fees & Charges Town Planning		-		
	0		1040-2000	Staff Salaries & Wages Operating Expenses Town	interest of the second			·
0	0		1040-2100	Planning	62,500.00	- 30,485.76	16,007.12	32,014.24
			Building Control			-		
			Building Control	Fees & Charges Building				
6500	0		1041-1300	Control				
0	0		1041-2100	Operating Expenses Building Control	20,000.00			
			Environmental Heal	*		-		The Street Street
			Environmental Heal	Fees & Charges Environmental		-		
5000			1042-1300	Health	-	-		-
	0		1042-2000	Staff Salaries & Wages Operating Expense				
0	0		1042-2100	Environment Health	42,500.00		•	-
			Local Laws					-
0			1043-1300	Fees & Charges	-	-		outer the state
0	0		1043-2000 1043-2100	Staff Salaries and Wages Operating Expenses	2,500.00 2,500.00			
						-		1
14000	86011.32		Disaster Manageme 1050-1100	nt Operating Grant				
7000	0		1050-1100-0100	Get Ready Qld Base Grant		-		-
0			1050-1100-0120 1050-1800	Grant SES Capital Grant				
0	0		1050-1800-0100	Capital Grant - State				
0			1050-2100 1050-2400	Operating Expenses Maintenance Expenses	15,000.00 21,000.00	- 1,477.78	6,761.11	13,522.22
0			1050-2500	Depreciation	-	11,131.46	5,565.73	11,131.46
0	0		1050-2500-0010	Depreciation Building	13,750.00		•	
			Workplace Health &			-		
0			1060-2000 1060-2112	Staff Salaries and Wages Safety Clothing	125,000.00 45,000.00	<ul><li>124,885.36</li><li>45,000.00</li></ul>	57.32	114.64
0			1060-2114	Safety Training	50,000.00			
0	0		1060-2176	Other Operating Expenses	75,000.00	448,371.86	261,685.93	523,371.86
			Corporate Services					
515000	514404.87		General Rates 2000-1000	General Rates - Urban		:		-
1775000			2000-1010	General Rates - Rural		-		
195000 305000			2000-1020 2000-1030	General Rates - Mining Rates Discount		-		
20500			2000-1030	Pensioner Rebates		-		
250			2000-1060	Rates Write off				
5000			2000-1600	Interest on Arrears				
3000			2000-1910	Fire Service Levy Commission	-	-	-	-
0			2000-2178 2000-2180	Rates Write Off Rates Discount	-	46.42	23.21 318,563.60	46.42 637,127.20
0	0		2000-2182 2000-2182-0100	Pensioner Rebates Pensioner Rebates State			19,237.51	38,475.02
C	0							
	117043.5	·	General Administra 2010-1100	tion Operating Grants				
5420000 30000			2010-1100-0200 2010-1210	Financial Assistance Grant FAG ApprenticeState Subsidy				
30000			2010-1210	Search Fee				
225000 0			2010-1600 2010-1600-0010	Interest Revenue Interest Bank				
				Interest Investment-QTC Cash		-		
5000			2010-1600-0020 2010-1900	Fund Sundry Receipts		-		
3000			2010 1900			-		

Expenditure

	nerenae								
	Budget review						Budget review		
	Budget review December 23-	Proposed					December 23-	Proposed	
Budget	24	Budget	GL Account	Description	Original Budget	Under / Over	24	Budget	
0	0		2010-1900-0010	Sundry Receipts No GST		-			
0	0		2010-1900-0020	Sundry Receipts GST		-			
0			2010-1930	Fringe Benefits Tax Refunds					
0			2010-2000	Staff Salaries and Wages		1,161,010.76	1,065,505.38	2,131,010.76	
0			2010-2118 2010-2120	Advertising Audit Fees	30,000.00 120,000.00	20,671.18 - 50,161.24	25,335.59 34,919.38	50,671.18 69,838.76	
0			2010-2120-0020	Audit Fees External	120,000.00	- 50,101.24	34,313.38	-	
0			2010-2122	Communications	110,000.00	8,722.72	59,361.36	118,722.72	
0			2010-2124	Insurances	270,000.00	267,550.54	268,775.27	537,550.54	
0	0		2010-2126	Land Valuation Fees	10,000.00	5,697.18	7,848.59	15,697.18	
0			2010-2128	Legal Expenses	100,000.00	- 89,804.10	5,097.95	10,195.90	
0			2010-2130	Postage	6,500.00		-	-	
0			2010-2132	Printing and Stationery Professional Fees	50,000.00	24,904.00	37,452.00	74,904.00 443,348.04	
0			2010-2134 2010-2136	Recruitment Expenses	260,000.00 30,000.00	183,348.04 - 8,880.34	221,674.02 10,559.83	21,119.66	
0			2010-2138	Staff Uniforms	7,500.00	314.28	3,907.14	7,814.28	
0			2010-2140	Training and Development	75,000.00		35,762.93	71,525.86	
0			2010-2142	Administration Other Expenses	60,000.00		344,698.89	689,397.78	
0			2010-2144	Asset Management	-	-	-	-	
0			2010-2300	Bank Charges	5,000.00	17,834.24	11,417.12	22,834.24	
0			2010-2300-0010 2010-2310	Bank Charges No GST Doubtful Debts	-				
0			2010-2320	Odd Cents Rounding	-	- 2.52	- 1.26 -	2.52	
0			2010-2330	Loss on Revaluation	-	-	-	-	
0			2010-2400	Maintenance Expenses	75,000.00	- 33,591.54	20,704.23	41,408.46	
0	0		2010-2500	Depreciation	-		30,678.41	61,356.82	
0			2010-2500-0010	Depreciation Building	79,000.00		-	-	
0	0		2010-2600	Administration on Cost	-	-	-	-	
						-		-	
915000	1070394.01		Employee Services	On Cost	5.00			-	
915000 0			2020-1940 2020-2010	On Cost Superannuation	- 625,000.00	- 58,221.86	- 283,389.07	- 566,778.14	
0			2020-2010	Wet Weather	30,000.00	50,221.00		-	
0			2020-2030	Public Holidays		- 166,690.68	49,154.66	98,309.32	
0			2020-2040	Sick Leave	140,000.00	84,253.46	112,126.73	224,253.46	
0	0		2020-2050	Long Service Leave	65,000.00	- 6,558.08	29,220.96	58,441.92	
0			2020-2060	Workers Compensation	65,000.00	58,360.86	61,680.43	123,360.86	
0			2020-2070	Annual Leave	650,000.00		290,814.82	581,629.64	
0	0		2020-2080	Fringe Benefits Tax	30,000.00	- 11,870.00	9,065.00	18,130.00	
			ІСТ			-			
0	0		2030-2000	Staff Salaries and Wages	130.000.00	- 103,391.24	13,304.38	26,608.76	
0			2030-2100	Operating Expenses	305,000.00		120,763.60	241,527.20	
0				Software Maintenance	-	-			
0				Hardware Maintenance	-	-			
						-			
			Broadcasting Service		27 500 00	-	2 412 00	-	
0			2040-2100 2040-2400	Operating Expenses Maintenance	27,500.00	- 20,674.40	3,412.80	6,825.60	
0			2040-2500	Depreciation	-	-	-	-	
0	0		2040-2500-0020	Depreciation Other structure	-	-	-	-	
			Community Services			-			
			Commercial Rental	Properties		-			
227000	68282.53		3000-1400	Rental Income		-			
0			3000-2000	Staff Salaries and Wages	5,000.00	4,680.00	4,840.00	9,680.00	
0	0		3000-2100	Operating Expenses	250,000.00	- 235,874.06	7,062.97	14,125.94	
0	-		3000-2300	Interest on Loans	100,000.00			-	
0			3000-2400	Maintenance Expenses			60,235.77	120,471.54	
0			3000-2500 3000-2500-0010	Depreciation	96 350 00	80,428.94	40,214.47	80,428.94	
0	0		3000-2500-0010	Depreciation Building	86,250.00	-	-	-	
			Other Residential Pr	operties					
0	0		3001-1400	Rental Income					
	0		3001-2000	Staff Salaries & Wages	-	-	÷	-	
	0		3001-2100	Operating Expenses	-	-		-	
	0		3001-2400	Maintenance Expenses		•	-	-	
			Savann-h II						
4500	1950		<u>Savannah House</u> 3002-1400	Rental Income		-			
4500			3002-1400	Staff Salaries and Wages	-	-	-	-	
0			3002-2000	Operating Expenses	7,000.00	- 7,000.00	-	-	
0			3002-2400	Maintenance Expenses	-	,	1,543.04	3,086.08	
0	0		3002-2500	Depreciation	-		9,341.45	18,682.90	
0	0		3002-2500-0010	Depreciation Building	26,500.00	- 26,500.00			
						-			
			Mary St Depot			-			
48000	26142.8		3003-1400	Rental Income - Commercial		-			
0			3003-2400	Maintenance Expenses	5,000.00	- 5,000.00	-	-	
						-			
			Aged Care			-			
0			3004-1100	Operating Grants		-			
0			3004-1300	Aged Care Fees					
0	0		3004-1800	Capital Grant Staff Salaries & Wages					
	0		3004-2000 3004-2300	Staff Salaries & Wages Interest on Loans	- 100,000.00	-	-		
	0		3004-2300	Operating Expenses	-		-		
	0		3004-2400	Maintenance Expenses	-		-	-	
						-			
			Libraries			-			
0			3010-1100	Operating Grants		-			
6000 0			3010-1100-0100 3010-1300	Operating Grants - State Library and Internet Fees					
0	U U		3310-1300	Library and Internet Fees		-			
0	wn		3010-1300-0010	Georgetown		-			
0			3010-2000	Staff Salaries and Wages	-	-		-	

	Revenue				Expenditure			
							P. J	
	Budget review	Drepored					Budget review December 23-	Proposed
Budget	December 23- 24	Proposed Budget	GL Account	Description	Original Budget	Under / Over	24	Budget
Dudget 0	24	Dudget	3010-2100	Operating Expenses	7,500.00		2,312.90	4,625.80
0	0		3010-2400	Maintenance Expenses	32,500.00		3,944.32	7,888.64
0			3010-2500	Depreciation	-	22,584.44	11,292.22	22,584.44
0	0		3010-2500-0010	Depreciation Building	13,500.00			-
				Depreciation Plant &				
0	0		3010-2500-0030	Equipment	500.00		-	-
						-		
			<b>Community Develop</b>	ment				
0	25200		3020-1100	Operating Grants		-		
24000	0		3020-1100-0100	RADF Grant		-		
0	0		3020-1110	Operating Grants - State		-		
0	0		3020-2000	Staff Salaries and Wages	140,000.00		-	-
0	0		3020-2100	Operating Expenses	90,000.00	- 89,305.54	347.23	694.46
				Committee Australia Committee	110 000 00			
0	0		3020-2146	Community Assistance Grants RADF Expenses	110,000.00 25,000.00	11 942 56	6,578.72	13,157.44
0	0		3020-2146	RADF Expenses	25,000.00	- 11,842.56	0,578.72	13,137.44
			Sport & Recreation					
0	0		3030-1200	Donation and Subsidy		-		
5000			3030-1200-0300	Donation and Subsidy		-		
2500	2.28		3030-1300	Hire Fees				
420000	90000		3030-1800	Capital Grant		-		
0	0		3030-1800-0200	Capital Grant - Commonwealth		-		
0			3030-2000	Staff Salaries and Wages	100,000.00		42,494.61	84,989.22
0			3030-2100	Operating Expenses	50,000.00	23,364.42	36,682.21	73,364.42
0			3030-2400	Maintenance Expenses	175,000.00		18,134.71	36,269.42
0			3030-2500	Depreciation	153 500 00	365,745.86	182,872.93	365,745.86
0	0		3030-2500-0010	Depreciation Building	153,500.00	- 153,500.00		
0	0		3030-2500-0020	Depreciation Other structure	50,500.00	- 50,500.00		
0	0		3030-2300-0020	Depreciation other structure	50,500.00	50,500.00	-	
			Halls					
5000	2963.63		3040-1300	Hall Hire Fees				
0			3040-2000	Staff Salaries and Wages	40,000.00	- 22,912.98	8,543.51	17,087.02
0			3040-2100	Operating Expenses	35,500.00	23,074.78	29,287.39	58,574.78
0			3040-2400	Maintenance Expenses	-	-	-	-
0			3040-2500	Depreciation	-	212,224.48	106,112.24	212,224.48
0	0		3040-2500-0010	Depreciation Building	208,000.00		-	-
						-		-
			Medical Centres			-		-
0			3050-2000	Staff Salaries and Wages	15,000.00		3,855.09	7,710.18
0	0		3050-2100	Operating Expenses	35,000.00	- 17,719.70	8,640.15	17,280.30
						-		
			Aerodromes	Carital Careta		-		
0			3060-1800 3060-2000	Capital Grants Staff Salaries and Wages	5,000.00	- 4,426.18	286.91	573.82
0			3060-2100	Operating Expenses	10,000.00		882.54	1,765.08
0			3060-2400	Maintenance Expenses	100,000.00		43,604.12	87,208.24
0			3060-2500	Depreciation		,	114,155.31	228,310.62
0			3060-2500-0010	Depreciation Building	9,000.00	- 9,000.00	-	
0	0		3060-2500-0020	Depreciation Other structure	182,000.00	- 182,000.00		-
						-		
			<b>Terrestrial Centre</b>			-		
45000			3070-1300	Admission Fees		-		
80000			3070-1500	Sales		-		
0			3070-1800	Capital Grant		-		
0			3070-1800-0100	Capital Grant - State				
1500	233.95 4602.33		3070-1950	Commission Other Income				
7500			3070-1960 3070-2000	Other Income Staff Salaries and Wages	200,000.00	86,423.64	143,211.82	286,423.64
0			3070-2100	Operating Expenses	50,000.00	22,189.64	36,094.82	72,189.64
0			3070-2150	First 5 Forever Expense		595.68	297.84	595.68
0			3070-2200	Cost of Sales	80,000.00		-	
0			3070-2400	Maintenance Expenses	240,000.00	- 229,558.10	5,220.95	10,441.90
0			3070-2500	Depreciation		153,827.88	76,913.94	153,827.88
0			3070-2500-0010	Depreciation Building	115,500.00	- 115,500.00	-	
					and the second			
0	0		3070-2500-0020	Depreciation Other structure	2,250.00	- 2,250.00	-	-
			2070	Depreciation Plant &		7 5 6 6 6 7		
C	0		3070-2500-0030	Equipment	7,500.00	- 7,500.00		
			Child Care Centre			-		
	146666.67		3080-1200	Child Care Subsidy				
0 135000			3080-1200-0100	Child CareState Subsidy				
137500			3080-1300	Child Care Fees				
137500			3080-2000	Staff Salaries and Wages	330,000.00	123,399.52	226,699.76	453,399.52
C			3080-2100	Operating Expenses	15,000.00		6,994.78	13,989.56
C			3080-2400	Maintenance Expenses	7,500.00	- 1,871.88	2,814.06	5,628.12
C			3080-2500	Depreciation	-		23,107.90	46,215.80
C	0 0		3080-2500-0010	Depreciation Building	16,250.00	- 16,250.00	-	
					_	_		
C	0 0		3080-2500-0020	Depreciation Other structure	5,000.00	- 5,000.00	-	-
			C	t Hestel				
-	26490.19		Georgetown Studer					
0 135000			3090-1100 3090-1100-0100	Operating Grants Operating Grants - State				
65000			3090-1110	Accommodation Fees				/
05000			3090-1300	Hire Fees and Charges				
			3090-1900	Sundry Receipts				
c			3090-2000	Staff Salaries and Wages	-	270.04	135.02	270.04
C			3090-2100	Operating Expenses	190,000.00		85,821.75	171,643.50
(			3090-2400	Maintenance Expenses	135,000.00	- 128,050.80	3,474.60	6,949.20
C			3090-2500	Depreciation			49,556.42	99,112.84
(	0 0		3090-2500-0010	Depreciation Building	44,000.00	- 44,000.00	-	- 61 - 65 -
			2000 2500 2020	Depresiation Other start	1 750 00	1 750 60		
	0 0		3090-2500-0020	Depreciation Other structure	1,750.00	- 1,750.00	-	-
			Cemeteries			-		
			cemeteries			-		

Expenditure

Revenue

Expenditure

	Revenue			Expenditure					
	Budget review	Despaced				Budget review	Despected		
Budget	December 23- 24	Proposed Budget GL Account	Description	Original Budget	Under / Over	December 23- 24	Proposed Budget		
0	1000	3100-1300	Burial Fee	Oliginal Dudget	-	24	Dudget		
0	0	3100-1800	Capital Grants		-		-		
0	0	3100-2100	Operating Expenses	5,000.00	- 5,000.00	-	-		
0	0	3100-2400	Maintenance Expenses	60,000.00	- 49,708.72	5,145.64	10,291.28		
		Infrastructure Cond			-				
		<u>Infrastructure Servi</u> Parks Gardens Rese			-				
0	0	4000-1100	Operating Grants		-				
0	2118.4	4000-1200	Donation and Subsidy		-				
120000	0	4000-1800	Capital Grant - State		-				
0	0	4000-2100	Operating Expenses	-	-	-	-		
0	0	4000-2400	Maintenance Expenses	350,000.00	61,829.60	205,914.80	411,829.60		
0	0	4000-2500	Depreciation	-		157,628.19	315,256.38		
0		4000-2500-0020	Depreciation Other structure	203 250 00	- 203,250.00				
0		4000-2500-0020	Depreciation other structure	205,250.00	-				
		Rural Lands Protect	ion		-				
38000	17075.99	4010-1300	Agistment Fees		-				
	0	4010-2000	Staff Salaries & Wages		- 119,491.52	7,754.24	15,508.48		
0	0	4010-2152	Precept	17,500.00	16,162.12	16,831.06	33,662.12		
0	0	4010-2154	Pest Management Control	-	7 004 00	18,911.67	37,823.34		
0	0	4010-2156	Wild Dog Scalps	12,500.00		2,349.36	4,698.72		
0	0	4010-2158 4010-2160	Wild Dog Control Town Commons		- 55,000.00 - 200,000.00				
0	0	4010-2160	Noxious Weeds		- 145,135.24	2,432.38	4,864.76		
0	0	4010-2400	Maintenance Expenses		- 11,525.68	19,237.16	38,474.32		
0	0	4010-2500	Depreciation	-	72.94	36.47	72.94		
			••••••						
0		4010-2500-0020	Depreciation Other structure	500.00	- 500.00	-	-		
		·····			-				
0	0	Street Lighting 4020-2100	Operating Experies	10 000 00	2 225 64	3,837.18	7,674.36		
0	0	4020-2100	Operating Expenses Maintenance Expenses	10,000.00 5,000.00	- 2,325.64 - 931.02	2,034.49	4,068.98		
0	0	4020-2400	Depreciation Roads	1,250.00	9.08	629.54	1,259.08		
0	0	4020-2500	Depreciation roads	1,250.00	-	025.54	1,255.00		
		Roads			-				
		Shire Roads			-				
1425000	35038	4030-1100	FAGS Roads		-				
0	0	4030-1101	Operating Grants		-				
2275000	165036.4	4030-1800	Capital Grant		-				
0		4030-1800-0200	Capital Grant - Commonwealth						
0	0	4030-1800 0200	Roads to Recovery (R2R)		-				
0	0	4030-1820	TIDS Funding		-				
0	113.64	4030-1900	Sundry Receipts		-				
			Maintenance Expenses Shire						
0	0	4030-2430	Roads	1,225,000.00		343,639.59	687,279.18		
0	0	4030-2500	Depreciation Roads	2,550,000.00	719,032.26	1,634,516.13	3,269,032.26		
					-				
0	0	Town Streets 4031-1100	Operating Counts		-				
900000	112500	4031-1100	Operating Grants Capital Grants		-				
50000	111,500	4051 1000	cupital orants						
0	0	4031-2440	Maintenance Expenses Street	350,000.00	83,397.98	216,698.99	433,397.98		
					-				
22000000	110000055.05	Flood Damage			-				
33000000	11093055.95	20963000 4032-1100	NDRRA Operating Grant		-				
0	0	4032-2450	Maintenance ExpensesNDRRA	33,000,000.00		11,728,441.24	25,329,000.00		
					-				
		Depot & Stores			-				
0	0	4040-1900	Sundry Receipts		-				
125000	48995.16	4040-1950	Stores on Costs		-				
0	0	4040-2000	Staff Salaries and Wages		- 616,504.78 89,623.80	19,747.61	39,495.22		
0	0	4040-2100 4040-2164	Operating Expenses Stores Write Offs	75,000.00 15,000.00	15,000.00	82,311.90 - 16,552.32	164,623.80		
0	0	4040-2164	Maintenance Expenses		- 45,135.42	24,932.29	49,864.58		
0	0	4040-2500	Depreciation	-	45,155.42	82,320.70	164,641.40		
0	0	4040-2500-0010	Depreciation Building	75,000.00	- 75,000.00	-	-		
0	0	4040-2500-0020	Depreciation Other structure	4,250.00	- 4,250.00	-	-		
		D			-				
		Recoverable Works <u>Private Works</u>			-				
		Filvate WORKS							
200000	127138.56	4050-1700	Revenue Private Works - GST		-				
5000	12511.77	4050-1750	Private Works - No GST		-				
0	0	4050-2166	Expense Private Works	180,000.00		93,471.23	186,942.46		
					-				
44500000		DTMR	0		-				
11500000	6042521.23	4051-1700 4051-2168	Revenue DTMR	10 000 000 00	-	C CEA 180 27	12 209 279 74		
0	0	4051-2168	Expense DTMR	10,000,000.00		6,654,189.37	13,308,378.74		
		Plant Operations			-				
0	54291.1	4060-1970	Fuel Rebates		-				
0	0	4060-1980	Sale of Floating Plant		-				
7000000	3964623.49	4060-1990	Plant Hire Revenue		-				
0	0	4060-1990-0020	Plant Hire Revenue External	205 000 55	-	01 070 0-	100 000 000		
0	0	4060-2000	Salaries and Wages		- 232,858.20	81,070.90	162,141.80		
0	0	4060-2100 4060-2400	Operating Expenses Maintenance Expenses	1,105,000.00 2,000,000.00	- 453,073.78 - 22,007.00	325,963.11 988,996.50	651,926.22 1,977,993.00		
U	5	4000-2400	mannenance expenses	2,000,000.00	22,007.00	300,330,30	2,577,555.00		
0	0	4060-2450	Floating Plant and Loose Tools	50,000.00	- 13,198.96	18,400.52	36,801.04		
			Depreciation Plant &						
0	0	4060-2500	Equipment	556,250.00	250,391.52	403,320.76	806,641.52		
		I IATUAT			-				
		<u>Utilities</u> Water Supply			-				
		Georgetown Water							
		Georgetown water			-				

#### Expenditure

	Budget review						Budget review	
Budget	December 23- 24	Proposed Budget	GL Account	Description	Original Budget	Under / Over	December 23- 24	Proposed Budget
276250	275913	Dudget	5000-1000	Water ChargesGeorgetown	enginal buaget	-		Danger
				Consumption				
95750 -40000	36714.72 0		5000-1010 5000-1030	ChargesGeorgetown Rates Discount Georgetown				
-40000	0		5000-1030	Rates Discount Georgetown				
-1500	0		5000-1040	Pensioner Rebates Georgetown		-		
4000			5000 1500					
1000 900000	583.13 0		5000-1600 5000-1800	Interest on Arrears Georgetown Capital Grant Georgetown				
00000	0		5000-2000	Salaries and Wages	340,000.00		-	
				Operating Expenses				
0	0		5000-2100	Georgetown	120,000.00	295,090.00	207,545.00	415,090.00
0	0		5000-2400	Maintenance Expenses Georgetown	200,000.00		-	
0	0		5000-2500	Depreciation	-	274,339.20	137,169.60	274,339.20
0	0		5000-2500-0050	Depreciation Water	220,000.00	- 220,000.00	-	-
			Farmer all Minters			-		
65000	67631.2		<u>Forsayth Water</u> 5001-1000	Water ChargesForsayth				
42500	17313.53		5001-1010	Consumption ChargesForsayth		-		
-9000 -2500	0		5001-1030 5001-1040	Rates Discount Forsayth Pensioner Rebates Forsayth		-		
-2500	92.69		5001-1600	Interest on Arrears Forsayth				
0	0		5001-1800	Capital Grant Forsayth		-		
0	0		5001-2000	Salaries and Wages	170,000.00			•
0	0		5001-2100	Operating Exponent Formath	150,000.00	141 770 03	145,889.96	291,779.92
0	0		5001-2100	Operating Expenses Forsayth Interest on Loans	1,000.00	141,779.92 - 1,000.00	143,889.96	
				Maintenance Expenses				
0	0		5001-2400	Forsayth	90,000.00	- 90,000.00		
			Charleston Dam					
				<b>Operating Expenses Charleston</b>				
0	0		5002-2100	Dam	50,000.00		10,774.42	21,548.84
	0		5002-2400	Maintenance Expenses Depreciation	150,000.00	- 150,000.00	-	-
				Depreciation	-			
			Waste Management			-		
			Georgetown			•		
140000 -20000	140474 0		5010-1000 5010-1030	Cleansing Charges Rates Discount				
-20000	181.76		5010-1600	Interest on Arrears				
0	0		5010-2000	Staff Salaries and Wages	50,000.00	- 31,313.60	9,343.20	18,686.40
0	0		5010-2100	Operating Expenses	25,000.00	4,015.88	14,507.94	29,015.88
0	0		5010-2172 5010-2400	Refuse Tip Expenses Maintenance Expenses	80,000.00	144,576.60	112,288.30 1,240.14	224,576.60 2,480.28
0	0		5010-2500	Depreciation			43,485.34	86,970.68
0	0		5010-2500-0020	Depreciation Other structure	82,500.00	- 82,500.00	-	-
			Forsayth					
14700	14700		5011-1010	Sanitary Dump Charges				
0 250	0 12.07		5011-1020 5011-1600	Waste Management Charges Interest on Arrears				
500000	12.07		5011-1800	Capital Grant Forsath				
0	0		5011-2000	Staff Salaries and Wages	7,500.00	6,901.02	7,200.51	14,401.02
0	0		5011-2100	Operating Expenses	25,000.00	- 2,491.92	11,254.04	22,508.08
0	0		5011-2172 5011-2400	Refuse Tip Expenses Maintenance Expenses	5,000.00	7,809.48	3,904.74	7,809.48
0	0		3011-2400	monitenance expenses	-		3,304.74	7,005.40
			<u>Einasleigh</u>					
10500	10500		5012-1010	Sanitary Dump Charges				
0	0		5012-1020	Waste Management Charges				
0	30.46		5012-1600	Interest on Arrears				
0	0		5012-2100	Operating Expenses	-		10,494.19	20,988.38
0	0		5012-2172	Refuse Tip Expenses	17,500.00		•	-
0	0		5012-2178	Write-Off	-			
0	0		5012-2184	Concessions and Remissions		1,050.00	525.00	1,050.00
			Manual Commission			•		
			Mount Surprise					
10500	11340		5013-1020	Waste Management Charges		-		
500	28.69		5013-1600	Interest on Arrears		-		
0			5013-2100 5013-2172	Operating Expenses Refuse Tip Expenses	- 12,500.00	7,800.40	3,900.20	7,800.40
0	0		3013-21/2	iciase the rybenses	12,500.00			
0	0		5013-2184	Concessions and Remissions	-	791.96	395.98	791.96
80117200	27011187.76				65,677,500.00	- 735 826 06	29,461,256.48	
8011/200	2/01118/./6				03,077,500.00	- 755,820.96	29,461,256.48 29,545,230.30	
							- 83,973.82	
			Running balance	14,439,700.00	79966350 - 14,288,850.00		- 03,973.82	

# Etheridge Shire Council Statement of Comprehensive Income

For the Year Ended Jun 30 2024

	<u>Notes</u>	Amend. 23/24	<u>Prop. 23/24</u>
ncome	1	•	
Revenue			
Recurrent revenue			
Rates, levies and charges	3	2,747,450	2,747,450
Fees and charges	3	347,000	347,000
Interest Income	7	225,000	225,000
Other income	3	18,000	18,000
Rental Income	8	208,500	208,500
Sales revenue	3	11,865,000	11,865,000
Grants, subsidies, contributions and donations	4	40,201,000	28,164,000
Total recurrent revenue		55,611,950	43,574,950
Capital revenue			
Grants, subsidies, contributions and donations	4	4,535,000	4,535,000
Total capital revenue	•	4,535,000	4,535,000
Expenses			
Recurrent expenses			
Employee benefits		(6,100,500)	(6,100,500)
Materials and services		(50,504,750)	(42,812,847)
Finance Interest Costs		(201,000)	(201,000)
Depreciation and amortisation: PP&E	9	(4,707,750)	(4,707,750)
Total recurrent expenses	6 7	(61,514,000)	(53,822,097)
Net Operating Result		(1,367,050)	(5,712,147)
Other Expenses			
Total other expenses		0	0
Net Capital result		(1,367,050)	(5,712,147)
Other comprehensive income			
Fotal other comprehensive income for the year		0	0
WIP Cap Exp			
Total WIP (Tsf to Fin Postn)		0	0
Total comprehensive income for the year		(1,367,050)	(5,712,147)

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

# Etheridge Shire Council Statement of Financial Position

For the Year Ended Jun 30 2024

	Notes	Orig. 23/24	Amend. 23/24	Prop. 23/24
Current Assets				
Cash and cash equivalents	3	20,451,748	20,451,748	16,106,651
Receivables	12	122,043	122,043	122,043
Contract Assets		4,271,297	4,271,297	4,271,297
Other Current Assets		70,206	70,206	70,206
Inventories	13	406,188	406,188	406,188
		25,321,482	25,321,482	20,976,385
Total current assets	2	25,321,482	25,321,482	20,976,385
Non-current Assets				
Property Plant & Equipmt - WIP		16,830,770	16,830,770	16,830,770
Property, plant and equipment	15 7	274,643,189	274,643,189	274,643,189
Total non-current assets	2	291,473,959	291,473,959	291,473,959
TOTAL ASSETS		316,795,441	316,795,441	312,450,344
Current Liabilities				
Payables	17	2,571,752	2,571,752	2,571,752
Contract Liabilities		6,815,514	6,815,514	6,815,514
Borrowings	21	13,510	13,510	13,510
Provisions	18	277,982	277,982	277,982
Total current liabilities		9,678,758	9,678,758	9,678,758
Non-current Liabilities				
Borrowings	21	5,981,751	5,981,751	5,981,751
Provisions	18	2,102,523	2,102,523	2,102,523
Total non-current liabilities		8,084,274	8,084,274	8,084,274
TOTAL LIABILITIES	_	17,763,032	17,763,032	17,763,032
NET COMMUNITY ASSETS		299,032,409	299,032,409	294,687,312
Community Equity				
Asset revaluation reserve	25	197,249,238	197,249,238	197,249,238
Shire Capital		39,500,666	39,500,666	39,500,666
Current Surplus		3,544,450	3,544,450	(910,649)
Retained surplus/(deficiency)		49,387,257	49,387,257	49,387,257
Reserves		9,460,800	9,460,800	9,460,800
TOTAL COMMUNITY EQUITY		299,142,411	299,142,411	294,687,312

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

# Etheridge Shire Council Statement of Cash Flows

For the Year Ended Jun 30 2024

	Notes	Amend. 23/24	Prop. 23/24
Cash flows from operating activities:			
Receipts from customers		23,855,450	23,855,450
Payments to suppliers and employees		(60,658,750)	(52,966,849)
nterest received		232,000	232,000
Rental income		208,500	208,500
lon-capital grants and contributions		39,955,000	27,918,000
Borrowing costs		(201,000)	(201,000)
let cash - operating activities	23	3,391,200	(953,899)
ash flows from investing activities:			
rants, subsidies, contributions and donations		4,751,000	4,751,000
ayments for property, plant and equipment		(14,254,350)	(14,254,350)
et cash - from investing activities		(9,503,350)	(9,503,350)
sh flows from financing activities			
epayment of borrowings		5,965,500	5,965,500
let cash flow - financing activities	•	5,965,500	5,965,500
t increase/(decrease) in cash held		(146,650)	(4,491,749)
dd cash and cash equivalents - beginning of year		18,070,155	18,070,155
ash and cash equivalents - closing	3	17,923,505	13,578,408

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

	Revenue				Expenditure			
Budget	Budget review December 23-24	Proposed Budget	GL Account	Description	Original Budget	Under / Over	Budget review December 23-24	Proposed Budget
			Non-Current A	ssats				
			0400-4100	Land & Land Improvements				
			0400-4100	Land & Land improvements				
			0400-4150	WIP - Land & Land Improvements	3,028,000.00	2,908,000.00	120,000.00	120,000.00 Reduction in scope of works
			0400-4200	Buildings	-,,	_,,_		
840,250.00			0400-4210	Accum. Dep Buildings				
040,250.00			0400-4250	WIP - Buildings	6,895,000.00 -	655,000.00	7,550,000.00	7,550,000.00 Staff housing brought forward
			0400-4300	Other Structures				
321,500.00			0400-4310	Accum. Dep Other Structures				
			0400-4350	WIP - Other Structures	25,000.00 -	920,000.00	945,000.00	945,000.00 Increased scope of works including WDF
			0400-4400	Fleet Plant & Equipment Accum. Dep - Fleet Plant &				
774,750.00			0400-4410	Equipment				
			0400-4450	WIP - Fleet Plant & Equipment	2,300,000.00 -	352,000.00	2,652,000.00	2,652,000.00 Change in plant purchase priorities
			0400-4500	Furniture & Other Equipment Accum. Dep - Furniture & Other				
			0400-4510	Equip				
			0400-4600	Roads Infrastructure				
2,551,250.00			0400-4610	Accum. Dep Roads Infrastructure				
			0400-4650	WIP - Roads Infrastructure	3,557,600.00	976,250.00	2,581,350.00	2,581,350.00 Change in priorities
			0400-4700	Water Infrastructure				
220,000.00			0400-4710	Accum. Dep Water Infrastructure				
			0400-4750	WIP - Water Infrastructure	43,000.00 -	363,000.00	406,000.00	406,000.00 Increase in scope of works
			0400-4800	Heritage Mineral Collection				
			0480-4000	Land Improvements				
			0480-4000-0001	Land improvements - at Cost				
					15,848,600.00 -	1,594,250.00	14,254,350.00	Movement of Capital Expenditure
			Flood Damage			-		
								Recalculated revenue total to 30
33,000,000.00	11,0 <mark>9</mark> 3,055.95	20,963,000.00	4032-1100	NDRRA Operating Grant		-		June 2024
								Recalculated expenditure total
			4032-2450	Maintenance ExpensesNDRRA	33,000,000.00		11,728,441.24	25,308,097.00 to 30 June 2025
Flood Damage net	effect	12,037,000.00	Reduction of Budge	etted Revenue			1	7,691,903.00 Reduction of Expenditures
							I	4,345,097.00 Net Reduction in Revenue