

Budget 2018 | 2019





ETHERIDGE SHIRE COUNCIL

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...The Golden Heart of the Gulf

ABN 57 665 238 857

Address all correspondence to:
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PO Box 12
GEORGETOWN QLD 4871

Our ref: Budget 2018/0518/DCM
Your ref:

When telephoning or calling
Please ask for: Warren Devlin
Phone: (07) 4079 9090

22 May 2018

Dear Councillors,

RE: ETHERIDGE SHIRE COUNCIL 2017|2018 BUDGET

In accordance with S.107A of the *Local Government Act 2009*, I must give a copy of the Budget as proposed to be presented to the Local Government to each Councillor at least 2 weeks before the Local Government is to consider adopting the Budget.

At this stage the proposed adoption date for the 2018|2019 Budget has been temporarily scheduled for Thursday 7th June 2018.

The Budget for the 2018|2019 financial year has been prepared in accordance with the current legislation and with priorities from the Councillors, Executive Management Team and the Corporate Plan Objectives (2018-2023).

Each year the Budget process is the most important part of the Corporate Calendar and with changes to the Local Government Act and Regulations now requires Local Governments to consider the longer term when managing their finances.

Etheridge Shire Council has taken this responsibility seriously and has been working to ensure that while this is a legislative requirement, it is also good governance and management practice to ensure that the Council remains financially viable and planning becomes part of the way that we regularly do business.

Therefore, with that in mind, I present to you the "Etheridge Shire Council's 2018|2019 Budget" for your viewing and consideration.

If you wish to discuss this matter further please do not hesitate to contact myself.

Yours Sincerely

Cr Warren Devlin
MAYOR

Budget Overview

2018 | 2019



2018|2019 Budget

“....planning & delivering for our future....”

Councillors Etheridge Shire Council



Cr Warren Devlin (Mayor)



Cr Will Attwood
(Deputy Mayor)



Cr Tony Gallagher



Cr Troy Barnes



Cr Warren Bethel

Executive Management Etheridge Shire Council



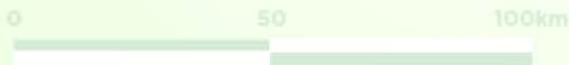
Norman Garsden
Chief Executive Officer



David Munro
Director Corporate &
Community Services



Jeff Bunt
Director of Engineering
Services
(Resigned as at 23/03/2018)



Executive Summary

Welcome to Etheridge Shire Council's 2018|2019 Annual Budget. The Budget Document for the 2018|2019 financial year has been prepared in accordance with legislation and with the Budget priorities from the Councillor's, Executive Management Team and the Corporate Plan Objectives (2018 – 2023).

Each year the budget process is the most important part of the Corporate Calendar.

Changes to legislation in 2009 and 2012 now require local governments to consider the longer term when managing their finances.

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

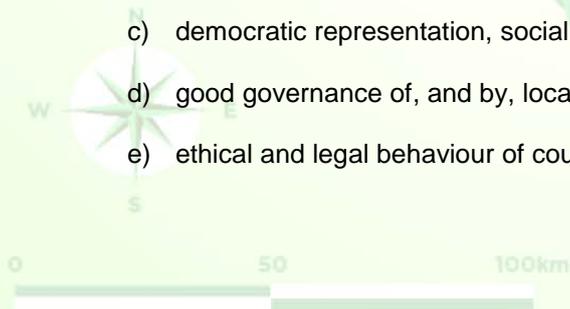
Legislation changes in 2009 saw a move from a very prescriptive *Local Government Act 1993* to legislation that gave Council more autonomy. However, with autonomy come's accountability and the Government provided for a set of five local government principles.

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

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

The local government principles are—

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



Corporate and Operational Plan Objectives

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

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

The 2018|2019 Operational Plan is a strategic planning document which supports the 2018-2023 Corporate Plan in delivering the vision for the Etheridge Shire.

The Operational Plan identifies projects, initiatives and services that Council will deliver during this financial year toward achieving the long term objectives of the 2018-2023 Corporate Plan. It also provides direction to Council in setting the annual budget.

The Operational Plan will be reviewed quarterly by Council and used as a tool for Council and senior management to evaluate corporate performance and strategic direction

The Budget for the 2018|2019 financial year is derived from the key strategies defined in our 5 Year Corporate Plan, and our Annual Operational Plan.

The following are Council's key strategic priorities and themes as delivered within our Corporate Plan:

Corporate Objective No. 1

Resilient Transport Infrastructure and Connectivity

Resilient transport infrastructure that maximises connectivity across the Shire and links us to the major commercial centres is essential if the Shire is to have sustainable economic growth and development. A resilient transport infrastructure would be expected to support a diversity of road users from agriculture (cattle and crops), resource industry and a growing tourism industry.

Corporate Objective No. 2

Developing Reliable Potable and Irrigation Water Supply

To provide service delivery and infrastructure roll out, maintenance and improvement underpins a healthy and growing economy and comfortable lifestyle in the Shire.

Corporate Objective No. 3

Managing the Natural Assets and Environment for Tourism and Economic Development

Our Shire's natural assets, natural resources and environment are key factors in the development of a sustainable economic growth of the Shire. The potential economic success of our natural assets can be driven by the growth in tourism and agriculture. This is in addition to the contributions from the region's growing global reputation in primary and mining industries.

Corporate Objective No. 4

Developing Equitable Social Infrastructure:

There is universal agreement that strong, resilient and healthy individuals, families and community play a vital role in building the ongoing prosperity, wellbeing and economic development of a region. It has been demonstrated that long term economic growth in the regions occurs through investment in human capital development.

Corporate Objective No. 5

Improving Communication Infrastructure and Mechanisms within the Shire

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

Corporate Objective No. 6 Commercial Services

It is a feature that Local Government is often put in a position to take-on commercial services that are not in a profit making environment (otherwise private enterprise would have invested in the service delivery) as a result of a lack of scale, insufficient customer base or remoteness, despite changing demographics, the services not being core business of local government and the risk that it may impact of the Council's financial viability.

Corporate Objective No. 7 Organisational Excellence and Governance

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

Budget Contents

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

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

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

- a) Rates and utility charges excluding discounts and rebates;
- b) Contributions from developers;
- c) Fees and charges;
- d) Interest;
- e) Grants and subsidies;
- f) Depreciation;
- g) Finance costs;
- h) Net result;
- i) The estimated costs of:-
 - I. The local government's significant business activities carried on using full cost pricing basis; and
 - II. The activities of the local government's commercial business units; and
 - III. The local government's significant business activities.

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

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

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

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

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

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

Financial Sustainability and Accountability

In accordance with the *Local Government Act 2009* section 102, to ensure it is financially sustainable, a local government must implement systems to meet the following sustainability criteria;

- (a) Manage financial risk prudently;

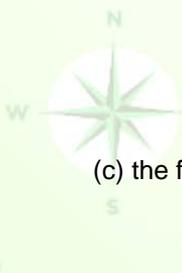
- (b) Financial policies are to be formulated:
- I. To ensure a reasonable degree of equity, stability and predictability.
 - II. So that current services, facilities and activities are financed by the current users of the services, facilities and activities.
 - III. Having regard to the effect of the policies on the future users of services, facilities and activities.
- (c) Full, accurate and timely information about the local government's finances and infrastructure is to be made available to the public on the local government's website.

A local government is **financially sustainable** if the local government is able to maintain its financial capital and infrastructure capital over the long term. In accordance with the Local Government Act 2009 section 103, each local government must establish a system of financial management that complies with the requirements prescribed under a regulation and must regularly review the performance of its system of financial management.

Financial Management, Planning and Accountability

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

- (1) To ensure it is financially sustainable, a local government must establish a system of financial management that -
 - (a) Ensures regard is had to the sound contracting principles when entering into a contract for -
 - I. the supply of goods or services; or
 - II. the disposal of assets; and
 - (2) A local government is **financially sustainable** if the local government is able to maintain its financial capital and infrastructure capital over the long term.
 - (3) The **sound contracting principles** are -
 - (a) value for money; and
 - (b) open and effective competition; and
 - (c) the development of competitive local business and industry; and
 - (d) environmental protection; and
 - (e) ethical behaviour and fair dealing.
 - (4) A **contract for the supply of goods or services** includes a contract about carrying out work.
 - (5) The system of financial management established by a local government must include -
 - (a) the following financial planning documents prepared for the local government -
 - a 5-year corporate plan that incorporates community engagement;
 - a long-term asset management plan;
 - a long-term financial forecast;
 - an annual budget including revenue statement;
 - an annual operational plan; and
 - (b) the following financial accountability documents prepared for the local government -
 - general purpose financial statements;
 - asset registers;
 - an annual report;
 - a report on the results of an annual review of the implementation of the annual operational plan; and
 - (c) the following financial policies of the local government -
 - investment policy;
 - debt policy;
 - revenue policy.
 - (6) A local government must ensure the financial policies of the local government are regularly reviewed and updated as necessary.



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(7) A local government must carry out a review of the implementation of the annual operational plan annually.

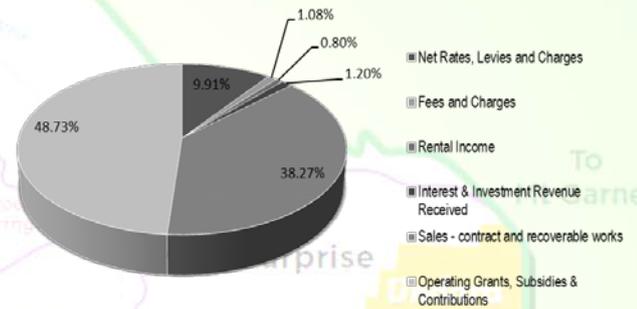
Budget Summary

Sources of Revenue

(Where does the money come from?)

| Statement of Comprehensive Income | | |
|---|----------------------|-------------------|
| <i>for the year ended 30 June 2019</i> | | |
| | Budget | Percentage |
| \$'s | 2018 2019 | 2018 2019 |
| Revenue | | |
| Net Rates, Levies and Charges | \$ 2,188,939 | 9.91% |
| Fees and Charges | \$ 239,375 | 1.08% |
| Rental Income | \$ 176,000 | 0.80% |
| Interest & Investment Revenue Received | \$ 265,324 | 1.20% |
| Sales - contract and recoverable works | \$ 8,453,908 | 38.27% |
| Operating Grants, Subsidies & Contributions | \$ 10,763,853 | 48.73% |
| Total Recurrent Revenue | \$ 22,087,399 | 100.00% |

Operating Revenue 2018/19



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

The reduction in State & Federal Grants and Subsidies has created additional pressure on generating income from the general rate fund. The decision of the Federal Government to freeze the indexation on the Financial Assistance Grant over the past three financial years commencing in the 2014/15 financial year has had a financial effect on Council. It is estimated that Council has lost approximately \$1.20 million in revenue over this period. Council has welcomed the news by the Federal Government to unfreeze the indexation of the Financial Assistance Grant commencing from 1 July 2017, which was announced in the current Federal Government Budget.

Over 87 percent of Council's operating revenue for the 2018/2019 financial year is being funded through Sales, Recoverable Works & Grants & Subsidies

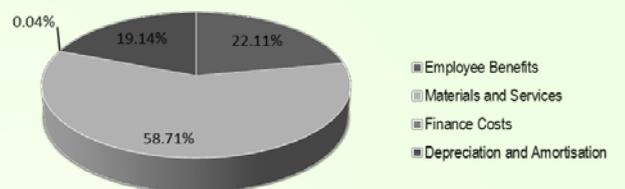
For the 2018|2019 financial year, rates and utility charges will contribute 9.91 per cent of the total budget revenue; with operating grants contributing 48.73 per cent along with Sales & Recoverable Works will contribute 38.27 per cent. Over 87 per cent of Council's income for the 2018|2019 financial year is reliant on grant funding and third party contracts.

Sources of Expenses

(Where does our money go?)

| Statement of Comprehensive Income | | |
|--|----------------------|-------------------|
| <i>for the year ended 30 June 2019</i> | | |
| | Budget | Percentage |
| \$'s | 2018 2019 | 2018 2019 |
| Expenses | | |
| Employee Benefits | \$ 5,393,163 | 22.11% |
| Materials and Services | \$ 14,322,225 | 58.71% |
| Finance Costs | \$ 10,733 | 0.04% |
| Depreciation and Amortisation | \$ 4,668,072 | 19.14% |
| Total Recurrent Expenses | \$ 24,394,193 | 100.00% |
| Total Expenses | \$ 24,394,193 | 100.00% |

Operating Expenses 2018/19



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

For the 2018|2019 financial year, employee benefits will cost 22.11 percent of the total operating budget, with materials & services amounting to 58.71 percent.

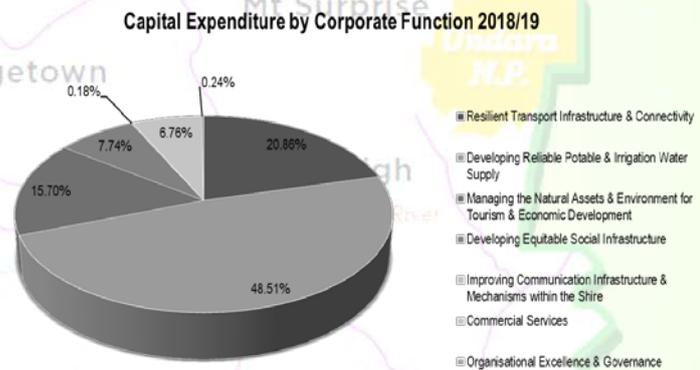
Capital Budget

Council's capital budget for the 2018|2019 financial year totals \$11,304,358, with the majority of capital works falling within Infrastructure Services.

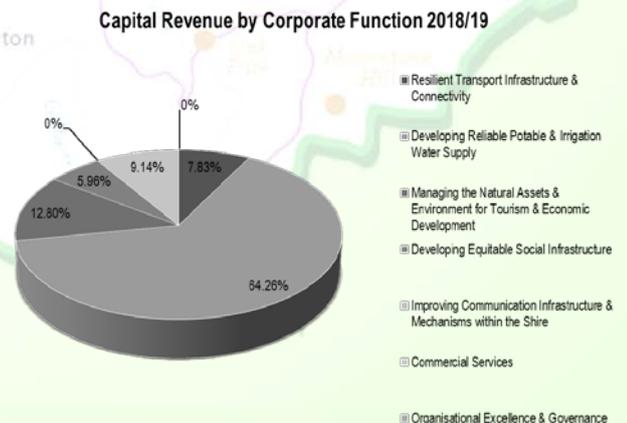
Further analysis and break down of the capital works budget is shown on the next page.¹

Council has also provisioned \$1.311 million in plant replacement for the 2018|2019 financial year.

| \$ ' Actuals | Budget 2018/19 | % of sub-total |
|--|-------------------|----------------|
| Capital Expenditure by Corporate Function | | |
| Resilient Transport Infrastructure & Connectivity | 3,440,484 | 20.86% |
| Developing Reliable Potable & Irrigation Water Supply | 7,999,015 | 48.51% |
| Managing the Natural Assets & Environment for Tourism & Economic Development | 2,588,784 | 15.70% |
| Developing Equitable Social Infrastructure | 1,276,185 | 7.74% |
| Improving Communication Infrastructure & Mechanisms within the Shire | 30,000 | 0.18% |
| Commercial Services | 1,115,000 | 6.76% |
| Organisational Excellence & Governance | 40,000 | 0.24% |
| Total Operating Expenditure by Function | 16,489,468 | 100.00% |



| \$ ' Actuals | Budget 2018/19 | % of sub-total |
|--|-------------------|----------------|
| Capital Revenue by Corporate Function | | |
| Resilient Transport Infrastructure & Connectivity | 856,083 | 7.83% |
| Developing Reliable Potable & Irrigation Water Supply | 7,027,000 | 64.26% |
| Managing the Natural Assets & Environment for Tourism & Economic Development | 1,399,947 | 12.80% |
| Developing Equitable Social Infrastructure | 652,000 | 5.96% |
| Improving Communication Infrastructure & Mechanisms within the Shire | - | 0.00% |
| Commercial Services | 1,000,000 | 9.14% |
| Organisational Excellence & Governance | - | 0.00% |
| Total Operating Revenue by Function | 10,935,030 | 100.00% |



¹ Some items within the capital budget are subject to grant funding.

Capital Works Budget 2018-2019

| Sub Category | Section | Project | Project Description | Major Category | Project Type | Carry Over Project | Project Costs | | | | | | Carry Forward Funds from 2017/18 Budget | Total Project Costs | Total Funding |
|--------------|--|--|--|----------------------|--------------------|------------------------|------------------------|-----------|-------|-----------|------------------|-----------------|---|---------------------|---------------|
| | | | | | | | Employee Costs (Wages) | Materials | Plant | Overheads | Grant Funding | | | | |
| | Corporate Plan Objective | | | | See Glossary Below | Projects Not Commenced | \$ | \$ | \$ | \$ | \$ | | \$ (Formula) | \$ (Formula) | |
| Select | | | | Select | Select | Select | | | | | | | | | |
| | | | | | New | | \$ - | \$ - | \$ - | \$ - | \$ 10,935,030.00 | \$ 1,762,603.00 | \$15,178,468.00 | \$15,178,468.00 | |
| | | | | | New | | \$ - | \$ - | \$ - | \$ - | \$ 10,935,030.00 | \$ 1,762,603.00 | \$15,178,468.00 | \$15,178,468.00 | |
| 1000 | Organisational Excellence & Governance | Purchase of Photocopiers | Upgrade two (2) Photocopiers for the Administration Office and Depot Administration. Current copiers are coming off long term rental plans | Other Assets | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 40,000.00 | \$ 40,000.00 | |
| 2000 | Improving Communication Infrastructure & Mechanisms within the Shire | Purchase of Land | Council is in negotiations with Air Services Australia to acquire Lot(2) 706, 707, 713 on G1814 to utilise for a transmitting AM Radio | Land & Improvements | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000.00 | \$ 30,000.00 | \$ 30,000.00 | |
| 3000 | Developing Equitable Social Infrastructure | Design & Construct Sports Stadium | Council has received a grant from the State Government under W4Q 2017-19. Council has resolved to construct a Multi-Purpose Sports Stadium on vacant land located in St George Street, Georgetown | Building & Dwellings | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ 535,000.00 | \$ 535,000.00 | \$ 1,120,000.00 | \$ 1,120,000.00 | |
| 3000 | Developing Equitable Social Infrastructure | Install Solar to Council Buildings | Council has applied for a Grant through the Building Better Regions Fund in 2017/18 to install solar to Council's Administration Building | Building & Dwellings | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ 117,000.00 | \$ 39,185.00 | \$ 156,185.00 | \$ 156,185.00 | |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has the final allocation of the Roads to Recovery Fund to expense in the 2018/19 Budget (Five Year Program) | Road Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ 512,783.00 | \$ - | \$ 512,783.00 | \$ 512,783.00 | |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has an allocation from Transport Infrastructure Development Scheme (TIDS) for 2018/19 which will be spent on the Einasleigh - Forsyth Road (Ch 39.07 - 41.07) | Road Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ 343,300.00 | \$ - | \$ 686,600.00 | \$ 686,600.00 | |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to undertake Resealing Works on the Einasleigh - Forsyth Rd as part of Councils Asset Management Plans | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 370,080.00 | \$ 370,080.00 | |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to upgrade a major culvert/causeway situated on Ryon Road | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 200,000.00 | \$ 200,000.00 | |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to upgrade the running surface of the Copperfield Bridge (Neil Butler Bridge) | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 200,000.00 | \$ 200,000.00 | |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to undertake Resealing Works on town streets within Georgetown as part of Councils Asset Management Plans | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 121,321.00 | \$ 121,321.00 | |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to undertake Resealing Works on town streets within Einasleigh as part of Councils Asset Management Plans | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 38,700.00 | \$ 38,700.00 | |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has an established program to replace water meters for Georgetown & Forsyth as part of its Asset Management Plans | Water Supply Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,500.00 | \$ 7,500.00 | |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has provisioned funds within the 2018/19 Budget to construct a security fence around the Georgetown WTP | Other Assets | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 16,700.00 | \$ 16,700.00 | |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has provisioned funds within the 2018/19 Budget to supply a back up Booster Pump for the Georgetown WTP | Water Supply Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,234.00 | \$ 18,234.00 | |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has applied for a Grant through the Building Our Regions Fund for the upgrade of the Forsyth WTP. This project has commenced within the 2017/18 financial year and will be completed in July 2018/19 | Water Supply Network | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 254,581.00 | \$ 254,581.00 | \$ 254,581.00 | |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has provisioned funds within the 2018/19 to construct a new Water Reservoir for Forsyth Water | Water Supply Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175,000.00 | \$ 175,000.00 | |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Construction of Charleson Dam | Council has applied for a Grant through the National Stronger Regions Fund to assist Council in the construction of the Dam (the construction may be over two financial years - total grant \$10.0M) | Water Supply Network | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ 5,000,000.00 | \$ - | \$ 5,000,000.00 | \$ 5,000,000.00 | |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Gilbert River Research & Development Project | Council will apply again for funding under the CRCNA Funding to establish a Research & Development Agricultural Farm as part of the Development of the Gilbert River Irrigation Area Development | Water Supply Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ 2,027,000.00 | \$ - | \$ 2,527,000.00 | \$ 2,527,000.00 | |

Capital Works Budget 2018-2019

| Sub Category | Section | Project | Project Description | Major Category | Project Type | Carry Over Project | Project Costs | | | | | | Carry Forward Funds from 2017/18 Budget | Total Project Costs | Total Funding |
|--------------|--|--|--|----------------------|--------------------|------------------------|------------------------|-----------|-------|-----------|-----------------|---------------|---|---------------------|---------------|
| | | | | | | | Employee Costs (Wages) | Materials | Plant | Overheads | Grant Funding | | | | |
| | Corporate Plan Objective | | | | See Glossary Below | Projects Not Commenced | \$ | \$ | \$ | \$ | \$ | | \$ (Formula) | \$ (Formula) | |
| | Select | | | Select | Select | Select | | | | | | | | | |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Purchase of USL Land various locations | Council has provisioned funds within the 2018/19 Budget to purchase land within various Townships (Georgebwn & Mt Surprise) 1. Industrial Land - Georgebwn 2. Urban Land - Mt Surprise 3. Planning & Design - Residential Land (Georgetown) | Land & Improvements | Growth | Yes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 201,400.00 | \$ 401,400.00 | \$ 401,400.00 | |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Development of Industrial Land (Georgetown) | Council has applied for a Grant through the Building Better Regions Fund within the 2017/18 financial year for the planning, design, & construction of additional Industrial Land along the Gulf Development Rd | Land & Improvements | Growth | Yes | \$ - | \$ - | \$ - | \$ - | \$ 854,000.00 | \$ 284,765.00 | \$ 1,138,765.00 | \$ 1,138,765.00 | |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Upgrade and Development of Social & Tourism Infrastructure | Council will apply for a Grant through the LGGSP Fund to erect a historic shed to house old equipment relating to Greens Motors, Upgrade the catering building at the Sports Oval (Georgebwn), Shade, Sealing & fencing at Heritage Park & Upgrade the Lighting at the Sports Oval | Building & Dwellings | New | No | \$ - | \$ - | \$ - | \$ - | \$ 280,000.00 | \$ - | \$ 350,000.00 | \$ 350,000.00 | |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Supply & Install Recreational Infrastructure at the Charleston Da, | Council applied for a Grant through the LGGSP 17-19 Fund in the 2017/18 financial year to construct Recreational Infrastructure at the Charleston Dam | Building & Dwellings | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ 265,947.00 | \$ 382,672.00 | \$ 648,619.00 | \$ 648,619.00 | |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Install additional Playground Equipment at Caschafor Park | Council has provisioned funds within the 2018/19 to supply & install additional playground equipment within the Caschafor Park precinct | Other Assets | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000.00 | \$ 50,000.00 | |
| 6000 | Commercial Services | Upgrade the Terrestrial Centre (Unearth Etheridge Strategy) | Council is applying for a Grant through the Building Our Regions Fund Round 4 to upgrade the Terrestrial Centre as part of Councils Unearth Tourism GeoTrail Strategy | Building & Dwellings | New | No | \$ - | \$ - | \$ - | \$ - | \$ 1,000,000.00 | \$ 35,000.00 | \$ 1,115,000.00 | \$ 1,115,000.00 | |



2018/2019 PLANT REPLACEMENT BUDGET

| Plant No. | Item | Rego No. | Purchase Date | Age of Plant | Gross Cost | Kms/hrs | Hours | Particulars/Notes | Expected Trade | Actual(s) | W.D.V. | Budget Gain / Loss on Trade | Actual Gain / Loss on Trade | 2018/19 Budget | | Replacement Details | | |
|-----------|--|----------|---------------|--------------|------------|---------|-----------|--|----------------|-----------|------------|-----------------------------|-----------------------------|----------------|--------------|--|--------------|--------------|
| | | | | | | | | | | | | | | 2018/19 Budget | Net Change | 2018/19 | Net Change | |
| 1093 | Toyota Hilux Dual Cab 4x4 Utility | 067-TAU | 02-May-13 | 5yrs | \$ 49,848 | 112,301 | N/A | Toyota Hilux Dual Cab 4x4 Utility | \$ 20,000 | \$ - | \$ 20,464 | -\$ 464 | \$ 20,464 | \$ 55,000 | \$ 55,000 | Replace with similar style vehicle | \$ 55,000 | \$ 55,000 |
| 1163 | Isuzu Dmax SX Space Cab 4wd Utility | 607-TME | 26-Nov-13 | 4yrs 5mths | \$ 49,761 | 112,581 | N/A | Isuzu Dmax SX Space Cab 4wd Utility | \$ 7,000 | \$ - | \$ 21,813 | -\$ 14,813 | \$ 21,813 | \$ 55,000 | \$ 55,000 | Replace with similar style vehicle | \$ 55,000 | \$ 55,000 |
| 2158 | Mitsubishi Fuso Fighter (Patching Truck) | 912-KOW | 01-Oct-08 | 9yrs 6mths | \$ 114,660 | 222,085 | N/A | Mitsubishi Fuso Fighter (Patching Truck) | \$ 10,000 | \$ - | \$ 28,665 | -\$ 18,665 | \$ 28,665 | \$ 165,000 | \$ 165,000 | Replace with similar style vehicle | \$ 165,000 | \$ 165,000 |
| 2189 | Mitsubishi Fuso Fighter FK600 (Job Truck) | 862-LWY | 01-Oct-09 | 8yrs 6mths | \$ 91,920 | 182,398 | N/A | Mitsubishi Fuso Fighter FK600 (Job Truck) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | To remain as an additional truck which will accommodate the Septic Pump Tank | \$ - | \$ - |
| New | Mitsubishi Fuso Fighter or Similar Style Truck | | | | | | | Mitsubishi Fuso Fighter or Similar Style Truck | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 150,000 | \$ 150,000 | Purchase new 16t Job Truck | \$ 150,000 | \$ 150,000 |
| New | Multi Tyre Cat Roller or Similar Style Roller | | | | | | | Multi Tyre Cat Roller or Similar Style Roller | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ 250,000 | Purchase new Multi Tyre Roller | \$ 250,000 | \$ 250,000 |
| New | Smooth Drum Roller (Padfoot Sheel Kit) | | | | | | | Smooth Drum Roller (Padfoot Sheel Kit) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ 250,000 | Purchase new Smooth Drum Roller with Padfoot Sheel Kit | \$ 250,000 | \$ 250,000 |
| New | 4 x Customised Made Tandem Trailers (accommodate Generators) | | | | | | | 4 x Customised Made Tandem Trailers (accommodate Generators) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 | Purchase four (4) customised made Tandem Trailers (accommodate Generators) | \$ 50,000 | \$ 50,000 |
| New | Portable Winch for Low Loader | | | | | | | Portable Winch for Low Loader | | | | | \$ - | \$ 20,000 | \$ 20,000 | Purchase new Portable Winch for Low Loader | \$ 20,000 | \$ 20,000 |
| 3099 | Ferris Zero Turn Mower ISS100Z | C78349 | 30-Apr-10 | 8 yrs | \$ 30,000 | N/A | 4,556 hrs | Ferris Zero Turn Mower ISS100Z | \$ 2,200 | \$ - | \$ 6,818 | -\$ 4,618 | \$ 6,818 | \$ 36,000 | \$ 36,000 | Purchase new Zero Turn Mower | \$ 36,000 | \$ 36,000 |
| 3071 | Zero Turn Waverly Mower | C70442 | 31-Mar-11 | 7 yrs 1 mth | \$ 19,447 | N/A | 2,289 hrs | Zero Turn Waverly Mower | \$ 2,200 | \$ - | \$ 4,862 | -\$ 2,662 | \$ 4,862 | \$ - | \$ - | Plant 3071 to be traded with Plant 3099 to purchase new Zero Turn Mower | \$ - | \$ - |
| Used | 1 x Prime Mover (side tippers) | | | | | | | 1 x Prime Mover (side tippers) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 125,000 | \$ 125,000 | 1 x Prime Mover (side tippers) | \$ 125,000 | \$ 125,000 |
| Used | 2 x Side Tipper Trailers & Dolly | | | | | | | 2 x Side Tipper Trailers & Dolly | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 155,000 | \$ 155,000 | 2 x Side Tipper Trailers & Dolly | \$ 155,000 | \$ 155,000 |
| 2343 | 2010 Hino FG500 Garbage Compactor | 696-VTY | 15-Sep-15 | 8yrs 4mths | \$ 66,036 | 32,620 | N/A | 2010 Hino FG500 Garbage Compactor | \$ 32,000 | \$ - | \$ 53,455 | -\$ 21,455 | \$ 53,455 | \$ - | \$ - | Sale of Garbage Compactor (Surplus to Needs) | \$ - | \$ - |
| | | | | | | | | | \$ 73,400 | \$ - | \$ 136,077 | -\$ 62,677 | \$ 136,077 | \$ 1,311,000 | \$ 1,311,000 | | \$ 1,311,000 | \$ 1,311,000 |

Summary of Plant Operations Surplus:-

| Particulars | 2018/19 Budget |
|---|----------------|
| | \$ |
| Plant Operation Revenue | 3,035,413 |
| Plant Operation Recoveries | |
| On Road Diesel Grant | 80,000 |
| Plus Profit/Less Loss On Sale | (136,077) |
| Plant Operation Expenses | (1,710,250) |
| Minor Plant Purchases | 0 |
| Depreciation | (367,350) |
| Surplus as at 30 June 2016 | 901,736 |
| Less | 0 |
| Amount Transferred to Plant Replacement | 901,736 |

| | |
|--|--------------|
| Plant Replacement Reserve (1/7/2018) | \$ 822,351 |
| Transferred to Plant Replacement Reserve from | \$ 901,736 |
| | \$ 1,724,087 |
| Less Net Change from Acquisitions & Disposals- | \$ 1,311,000 |
| Balance of Plant Replacement Reserve (30/6/16) | \$ 413,087 |

Etheridge Shire Council Budget 2018|2019

In accordance with Section 170 of the Local Government Regulation 2012 and pursuant with Section 107A of the Local Government Act 2009 the 2018|2019 Budget reveals:

Total revenue from ordinary activities amounting to \$22,087,399, total expenses from ordinary activities (including depreciation) amounting to \$24,394,193 and capital funding operations amounting to \$16,489,468.

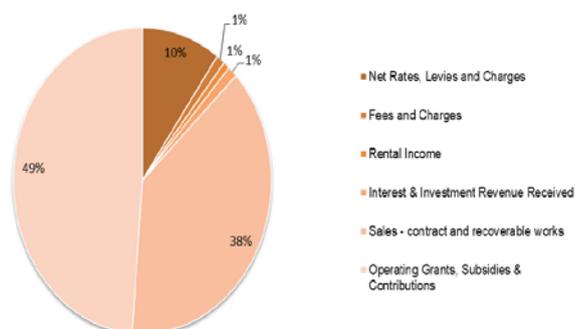
Statement of Comprehensive Income

for the year ended 30 June 2019

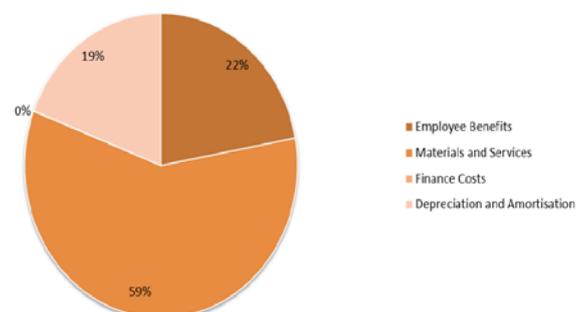


| \$'s | Budget 2018 2019 | Budget 2017 2018 |
|--|----------------------|----------------------|
| Revenue | | |
| Net Rates, Levies and Charges | \$ 2,188,393 | \$ 2,155,010 |
| Fees and Charges | \$ 239,375 | \$ 232,493 |
| Rental Income | \$ 176,000 | \$ 143,400 |
| Interest & Investment Revenue Received | \$ 265,324 | \$ 322,832 |
| Sales - contract and recoverable works | \$ 8,453,908 | \$ 10,759,348 |
| Operating Grants, Subsidies & Contributions | \$ 10,763,853 | \$ 10,806,234 |
| Total Recurrent Revenue | \$ 22,086,853 | \$ 24,419,317 |
| Capital Revenue | | |
| Capital Grants, Subsidies & Contributions | \$ 10,935,030 | \$ 9,556,724 |
| Total Capital Revenue | \$ 10,935,030 | \$ 9,556,724 |
| Capital (Expenses) / Income | | |
| Capital Income | -\$ 62,677 | \$ 17,899 |
| Total Income | \$ 32,959,206 | \$ 33,958,142 |
| Expenses | | |
| Employee Benefits | \$ 5,393,163 | \$ 5,230,410 |
| Materials and Services | \$ 14,322,225 | \$ 18,274,588 |
| Finance Costs | \$ 10,733 | \$ 13,998 |
| Depreciation and Amortisation | \$ 4,668,072 | \$ 4,615,460 |
| Total Recurrent Expenses | \$ 24,394,193 | \$ 28,134,456 |
| Total Expenses | \$ 24,394,193 | \$ 28,134,456 |
| Net Operating Result | \$ 8,565,013 | \$ 5,823,686 |
| Other Comprehensive Income | | |
| Increase / (decrease) in asset revaluation surplus | \$ - | \$ - |
| Total other comprehensive income for the year | \$ - | \$ - |
| Total comprehensive income for the year | \$ 8,565,013 | \$ 5,823,686 |

Operating Revenue



Operating Expenses



Statement of Financial Position

for the year ended 30 June 2019



| \$'s | Budget 2018 2019 | Budget 2017 2018 |
|--------------------------------------|-----------------------|-----------------------|
| Current Assets | | |
| Cash & Cash Equivalents | \$ 9,911,883 | \$ 11,758,905 |
| Trade & Other Receivables | \$ 895,753 | \$ 2,310,622 |
| Inventories | \$ 333,320 | \$ 333,320 |
| Other Financial Assets | \$ - | \$ - |
| Total Current Assets | \$ 11,140,956 | \$ 14,402,847 |
| Non-Current Assets | | |
| Other Assets | \$ - | \$ - |
| Property, Plant & Equipment | \$ 200,104,906 | \$ 191,025,273 |
| Capital Works in Progress (WIP) | \$ - | \$ - |
| Total Non-Current Assets | \$ 200,104,906 | \$ 191,025,273 |
| Total Assets | \$ 211,245,862 | \$ 205,428,120 |
| Current Liabilities | | |
| Trade & Other Payables | \$ 1,177,486 | \$ 1,251,948 |
| Borrowings | \$ 9,447 | \$ 54,226 |
| Provisions | \$ 104,600 | \$ 104,600 |
| Total Current Liabilities | \$ 1,291,533 | \$ 1,410,774 |
| Non-Current Liabilities | | |
| Trade & Other Payables | \$ - | \$ - |
| Borrowings | \$ 64,290 | \$ 61,754 |
| Provisions | \$ 376,816 | \$ 376,816 |
| Total Non-Current Liabilities | \$ 441,106 | \$ 438,570 |
| Total Liabilities | \$ 1,732,639 | \$ 1,849,344 |
| Net Community Assets | \$ 209,513,223 | \$ 203,578,776 |
| Community Equity | | |
| Asset Revaluation Reserve | \$ 133,418,284 | \$ 125,499,982 |
| Retained / (deficiency) | \$ 76,094,939 | \$ 78,078,794 |
| Total Community Equity | \$ 209,513,223 | \$ 203,578,776 |

Statement of Cashflows

for the year ended 30 June 2019



| \$'s | Actuals 2017 2018 | Budget 2017 2018 |
|--|----------------------|----------------------|
| Cash Flows from Operating Activities | | |
| Receipts from customers | \$ 23,035,518 | \$ 22,913,448 |
| Payment to suppliers and employees | -\$ 19,793,700 | -\$ 23,057,370 |
| | \$ 3,241,818 | -\$ 143,922 |
| Interest received | \$ 265,324 | \$ 322,832 |
| Rental Income | \$ 176,000 | \$ 143,400 |
| Borrowing Costs | -\$ 6,883 | -\$ 10,148 |
| Net Cash Inflow (Outflow) From Operating Activities | \$ 3,676,259 | \$ 312,162 |
| Cash Flow from Investing Activities : | | |
| Payments for property, plant and equipment | -\$ 16,489,468 | -\$ 13,310,572 |
| Proceeds From sale of property, plant and equipment | \$ 73,400 | \$ 104,513 |
| Grants, Subsidies, Contributions and Donations | \$ 10,935,030 | \$ 9,556,724 |
| Other | \$ - | \$ - |
| Net Cash Inflow (Outflow) From Investing Activities | -\$ 5,481,038 | -\$ 3,649,335 |
| Cash Flow from Financing Activities : | | |
| Proceeds from borrowings | \$ - | \$ - |
| Repayment of borrowings | -\$ 42,243 | -\$ 48,256 |
| Net cash provided by financing activities | -\$ 42,243 | -\$ 48,256 |
| Net Increase (Decrease) in Cash Held | -\$ 1,847,022 | -\$ 3,385,429 |
| Cash at beginning of reporting period | \$ 11,758,905 | \$ 15,144,334 |
| Cash at end of Reporting Period | \$ 9,911,883 | \$ 11,758,905 |

Financial Sustainability Indicators

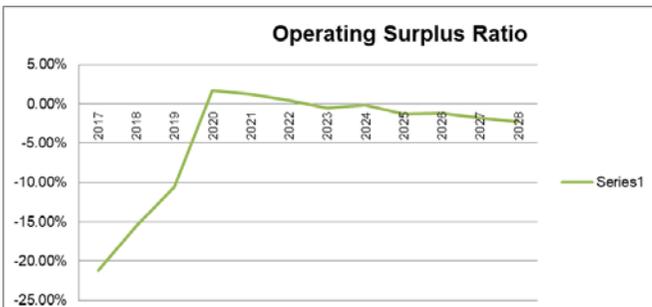
as at 30th June 2018

Measures of financial sustainability

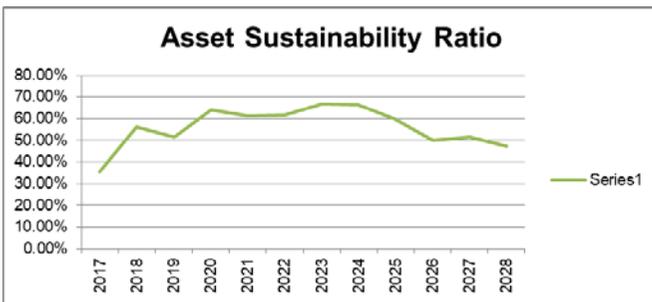
| | Target | Actual 2017 | Actual 2018 | Budget 2019 | Long Term Financial Plan Projections | | | | | | | | |
|---------------------------------|---------|-------------|-------------|-------------|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | | | Yr 1 2020 | Yr 2 2021 | Yr 3 2022 | Yr 4 2023 | Yr 5 2024 | Yr 6 2025 | Yr 7 2026 | Yr 8 2027 | Yr 9 2028 |
| Operating Surplus Ratio | 0 - 10% | -21.20% | -15.50% | -10.60% | 1.70% | 1.20% | 0.40% | -0.50% | -0.10% | -1.30% | -1.20% | -1.80% | -2.30% |
| Asset Sustainability Ratio | > 90% | 35.44% | 56.30% | 51.50% | 64.10% | 61.40% | 61.50% | 66.80% | 66.40% | 59.60% | 49.90% | 51.60% | 47.40% |
| Net Financial Liabilities Ratio | < 60% | -88.20% | -51.50% | -42.64% | -72.20% | -81.90% | -90.70% | -96.90% | -102.80% | -109.00% | -116.60% | -121.60% | -126.40% |

Ratio

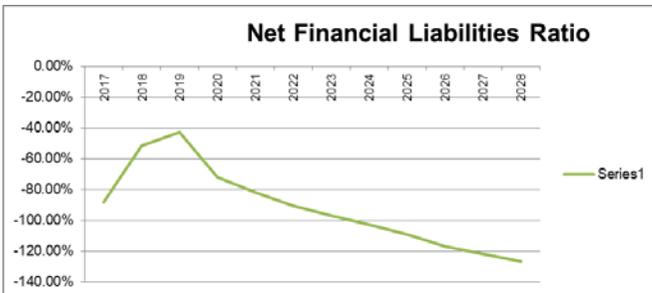
| | | | | | | | | | | | | | |
|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|
| Operating Surplus Ratio | 0 - 10% | -21.20% | -15.50% | -10.60% | 1.70% | 1.20% | 0.40% | -0.50% | -0.10% | -1.30% | -1.20% | -1.80% | -2.30% |
| Asset Sustainability Ratio | > 90% | 35.44% | 56.30% | 51.50% | 64.10% | 61.40% | 61.50% | 66.80% | 66.40% | 59.60% | 49.90% | 51.60% | 47.40% |
| Net Financial Liabilities Ratio | < 60% | -88.20% | -51.50% | -42.64% | -72.20% | -81.90% | -90.70% | -96.90% | -102.80% | -109.00% | -116.60% | -121.60% | -126.40% |



| | | |
|-------------------------|--|--|
| Operating Surplus ratio | Net Operating Surplus divided by Total Operating Revenue | This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes. |
| | Expressed as a % | The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of general and other rates net of (excluding) rate rebates. |



| | | |
|----------------------------|---|---|
| Asset Sustainability ratio | Capital Expenditure on the Replacement of Assets (renewals) divided by Depreciation Expense | This is an approximation of the extent to which the infrastructure assets managed by the council are being replaced as these reach the end of their useful lives. |
| | Expressed as a % | Depreciation expense represents an estimate of the extent to which the infrastructure assets have been consumed in a period. |



| | | |
|---------------------------------|--|---|
| Net Financial Liabilities ratio | Total Liabilities less Current Assets divided by Total Operating Revenue | This is an indicator of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues. |
| | Expressed as a % | A ratio greater than zero (positive) indicates that total liabilities exceed current assets. These net liabilities must be serviced using operating revenues. |
| | | A positive value less than 60% indicates the council has the capacity to fund the liabilities and appears to have the capacity to increase its loan borrowings. |

Relevant Measures of Financial Sustainability - S.169 (4) & S.169 (5) of the Local Government Regulation 2012

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

// operating surplus ratio

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes. A positive ratio indicates that funds are available for capital expenditure and the suggested target range is between 0% and 10%. Council's long term commitment to funding future capital growth is reflected in these results. The result for 2017/18 has been hampered by Council receiving payments in advance for flood damage works and the prepayment by the Federal & State Governments to issue a part payment of Councils FAG's Grant in the prior financial year. This has meant that Council has received the revenue in the prior financial year with Council undertaking the associated works within the current financial year. *This is also the case in the Budgeted Financial Statements with a number of prepayments of Operating Revenue in the 2017/18 financial year, which has had an impact on Councils Operating Surplus*

// net financial liabilities ratio

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

// asset sustainability ratio

This ratio indicates whether council is renewing or replacing its existing assets at the same time that its overall stock of assets is wearing out, expressed as a percentage. The benchmark established for the Local Government sector is to have a ratio greater than 90 per cent. Council is currently below this target range, and Council's long term financial forecast indicates that Council will continue to be below the recommended benchmark into the future.

Note: Sustainability Ratio

Council's "Sustainability Ratio" shows a declining trend in the inability of Council to provision sufficient funds each year to maintain its current assets.

... "A Local Government is financially sustainable if the Local Government is able to maintain its financial capital and infrastructure capital over the long-term" ...

Financial sustainability is about the Shire being able to maintain its infrastructure capital and financial capital over the long-term. Debt when used sensibly and prudently to fund important infrastructure can help the Shire achieve the financial sustainability objectives and continue to provide a reliable level of service to the community.

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

Over the FYE17 & FYE18 Council has a focus on diverting the majority of councils Capital Income (Grants + Council funds) towards upgrading State Government infrastructure (i.e Georgetown/Forsayth Rd) with the combined funding over the two financial years equating to around \$3.2M. In the past, Council has utilized these funds to upgrade Councils existing assets (culverts, re-seals, re-sheeting etc).

While the current strategy of Council does have merit, it does reduce the ongoing maintenance and capital renewal programs that would need to be accounted for in future years as the asset is consumed, however this current strategy, may place Council in financial stress in future financial years to maintain its current asset base.

Another point that needs to be made, is a decision of Council (via a policy) to expense Flood Damage Works, where in the past, this has been capitalized and treated as Capital Renewal to Councils road network, which had a positive effect on Councils sustainability ratio. However, Council cannot rely on being declared for REPA under a Flood Damage event each year, and cannot rely on this funding as a solution to Councils declining sustainability ratio.

Council provisions approximately \$250k - \$350k per annum to maintain its current Building Structures which has an annual depreciation expense of approximately \$340k. Due to accounting standards the building maintenance is expensed due to the nature of the work and it is not captured as capital renewal. Based on this quick analogy,

it would be fair to say that Council is meeting its obligation to maintain one of its classes of assets however this is not captured when calculating the sustainability ratio.

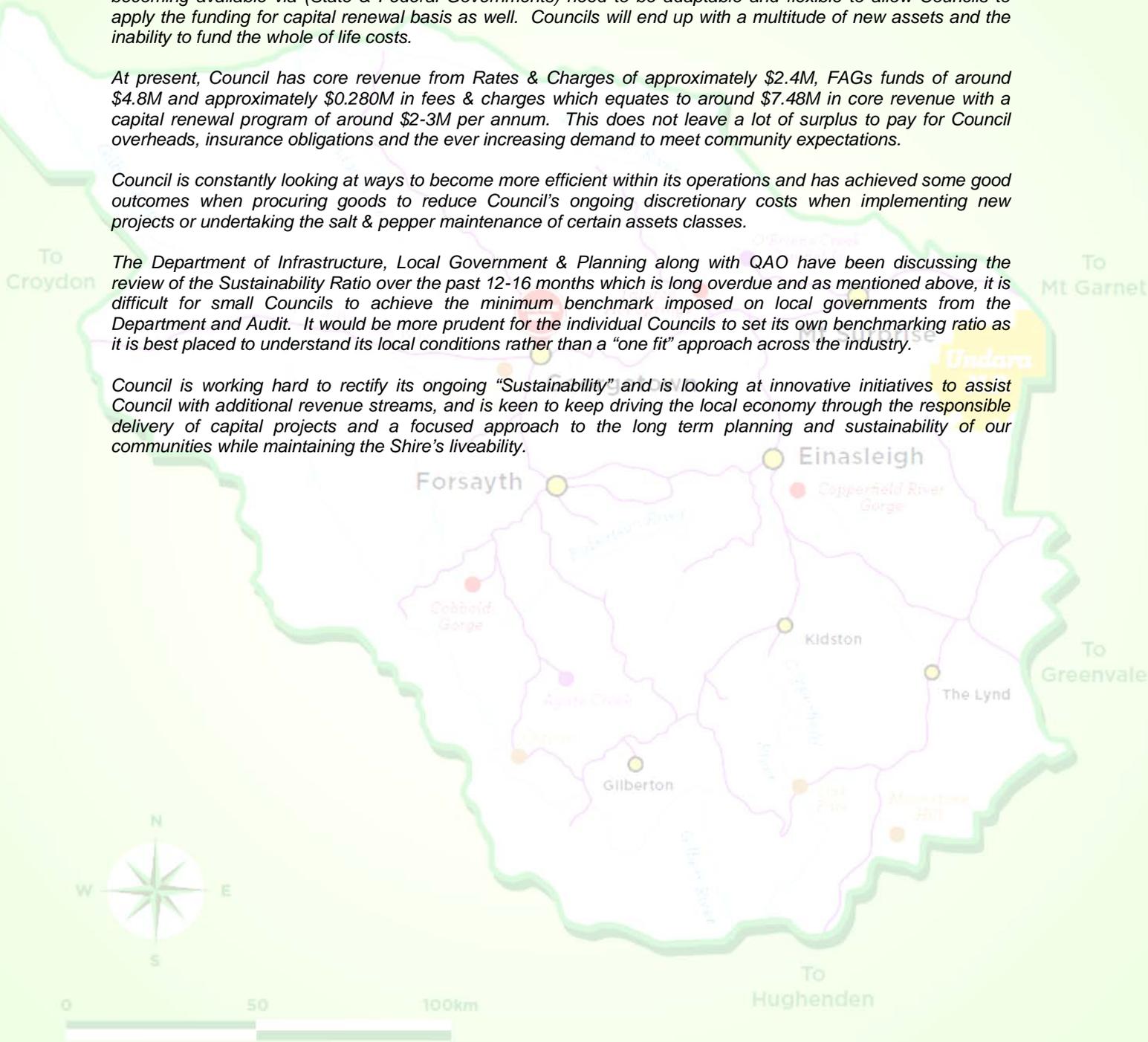
The bench mark for this particular ratio needs to be looked at and reviewed. It is difficult for small councils (like Etheridge) to generate additional revenue through normal revenue channels (i.e. Rates & Charges) which is needed to maintain services & maintain infrastructure. In addition, the amounts of Capital Grants that are becoming available via (State & Federal Governments) need to be adaptable and flexible to allow Councils to apply the funding for capital renewal basis as well. Councils will end up with a multitude of new assets and the inability to fund the whole of life costs.

At present, Council has core revenue from Rates & Charges of approximately \$2.4M, FAGs funds of around \$4.8M and approximately \$0.280M in fees & charges which equates to around \$7.48M in core revenue with a capital renewal program of around \$2-3M per annum. This does not leave a lot of surplus to pay for Council overheads, insurance obligations and the ever increasing demand to meet community expectations.

Council is constantly looking at ways to become more efficient within its operations and has achieved some good outcomes when procuring goods to reduce Council's ongoing discretionary costs when implementing new projects or undertaking the salt & pepper maintenance of certain assets classes.

The Department of Infrastructure, Local Government & Planning along with QAO have been discussing the review of the Sustainability Ratio over the past 12-16 months which is long overdue and as mentioned above, it is difficult for small Councils to achieve the minimum benchmark imposed on local governments from the Department and Audit. It would be more prudent for the individual Councils to set its own benchmarking ratio as it is best placed to understand its local conditions rather than a "one fit" approach across the industry.

Council is working hard to rectify its ongoing "Sustainability" and is looking at innovative initiatives to assist Council with additional revenue streams, and is keen to keep driving the local economy through the responsible delivery of capital projects and a focused approach to the long term planning and sustainability of our communities while maintaining the Shire's liveability.



Land valuations - how do they impact on rates?

Rates are based on the unimproved value of your land. You receive a valuation approximately every two years from the Department of Natural Resources & Mines.

For the 2018|2019 financial year Etheridge Shire was not subject to a revaluation by the Department, which means property valuations have remained the same as per the valuation for the 2017|2018 financial year.

In 2011 the Queensland Government moved to a 'site valuation' methodology for non-rural land, because site value was a closer reflection of the land's current value. Most residential land, except land with extensive site works, is unlikely to be significantly affected, other than through normal market movement and in some cases valuations have dropped.

While council uses land valuations as a base to calculate rates, changes to land valuation don't automatically coincide with changes to council rates. Many other factors are considered. In the last valuation, there was a slight drop in the rural sector, while townships have remained consistent.

What are my costs this year?

Just as Federal and State Governments collect taxes to pay for services, programs and initiatives, council collects rates to fund the extensive services it provides to the community.

Water Charges - Georgetown

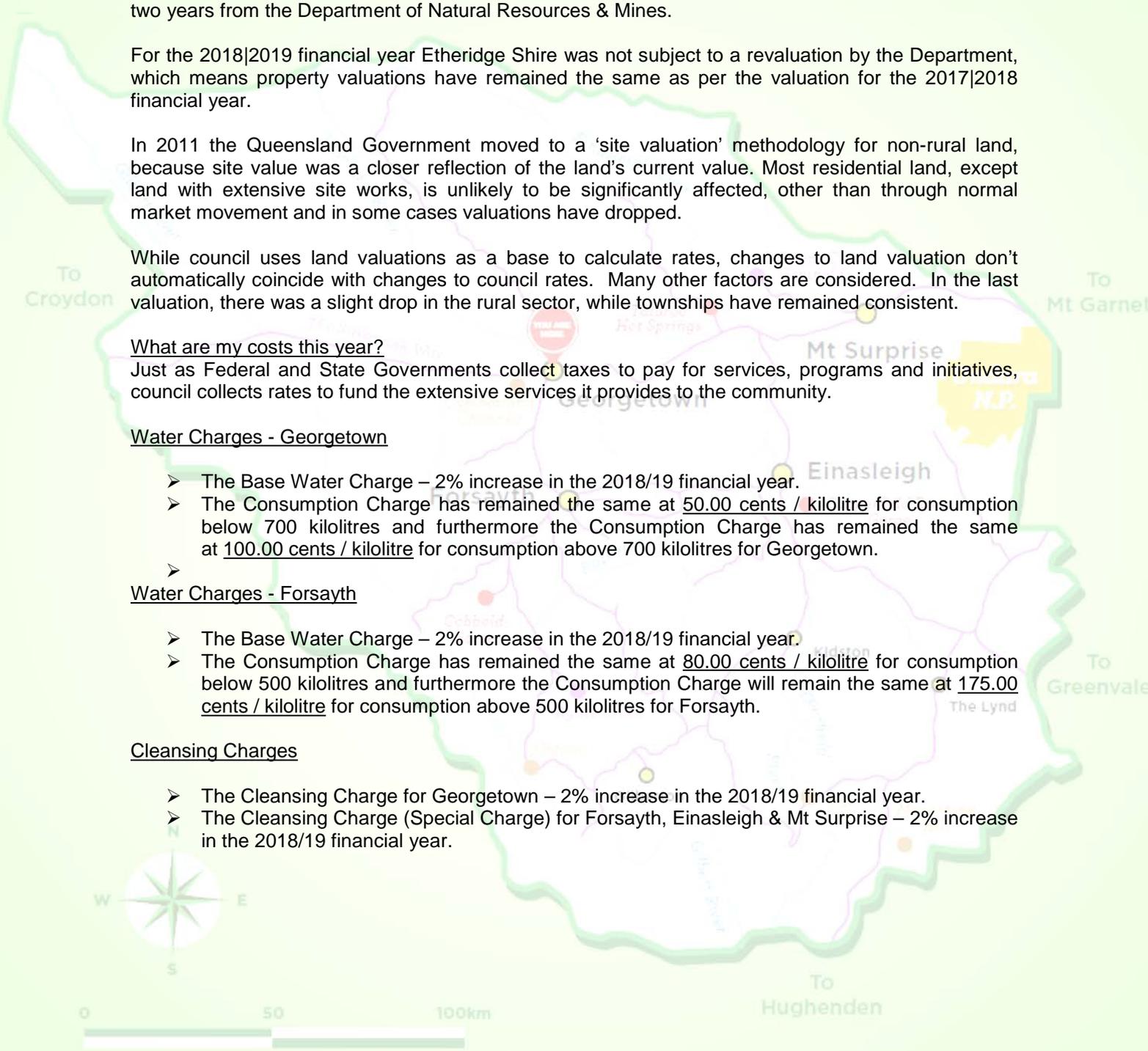
- The Base Water Charge – 2% increase in the 2018/19 financial year.
- The Consumption Charge has remained the same at 50.00 cents / kilolitre for consumption below 700 kilolitres and furthermore the Consumption Charge has remained the same at 100.00 cents / kilolitre for consumption above 700 kilolitres for Georgetown.

Water Charges - Forsyth

- The Base Water Charge – 2% increase in the 2018/19 financial year.
- The Consumption Charge has remained the same at 80.00 cents / kilolitre for consumption below 500 kilolitres and furthermore the Consumption Charge will remain the same at 175.00 cents / kilolitre for consumption above 500 kilolitres for Forsyth.

Cleansing Charges

- The Cleansing Charge for Georgetown – 2% increase in the 2018/19 financial year.
- The Cleansing Charge (Special Charge) for Forsyth, Einasleigh & Mt Surprise – 2% increase in the 2018/19 financial year.



Comparative Rates & Charges for an Occupied Residence at Georgetown, Forsayth, Einasleigh & Mt Surprise which has an "unimproved valuation" less than \$17,500.

| | | 2017/2018 | 2018/2019 |
|--------------------|---|-----------------------|-----------------------|
| | | Gross Rates & Charges | Gross Rates & Charges |
| Georgetown | UV \$9,400 | \$ 590.00 | \$ 605.00 |
| | Cleansing | \$ 479.40 | \$ 488.99 |
| | Water Base Charge | \$ 623.60 | \$ 636.00 |
| | Water Consumption Charge (based on 500 kilolitres / half year) | \$ 500.00 | \$ 500.00 |
| | Total | \$ 2,193.00 | \$ 2,229.99 |
| Forsayth | UV \$9,400 | \$ 590.00 | \$ 605.00 |
| | Waste Management Levy | \$ 176.46 | \$ 179.98 |
| | Water Base Charge | \$ 623.60 | \$ 636.00 |
| | Water Consumption Charge (based on 500 kilolitres / half year) | \$ 800.00 | \$ 800.00 |
| | Total | \$2,190.06 | \$2,220.98 |
| Einasleigh | UV \$9,400 | \$ 590.00 | \$ 605.00 |
| | Waste Management Levy | \$ 176.46 | \$ 179.98 |
| | Total | \$ 766.46 | \$ 784.98 |
| Mt Surprise | UV \$9,400 | \$ 590.00 | \$ 605.00 |
| | Waste Management Levy | \$ 176.46 | \$ 179.98 |
| | Total | \$ 766.46 | \$ 784.98 |

Rating Comparisons

Georgetown

A residential ratepayer residing in Georgetown with a valuation of \$9,400 will have an annual bill increase by \$36.99 for the 2018|2019 year. This equates to \$0.71 per week increase. This calculation includes the general rate, cleansing, and water base access charge and the water consumption charge based on 1000 kilolitres for the year.

Forsayth

A residential ratepayer residing in Forsayth with a valuation of \$9,400 will have an annual bill increase by \$30.92 for the 2018|2019 year. This equates to \$0.59 per week increase. This calculation includes the general rate, cleansing, and water base access charge and the water consumption charge based on 1000 kilolitres.

Einasleigh

A residential ratepayer residing in Einasleigh with a valuation of \$9,400 will have an annual bill increase by \$18.52 for the 2018|2019 year. This equates to \$0.35 per week increase. This calculation includes the general rate and waste management levy.

Mt Surprise

A residential ratepayer residing in Mt Surprise with a valuation of \$9,400 will have will have an annual bill increase by \$18.52 for the 2018|2019 year. This equates to \$0.35 per week increase. This calculation includes the general rate and waste management levy.

Comparative Rates & Charges for a Commercial / Industrial Premises at Georgetown, Forsayth, Einasleigh & Mt Surprise which has an "unimproved valuation" of \$21,500

| | | 2017/2018 | 2018/2019 |
|---------------------------------|---|-----------------------|-----------------------|
| | | Gross Rates & Charges | Gross Rates & Charges |
| Georgetown | UV \$21,500 | \$ 1,058.40 | \$ 1,084.90 |
| | Cleansing | \$ 479.40 | \$ 488.99 |
| | Water Base Charge | \$ 623.60 | \$ 636.00 |
| | Water Consumption Charge (based on 500 kilolitres / half year) | \$ 500.00 | \$ 500.00 |
| | Total | \$ 2,661.40 | \$ 2,709.89 |
| Forsayth | UV \$21,500 | \$ 1,058.40 | \$ 1,084.90 |
| | Waste Management Levy | \$ 176.46 | \$ 179.98 |
| | Water Base Charge | \$ 623.60 | \$ 636.00 |
| | Water Consumption Charge (based on 500 kilolitres / half year) | \$ 800.00 | \$ 800.00 |
| | Total | \$2,658.46 | \$2,700.88 |
| Einasleigh / Mt Surprise | UV \$21,500 | \$ 1,058.40 | \$ 1,084.90 |
| | Waste Management Levy | \$ 176.46 | \$ 179.98 |
| | Total | \$1,234.86 | \$1,264.88 |

Rating Comparisons

Georgetown

A commercial / industrial ratepayer conducting a commercial / industrial business in Georgetown with a valuation of \$21,500 will have an annual bill increase by \$48.49 for the 2018|2019 year. This equates to \$0.93 per week increase. This calculation includes the general rate, cleansing, and water base access charge and the water consumption charge based on 1000 kilolitres for the year.

Forsayth

A commercial / industrial ratepayer conducting a commercial / industrial business in Forsayth with a valuation of \$21,500 will have an annual bill increase by \$42.42 for the 2018|2019 year. This equates to \$0.81 per week increase. This calculation includes the general rate, waste management levy, water base access charge and the water consumption charge based on 1000 kilolitres.

Einasleigh & Mt Surprise

A commercial / industrial ratepayer conducting a commercial / industrial business in Einasleigh or Mt Surprise with a valuation of \$21,500 will have an annual bill increase by \$30.02 for the 2018|2019 year. This equates to \$0.57 per week increase. This calculation includes the general rate and waste management levy.

Comparative Rates & Charges for the Rural Assessments 2018|2019

| U.C.V | Gross Rates 2017 2018 | Gross Rates 2018 2019 | \$ Increase per annum | \$ increase per week |
|-------------|-----------------------|-----------------------|-----------------------|----------------------|
| \$ 350,000 | \$ 4,698.30 | \$ 4,815.80 | \$ 117.50 | \$ 2.25 |
| \$ 510,000 | \$ 6,846.10 | \$ 7,017.30 | \$ 171.20 | \$ 3.29 |
| \$1,200,000 | \$16,108.40 | \$ 16,511.10 | \$ 402.70 | \$ 7.74 |
| \$2,000,000 | \$22,717.70 | \$ 23,285.60 | \$ 567.90 | \$10.92 |
| \$2,400,000 | \$30,681.00 | \$ 31,448.00 | \$ 767.00 | \$14.75 |
| \$6,545,000 | \$84,372.50 | \$ 86,481.80 | \$2,109.30 | \$40.56 |
| \$8,160,000 | \$105,191.50 | \$107,821.30 | \$2,629.80 | \$50.57 |

Revenue Policy

2018 | 2019





REVENUE POLICY 2018/2019

The purpose of this revenue policy is to set out: -

1. The principles intended to be used by Council for:

- Levying rates and charges; and
- Granting concessions for rates and charges; and
- Recovering overdue rates and charges; and
- Cost recovery fees; and.

2. The purposes for concessions; and

3. The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development; and

4. The amount of each reserve to be kept in the operating fund and the way in which Council intends to ensure funding is available to support the purpose of each reserve.

The period covered by this policy applies to the financial year **2018/2019**.

INTRODUCTION

Etheridge Shire Council can be recognised as a Category 1 Local Government that is well known for its diverse range of rural and mining bases.

For many years, the Council's budget has been revenue driven rather than expenditure orientated. This approach has meant that Council provides for the necessary administrative, maintenance and operational expenses through revenue. An amount of revenue will be set aside for capital expenditures in the current budget and another amount set apart for future capital expenditure. It is acknowledged that Council must "maintain" and "control" expenses and be prepared to allocate necessary resources over an extended period of time in order to purchase discretionary capital items. Council must also seek out and await the allocation of special grants. Borrowing is not a preferred budget option; however it may be contemplated in special circumstances.

The revenue based budget approach reverses the textbook approach to rating. The usual budget model will see rates calculated so as to deliver the difference between budget expenditure and other income. Although the budget expenditures contemplated under the usual model may have been subject to trimming to fit economic circumstances, the underlying approach differs considerably both in theory and in practice to that used by Etheridge Shire Council along with many other Regional and Shire councils.

Council has made a decision to trim expenditure so as to permit it to live within its usual income. This may see some expenditure deferred and some temporary acceptance of lower standards for roads or other infrastructure than is ordinarily desirable. However, Council considers that containing rate increases and providing greater certainty about rate levels from year to year is a better option for its community than raising more revenue to fund more or better services that cannot be sustained in the long term.

The rate increases in some differential categories may be higher than those in others. However, such adjustments will be directed at achieving greater rating equity within Council's broader strategy of containing, through conservative budgeting, the increase in aggregate general rate revenue.

The overall rating strategy will continue to see differential rating, minimum rates and concessions used to gather necessary revenue equitably and to acknowledge different patterns for the use of Council's services.



A Principles used for the levying of rates & charges

In general Council will be guided by the principle of user pays in the making and levying of rates and charges so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of:

- transparency in the making of rates and charges
- having in place a rating regime that is simple and inexpensive to administer
- flexibility to take account of changes in the local economy.

In levying rates Council will apply the principles of:

- making clear what is the Council's and each ratepayers responsibility to the rating system
- making the levying system simple and inexpensive to administer
- timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy

In accordance with section 94 of the Local Government Act 2009 Council: -

1. must make and levy general rates (which includes determining differential general rates and minimum general rates); and
2. may also levy separate rates and charges. special rates and charges and utility charges

to assist in funding the operation and maintenance of Council services and facilities.

Where possible, Council will endeavour to base all rates and charges on a full cost recovery basis.

In making its decisions regarding the quantum of rates and charges, Council will endeavour to avoid undertaking borrowings. It is understood however, that in order for Council to undertake certain specific projects, borrowing may be a necessary requirement.

GENERAL RATES

Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.

Although a single general rate would provide simplicity, its adoption would necessitate Council setting a high minimum rate to deal with the fact that land values in towns and villages are very low in relation to rural land but those who live in towns and villages have greater access to council services.

Council believes that the existing distribution of the general rate burden through its differential rates regime is generally equitable as it reflects incremental changes over many years.

Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information so as to further refine this process.

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

SPECIAL RATES AND CHARGES

Council may make and levy a special rate or charge on rateable land, to help defray the cost of providing a service, facility and or an activity where:

- the land, or the occupier of the land, has or will especially benefit from the provision of the service, facility or activity; or



- the occupier of the land, or the use made or to be made of the land, has, or will, especially contribute to the need for the service, facility or activity.

Examples of services that may necessitate a special rate or charge are:

- improvements to road construction standards and maintenance procedures necessitated by mining operations; and
- rural fire prevention and firefighting services.

UTILITY CHARGES

Council may make and levy a utility charge on any land, whether vacant or occupied, and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and/or facilities. Examples may include cleansing, sewerage and water charges.

Generally, utility charges will be calculated on a full cost recovery basis.

INTEREST

Council may impose interest on rates and charges that remain unpaid after the appointed date for payment (ie: the date on which the discount period closes) and includes assessments that are making payments of outstanding rates by instalment.

LEVYING OF RATES AND CHARGES

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

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

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

PAYMENT OF RATES AND CHARGES

Owner Liability

Section 127 of the Local Government Regulation 2012 details the liability of the 'owner' to pay rates and charges levied against land held in their name. It also describes the liability of persons' at whose request a service is supplied to a structure or land that is not rateable land.

Where joint ownership of a property exists or other persons are liable to pay a rate, all owners or other persons are jointly and severally liable.

Rates and charges will exist with the land ie. Where a change in ownership occurs and a rate or charge exists against the land the 'owner' of the land will become liable for payment.

Where land ceases to be rateable land under section 110 of the Local Government Regulation 2012 the owner of the said land immediately before it ceased to be rateable land is taken to continue as the owner of the land, and the land is taken to continue to be rateable land for the levy, collection or refund of a rate on the land for any period before it ceased to be rateable land.

Methods of Payment

Council may accept the payment of rates and charges by differing methods. These may include cheque, cash, direct debit and or electronic means.

Payments in Advance

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

Payment by Instalments

Council may allow payments by instalment where it will benefit both the individual and the collection of overdue rates and charges.



B Principles used for granting concessions for rates and charges

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

- the same treatment for ratepayers with similar circumstances
- transparency by making clear the requirements necessary to receive concessions
- flexibility to allow Council to respond to local economic issues.

Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.

Discount

In accordance with section 130 of the Local Government Regulation 2012, Council may allow a discount on all General Rates, if payment is made within 30 clear days from the date of issue of the notice.

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

General Rate Caps

Because general rates are made and levied upon the unimproved value of land determined by the Department of Natural Resources & Mines, Council recognizes that the statutory valuation process may result in unusually high valuation increases for at least some classes of land, if not for all land. Where it considers that applying the differential general rate to affected lands or classes of land will produce inequities between ratepayers or classes of ratepayer, Council may cap general rate increases for the lands or classes of land concerned.

Other Rebates and Concessions

Council may, at its discretion allow other concessions or remissions. These may include pensioner rebates, natural hardship and or social and economic incentives.

C Principles used for the recovery of overdue rates and charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- flexibility by responding where necessary to changes in the local economy.

Section 132 of the Local Government Regulation 2012 describes an 'overdue rate' as "an amount of a rate payable to a local government that remains unpaid at the end of the period specified in the rate notice as the period within which the amount of the rate is payable, (including any amount of interest on the rate under section 133 of the Regulation)".

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

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

Standard Performance:

- Council may refer overdue rates to a mercantile agent or a solicitor for recovery.



- Generally an account will not be referred for external recovery action unless it is \$500.00 or greater in value.
- Council may negotiate payment plans for any debt that may be referred to an external recovery agent.

D Principles used for determining cost-recovery fees

Section 97 of the Local Government Act 2009 allows Council to set cost-recovery fees.

The Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the Shire's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be cognizant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

OTHER MATTERS

Purpose of concessions

Refer to section B of this policy.

Physical and social infrastructure costs for new development

Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Councils' town planning schemes. These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Shire, it may be necessary to bring forward social infrastructure projects.

Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure."

Operating fund reserves

Council will maintain classes of reserves within its operating fund. These are:

Plant Replacement Reserve
Road Improvement Reserve
Future Capital Reserve
Georgetown Town Improvement Reserve
Forsyth Town Improvement Reserve
Einisleigh Town Improvement Reserve
Mt Surprise Town Improvement Reserve
Shire Community Improvement Reserve
Bridges & Culverts Reserve
Disaster Management Reserve

Council during its budget deliberations will examine the purposes of its reserves to ensure that the reserves are used for that purpose. Those reserves that are intended to be ongoing will be supported by transfers from operations and these transfers will be included in Council's adopted budget.

Revenue Statement

2018 | 2019





REVENUE STATEMENT 2018/2019

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

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

The period covered by this statement applies to the financial year 2018|2019.

INTRODUCTION

The Etheridge Shire Council can be recognized as a Category 1 local government which is well known for its diverse range of rural and mining bases.

For many years, the Council's budget has been revenue driven rather than expenditure orientated. This approach has meant that Council provides for the necessary administrative, maintenance and operational expenses through revenue. An amount of revenue will be set aside for capital expenditures in the current budget and another amount set apart for future capital expenditure. It is acknowledged that Council must **'maintain'** and **'control'** expenses and be prepared to allocate necessary resources over an extended period of time in order to purchase discretionary capital items. Council must also seek out and await the allocation of special grants. Borrowing is not a preferred budget option; however it may be contemplated in special circumstances.

The rate increases in some differential categories may be higher than those in others. However, such adjustments will be directed at achieving greater rating equity within Council's broader strategy of containing, through conservative budgeting, the increase in aggregate general rate revenue.

The overall rating strategy will continue to see differential rating, minimum rates and concessions used to gather necessary revenue equitably and to acknowledge different patterns for the use of Council's services.



LEGISLATIVE REQUIREMENTS

Council has noted the requirements of the following legislation which require that certain matters are included in the revenue statement, viz

Local Government Regulation 2012

S.172 Revenue statement

- (1) The revenue statement for a local government must state—
 - (a) if the local government levies differential general rates—
 - (i) the rating categories for rateable land in the local government area; and
 - (ii) a description of each rating category; and
 - (b) if the local government levies special rates or charges for a joint government activity—a summary of the terms of the joint government activity; and
 - (c) if the local government fixes a cost-recovery fee—the criteria used to decide the amount of the cost-Recovery fee; and
 - (d) if the local government conducts a business activity on a commercial basis—the criteria used to decide the amount of the charges for the activity's goods and services.
- (2) Also, the revenue statement for a financial year must include the following information for the financial year—
 - (a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of—
 - (i) the rates and charges to be levied in the financial year; and
 - (ii) the concessions for rates and charges to be granted in the financial year;
 - (b) whether the local government has made a resolution limiting an increase of rates and charges.



A Principles used for the making of rates & charges

In general Council will be guided by the principle of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of:

- transparency in the making of rates and charges
- having in place a rating regime that is simple and inexpensive to administer
- flexibility to take account of changes in the local economy.

- a) In accordance with section 92 of the Local Government Act 2009 and section 77 of the Local Government Regulation 2012, Council may, for a financial year, make and levy: a general rate or differential general rate; and
 - b) minimum general rate; and
 - c) separate rate/charge; and
 - d) special rate/charge; and
 - e) utility charge,
- To fund the operation and maintenance of Council services and facilities.

Where possible, Council will endeavor to base all rates and charges on a full cost recovery basis.

In making its decisions regarding the quantum rates and charges, Council will endeavor to avoid undertaking borrowings. It is understood however, that in order for Council to undertake certain specific projects, borrowing may be a necessary requirement.

DIFFERENTIAL GENERAL RATES

In accordance with the Local Government Regulation 2012, Chapter 4 Rates and Charges Part 5 Differential Rates, Etheridge Shire Council will make and levy a differential general rate for the financial year ending 30th June 2019, taking into consideration the following aspects:

- Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.
- Council has considered the consequences of adopting 'one' general rate and acknowledges that to do so would seriously disturb the relative distribution of the rate burden.
- Although a 'single general rate' would provide simplicity, its adoption would necessitate Council setting a high minimum rate to deal with the fact that land values in towns and villages are very low in relation to rural land but those who live in towns and villages have greater access to council services.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information so as to further refine this process.
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.
- Historically Council has maintained its minimum rates at very low levels, given the standards of services it provides; but Council cannot continue to do this without compromising or reducing those standards. Council therefore proposes to increase the minimum rates over a period of years, beginning with 2010-11, to enable it at least to maintain the current standards of services it provides.



Etheridge Shire Council –Revenue Statement 2018/2019

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

For the purposes of the proceeding table, and this document generally, the term “town plan” means the Town Planning Scheme for the Shire of Etheridge first gazetted on 28 October 2005 incorporating all the amendments up to and including 30 June 2019. For avoidance of doubt, and for the purposes of interpreting and applying this statement, the term “town plan” will continue to mean the said town planning scheme, notwithstanding that it may be replaced by a “Planning Act Scheme” before 30 June 2019.

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

Category 1 • Rural Land – Grazing & Agriculture

Description: Rural Land, that is not within any other rural category, predominantly used for cattle grazing or other conventional agricultural.

Category 2 • Rural Land – Other

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

Category 3 • Urban Land Etheridge Towns – (UV < \$17,500)

Description: Land used for urban purposes not included in any other category located in the town areas of Etheridge Shire Council as described in the town plan and having a UV less than \$17,500.

Category 4 • Urban Land Etheridge Towns – (UV > \$17,500)

Description: Land used for urban purposes not included in any other category located in the town areas of Etheridge Shire Council as described in the town plan and having a UV greater than \$17,500.

Category 5 • Urban Land Commercial / Industrial

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

Category 6 • Rural – Large Scale Mixed Intensive Agriculture

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

Category 7 • Rural – Large Scale Renewable Energy Farms

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

Category 11 • Mining Claim

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

Category 12 • Commercial – Utility Service Providers

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex).

Category 13 • Other Land

Description: Land not included in any other category.



Category 14 • Mining (UV \$1-\$2,500)

Description: Land that is a mine and has an Unimproved Value of \$1 to \$2,500.

Definition(s)

Mine:

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

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

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

Integrated mining operation:

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

Category 15 • Mining (UV \$2,501 - \$6,500)

Description: Land that is a mine and has an Unimproved Value of \$2,501 to \$6,500).

Definition(s)

Mine:

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

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

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

Integrated mining operation:

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

Category 16 • Mining (UV \$6,501 - \$15,000)

Description: Land that is a mine and has an Unimproved Value of \$6,501 to \$15,000.

Definition(s)

Mine:

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

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

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

Integrated mining operation:

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



Category 17 • Mining (UV \$15,001 - \$35,000)

Description: Land that is a mine and has an Unimproved Value of \$15,001 to \$35,000.

Definition(s)

Mine:

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

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

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

Integrated mining operation:

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

Category 18 • Mining (UV \$35,001 - \$60,000)

Description: Land that is a mine and has an Unimproved Value of \$35,001 to \$60,000.

Definition(s)

Mine:

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

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

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

Integrated mining operation:

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

Category 19 • Mining (UV >\$60,000)

Description: Land that is a mine and has an Unimproved Value greater than \$60,000.

Definition(s)

Mine:

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

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

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

Integrated mining operation:

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



Etheridge Shire Council -Revenue Statement 2018/2019

The following Differential Rates have been made for 2018|2019



DIFFERENTIAL RATING CATEGORIES 2018|2019

| CATEGORY | | Cents in Dollar of Unimproved Valuation 2018 2019 |
|----------|---|---|
| 1 | Rural Land - Grazing & Agriculture | 1.3786 |
| 2 | Rural Land - Other | 2.4480 |
| 3 | Urban Etheridge Towns (U.V. < \$17,500) | 4.3562 |
| 4 | Urban Etheridge Towns (U.V. > \$17,500) | 6.8675 |
| 5 | Urban Land Commercial / Industrial | 6.8675 |
| 6 | Rural - Large Scale Mixed Intensive Agriculture | 1.3711 |
| 7 | Rural – Large Scale Renewable Energy Farms | 39.1592 |
| 11 | Mining Claim | 55.5550 |
| 12 | Commercial - Utility Service Providers | 81.9936 |
| 13 | Other | 3.9089 |
| 14 | Mining - (U.V. \$1 - \$2,500) | 20.7393 |
| 15 | Mining - (U.V. \$2,501 - \$6,500) | 37.2383 |
| 16 | Mining - (U.V. \$6,501 - \$15,000) | 38.6194 |
| 17 | Mining - (U.V. \$15,001 - \$35,000) | 37.7986 |
| 18 | Mining - (U.V. \$35,001 - \$60,000) | 62.4424 |
| 19 | Mining - (U.V. > \$60,000) | 74.7240 |

MINIMUM GENERAL RATE LEVY 2018|2019

In accordance with Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 4 Minimum General Rates, the following Minimum General Rate Levies for the various categories of land, shall apply for 2018|2019:



MINIMUM GENERAL RATES 2018|2019

| CATEGORY | | Minimum General Rate 2018 2019 |
|----------|---|--------------------------------|
| 1 | Rural Land - Grazing & Agriculture | \$ 870.00 |
| 2 | Rural Land - Other | \$ 779.00 |
| 3 | Urban Etheridge Towns (U.V. < \$17,500) | \$ 605.00 |
| 4 | Urban Etheridge Towns (U.V. > \$17,500) | \$ 717.00 |
| 5 | Urban Land Commercial / Industrial | \$ 727.00 |
| 6 | Rural - Large Scale Mixed Intensive Agriculture | \$ 1,740.00 |
| 7 | Rural – Large Scale Renewable Energy Farms | \$ 10,000.00 |
| 11 | Mining Claim | \$ 175.00 |
| 12 | Commercial - Utility Service Providers | \$ 990.00 |
| 13 | Other | \$ 795.00 |
| 14 | Mining - (U.V. \$1 - \$2,500) | \$ 602.00 |
| 15 | Mining - (U.V. \$2,501 - \$6,500) | \$ 645.00 |
| 16 | Mining - (U.V. \$6,501 - \$15,000) | \$ 1,538.00 |
| 17 | Mining - (U.V. \$15,001 - \$35,000) | \$ 3,075.00 |
| 18 | Mining - (U.V. \$35,001 - \$60,000) | \$ 6,000.00 |
| 19 | Mining - (U.V. > \$60,000) | \$ 12,000.00 |



SPECIAL RATES AND CHARGES

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

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

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

- The rateable land to which the special charge applies is land within each of the benefited areas described in the town area maps 'Planning Maps – Einasleigh, Mt Surprise and Forsayth. Where a parcel of rateable land includes two or more lots, the charge will be levied on each lot.
- The service facility or activity for which the special charge is made is for the provision of maintenance and operations of all waste management facilities for the towns of Einasleigh, Mt Surprise and Forsayth. The Special Charge will substantially fund the activity, however Council may determine to subsidise the service in view of the high costs of this service provision and the undue hardship that may result if full cost recovery was sought from the special charge.
- Council considers that land contained within the defined areas receives an equal special benefit from access to the waste management facilities. Council also considers that the benefit is shared equally by all parcels of land regardless of the value of such land.
- The service facility or activity for which the special charge is made is for the provision of waste management facilities as set out in the expenditure item in the budget document for the Shire of Etheridge for 2018|2019.
- The time for implementing the overall plan is one (1) year ending 30 June 2019. However, provision of waste management facilities is an ongoing activity, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2019.
- The estimated cost of implementing the overall plan (being the cost of the planned works and replacement of capital items for 2018|2019 is \$ 30,000.00.
- The special charge is intended to raise all funds necessary to carry out the overall plan.



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

| | Special Waste Charge |
|--------------------------------------|-----------------------------|
| | 2018 2019 |
| Parcel Vacant & or Occupied Dwelling | \$179.98 |
| Parcal - Vacant | \$179.98 |



UTILITY CHARGES

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

The following utility charges will be implemented by Council during 2018|2019:

Cleansing – Georgetown

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

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

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

Rubbish collection frequency for bins shall be once per week.

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

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

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



CLEANSING CHARGE - GEORGETOWN

| Type of Improvement | Charge |
|--|---|
| For each house / dwelling unit / improved property | The amount of the charge to be levied is <u>\$488.98 per annum</u> for a 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day. |
| Commercial, Industrial or Community Facility | The amount of the charge to be levied is <u>\$488.98 per annum</u> for a 240 litre mobile bin to be used for the removal of commercial refuse on a normal weekly collection day. |
| | Additional bins will be charged at <u>\$416.16 per annum</u> |
| Commercial, Industrial or Community Facility | The amount of the charge to be levied is <u>\$663.00 per annum</u> for a 900 litre mobile bin to be used for the removal of commercial refuse on a normal weekly collection day. |
| | Additional bins will be charged at <u>\$571.20 per annum</u> |

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



Water Charges – Georgetown & Forsayth

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

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

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

The basis of the water charge is:

A utility charge will be applied for the supply of water services to the townships of Georgetown and Forsayth and any surrounding properties in the Rural Rate which are connected to the town water supply system.

Water Charges shall be applied on a user pays basis utilising a Two Part Tariff System comprising a Water Base Access Charge plus a Water Consumption Charge for each kilolitre (1000 litres) of water used. Whilst the aim of the charges will generally be to achieve full cost recovery, Council may decide not to set charges to achieve full cost recovery due to the following factors.

1. The poor economies of scale associated with small water supply systems and the resultant costs to consumers should full costing be applied.

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

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

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

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

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

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

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

An Unconnected Water Base Access Charge shall apply to each unconnected parcel of land within the water area not currently connected to the reticulation system where Council is able to provide a connection. As the ongoing



Etheridge Shire Council –Revenue Statement 2018/2019

costs of providing the capacity for connection to each unconnected site is not considered to be the same as for a connected site (as there is no meter maintenance involved) the Unconnected Access Charge shall be equivalent to one half the Access Charge for a 20mm Service Connection.

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

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

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



The amount of Water Base Access Charge - Georgetown
(1 unit = \$31.80)

| Georgetown | Units | Charge per Annum |
|---------------------------------|-----------|------------------|
| Unconnected Lots | 10 units | \$ 318.00 |
| All Charitable & Religious Uses | 10 units | \$ 318.00 |
| 20mm Service Connection | 20 units | \$ 636.00 |
| 25mm Service Connection | 30 units | \$ 954.00 |
| 32mm Service Connection | 50 units | \$ 1,590.00 |
| 40mm Service Connection | 80 units | \$ 2,544.00 |
| 50mm Service Connection | 125 units | \$ 3,975.00 |
| 75mm Service Connection | 280 units | \$ 8,904.00 |
| 80mm Service Connection | 320 units | \$ 10,176.00 |
| 100mm Service Connection | 500 units | \$ 15,900.00 |



The amount of Water Consumption Charge - Georgetown

| Georgetown | Charge per Annum |
|----------------------|--|
| Per Kilolitre of Use | 50.00 cents up to 700 kilolitres per half year |
| Per Kilolitre of Use | 100.00 cents over 700 kilolitres pr half year |

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



The amount of Water Base Access Charge - Forsayth
(1 unit = \$31.80)

| Forsayth | Units | Charge per Annum |
|---------------------------------|-----------|------------------|
| Unconnected Lots | 10 units | \$ 318.00 |
| All Charitable & Religious Uses | 10 units | \$ 318.00 |
| 20mm Service Connection | 20 units | \$ 636.00 |
| 25mm Service Connection | 30 units | \$ 954.00 |
| 32mm Service Connection | 50 units | \$ 1,590.00 |
| 40mm Service Connection | 80 units | \$ 2,544.00 |
| 50mm Service Connection | 125 units | \$ 3,975.00 |
| 75mm Service Connection | 280 units | \$ 8,904.00 |
| 80mm Service Connection | 320 units | \$ 10,176.00 |
| 100mm Service Connection | 500 units | \$ 15,900.00 |



The amount of Water Consumption Charge - Forsayth

| Forsayth | Charge per Annum |
|----------------------|--|
| Per Kilolitre of Use | 80.00 cents up to 500 kilolitres per half year |
| Per Kilolitre of Use | 175.00 cents over 500 kilolitres pr half year |



INTEREST

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

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

Interest on arrears will be calculated in accordance with section 133 of the Local Government Regulation 2012 and will be set at the rate of 11% per annum.

B Principles used for the levying of rates

In levying rates Council will apply the principles of:

- making clear what is the Council's and each ratepayers responsibility to the rating system
- making the levying system simple and inexpensive to administer
- timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy
- equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

LEVYING OF RATES AND CHARGES

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

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

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

Methods of Payment

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



Payments can be made via accepted Credit Card Accounts.



Payment can be made via Eftpos



Available through participating financial institutions
Biller Code: 120519



Payment by mail



IN PERSON:

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



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

Payments in Advance

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

Payment by Installments

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

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

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

TIME IN WHICH RATES MUST BE PAID:

In accordance with the provisions of Section 118 of the Local Government Regulation 2012, the rates and charges levied by council must be paid within **thirty (30) clear days** after the notice is issued.

C Principles used for the recovery of rates and charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations
- making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective
- equity by having regard to providing the same treatment for ratepayers with similar circumstances
- flexibility by responding where necessary to changes in the local economy.

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

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

Standard Performance:

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



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

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

Natural Hardship

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

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

General Rate Caps

Because general rates are made and levied upon the unimproved value of the land determined by the Department of Natural Resources and Mines, Council recognizes that the statutory valuation process may result in unusually high valuation increases for at least some classes of land, if not for all land. Where it considers that applying the differential general rate to affected lands or classess of land will produce inequities between ratepayers or classess of ratepayers, Council will cap general rate increases for the lands or classess of land concerned.

For 2018|2019 financial year **differential rate category 1, 2, 3, 4, 5, 6, 14, & 15 will be capped at 2.5%.**

Economic or Social Incentives

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

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

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



The following clubs and or associations shall fall into this category and will be granted concessions as listed below for the 2018|2019 financial year:

|  Concessions to Community & Sporting Groups 2018 2019 | | | | |
|---|-----------------------------------|---------------------|--------------------------|------------------|
| Club / Association | General Rate Concession 2018 2019 | Water Access Charge | Water Consumption Charge | Cleansing Charge |
| Georgetown Golf Club | 100% | N/A | N/A | N/A |
| William Wallace Lodge - Georgetown | 100% | N/A | N/A | N/A |
| Forsyth Tennis Club | 100% | N/A | N/A | N/A |
| Forsyth All Sports Club | 100% | N/A | N/A | N/A |
| Forsyth Sporting Shooters Association | 100% | N/A | N/A | N/A |
| Einasleigh Race Club | 100% | N/A | N/A | N/A |
| Georgetown Turf Club | 100% | N/A | N/A | N/A |
| Oak Park Race Club | 100% | N/A | N/A | N/A |
| Mt Surprise Campdraft | 100% | N/A | N/A | N/A |
| Roman Catholic Diocese of Cairns | 100% | 50% | N/A | N/A |
| The Corporation of the Synod of the Carpentaria Diocese | 100% | 50% | N/A | N/A |
| QCWA | 100% | 50% | N/A | N/A |
| Roman Catholic Diocese of Cairns | 100% | 50% | N/A | N/A |
| The Corporation of the Synod of the Carpentaria Diocese | 100% | 50% | N/A | N/A |

OPERATING CAPABILITIES, BORROWINGS, DEPRECIATION AND PROVISIONS:

▪ **Operating Capability**

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

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

▪ **Borrowing Policy**

It is considered that it is not necessary to borrow funds during the current financial year, or to do so in future years except in response to a need or opportunity which will see revenue generation capacity come on line from the same proposal that requires to be funded. However, Council does retain the right to borrow funds for infrastructure development if an emergent situation arises.

▪ **Depreciation and Non-Cash Expenses**

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

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

▪ **Provisions**

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

REGULATORY CHARGES

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

Borrowing / Debt Policy

2018 | 2019





STATUTORY POLICY

Debt / Borrowing Policy

| | |
|------------|--------------------------------|
| Policy No. | ESC-003 |
| Department | Corporate & Community Services |
| Program | Finance / Budget |

| Approved by Council | | Meeting number and date | |
|---|--|----------------------------|-------------------|
| 15 th June 2016 Resolution No: 2016/GM1735 GMCCS3 – 21 st June 2017 Resolution No: 2017/GM | | GMCCS June 2018 | |
| | | Resolution number | |
| | | 2018/GM | |
| Approval by CEO | | Norman Garsden | |
| Effective date | | Review date | |
| 1 st July 2018 | | 30 th June 2019 | |
| Policy Author | | | |
| Director Corporate & Community Services | | | |
| Current incumbent | | | |
| David Munro | | | |
| Implementation Officer | | | |
| Director Corporate & Community Services | | | |
| Current incumbent | | Contact number | Official file no. |
| David Munro | | 07 4079 9007 | ESC-003 |

Etheridge Shire Council

Debt / Borrowing Policy 2018|2019

1. BACKGROUND AND CONTEXT

To adopt a policy on borrowings that provides for responsible financial management on the loan funding of infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties. This policy is in accordance with Section 192 of the Local Government Regulation 2012.

2. POLICY PROVISIONS

As a general principle, Council recognises that loan borrowings for capital works are an important funding source for Local Government and that the full cost of infrastructure should not be borne entirely by present day ratepayers but be contributed to by future ratepayers who will also benefit. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of income.

Council restrict all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority, and which cannot be funded from revenue, as identified by the adopted budget. In no circumstances should council borrow funds for recurrent expenditure.

The basis for determination of the utilisation of loan funds will be as follows:

- Analysis of existing debt levels with a loan servicing cost target of less than 25% in any one year;
- Where capital project for a service that is funded by utility or user charges eg. Water, Waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs;
- Other specific capital projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be beneficial to the majority of ratepayers;
- The term of any loan should not exceed the expected life of the asset being funded.

Five Year Loan Programme Forecast

Council utilises loan borrowing to fund major capital and infrastructure works so that repayments are spread over the years to which the Capital Works will be utilised by ratepayers. The Borrowing Policy deals with the following areas:

1. Five Year Loan Programme Forecast;
2. Repayment Schedule

At this stage Council has no future borrowings proposed, although allocations in future years are revised on an annual basis in conjunction with the review of the Capital/Works Loan Program.

Repayment Schedule

The loan portfolio of Council is raised solely with the Queensland Treasury Corporation. The Queensland Treasury Corporation maintains Council debt as the Book Debt plus a market provision, to market value the total liability outstanding. The provision is principally a result of past movements in the Market Value of the liabilities within each Debt Pool.

If the Council was to liquidate this debt it would be required to pay the Market Value of the loan portfolio. The portfolio has been dissected so that loan borrowings in relation to Water Infrastructure are maintained in separate accounts to more accurately reflect the cost of the provision of this infrastructure. This approach is needed otherwise the loan term is amalgamated and the average term for repayments lengthens.

It is proposed that Council consider maintaining a repayment schedule consistent with an interest and principal repayment calculation so that the exposure to interest rate fluctuations is minimised. This basis of repayment will continue to be assessed even though separate accounts have been established for Water Supply Infrastructure. The Budgeted Loan Portfolio of Council for 2018|2019 is as follows:

Table No. 1



Etheridge Shire Council
Budget Interest & Redemption by Fund & Function
For the Year Ending 30 June 2019

| FUNCTION DESCRIPTION | A | B | C | D | C(1) | D (A-D+C(1)) |
|------------------------|----------------------------------|--------------------|------------------|---------------------|--------------|----------------------------------|
| | EST BOOK DEBT BALANCE 30/06/2018 | QTC INTEREST | QTC ADMIN | QTC REDEMPTION | NEW ADVANCES | EST BOOK DEBT BALANCE 30/06/2019 |
| WATER FUNCTIONS | \$ 80,533.22 | \$ 5,592.86 | \$ 88.89 | \$ 14,428.64 | \$ - | \$ 71,786.33 |
| DEPOT FUNCTIONS | \$ 33,403.85 | \$ 1,275.90 | \$ 19.32 | \$ 34,699.07 | \$ - | \$ - |
| TOTAL ALL FUNDS | \$ 113,937.07 | \$ 6,868.76 | \$ 108.21 | \$ 49,127.71 | \$ - | \$ 71,786.33 |

The current repayment terms to the individual loan accounts are as follows:



Current Repayment Terms (Individual Loan Accounts)

| | DEBT POOL | APPROXIMATE REMAINING TERM |
|----------------|-----------|----------------------------|
| WATER FUNCTION | 7.350% | 6 years 10 months |
| DEPOT FUNCTION | 7.706% | 9 months |

The existing term of the Portfolio varies between separate accounts and will fluctuate in proportion to the Market Value provision applied.

New borrowings will lengthen the term of each Debt Pool unless taken as a separate loan account.

This will allow the term of the loan to better match the repayment structure of the asset being funded. The estimated total repayment amounts for the 2018|2019 financial year are indicated in Table (1).

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

Indicative Principal and Interest Schedule



ACCOUNT ENQUIRIES
1800 641 057

DATE OF ISSUE
1 March 2018
REPORTING DATE
28 February 2018

Current Interest Rate: 7.35%

Date of Next Interest Rate Reset: N/A

Client: Etheridge Shire Council

Account: Etheridge SC - Forsyth Water 80980

| Payment Date | Opening Balance \$ | Payment \$ | Interest \$ | Administration \$ | Principal \$ | Closing Balance \$ |
|--------------|--------------------|------------|-------------|-------------------|--------------|--------------------|
| 15 Mar 2018 | 84,673.48 | 3,607.15 | 1,531.53 | 24.34 | 2,051.28 | 82,622.20 |
| 15 Jun 2018 | 82,622.20 | 3,607.16 | 1,494.43 | 23.75 | 2,088.98 | 80,533.22 |
| 17 Sep 2018 | 80,533.22 | 3,607.15 | 1,456.64 | 23.15 | 2,127.36 | 78,405.86 |
| 17 Dec 2018 | 78,405.86 | 3,607.16 | 1,418.17 | 22.54 | 2,166.45 | 76,239.41 |
| 15 Mar 2019 | 76,239.41 | 3,607.16 | 1,378.98 | 21.92 | 2,206.26 | 74,033.15 |
| 17 Jun 2019 | 74,033.15 | 3,607.15 | 1,339.07 | 21.28 | 2,246.80 | 71,786.35 |
| 16 Sep 2019 | 71,786.35 | 3,607.17 | 1,298.44 | 20.64 | 2,288.09 | 69,498.26 |
| 16 Dec 2019 | 69,498.26 | 3,607.16 | 1,257.05 | 19.98 | 2,330.13 | 67,168.13 |
| 16 Mar 2020 | 67,168.13 | 3,607.16 | 1,214.90 | 19.31 | 2,372.95 | 64,795.18 |
| 15 Jun 2020 | 64,795.18 | 3,607.16 | 1,171.98 | 18.63 | 2,416.55 | 62,378.63 |
| 15 Sep 2020 | 62,378.63 | 3,607.15 | 1,128.27 | 17.93 | 2,460.95 | 59,917.68 |
| 15 Dec 2020 | 59,917.68 | 3,607.16 | 1,083.76 | 17.23 | 2,506.17 | 57,411.51 |
| 15 Mar 2021 | 57,411.51 | 3,607.16 | 1,038.43 | 16.51 | 2,552.22 | 54,859.29 |
| 15 Jun 2021 | 54,859.29 | 3,607.16 | 992.27 | 15.77 | 2,599.12 | 52,260.17 |
| 15 Sep 2021 | 52,260.17 | 3,607.16 | 945.26 | 15.02 | 2,646.88 | 49,613.29 |
| 15 Dec 2021 | 49,613.29 | 3,607.16 | 897.38 | 14.26 | 2,695.52 | 46,917.77 |
| 15 Mar 2022 | 46,917.77 | 3,607.17 | 848.63 | 13.49 | 2,745.05 | 44,172.72 |
| 15 Jun 2022 | 44,172.72 | 3,607.16 | 798.97 | 12.70 | 2,795.49 | 41,377.23 |
| 15 Sep 2022 | 41,377.23 | 3,607.16 | 748.41 | 11.90 | 2,846.85 | 38,530.38 |
| 15 Dec 2022 | 38,530.38 | 3,607.16 | 696.92 | 11.08 | 2,899.16 | 35,631.22 |
| 15 Mar 2023 | 35,631.22 | 3,607.16 | 644.48 | 10.24 | 2,952.44 | 32,678.78 |
| 15 Jun 2023 | 32,678.78 | 3,607.17 | 591.08 | 9.40 | 3,006.69 | 29,672.09 |
| 15 Sep 2023 | 29,672.09 | 3,607.16 | 536.69 | 8.53 | 3,061.94 | 26,610.15 |
| 15 Dec 2023 | 26,610.15 | 3,607.16 | 481.31 | 7.65 | 3,118.20 | 23,491.95 |
| 15 Mar 2024 | 23,491.95 | 3,607.16 | 424.91 | 6.75 | 3,175.50 | 20,316.45 |
| 17 Jun 2024 | 20,316.45 | 3,607.16 | 367.47 | 5.84 | 3,233.85 | 17,082.60 |
| 16 Sep 2024 | 17,082.60 | 3,607.16 | 308.98 | 4.91 | 3,293.27 | 13,789.33 |
| 16 Dec 2024 | 13,789.33 | 3,607.15 | 249.41 | 3.96 | 3,353.78 | 10,435.55 |
| 17 Mar 2025 | 10,435.55 | 3,607.16 | 188.75 | 3.00 | 3,415.41 | 7,020.14 |

| | | | | | | |
|---------------|----------|-------------------|------------------|---------------|------------------|----------|
| 16 Jun 2025 | 7,020.14 | 3,607.16 | 126.98 | 2.02 | 3,478.16 | 3,541.98 |
| 15 Sep 2025 | 3,541.98 | 3,607.07 | 64.07 | 1.02 | 3,541.98 | 0.00 |
| Totals | | 111,821.85 | 26,723.62 | 424.75 | 84,673.48 | |

This information is indicative only.

Disclaimer: The information set out in this schedule ("Information") should be used as guide only and is provided by QTC in good faith, based on data available to QTC at the time the schedule was prepared. The actual book value and market value of the loan will depend on market conditions, which are volatile and unpredictable. QTC expressly excludes any warranties or representations concerning the currency, accuracy or completeness of the information. QTC accepts no responsibility or liability for any damage or loss which may be incurred as a result of use of or reliance on the information.

Indicative Principal and Interest Schedule



QUEENSLAND
TREASURY
CORPORATION

ACCOUNT ENQUIRIES
1800 641 057

DATE OF ISSUE
1 March 2018

REPORTING DATE
28 February 2018

Current Interest Rate: 7.706%

Date of Next Interest Rate Reset: N/A

Client: Etheridge Shire Council

Account: Etheridge Shire Council 81191

| Payment Date | Opening Balance \$ | Payment \$ | Interest \$ | Administration \$ | Principal \$ | Closing Balance \$ |
|---------------|--------------------|------------------|-----------------|-------------------|------------------|--------------------|
| 15 Mar 2018 | 54,634.08 | 11,566.37 | 1,036.82 | 15.71 | 10,513.84 | 44,120.24 |
| 15 Jun 2018 | 44,120.24 | 11,566.36 | 837.29 | 12.68 | 10,716.39 | 33,403.85 |
| 17 Sep 2018 | 33,403.85 | 11,566.36 | 633.92 | 9.60 | 10,922.84 | 22,481.01 |
| 17 Dec 2018 | 22,481.01 | 11,566.36 | 426.63 | 6.46 | 11,133.27 | 11,347.74 |
| 15 Mar 2019 | 11,347.74 | 11,566.35 | 215.35 | 3.26 | 11,347.74 | 0.00 |
| Totals | | 57,831.80 | 3,150.01 | 47.71 | 54,634.08 | |

This information is indicative only.

Disclaimer: The information set out in this schedule ("Information") should be used as guide only and is provided by QTC in good faith, based on data available to QTC at the time the schedule was prepared. The actual book value and market value of the loan will depend on market conditions, which are volatile and unpredictable. QTC expressly excludes any warranties or representations concerning the currency, accuracy or completeness of the information. QTC accepts no responsibility or liability for any damage or loss which may be incurred as a result of use of or reliance on the information.

Investment Policy

2018 | 2019





STATUTORY POLICY

Investment Policy

| | |
|------------|--------------------------------|
| Policy No. | ESC-004 |
| Department | Corporate & Community Services |
| Program | Finance / Budget |

| Approved by Council | | Meeting number and date | |
|--|--|----------------------------|-------------------|
| GMCCS4 17 th May 2017 Resolution No: 2017/GM | | GMCCS June 2018 | |
| | | Resolution number | |
| | | 2018/GM | |
| Approval by CEO | | Norman Garsden | |
| Effective date | | Review date | |
| 1 st July 2018 | | 30 th June 2019 | |
| Policy Author | | | |
| Director Corporate & Community Services | | | |
| Current incumbent | | | |
| David Munro | | | |
| Implementation Officer | | | |
| Director Corporate & Community Services | | | |
| Current incumbent | | Contact number | Official file no. |
| David Munro | | 07 4062 1233 | ESC-006 |

Etheridge Shire Council

Investment Policy 2018|2019

POLICY DETAIL:

1. PURPOSE

To provide Council with a contemporary investment policy based on an assessment of counterparty, market and liquidity risk within the legislative framework of the Statutory Bodies Financial Arrangements Act and Regulations.

2. SCOPE

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

3. DEFINITIONS

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

| | |
|--|--|
| CEO | Shall mean the person appointed to the position of Chief Executive Officer under the Act and anyone acting in that position. |
| Director Corporate & Community Services | Shall mean the person appointed to the position of Director Corporate & Community Services under the Act and anyone acting in that position. |
| Finance Manager / Investment Officer | Shall mean the person appointed to the position of Finance Manager under the Act and anyone acting in that position. |
| Council | Shall mean the Etheridge Shire Council |
| The Act | Shall mean the Local Government Act 2009 (as amended). |
| SBFAA | Shall mean the Statutory Bodies Financial Arrangements Act 1982 (as amended) |

4. BACKGROUND

Investment of Council's funds is to be in accordance with Council's power of investment as set out in the following flow of legislative Authority:

Section 101 (1) of the Local Government Act 2009 under Part 3 – Financial sustainability and accountability refers to Local Government as a *Statutory Body* under the Statutory Bodies Financial Arrangements Act 1982.

Section 101 (2) points to the Statutory Bodies Financial Arrangements Act 1982 to determine Council's power of Investment.

Section 42 of the Statutory Bodies Financial Arrangement Act 1982 refers to three different categories of Investment power.

Schedule 2, 3 4 and 5 of the Statutory Bodies Financial Arrangements Regulations 2007 list the statutory bodies' categories and investment power.

Section 44 of the Statutory Bodies Financial Arrangement Act 1982 dictates the types of Investments that Council may use.

Section 8 of the Statutory Bodies Financial Arrangements Regulations 2007 prescribes the rating of the Investment arrangements as prescribed under Section 44 (1)(e) of the Statutory Bodies Financial Arrangements Act 1982.

4.1 Investment Objectives

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

Finance Manager is to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Council's Finance Manager is to avoid any transaction that might harm confidence in Etheridge Shire Council.

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

4.1.1 Preservation of Capital

Preservation of capital shall be the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit and interest rate risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

a) Credit Risk

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

b) Interest Rate Risk

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

4.1.2 Maintenance of Liquidity

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

4.1.3 Return on Investments

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

4.2 Ethics & Conflicts of Interest

Finance Manager / Investment officers shall refrain from personal activities that would conflict with the proper execution and management of Etheridge Shire Council's investment portfolio. This includes activities that would impair the investment officers' ability to make impartial decisions.

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

5. REQUIREMENTS

In accordance with Schedule 3 of the Statutory Bodies Financial Arrangements Regulation 2007, Etheridge Shire Council has been allocated a Category 1 investment power.

5.1 Portfolio Investment Parameters

Section 44(1) of SBFAA details the investment powers allocated to Category 1 authorities:

- deposits with a financial institution;
- investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- other investment arrangements secured by investment arrangements
- accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- investment arrangements, managed or operated by QIC or QTC, prescribed under a regulation for this paragraph;
- an investment arrangement with a rating prescribed under a regulation for this paragraph;
- other investment arrangements prescribed under a regulation for this paragraph.

Section 44(2) states that the investment must be:

- at call; or
- for a fixed time of not more than 1 year.

5.2 Prohibited Investments

This investment policy prohibits any investment carried out for speculative purposes. The following investments are prohibited by this investment policy.

- Derivative based instruments (excluding floating rate notices)
- Principal only investments or securities that provide potentially nil or negative cash flow
- Stand-alone securities that have the underlying futures, options, forward contracts and sways of any kind, and
- Securities issued in non-Australian dollars

5.3 Placement of Investment Funds

Overall the amount invested with institutions should not exceed the following percentage ranges of overall annual funds invested and appropriate documentation must be maintained. Also when placing investments, consideration should be given to the relationship between credit rating and interest rate.

Investments with Financial Institutions and Investment Arrangements Offered by QTC

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

Council approves dealings with all financial institutions ('Financial Institution' is defined as an authorised deposit-taking institution within the meaning of the Banking Act 1959 (Cwlth), Section 5).

5.4 Maturity

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

5.5 Liquidity Requirement

Given the nature of the funds invested, no more than 20% of the investment portfolio will be in illiquid securities and at least 10% of the portfolio can be called at no cost or will mature within a maximum of seven (7) days.

6. IMPLEMENTATION

6.1 Internal Controls

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

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

6.2 Delegation of Authority

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

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

6.3 Breaches

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

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

Budget Policy

2018 | 2019





“ETHERIDGE SHIRE COUNCIL BUDGET POLICY”

1. BACKGROUND AND CONTEXT

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

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

2. PURPOSE AND SCOPE

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

This policy applies to all Council Staff who prepare and contribute to ESC’s annual budget and furthermore this policy also applies to Elected Members.

This policy also applies to all officers who prepare reports to Council, as it provides a guide for the presentation of financial information in those reports.

This policy also sets out the Budget review process.

3. DEFINITIONS

For the purpose of this policy:

Council shall mean Etheridge Shire Council.

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

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

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

Long-Term Financial Forecast shall mean a document that –

- (a) Contains a forecast of income and expenditure and the value of assets, liabilities and equity for each year during the period of the forecast;
- (b) Includes a statement of financial position, a statement of cash flow, a statement of income and expenditure and a statement of changes in equity for each year during the period of the forecast;
- (c) States the relevant measures of financial sustainability for the period of the forecast;
- (d) Covers a period of a least 10 years and is reviewed annually.

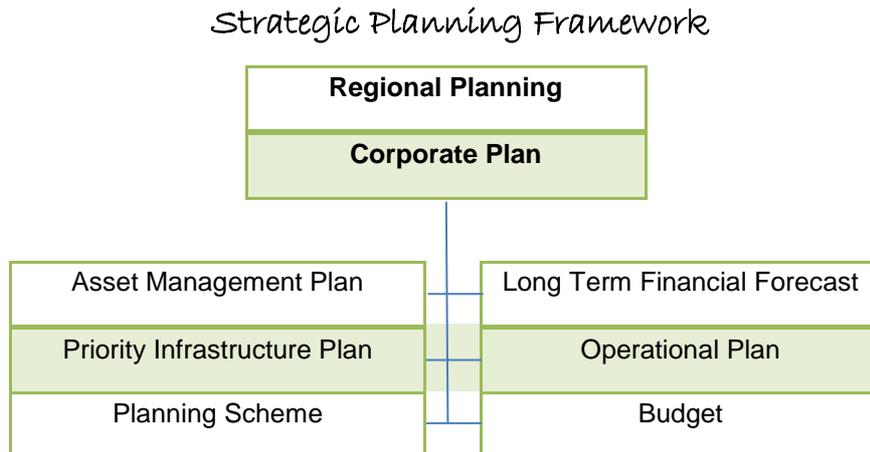
Corporate Plan shall mean a document that outlines the local government's objectives and the nature and scope of the activities proposed to be carried out.

4. POLICY PROVISIONS

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

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

This is illustrated as follows:



4.1 Council Reports

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

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

4.2 Annual Budget Consideration

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

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

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

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

4.3 Budget Reviews

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

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

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

4.4 Amendments to the Budget

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

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

4.5 Variations

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

5. RELATED DOCUMENTATION

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

S.169 Preparation and content of budget

- (1) A local government's budget for each financial year must—
 - (a) be prepared on an accrual basis; and
 - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years—
 - (i) financial position;
 - (ii) cash flow;
 - (iii) income and expenditure;
 - (iv) changes in equity.
- (2) The budget must also include—
 - (a) a long-term financial forecast; and
 - (b) a revenue statement; and
 - (c) a revenue policy.
- (3) The statement of income and expenditure must state each of the following—
 - (a) rates and utility charges excluding discounts and rebates;
 - (b) contributions from developers;
 - (c) fees and charges;
 - (d) interest;
 - (e) grants and subsidies;
 - (f) depreciation;
 - (g) finance costs;
 - (h) net result;
 - (i) the estimated costs of—
 - (i) the local government's significant business activities carried on using a full cost pricing basis; and
 - (ii) the activities of the local government's commercial business units; and
 - (iii) the local government's significant business activities.
- (4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.
- (5) The **relevant measures of financial sustainability** are the following measures as described in the financial management (sustainability) guideline—
 - (a) asset sustainability ratio;
 - (b) net financial liabilities ratio;
 - (c) operating surplus ratio.
- (6) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.
- (7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.
- (8) The budget must be consistent with the following documents of the local government—
 - (a) its 5-year corporate plan;
 - (b) its annual operational plan.
- (9) In this section—

financial management (sustainability) guideline means the document called 'Financial Management (Sustainability) Guideline 2011', made by the department and dated March 2011.

6. APPROVAL TABLE

| Approved by Council | | Meeting number and date | |
|--|--|----------------------------|-------------------|
| GMCCS5 -15 th June 2016 Resolution No: 2016 / GM1736 GMCCS5 – 17 th May 2017 Resolution No: 2017/GM | | GMCCS June 2018 | |
| | | Resolution number | |
| | | 2018 / GM | |
| Approval by CEO | | Norman Garsden | |
| Effective date | | Review date | |
| 1 st June 2018 | | 30 th June 2019 | |
| Policy Author | | | |
| Director Corporate & Community :Services | | | |
| Current incumbent | | | |
| David Munro | | | |
| Implementation Officer | | | |
| Director Corporate & Community Services | | | |
| Current incumbent | | Contact number | Official file no. |
| David Munro | | 4079 9007 | ESC – C005 |

Schedule of Fees & Charges 2018 | 2019



Fees & Charges 2018|2019

Etheridge Shire Council

Fees & Charges



Budget 2018|2019



SCHEDULE OF FEES AND CHARGES

INTRODUCTION:

All fees and charges included in Council's Schedule of Fees and Charges have been identified as either Regulatory (R) or Commercial (C).

Regulatory Fees and Charges includes the statutory legal source of power under which Council has fixed the fee or charge, including the reference applicable under Section 97(2) of the Act.

97(2) Paragraph reference

- (a) an application for, or the issue of, a licence, permit or other authority under a local government act
- (b) recording a change of ownership
- (c) giving information kept under a local government act
- (d) seizing animals under a local government act
- (e) the performance of another responsibility imposed on the local government under the Building Act or the Plumbing and Drainage Act.

The regulatory and commercial fees identified in the Schedule of Fees and Charges have been reviewed by Council.

Etheridge Shire Council requires the payment of fees and charges so that some or all of the cost incurred by it in assessing and processing development applications and for the provision of services is recovered.

This schedule sets out fees and charges in force as at 1st July 2018



SECTION A – DEVELOPMENT APPLICATIONS/TOWN PLANNING

FEES TO ACCOMPANY APPLICATIONS

The required fee should accompany any development application. An application that is not accompanied by the required application fee cannot be processed as it is not 'properly made', within the meaning the *Sustainable Planning Act 2009*.

FEES AND COSTS – MAJOR DEVELOPMENT

Council actively supports suitable developments and will work actively with a developer, if he/she wishes, to achieve useful and ecologically sustainable projects.

The fees shown later in this schedule are intended to deal with cases where a developer provides very detailed, complete information either up front or during the 'information request' stage. Some developers may prefer to work with Council to determine standards and practices acceptable to all interested parties before a formal application is lodged. In these cases Council may negotiate a fee sufficient to recover all or some of its costs.

REFUND OF APPLICATION FEES

No refund will be made if an application has been refused. If an acknowledgement notice has been issued but no assessment or evaluation of the matter has been undertaken by Council or its officers, 80% of the application fee will be refunded if it is formally withdrawn. If the matter has been substantially assessed or reports are prepared or the matter is listed on Council's business paper, no refund will be made.

CONCESSIONS

An application fee may be remitted in part if, in the opinion of the Chief Executive Officer, the effort involved with assessment is fairly inconsequential because the proposal is very simple, or because some public benefit will follow approval of the application.

Building Applications

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|--------------------|--|---------------------------------|------------------------------|-------------|-------------|-----|-------------|
| Class 1 (a) | Application Fee - Class 1(a) – single dwelling - incorporates 4 inspections | R | P.A. 2016 | 97(2) (a) | \$ 1,130.00 | | \$ 1,130.00 |
| Class 1 (b) | Application Fee – Class 1(b) – boarding house, guest house, hostel - incorporates 4 inspections | R | P.A. 2016 | 97(2) (a) | \$ 1,215.00 | | \$ 1,215.00 |
| Class 2 | Application Fee – Class 2 – a building containing 2 or more sole- occupancy units being a separate dwelling - incorporates 5 inspections | R | P.A. 2016 | 97(2) (a) | \$ 1,350.00 | | \$ 1,350.00 |
| Class 3 | Application Fee – Class 3 – a residential building, other than a building of Class 1 or 2, including – backpackers accommodation, residential part of a hotel or motel - incorporates 5 inspections | R | P.A. 2016 | 97(2) (a) | \$ 1,450.00 | | \$ 1,450.00 |
| Class 4 | Application Fee – Class 4 – a dwelling in a building that is Class 5, 6, 7, 8 or 9 if it is the only dwelling in the building - incorporates 4 Inspections | R | P.A. 2016 | 97(2) (a) | \$ 1,175.00 | | \$ 1,175.00 |
| Class 5 | Application Fee – Class 5 – an office building used for professional or commercial purposes, excluding buildings of Class 6, 7, 8 or 9 - incorporates 4 inspections | R | P.A. 2016 | 97(2) (a) | \$ 1,175.00 | | \$ 1,175.00 |
| Class 6 | Application Fee – Class 6 - a shop or other building for the sale of goods by retail or the supply of services direct to the public, including— (a) an eating room, cafe, restaurant, milk or soft-drink bar; or (b) a dining room, bar, shop or | R | P.A. 2016 | 97(2) (a) | \$ 1,194.00 | | \$ 1,194.00 |

| | | | | | | | |
|---------------------|--|---|-----------|-----------|-------------|--|-------------|
| | kiosk part of a hotel or motel; or (c) a hairdresser's or barber's shop, public laundry, or undertaker's establishment; or (d) market or sale room, showroom, or <i>service station</i> - incorporates 4 inspections | | | | | | |
| Class 7 (a) | Application Fee – Class 7(a) – a car park - incorporates 4 inspections | R | P.A. 2016 | 97(2) (a) | \$ 1,194.00 | | \$ 1,194.00 |
| Class 7 (b) | Application Fee – Class 7(b) – for storage, or display of goods or produce for sale by wholesale - incorporates 4 inspections | R | P.A. 2016 | 97(2) (a) | \$ 1,194.00 | | \$ 1,194.00 |
| Class 8 | Application Fee – Class 8 - a laboratory, or a building in which a handicraft or process for the production, assembling, altering, repairing, packing, finishing, or cleaning of goods or produce is carried on for trade, sale, or gain - incorporates 4 inspections | R | P.A. 2016 | 97(2) (a) | \$ 1,235.00 | | \$ 1,235.00 |
| Class 9 (a) | Application Fee – Class 9(a) - a <i>health-care building</i> ; including those parts of the building set aside as a laboratory - incorporates 4 inspection | R | P.A. 2016 | 97(2) (a) | \$ 1,235.00 | | \$ 1,235.00 |
| Class 9 (b) | Application Fee – Class 9(b) - an <i>assembly building</i> , including a trade workshop, laboratory or the like in a primary or secondary <i>school</i> , but excluding any other parts of the building that are of another Class - incorporates 4 inspection | R | P.A. 2016 | 97(2) (a) | \$ 1,235.00 | | \$ 1,235.00 |
| Class 9 (c) | Application Fee – Class 9(c) - an <i>aged care building</i> - incorporates 4 inspection | R | P.A. 2016 | 97(2) (a) | \$ 1,235.00 | | \$ 1,235.00 |
| Class 10 (a) | Application Fee – Class 10(a) - a non-habitable building being a <i>private garage</i> , carport, shed - incorporates 1 inspection | R | P.A. 2016 | 97(2) (a) | \$ 370.00 | | \$ 370.00 |

| | | | | | | |
|--|---|---|-----------|-----------|-----------|-----------|
| Class 10 (b) | Application Fee – Class 10(b) - a structure being a fence, mast, antenna, retaining or free-standing wall, <i>swimming pool</i> , or the like - incorporates 1 inspection | R | P.A. 2016 | 97(2) (a) | \$ 470.00 | \$ 470.00 |
| Swimming Pool Compliance Inspection | Swimming Pool Compliance Inspection – incorporates 1 inspection and cost of Pool Safety Certificate from Pool Safety Council | R | P.A. 2016 | 97(2) (a) | \$ 190.00 | \$ 190.00 |
| Inspections | Additional Inspections as required for the development | R | P.A. 2016 | 97(2) (a) | \$ 160.00 | \$ 160.00 |
| Alterations & Additions to Dwelling – (Class 1) | Application Fee – includes 2 inspections | R | P.A. 2016 | 97(2) (a) | \$ 690.00 | \$ 690.00 |
| Alterations & Additions to Building – (Class 2-9) | Application Fee – includes 3 inspections | R | P.A. 2016 | 97(2) (a) | \$ 910.00 | \$ 910.00 |

(Please refer below for full definitions for Building Classes as defined within the BCA 2009)

PART A3 CLASSIFICATION OF BUILDINGS AND STRUCTURES

A3.1 Principles of classification

The classification of a building or part of a building is determined by the purpose for which it is designed, constructed or adapted to be used.

A3.2 Classifications

Buildings are classified as follows:

Class 1: one or more buildings which in association constitute—

- (a) **Class 1a**—a single dwelling being— (i) a detached house; or (ii) one of a group of two or more attached dwellings, each being a building, separated by a *fire-resisting* wall, including a row house, terrace house, town house or villa unit; or
- (b) **Class 1b**—a boarding house, guest house, hostel or the like- (i) with a total area of all floors not exceeding 300 m² measured over the enclosing walls of the Class 1b; and (ii) in which not more than 12 persons would ordinarily be resident, which is not located above or below another dwelling or another Class of building other than a *private garage*.

Class 2: a building containing 2 or more sole-occupancy units each being a separate dwelling.

Class 3: a residential building, other than a building of Class 1 or 2, which is a common place of long term or transient living for a number of unrelated persons, including—

- (a) a boarding-house, guest house, hostel, lodging-house or backpackers accommodation; or
- (b) a residential part of a hotel or motel; or
- (c) a residential part of a *school*; or
- (d) accommodation for the aged, children or people with disabilities; or
- (e) a residential part of a *health-care building* which accommodates members of staff; or
- (f) a residential part of a *detention centre*.

Class 4: a dwelling in a building that is Class 5, 6, 7, 8 or 9 if it is the only dwelling in the building.

Class 5: an office building used for professional or commercial purposes, excluding buildings of Class 6, 7, 8 or 9.

Class 6: a shop or other building for the sale of goods by retail or the supply of services direct to the public, including—

- (a) an eating room, cafe, restaurant, milk or soft-drink bar; or
- (b) a dining room, bar, shop or kiosk part of a hotel or motel; or
- (c) a hairdresser's or barber's shop, public laundry, or undertaker's establishment; or
- (d) market or sale room, showroom, or *service station*.

Class 7: a building which is—

- (a) **Class 7a**—a *carpark*; or
- (b) **Class 7b**—for storage, or display of goods or produce for sale by wholesale.

Class 8: a laboratory, or a building in which a handicraft or process for the production, assembling, altering, repairing, packing, finishing, or cleaning of goods or produce is carried on for trade, sale, or gain.

Class 9: a building of a public nature—

- (a) **Class 9a**—a *health-care building*; including those parts of the building set aside as a laboratory; or
- (b) **Class 9b**—an *assembly building*, including a trade workshop, laboratory or the like in a primary or secondary *school*, but excluding any other parts of the building that are of another Class; or
- (c) **Class 9c**— an *aged care building*.

Class 10: a non-habitable building or structure—

- (a) **Class 10a**—a non-habitable building being a *private garage*, carport, shed, or the like; or
- (b) **Class 10b**—a structure being a fence, mast, antenna, retaining or free-standing wall, *swimming pool*, or the like.

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|---------------------------------------|---|---------------------------------|------------------------------|------------------------|--------------------------|------------------|--------------------------|
| Restumping | Restumping – Application includes 2 inspections | R | P.A. 2016 | 97(2) (a) | \$ 370.00 | | \$ 370.00 |
| Change of Class | All Classes – 75% of building fee applicable to new class including 1 inspection | R | P.A. 2016 | 97(2) (a) | 75% of applicable fee | | 75% of applicable fee |
| Information Requests – Form 19 | Administration/Search Fee | C | | | \$ 50.00 | | \$ 50.00 |
| Copying of Plans | Sewer/Drainage Plans | C | | | \$ 12.00 | \$1.10 | \$ 12.10 |
| | Copy of building plans (owners authorisation required) | C | | | A3 \$ 1.00 A4 \$ 0.75 | \$0.10 \$0.08 | A3 \$ 1.10 A4 \$ 0.82 |
| Removal/Demolition of Building | Removal/Demolition of Building – Includes application processing and one (1) inspection – \$160.00 Assessment Fees - \$250.00 (Refer to Construction / Demolition Waste Fee for burial fees) (NB. GST is only applicable on Application Fee & Inspection Fee) | R | P.A. 2016 | 97(2) (a) | \$ 410.00 | | \$ 410.00 |
| Resite Dwelling | Resite Building from within Shire (Requires 2 applications). 1. Apply to remove from existing site. – (Refer to above Fee) 2. Apply to construct on new site. – (As detailed below) | | | | | | |
| | Step 1: Amenity & Aesthetics assessment Step 2: Building Application Fee \$ 1,130.00 Performance Bond \$ 1,000.00 | R R | P.A. 2016 | 97(2) (a) 97(2) (a) | \$ 130.00 \$ 2,130.00 | | \$ 130.00 \$ 2,130.00 |

| | | | | | | | |
|---|--|---|-----------------------------|-----------|-----------|----------|-------------|
| | (NB. GST is only applicable on the Application Fee & Inspection Fee) | | | | | | |
| Resite Building from outside Shire | Resite Building from outside Shire Step 1: Amenity & Aesthetics assessment – | R | P.A. 2016 Building Act 1975 | 97(2) (a) | \$130.00 | | \$130.00 |
| | Step 2: Building Application – \$1,130.00 Performance Bond - \$1,000.00 (NB. GST is only applicable on the Application Fee & Inspection Fee) | R | | 97(2) (a) | 2,130.00 | | \$ 2,130.00 |
| Driveway Crossovers | Driveway/Crossover Approval - Application and Inspection fee | C | | | \$ 150.00 | \$ 15.00 | \$ 165.00 |
| Approval – Extension of Time | For an extension of approval period | R | P.A. 2016 | 97(2) (a) | \$ 150.00 | \$ 15.00 | \$ 165.00 |
| | Building Records search only | R | P.A. 2016 | 97(2) (a) | \$ 145.00 | \$ 14.50 | \$ 159.50 |
| | Building Records search only - urgent | R | | | \$ 230.00 | \$ 23.00 | \$ 253.00 |
| | Building Site inspection (non-structural) | R | P.A. 2016 | 97(2) (a) | \$ 160.00 | \$ 16.00 | \$ 176.00 |
| Engineering & Health Searches | Full Engineering Search (Water, Sewerage, road, stormwater, town planning & building information) | R | P.A. 2016 | 97(2) (a) | \$ 275.00 | \$ 27.50 | \$ 302.50 |
| | Minor Engineering Search | R | | | \$ 15.00 | \$ 1.50 | \$ 16.50 |
| | Health & Environmental Search (search of councils records and reports on outstanding requisitions for food premises, vehicles, hairdressers, caravan parks, flammable & combustible liquids storages, & environmental) | R | | | \$ 85.00 | \$ 8.50 | \$ 93.50 |

| | | | | | | | |
|--|--|---|-----------------------------|-----------|-----------|---------|-----------|
| Amended Plans | Minor amendments to plans. | R | P.A. 2016 | 97(2) (a) | \$ 250.00 | | \$ 250.00 |
| Archival fee for private certifiers | Processing fee for amending property records etc | C | | | \$ 90.00 | \$ 9.00 | \$ 110.00 |
| Certificate of Classification | Application Fee | R | P.A. 2016 Building Act 1975 | 97(2) (a) | \$500.00 | | \$500.00 |

Plumbing Applications

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|------------------------------|---------------------------------|--|---|--------------------|------------|------------|------------------|
| Domestic Plumbing | Domestic Plumbing Application | R | Water Act 2000 | 97(2) (a) | \$425.00 | | \$425.00 |
| Commercial Plumbing | Commercial Plumbing Application | R | Water Act 2000 | 97(2) (a) | \$680.00 | | \$680.00 |
| Additional Inspection | Additional inspections | R | Water Act 2000 Plumbing & Drainage Act 2002 | 97(2) (a) | \$ 160.00 | | \$ 160.00 |

Planning & Development Applications

Reconfigure of a Lot

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|---|---|---------------------------------|------------------------------|-------------|-------------|-----------|------------|
| Reconfigure of a Lot | 1 – 2 additional lots | R | P.A. 2016 | 97(2) (a) | \$ 750.00 | | \$ 750.00 |
| | > 2 additional lots | R | P.A. 2016 | 97(2) (a) | \$ 1,200.00 | | \$1,200.00 |
| | Request to vary Development Approval Conditions | R | P.A. 2016 | 97(2) (a) | \$ 600.00 | | \$ 600.00 |
| | 1 st Variation | R | | | \$ 800.00 | | \$ 800.00 |
| | 2 nd Variation | R | | | \$ 1,100.00 | | \$1,100.00 |
| | 3 rd or more Variations | R | | | | | |
| | Endorsement of Approval of Plans | R | P.A. 2016 | 97(2) (a) | \$ 110.00 | | \$ 110.00 |
| | Re-endorsing survey plans that are out of time | R | P.A. 2016 | 97(2) (a) | \$ 110.00 | | \$ 110.00 |
| | Boundary re-alignment or easement | R | P.A. 2016 | 97(2) (a) | \$ 550.00 | | \$ 550.00 |
| Reconfigure an allotment involving Operational Work | R | P.A. 2016 | 97(2) (a) | \$ 600.00 | | \$ 600.00 | |
| Endorsement of Sub-Division Plans | R | P.A. 2016 | 97(2) (a) | \$ 110.00 | | \$ 110.00 | |

Material Change of Use

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|-------------------------------|---|---------------------------------|------------------------------|-------------|--------------------------------------|-----|--------------------------------------|
| Material Change of Use | Material Change of Use self assessable and a consistent use within the relevant preferred use area. | R | P.A. 2016 | 97(2) (a) | \$ 975.00 | | \$ 975.00 |
| | Material Change of Use code assessable and an inconsistent use within the relevant preferred use area. | R | P.A. 2016 | 97(2) (a) | \$ 1,200.00 | | \$ 1,200.00 |
| | Material Change of Use Impact assessable | R | P.A. 2016 | 97(2) (a) | \$ 975.00 | | \$ 975.00 |
| | Material Change of Use – Greenfield Developments (eg Subdividing land in rural preferred use area for urban use | R | P.A. 2016 | 97(2) (a) | \$ P.O.A. or Minimum Fee of \$10,000 | | \$ P.O.A. or Minimum Fee of \$10,000 |
| | Carrying out building work that is not material change of Use but assessable against the Development Code | R | P.A. 2016 | 97(2) (a) | \$ 450.00 | | \$ 450.00 |
| | Carrying out Operational Use not associated with a Material Change of Use – Placing objects (such as shipping containers > 6m) on premises for use as if for a building | R | P.A. 2016 | 97(2) (a) | \$ 450.00 | | \$ 450.00 |

Sundry Planning & Development Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|------------------------------|---|---------------------------------|------------------------------|-------------|----------------------------------|-----|----------------------------------|
| Planning Certificates | Limited planning and development certificate for a premise | R | P.A. 2016 | 97(2) (a) | \$ 175.00 | | \$ 175.00 |
| | Standard planning and development certificate for a premise | R | P.A. 2016 | 97(2) (a) | \$ 185.00 | | \$ 185.00 |
| | Full planning and development certificate for a premise | R | P.A. 2016 | 97(2) (a) | \$ 1,213.00 | | \$ 1,213.00 |
| | Town plan or strategic planning per document | R | P.A. 2016 | 97(2) (a) | \$ 12.00 | | \$ 12.00 |
| | Town planning maps - per sheet | R | P.A. 2016 | 97(2) (a) | \$ 5.00 | | \$ 5.00 |
| Advertising Signs | Signs to be placed on land - public notification (per sign) | R | P.A. 2016 | 97(2) (a) | \$ At Cost or minimum of \$90.00 | | \$ At Cost or minimum of \$90.00 |
| Reports, documents | Building approval summaries | R | P.A. 2016 | 97(2) (a) | \$ 252.00 pa or 21.00/mth | | \$ 252.00 pa or 21.00/mth |

Water Supply

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|---|--|---------------------------------|------------------------------|-------------|----------------------|-----|----------------------|
| Water Connections | 20mm Standard service | R | Water Act 2000 | 97(2) (a) | \$ 700.00 | | \$ 700.00 |
| | 25mm Water Service | R | Water Act 2000 | 97(2) (a) | \$ 725.00 | | \$ 725.00 |
| | 32mm Water Service | R | Water Act 2000 | 97(2) (a) | \$ 750.00 | | \$ 750.00 |
| | 32mm Water Service with Backflow | R | Water Act 2000 | 97(2) (a) | \$ 1,500.00 | | \$ 1,500.00 |
| | Other water connections (> 32mm) | R | Water Act 2000 | 97(2) (a) | POA | | POA |
| Disconnection of water service | Disconnection of water service | R | Water Act 2000 | 97(2) (a) | \$ 250.00 | | \$ 250.00 |
| Special Meter Reading Fee | Special Meter Reading Fee | R | Water Act 2000 | 97(2) (a) | \$ 110.00 | | \$ 110.00 |
| Meter Test Fee (Refundable if under / over 4%) | Meter Test Fee (Refundable if under / over 4%) | R | Water Act 2000 | 97(2) (a) | \$ 190.00 | | \$ 190.00 |
| Flow & Pressure Test | Flow & Pressure Test | R | Water Act 2000 | 97(2) (a) | \$ 110.00 | | \$ 110.00 |
| Georgetown Stand Pipe | Stand Pipe | C | | | \$1.75 per kilolitre | | \$1.75 per kilolitre |

Environmental Health Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|----------------|--|---------------------------------|------------------------------|-------------|------------------------|-----|------------------------|
| Advertising | Political advertising (refundable deposit of \$550.00) | C | | | \$ 550.00 (refundable) | | \$ 550.00 (refundable) |
| | Advertising signs - Application Fee (3 year permit) | R | Local Law | 97(2) (a) | \$48.00 per sign | | \$48.00 per sign |
| Food Hygiene | Food Business Licence (Non Profit Organisations) | R | Food Act 2006 Section 48(i) | 97(2) (a) | Exempt | | Exempt |
| | New Food Business Licence (Includes 1 inspection) | R | Food Act 2006 Section 52 | 97(2) (a) | \$ 295.00 | | \$ 295.00 |
| | Renewal of Licence Fee (Includes 1 inspection) | R | Food Act 2006 Section 72 | 97(2) (a) | \$295.00 | | \$295.00 |
| | Restoration of Licence Fee (Includes 1 inspection) | R | Food Act 2006 Section 73 | 97(2) (a) | \$295.00 | | \$295.00 |
| | Miscellaneous Inspection Fee – (Food) | R | Food Act 2006 Section 167(b) | 97(2) (a) | \$120.00 | | \$120.00 |
| | Amendment to Licence | R | Food Act 2006 Section 96 | 97(2) (a) | \$ 50.00 | | \$ 50.00 |
| | Replacement of Licence | R | Food Act 2006 Section 96 | 97(2) (a) | \$ 50.00 | | \$ 50.00 |
| | Event Licence | R | Food Act 2006 Section 52 | 97(2) (a) | \$285.00 | | \$285.00 |
| | Caravan Park – Annual Licence Fee | R | Local Law | 97(2) (a) | \$295.00 | | \$295.00 |

| | | | | | | | |
|---|---|---|---|-----------|----------|--|----------|
| Entertainment Venue | Application Fee | R | Local Law | 97(2) (a) | \$130.00 | | \$130.00 |
| Higher Risk Personal Appearance Services | Annual Licence Fee (Includes 1 inspection) (Skin Penetration etc..) | R | Public Health (Infection Control for Personal Appearance Services) Act 2003 | 97(2) (a) | \$145.00 | | \$145.00 |
| | Inspection Fee | R | Public Health (Infection Control for Personal Appearance Services) Act 2003 | 97(2) (a) | \$120.00 | | \$120.00 |

Environmental Relevant Activity Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|--|--|---------------------------------|-----------------------------------|-------------|------------|-----|------------|
| Environmentally Relevant Activity Fees | Application Fee | R | Environmental Protection Act 1994 | 97(2) (a) | \$ 210.00 | | \$ 210.00 |
| | Asphalt Manufacturing (< 1,000t of asphalt per annum) | R | Environmental Protection Act 1994 | 97(2) (a) | \$167.00 | | \$167.00 |
| | Asphalt Manufacturing (> 1,000t of asphalt per annum) | R | Environmental Protection Act 1994 | 97(2) (a) | \$2,134.00 | | \$2,134.00 |
| | Plastic Product Manufacturing (manufacturing in a year, a total of 50t or more of plastic product, other than a plastic product mentioned in item 2) | R | Environmental Protection Act 1994 | 97(2) (a) | \$1,867.00 | | \$1,867.00 |
| | Plastic Product Manufacturing (manufacturing in a year, a total of 5t or more of carbon fibre, epoxy coating, foam, foam sandwich, mattings, resin, composite plastics or rigid fibre-reinforced plastics) | R | Environmental Protection Act 1994 | 97(2) (a) | \$3,600.00 | | \$3,600.00 |
| | Metal Forming | R | Environmental Protection Act 1994 | 97(2) (a) | \$167.00 | | \$167.00 |
| | Metal Recovery (recovering less than 100t of metal in a day) | R | Environmental Protection Act 1994 | 97(2) (a) | \$500.00 | | \$500.00 |
| | Metal Recovery (recovering 100t or more of metal in a day, or 10,000t or more of metal product in a year, and carrying out the relevant activity – without using a fragmentiser) | R | Environmental Protection Act 1994 | 97(2) (a) | \$1,267.00 | | \$1,267.00 |

| | | | | | | | |
|--|--|---|---|-----------|------------|--|------------|
| | Metal Recovery <i>(recovering 100t or more of metal in a day, or 10,000t or more of metal product in a year, and carrying out the relevant activity – using a fragmentiser)</i> | R | Environmental Protection Act 1994 | 97(2) (a) | \$3,400.00 | | \$3,400.00 |
| | Surface Coating <i>(anodising, electroplating, enamelling, galvanising or using, in a year, the following quantity of surface coating materials – 1t to 100t)</i> | R | Environmental Protection Act 1994 | 97(2) (a) | \$667.00 | | \$667.00 |
| | Surface Coating <i>(coating, painting or powder coating, using, in a year, the following quantity of surface coating materials – 1t to 100t)</i> | R | Environmental Protection Act 1994 | 97(2) (a) | \$167.00 | | \$167.00 |
| | Boat Maintenance or Repair | R | Environmental Protection Act 1994 | 97(2) (a) | \$1,133.00 | | \$1,133.00 |
| | Waste Incineration & Thermal Treatment <i>(incinerating or thermally treating waste vegetation, clean paper or cardboard)</i> | R | Environmental Protection Regulations 1998 | 97(2) (a) | \$167.00 | | \$167.00 |

Gates & Grids

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|----------------|---|---------------------------------|------------------------------|-------------|-----------|-----|-----------|
| Gates or Grids | Application Fee (Per Grid once only on registration) | R | Local Law | 97(2) (a) | \$ 110.00 | | \$ 110.00 |
| | Renewal Fee | R | Local Law | 97(2) (a) | \$55.00 | | \$55.00 |

Waste Management Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|----------------------------------|--|---------------------------------|------------------------------|-------------|-----------|----------|-----------|
| Commercial Waste Management Fees | Minimum Fee | C | | | \$ 110.00 | \$ 11.00 | \$ 121.00 |
| | Commercial Waste (loose) per cubic metre | C | | | \$ 26.50 | \$ 2.65 | \$ 31.80 |
| | Commercial Waste (compressed) per cubic metre (including concrete & building rubble) | C | | | \$ 35.50 | \$ 3.55 | \$39.05 |
| | Car Bodies | C | | | \$110.00 | \$ 11.00 | \$ 121.00 |
| | Deep burial of putrescible, offensive, noxious wastes (per cubic metre) | C | | | \$ 150.00 | \$ 15.00 | \$ 165.00 |
| | Other approved contaminated materials (per cubic metre) | C | | | \$125.00 | \$ 12.50 | \$137.50 |

| | | | | | | | |
|---|--|---|--|--|----------|----------|-----------|
| | Approved contaminated soil (per cubic metre) | C | | | \$125.00 | \$ 12.50 | \$137.50 |
| | Motorcycle per tyre | C | | | \$2.10 | \$ 0.21 | \$ 2.31 |
| | Car Tyres per tyre | C | | | \$4.20 | \$ 0.42 | \$ 4.62 |
| | Car with Rim per tyre | C | | | \$8.40 | \$ 0.84 | \$ 9.24 |
| | 4wd / Light Truck per tyre | C | | | \$8.40 | \$ 0.84 | \$ 9.24 |
| | 4wd / Light Truck with Rim per tyre | C | | | \$15.75 | \$ 7.50 | \$ 23.25 |
| | Truck per tyre | C | | | \$10.50 | \$ 1.05 | \$ 11.55 |
| | Truck with Rim per tyre | C | | | \$21.00 | \$ 2.10 | \$ 23.10 |
| | Tractor < 1.5m diameter per tyre | C | | | \$52.50 | \$ 5.25 | \$ 57.75 |
| | Tractor 1.5m – 2.0m diameter per tyre | C | | | \$105.00 | \$ 10.50 | \$ 115.50 |
| | Forklift / Bobcat per tyre | C | | | \$52.50 | \$ 5.25 | \$ 57.75 |
| | Tractor / Earthmoving > 2m per tyre | C | | | \$150.00 | \$15.00 | \$ 165.00 |
| Disposal of Septic / Grease Trap Waste | Disposal of septic / grease trap waste (per litre) | C | | | \$ 0.25 | \$0.025 | \$0.28 |

(Council is not licenced to accept asbestos materials within its Landfills)

Cemeteries¹

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|------------------|--|---------------------------------|------------------------------|-------------|-----------|----------|-----------|
| Purchase of plot | Purchase of land/ plot/ columbarium wall | C | | | \$ 28.00 | \$ 2.80 | \$ 30.80 |
| Burial Fees | Burial fees (Maximum) | C | | | \$ 850.00 | \$ 85.00 | \$ 935.00 |
| | Burial of ashes | C | | | \$ 27.50 | \$ 2.75 | \$ 30.25 |
| Casket Fee | Casket Fee – Adult | C | | | \$ 700.00 | \$ 70.00 | \$ 770.00 |
| | Casket Fee – Infant | | | | \$ 215.00 | \$ 21.50 | \$ 236.50 |

Library Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|--|---------------------------|---------------------------------|------------------------------|-------------|------------------|-----|------------------|
| Security Deposit | Single | C | | | \$30.00 | | \$ 30.00 |
| | Family | C | | | \$60.00 | | \$60.00 |
| <i>Refundable when permanent residency is proven through enrolment on the electoral role.</i> | | | | | | | |
| Damaged Books or Non Return of Books | Damaged or Lost Books Fee | C | | | Replacement Cost | | Replacement Cost |

¹ Refer to attached Map for the Columbarium wall & Burial Details

| | | | | | | | |
|---|----------------------------|---|--|--|------------------|---------|------------------|
| Damaged DVD's or Non Return of DVD's | Damaged or Lost DVDs Fee | C | | | Replacement Cost | | Replacement Cost |
| Internet Use Charges | Per ½ hour or part thereof | C | | | \$ 2.00 | \$ 0.20 | \$ 2.20 |
| | Per hour or part thereof | | | | \$ 3.00 | \$ 0.30 | \$ 3.30 |
| | All day use (8 hours) | | | | \$ 20.00 | \$ 2.00 | \$ 22.00 |

Terrestrial Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee | |
|-----------------------|--|---------------------------------|------------------------------|-------------|----------|----------|-----------|----------|
| Admission Fees | Ted Elliot Mineral Collection | C | | | \$ 8.80 | \$ 0.80 | \$ 8.80 | |
| | <i>Effective from the 16TH April 2014</i> | | | | | | | |
| Merchandise | Caps | C | | | \$ 5.91 | \$ 0.59 | \$ 6.50 | |
| | Shirts | | | | Men's | \$ 29.55 | \$ 2.95 | \$ 32.50 |
| | | | | | Ladies | \$ 29.55 | \$ 2.95 | \$ 32.50 |
| | | | | | Children | \$ 13.64 | \$ 1.36 | \$ 15.00 |
| | Water Bottles | | | | \$ 5.45 | \$ 0.55 | \$ 6.00 | |
| | Fridge Magnets | | | | \$ 3.18 | \$ 0.32 | \$ 3.50 | |
| | Key Ring | | | | \$ 1.82 | \$ 0.18 | \$ 2.00 | |
| | Hat Pins | | | | \$ 3.64 | \$ 0.36 | \$ 4.00 | |
| | Coffee Mugs | | | | \$ 4.55 | \$ 0.45 | \$ 5.00 | |
| | Stubby Coolers | | | | \$ 4.55 | \$ 0.45 | \$ 5.00 | |
| Publications | Etheridge Book | C | | | \$ 13.64 | \$ 1.36 | \$ 15.00 | |
| | Fossicking for Queensland Agate | C | | | \$ 22.73 | \$ 2.27 | \$ 25.00 | |

| | | | | | | | |
|--|--------------------------------|---|--|--|--------|--------|--------|
| | Etheridge Mural's (Water Tank) | C | | | \$3.00 | \$0.30 | \$3.30 |
|--|--------------------------------|---|--|--|--------|--------|--------|

Childcare Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|-------------------------------|-------------------------|---------------------------------|------------------------------|-------------|----------|-----|-----------|
| Little Gems Children's Centre | Full Day Rate per Child | C | | | \$ 50.00 | | \$ 50.00 |

Student Hostel Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|---|---------------------------|---------------------------------|------------------------------|--|----------------------|----------|----------------------|
| Permanent Rates (Midday Monday to Midday Friday) | Accommodation – per child | C | | As per the rebate received by Centrelink | \$ 1,450.00 per term | | \$ 1,450.00 per term |
| | Food – per child | | | | \$ 550.00 per term | \$ 55.00 | \$ 605.00 per term |
| Casual Rates (Midday Monday to Midday Friday) | Accommodation – per child | C | | | \$ 180.00 per week | | \$ 180.00 per week |
| | Food – per child | | | | \$ 70.00 per week | \$ 7.00 | \$ 77.00 per week |
| Casual Rate until the commencement of the following semester , when (provided the applicants have assigned their subsidies direct to Council), they will be entitled to the permanent rate (per term rate) | | | | | | | |
| Additional Nights (Permanent or Casual) | Accommodation – per child | C | | | \$ 60.00 per night | | \$ 60.00 per night |
| | Food – per child | | | | \$ 40.00 per night | \$4.00 | \$44.00 per night |
| This rate applies to persons using the Hostel for less than four nights per week, and also to those using the Hostel for more than four nights for the additional nights. | | | | | | | |

Public Halls
Georgetown Shire Hall

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee | |
|---|--|---------------------------------|------------------------------|-------------|-----------|----------|-----------|----------|
| Concerts, Variety Shows, Plays | Visiting Professionals | C | | | \$ 450.00 | \$ 45.00 | \$ 495.00 | |
| | Amateurs – Local | C | | | \$225.00 | \$ 22.50 | \$247.50 | |
| | Rehearsal Fees | Day (8am – 5pm) | C | | | \$50.00 | \$ 5.00 | \$ 55.00 |
| | | Night (5pm – 11pm) | | | | \$ 70.00 | \$ 7.00 | \$ 77.00 |
| Functions with Liquor Licence (Balls, Dances, Fetes, Sporting Events) | Day Hire – includes Main Hall, Bar & Supper Room | C | | | \$ 175.00 | \$ 17.50 | \$ 192.50 | |
| | Day Hire – Supper Room only | C | | | \$ 70.00 | \$ 7.00 | \$ 77.00 | |
| | Evening Hire – includes Main Hall, Bar & Supper Room | C | | | \$ 300.00 | \$ 30.00 | \$ 330.00 | |
| | Evening Hire – Supper Room Only | C | | | \$ 70.00 | \$ 7.00 | \$ 77.00 | |
| | Day & Evening Hire – includes Main Hall, Bar & Supper Room | C | | | \$ 475.00 | \$ 47.50 | \$ 522.50 | |
| | Day & Evening Hire – Supper Room Only | C | | | \$ 140.00 | \$ 14.00 | \$ 154.00 | |
| Functions without Liquor Licence (No Bar) (Balls, Dances, Movie Nights, Conferences, Meetings, Training) | Day Hire – includes Main Hall & Supper Room | C | | | \$ 130.00 | \$ 13.00 | \$ 143.00 | |
| | Day Hire – Supper Room only | C | | | \$ 70.00 | \$ 7.00 | \$ 77.00 | |
| | Evening Hire – includes Main Hall & Supper Room | C | | | \$ 170.00 | \$ 17.00 | \$ 187.00 | |

| | | | | | | | |
|---|---|---|--|--|------------------------------------|----------|------------------------------------|
| | Evening Hire – Supper Room Only | C | | | \$ 90.00 | \$ 9.00 | \$ 99.00 |
| | Day & Evening Hire – includes Main Hall & Supper Room | C | | | \$ 250.00 | \$ 25.00 | \$ 275.00 |
| | Day & Evening Hire – Supper Room Only | C | | | \$ 150.00 | \$ 15.00 | \$ 165.00 |
| Community Meetings | Day Hire – Main Hall | C | | | \$ 70.00 | \$ 7.00 | \$ 77.00 |
| | Day Hire – Supper Room | C | | | \$ 40.00 | \$ 4.00 | \$ 44.00 |
| | Evening Hire – Main Hall | C | | | \$ 150.00 | \$ 15.00 | \$ 165.00 |
| | Evening Hire – Supper Room | C | | | \$ 60.00 | \$ 6.00 | \$ 66.00 |
| Hire by Schools | Day Hire – includes Main Hall & Supper Room | C | | | \$ 50.00 | \$ 5.00 | \$ 55.00 |
| | Hourly Charge – includes Main Hall & Supper Room | C | | | \$ 15.00 per hour | \$ 1.50 | \$ 16.50 per hour |
| | Evening Hire – includes Main Hall & Supper Room | C | | | \$ 100.00 | \$ 10.00 | \$ 110.00 |
| Georgetown Progress Association | Annual Charge – Supper Room | C | | | \$ 200.00 | \$ 20.00 | \$ 220.00 |
| Hire of Tables & Chairs | Tables | C | | | \$ 5.00 per table | \$ 0.50 | \$ 5.50 per table |
| | Chairs | C | | | \$ 0.50 per chair | \$ 0.05 | \$ 0.55 per chair |
| Damages to Councils Chairs or Tables that are hired for offsite private functions will be charged at replacement cost for the items. Return of Chairs & Tables will be inspected by Council Officers to ensure that no damage to items have been incurred. | | | | | | | |
| Cleaning of Hall | Cleaning | C | | | \$ 70.00 per hour per person | \$ 7.00 | \$ 70.00 per hour per person |
| It is the responsibility of the hirer to ensure that the Hall is left in a clean manner after use. If the hirer requires Council to clean the hall the above fee is applicable (minimum charge will be 4 hours) | | | | | | | |

Public Halls
Mt Surprise & Einasleigh Hall

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee | |
|---|--|---------------------------------|------------------------------|-------------|-------------------|----------|------------------|----------|
| Concerts, Variety Shows, Plays | Visiting Professionals | C | | | \$ 100.00 | \$ 10.00 | \$ 110.00 | |
| | Amateurs – Local | C | | | \$ 60.00 | \$ 6.00 | \$ 66.00 | |
| | Rehearsal Fees | Day (8am – 5pm) | C | | | \$30.00 | \$ 3.00 | \$ 33.00 |
| | | Night (5pm – 11pm) | | | | \$ 40.00 | \$ 4.00 | \$ 44.00 |
| Functions with Liquor Licence (Balls, Dances, Fetes, Sporting Events) | Day Hire – includes Main Hall, Bar & Supper Room | C | | | \$ 60.00 | \$ 6.00 | \$ 66.00 | |
| | Evening Hire – includes Main Hall, Bar & Supper Room | C | | | \$ 100.00 | \$ 10.00 | \$ 110.00 | |
| | Day & Evening Hire – includes Main Hall, Bar & Supper Room | C | | | \$ 130.00 | \$ 13.00 | \$ 143.00 | |
| Functions without Liquor Licence (No Bar) (Balls, Dances, Movie Nights, Conferences, Meetings, Training) | Day Hire – includes Main Hall & Supper Room | C | | | \$ 60.00 | \$ 6.00 | \$ 66.00 | |
| | Evening Hire – includes Main Hall & Supper Room | C | | | \$ 70.00 | \$ 7.00 | \$ 77.00 | |
| | Day & Evening Hire – includes Main Hall & Supper Room | C | | | \$ 130.00 | \$ 13.00 | \$ 143.00 | |
| Community Meetings | Day Hire – Main Hall | C | | | \$ 15.00 | \$ 1.50 | \$ 16.50 | |
| | Evening Hire – Main Hall | C | | | \$ 20.00 | \$ 2.00 | \$ 22.00 | |
| Hire by Schools | Day Hire – includes Main Hall & Supper Room | C | | | \$ 30.00 | \$ 3.00 | \$ 33.00 | |
| | Hourly Charge – includes Main Hall & Supper Room | C | | | \$ 10.00 per hour | \$ 1.00 | \$11.00 per hour | |

| | | | | | | | |
|---|---|---|--|--|------------------------------------|---------|------------------------------------|
| | Evening Hire – includes Main Hall & Supper Room | C | | | \$ 50.00 | \$ 5.00 | \$ 55.00 |
| Hire of Tables & Chairs | Tables | C | | | \$ 5.00 per table | \$ 0.50 | \$ 5.50 per table |
| | Chairs | C | | | \$ 0.50 per chair | \$ 0.05 | \$ 0.55 per chair |
| Damages to Councils Chairs or Tables that are hired for offsite private functions will be charged at replacement cost for the items. Return of Chairs & Tables will be inspected by Council Officers to ensure that no damage to items have been incurred. | | | | | | | |
| Cleaning of Hall | Cleaning | C | | | \$ 40.00 per hour per person | \$ 4.00 | \$ 44.00 per hour per person |
| It is the responsibility of the hirer to ensure that the Hall is left in a clean manner after use. If the hirer requires Council to clean the hall the above fee is applicable (minimum charge will be 4 hours) | | | | | | | |

Administration Fees

Search Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|---|---------------------------------|---------------------------------|------------------------------|-------------|-----------|-----|-----------|
| <p>All fees stated below are applicable to each rate assessment; i.e. – Where a rate search request deals with two parcels on separate rate assessments the applicant shall be charged two rate search fees.</p> | | | | | | | |
| Rate Search | Over the Counter/Telephone | R | LGA 2009 | 97(2) (a) | \$ 15.00 | | \$ 15.00 |
| | Standard Rates Search | R | LGA 2009 | 97(2) (a) | \$ 65.00 | | \$ 65.00 |
| | Urgent Standard Rates Search | R | LGA 2009 | 97(2) (a) | \$ 100.00 | | \$ 100.00 |
| | Full Property Search | R | LGA 2009 | 97(2) (a) | \$145.00 | | \$145.00 |
| <p>A Full Property Search includes rates search, health requisitions search, building requisitions search and a town planning - preferred use search</p> | | | | | | | |
| Other Searches | Health Requisitions | R | LGA 2009 | 97(2) (a) | \$ 50.00 | | \$ 50.00 |
| | Town Planning - Preferred Uses | R | PA 2016 | 97(2) (a) | \$ 60.00 | | \$ 60.00 |
| | Building Requisitions or Search | R | LGA 2009 | 97(2) (a) | \$ 75.00 | | \$ 75.00 |

Printing Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|--|---------------------------------|---------------------------------|------------------------------|-------------|---------|---------|-----------|
| Photocopying A4 Black & White | First Copy – single sided | C | | | \$ 0.50 | \$ 0.05 | \$ 0.55 |
| | Next 50 copies – single sided | | | | \$ 0.20 | \$ 0.02 | \$ 0.22 |
| | Next 50 copies – single sided | | | | \$ 0.15 | \$ 0.01 | \$ 0.16 |
| | Next 400 copies – single sided | | | | \$ 0.10 | \$ 0.01 | \$ 0.11 |
| | Remaining copies – single sided | | | | \$ 0.10 | \$ 0.01 | \$ 0.11 |
| | First Copy – double sided | C | | | \$ 0.60 | \$ 0.06 | \$ 0.66 |
| | Next 50 copies – double sided | | | | \$ 0.30 | \$ 0.03 | \$ 0.33 |
| | Next 50 copies – double sided | | | | \$ 0.25 | \$ 0.02 | \$ 0.27 |
| | Next 400 copies – double sided | | | | \$ 0.20 | \$ 0.02 | \$ 0.22 |
| | Remaining copies – double sided | | | | \$ 0.15 | \$ 0.01 | \$ 0.16 |
| Photocopying A4 Colour | First Copy – single sided | C | \$ 0.60 | \$ 0.06 | \$ 0.66 | | |
| | Next 50 copies – single sided | | \$ 0.25 | \$ 0.02 | \$ 0.27 | | |
| | Next 50 copies – single sided | | \$ 0.20 | \$ 0.02 | \$ 0.22 | | |
| | Next 400 copies – single sided | | \$ 0.15 | \$ 0.01 | \$ 0.16 | | |
| | Remaining copies – single sided | | \$ 0.10 | \$ 0.01 | \$ 0.11 | | |
| | First Copy – double sided | | \$ 0.80 | \$ 0.08 | \$ 0.88 | | |
| | Next 50 copies – double sided | | \$ 0.45 | \$ 0.05 | \$ 0.50 | | |
| | Next 50 copies – double sided | | \$ 0.30 | \$ 0.03 | \$ 0.33 | | |

| | | | | | | | |
|--|---------------------------------|---|--|--|---------|---------|---------|
| | Next 400 copies – double sided | | | | \$ 0.25 | \$ 0.02 | \$ 0.27 |
| | Remaining copies – double sided | | | | \$ 0.20 | \$ 0.02 | \$ 0.22 |
| Photocopying A3 Black & White | First Copy – single sided | C | | | \$ 0.80 | \$ 0.08 | \$ 0.88 |
| | Next 50 copies – single sided | | | | \$ 0.30 | \$ 0.03 | \$ 0.33 |
| | Next 50 copies – single sided | | | | \$ 0.25 | \$ 0.02 | \$ 0.27 |
| | Next 400 copies – single sided | | | | \$ 0.20 | \$ 0.02 | \$ 0.22 |
| | Remaining copies – single sided | | | | \$ 0.15 | \$ 0.01 | \$ 0.16 |
| | First Copy – double sided | | | | \$ 0.90 | \$ 0.99 | \$ 0.99 |
| | Next 50 copies – double sided | | | | \$0.45 | \$ 0.05 | \$ 0.50 |
| | Next 50 copies – double sided | | | | \$ 0.35 | \$ 0.03 | \$ 0.38 |
| | Next 400 copies – double sided | | | | \$ 0.25 | \$ 0.02 | \$ 0.27 |
| | Remaining copies – double sided | | | | \$ 0.20 | \$ 0.02 | \$ 0.22 |
| Photocopying A3 Colour | First Copy – single sided | C | | | \$ 0.90 | \$ 0.09 | \$ 0.99 |
| | Next 50 copies – single sided | | | | \$ 0.40 | \$ 0.04 | \$ 0.44 |
| | Next 50 copies – single sided | | | | \$ 0.30 | \$ 0.03 | \$ 0.33 |
| | Next 400 copies – single sided | | | | \$ 0.25 | \$ 0.02 | \$ 0.27 |
| | Remaining copies – single sided | | | | \$ 0.20 | \$ 0.02 | \$ 0.16 |

| | | | | | | | |
|-------------------|---|---|--|--|---------------------|---------|---------------------|
| | First Copy – double sided | | | | \$ 1.10 | \$ 0.11 | \$ 1.21 |
| | Next 50 copies – double sided | | | | \$0.60 | \$ 0.06 | \$ 0.66 |
| | Next 50 copies – double sided | | | | \$ 0.45 | \$ 0.05 | \$ 0.50 |
| | Next 400 copies – double sided | | | | \$ 0.40 | \$ 0.04 | \$ 0.44 |
| | Remaining copies – double sided | | | | \$ 0.30 | \$ 0.03 | \$ 0.33 |
| Laminating | A4 Page | C | | | \$ 2.00 per page | \$ 0.20 | \$ 2.20 per page |
| | A3 Page | C | | | \$ 3.00 per page | \$ 0.30 | \$ 3.30 per page |
| Facsimile | Sending within Australia – 1 st page | C | | | \$ 3.00 | \$ 0.30 | \$ 3.30 |
| | Additional pages | C | | | \$ 1.00 | \$ 0.10 | \$ 1.10 |
| | Sending International – 1 st page | C | | | \$ 7.00 | \$ 0.70 | \$ 7.70 |
| | Additional pages | C | | | \$ 2.00 | \$ 0.20 | \$ 2.20 |
| | Receiving Faxes (per page) | C | | | \$ 1.00 | \$ 0.10 | \$ 1.10 |
| Binding | A4 – Booklet | C | | | \$10.00 | \$1.00 | \$11.00 |

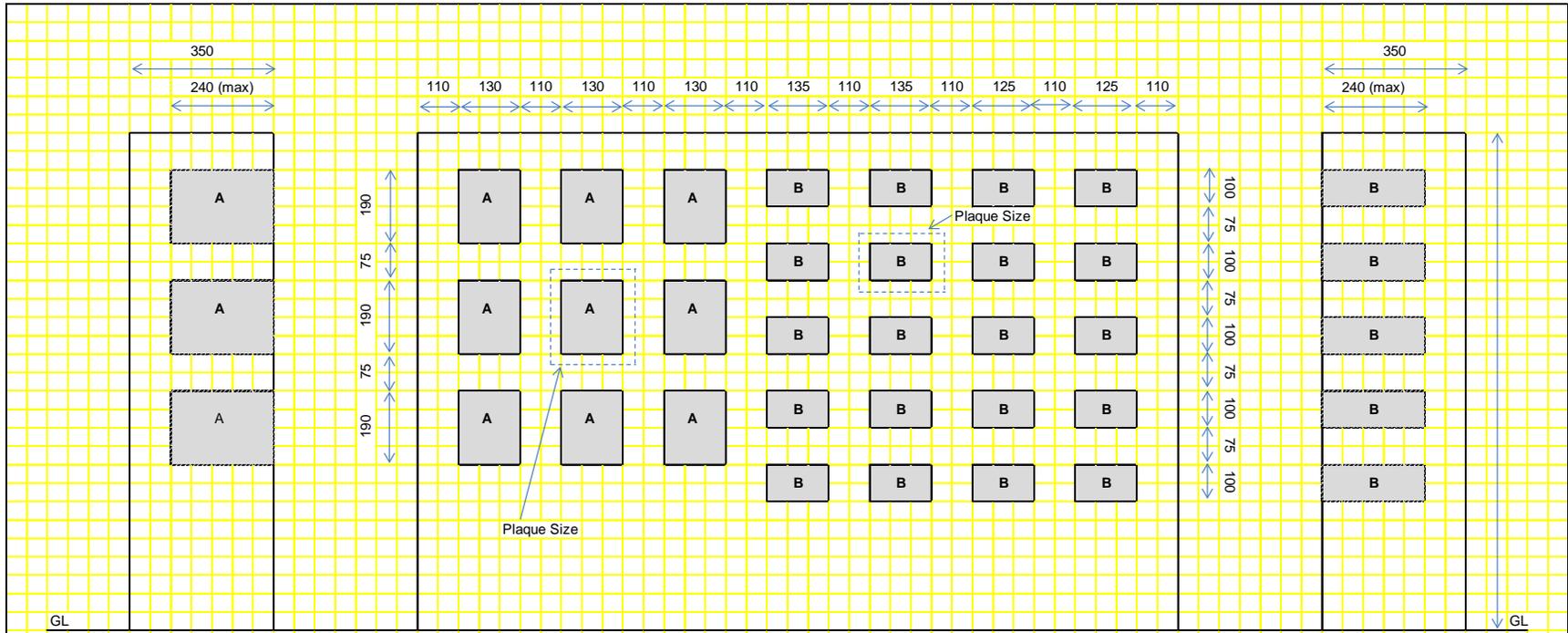
Council Documents

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|------------------------------------|--|---------------------------------|------------------------------|-------------|-----------|----------|-----------|
| Minutes | General Meetings Minutes – (Single Copy) | C | | | \$ 10.00 | \$ 1.00 | \$ 11.00 |
| | General Meeting Minutes – (Annual) | C | | | \$ 120.00 | \$ 12.00 | \$ 132.00 |
| Tenders | Tender Documents (per copy) | C | | | \$ 20.00 | \$ 2.00 | \$ 22.00 |
| Local Laws | Per Page | R | LGA 2009 | 97(2) (c) | \$ 0.50 | \$ 0.05 | \$ 0.55 |
| | Full Set | R | LGA 2009 | 97(2) (c) | \$ 20.00 | \$ 2.00 | \$ 22.00 |
| Annual Report | Annual Report | R | LGA 2009 | 97(2) (c) | \$ 15.00 | \$ 1.50 | \$ 16.50 |
| Corporate Plan | Corporate Plan | R | LGA 2009 | 97(2) (c) | \$ 15.00 | \$ 1.50 | \$ 16.50 |
| Operational Plan | Operational Plan | R | LGA 2009 | 97(2) (c) | \$10.00 | \$ 1.00 | \$ 11.00 |
| Register Fees & Charges | Per Page | C | | | \$ 0.50 | \$ 0.05 | \$ 0.55 |
| | Full Set | C | | | \$10.00 | \$ 1.00 | \$ 11.00 |
| Building Approval Summaries | Summary per Month | C | | | \$ 10.00 | \$ 1.00 | \$ 11.00 |
| | Summary per annum | C | | | \$ 110.00 | \$ 11.00 | \$ 121.00 |
| Right to Information | Application Fee | R | RTI 2009 | 97(2) (c) | \$ 46.40 | | \$ 46.40 |

Miscellaneous Fees

| Classification | Description | Regulatory or Commercial Charge | Head of Power (Relevant Act) | Section No. | Fee | GST | Total Fee |
|-----------------------------|--|---------------------------------|---|-------------|-------------|----------|-------------|
| Impound Fees | Motor Vehicles – minimum fee | R | Transport Operations (Road Use Management) Act 1995 | 97(2) (a) | \$ 300.00 | \$ 30.00 | \$ 330.00 |
| Overgrown Allotments | Mowing and removal of rubbish | C | | | Actual Cost | | Actual Cost |
| Wheelie Bins | Wheelie Bin (240Lt) / (900Lt) Townships of – Forsayth Einisleigh Mt Surprise Rural Land Owners | C | | | Actual Cost | | Actual Cost |

Cemeteries – (Georgetown Columbarium Wall Dimensions)



Size of Commemorative Plaques:

- Type "A" 250mm (high) x 190mm (wide)
- Type "B" 160mm (high) x 200mm (wide)



| | |
|---|---------------------|
| PROJECT: Georgetown Cemetery - Columbarium Wall | Job Number: |
| LOCATION: Georgetown Cemetery | Prepared By: |
| | Date: |

Cemeteries – (Burial Dimensions)

Funerals

Coffin dimensions

Standard coffin – 630mm wide & 2200mm long

Grave dimensions

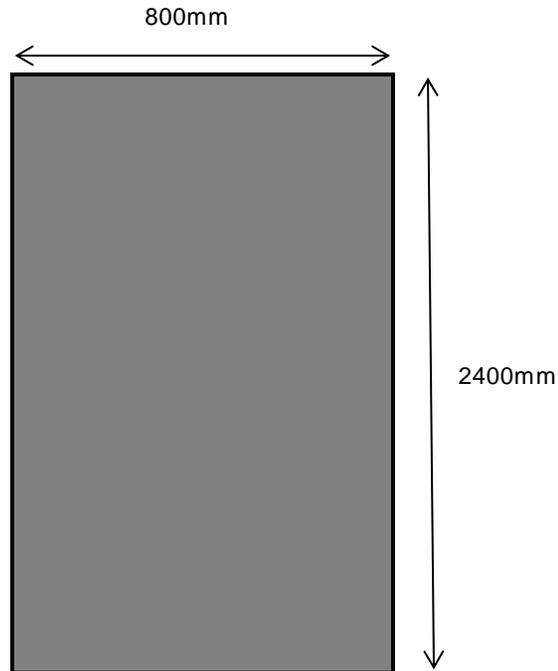
Length – 2.4m (8ft)

Width – 750 - 800mm

Depth – 2 to 2.4m

Sextons Gordonvale

Wes or Alex 0439882279



Capital Reserves Budget 2018 | 2019





CASH CAPITAL RESERVES

2018/2019 Reserve Balances

In the 2018|2019 Budget, Council has set aside a cash component of \$9,338,059 to represent its future planning and non-current liabilities. The make-up of the amount is as follows:

Plant Replacement - \$822,351

Council has a plant replacement schedule, and is of the opinion that the first year implementation of the schedule can be funded from the Operating Fund. However, Council is of the opinion that future year's commitment to the replacement schedule may require a financial contribution from Plant Replacement Capital Reserve and therefore Council will maintain this Capital Reserve as a source of funding.

Road Improvement Reserve - \$715,053

This reserve will exist to contribute to the future replacement of road infrastructure assets. It is intended that this reserve will reduce the eventual burden of asset replacement on ratepayers and further assist the introduction of better business practices for management of infrastructure assets.

Future Capital Reserve - \$7,386,134

Council is of the opinion that this Capital Reserve is required for augmentation of the Operating Fund to provide a financial resource to alleviate asset depreciation. This reserve will be utilised in the future to fund infrastructure asset replacement.

Georgetown Town Improvement Reserve - \$16,690

Council has resolved that this capital reserve be established to contribute to the future town improvements of infrastructure assets in the townships of Georgetown. It is intended that the monies in this reserve will reduce the eventual burden of asset replacement on the ratepayers of Georgetown.

Forsyth Town Improvement Reserve - \$22,700

Council has resolved that this capital reserve be established to contribute to the future town improvements of infrastructure assets in the township of Forsyth. It is intended that the monies in this reserve will reduce the eventual burden of asset replacement on the ratepayers of Forsyth.

Einasleigh Town Improvement Reserve - \$24,129

Council has resolved that this capital reserve be established to contribute to the future town improvements of infrastructure assets in the township of Einasleigh. It is intended that the monies in this reserve will reduce the eventual burden of asset replacement on the ratepayers of Einasleigh.

Mt Surprise Town Improvement Reserve - \$40,000

Council has resolved that this capital reserve be established to contribute to the future town improvements of infrastructure assets in the township of Mt Surprise. It is intended that the monies in this reserve will reduce the eventual burden of asset replacement on the ratepayers of Mt Surprise.

Shire Community Improvement Reserve - \$23,502

Council has resolved that this capital reserve be established to contribute to the future community improvements of infrastructure assets for communities outside of the four townships. It is intended that the monies in this reserve will reduce the eventual burden of asset replacement on the ratepayers of Etheridge Shire Council.

Bridge & Culvert Reserve - \$267,500

This reserve will exist to contribute to the future replacement of bridges and culvert infrastructure assets. It is intended that this reserve will reduce the eventual burden of asset replacement on ratepayers and further assist the introduction of better business practices for management of infrastructure assets. Council has resolved that this capital reserve be established to contribute to the future construction works as identified by Council and the Community of Etheridge Shire.

Disaster Management Reserve - \$20,000

This reserve will exist to assist Council cover any expenditure during a Declared Disaster Event.

Budget 2018 | 2019



Statement of Comprehensive Income
for the year ended 30 June 2019

Etheridge Shire Council
Budget



| \$'s | Adjusted 2018 2019 | Budget 2018 2019 | Budget 2019 2020 | Budget 2020 2021 | Budget 2021 2022 |
|--|-----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | |
| Net Rates, Levies and Charges | \$ 2,163,513 | \$ 2,163,513 | \$ 2,213,232 | \$ 2,264,152 | \$ 2,337,662 |
| Fees and Charges | \$ 239,375 | \$ 239,375 | \$ 239,375 | \$ 239,375 | \$ 244,162 |
| Rental Income | \$ 176,000 | \$ 176,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| Interest & Investment Revenue Received | \$ 265,324 | \$ 265,324 | \$ 258,735 | \$ 291,206 | \$ 329,198 |
| Sales - contract and recoverable works | \$ 8,453,908 | \$ 8,453,908 | \$ 3,200,000 | \$ 3,230,000 | \$ 3,261,000 |
| Operating Grants, Subsidies & Contributions | \$ 10,763,853 | \$ 10,763,853 | \$ 9,162,450 | \$ 9,282,274 | \$ 9,532,354 |
| Total Recurrent Revenue | \$ 22,061,973 | \$ 22,061,973 | \$ 15,233,792 | \$ 15,467,007 | \$ 15,864,376 |
| Transfer from Constrained Reserve | \$ 1,823,653 | \$ - | \$ - | \$ - | \$ - |
| Transfer from Constrained Reserve | \$ 323,950 | \$ - | \$ - | \$ - | \$ - |
| Transfer from Constrained Reserve | \$ 551,184 | \$ - | \$ - | \$ - | \$ - |
| Transfer from Capital Reserves | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer to Capital Reserves | -\$ 287,941 | \$ - | \$ - | \$ - | \$ - |
| Transfer to Capital Reserves | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Transfer to & from Reserves | \$ 2,410,846 | \$ - | \$ - | \$ - | \$ - |
| Capital Revenue | | | | | |
| Capital Grants, Subsidies & Contributions | \$ 10,935,030 | \$ 10,935,030 | \$ 1,460,807 | \$ 1,100,807 | \$ 1,100,807 |
| Total Capital Revenue | \$ 10,935,030 | \$ 10,935,030 | \$ 1,460,807 | \$ 1,100,807 | \$ 1,100,807 |
| Capital (Expenses) / Income | | | | | |
| Capital Income | -\$ 62,677 | -\$ 62,677 | -\$ 51,386 | -\$ 46,386 | \$ 46,386 |
| Total Income | \$ 35,345,172 | \$ 32,934,326 | \$ 16,643,213 | \$ 16,521,428 | \$ 16,918,797 |
| Expenses | | | | | |
| Employee Benefits | \$ 5,393,163 | \$ 5,393,163 | \$ 4,993,000 | \$ 5,097,000 | \$ 5,102,000 |
| Materials and Services | \$ 14,322,225 | \$ 14,322,225 | \$ 6,536,000 | \$ 6,559,000 | \$ 6,886,950 |
| Finance Costs | \$ 10,733 | \$ 10,733 | \$ 8,981 | \$ 8,276 | \$ 7,519 |
| Depreciation and Amortisation | \$ 4,668,072 | \$ 4,668,072 | \$ 3,435,785 | \$ 3,620,537 | \$ 3,805,355 |
| Total Recurrent Expenses | \$ 24,394,193 | \$ 24,394,193 | \$ 14,973,766 | \$ 15,284,813 | \$ 15,801,824 |
| Total Expenses | \$ 24,394,193 | \$ 24,394,193 | \$ 14,973,766 | \$ 15,284,813 | \$ 15,801,824 |
| Net Operating Result | \$ 10,950,979 | \$ 8,540,133 | \$ 1,669,447 | \$ 1,236,615 | \$ 1,116,973 |
| Other Comprehensive Income | | | | | |
| Increase / (decrease) in asset revaluation surplus | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other comprehensive income for the year | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total comprehensive income for the year | \$ 10,950,979 | \$ 8,540,133 | \$ 1,669,447 | \$ 1,236,615 | \$ 1,116,973 |

Notes: Statement of Comprehensive Income FYE2019



The following statement reveals an adjusted Comprehensive Income Statement which shows the movements to and from Constrained Reserves and the movements to and from Capital Reserves for the FYE 2019.

Council is holding \$2.698M in constrained reserves from the previous financial year which relate to the works that will be undertaken in the FYE2019.

The adjusted Operating Profit / (Loss) reveal an Operating Profit of \$0.078M compared to an Operating Loss of (\$2.332M)

| Simplified Income Statement | Adjusted 2018 2019 | Budget 2018 2019 |
|--|-------------------------------|-----------------------------|
| Operating Revenue | | |
| Net Rates, Levies and Charges | \$ 2,163,513 | \$ 2,163,513 |
| Fees and Charges | \$ 239,375 | \$ 239,375 |
| Rental Income | \$ 176,000 | \$ 176,000 |
| Interest & Investment Revenue Received | \$ 265,324 | \$ 265,324 |
| Sales - contract and recoverable works | \$ 8,453,908 | \$ 8,453,908 |
| Operating Grants, Subsidies & Contributions | \$ 10,763,853 | \$ 10,763,853 |
| Total Recurrent Revenue | \$ 22,061,973 | \$ 22,061,973 |
| Transfer from Constrained Reserve | \$ 1,823,653 | \$ - |
| Transfer from Constrained Reserve | \$ 323,950 | \$ - |
| Transfer from Constrained Reserve | \$ 551,184 | \$ - |
| Transfer from Capital Reserves | \$ - | \$ - |
| Transfer to Capital Reserves | -\$ 287,941 | \$ - |
| Transfer to Capital Reserves | \$ - | \$ - |
| Total Transfer to & from Reserves | \$ 2,410,846 | \$ - |
| Total Operating Revenue | \$ 24,472,819 | \$ 22,061,973 |
| Operating Expenses | | |
| Employee Benefits | \$ 5,393,163 | \$ 5,393,163 |
| Materials and Services | \$ 14,322,225 | \$ 14,322,225 |
| Finance Costs | \$ 10,733 | \$ 10,733 |
| Depreciation and Amortisation | \$ 4,668,072 | \$ 4,668,072 |
| Total Recurrent Expenses | \$ 24,394,193 | \$ 24,394,193 |
| Operating Profit / (Loss) | \$ 78,626 | -\$ 2,332,220 |



ETHERIDGE SHIRE COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
FINANCIAL YEAR ENDING 30TH JUNE 2019

| Ungroup | Level 2 | Level 3 | Export to New Workbook | Actual | | | | | | Budget | Forecast | | | | | | | | |
|--|---------|---------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | 30-Jun-13 | 30-Jun-14 | 30-Jun-15 | 30-Jun-16 | 30-Jun-17 | 30-Jun-18 | 30-Jun-19 | 30-Jun-20 | 30-Jun-21 | 30-Jun-22 | 30-Jun-23 | 30-Jun-24 | 30-Jun-25 | 30-Jun-26 | 30-Jun-27 | 30-Jun-28 |
| Year ended | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| Revenue | | | | | | | | | | | | | | | | | | | |
| Recurrent revenue: | | | | | | | | | | | | | | | | | | | |
| General rates | | | | 2,304,784 | 2,232,692 | 2,425,660 | 2,035,576 | 2,228,310 | 1,877,162 | 2,032,458 | 2,083,269 | 2,135,351 | 2,210,088 | 2,287,441 | 2,367,501 | 2,450,364 | 2,548,378 | 2,612,088 | 2,677,390 |
| Separate rates | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Levies | | | | - | - | - | - | - | - | 96,900 | 96,900 | 96,900 | 96,900 | 96,900 | 96,900 | 96,900 | 96,900 | 96,900 | 96,900 |
| Water | | | | 320,572 | 327,233 | 361,503 | 380,808 | 392,332 | 393,830 | 399,473 | 380,168 | 387,771 | 395,527 | 403,437 | 411,506 | 419,736 | 428,131 | 436,693 | 445,427 |
| Sewerage | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | | | 98,763 | 115,524 | 126,008 | 125,539 | 133,649 | 133,255 | 135,919 | 139,997 | 142,796 | 145,652 | 148,565 | 151,537 | 154,568 | 157,659 | 160,812 | 164,028 |
| Other rates and utilities revenue | | | | - | 46,850 | 92,349 | 101,712 | - | 98,983 | - | - | - | - | - | - | - | - | - | - |
| Total rates and utility charge revenue | | | | 2,724,119 | 2,722,299 | 3,005,520 | 2,643,635 | 2,754,291 | 2,503,230 | 2,664,750 | 2,700,334 | 2,762,818 | 2,848,167 | 2,936,343 | 3,027,444 | 3,121,568 | 3,231,068 | 3,306,493 | 3,383,745 |
| less: Discounts | | | | (272,924) | (310,731) | (319,895) | (280,010) | (284,879) | (317,360) | (355,263) | (364,144) | (373,248) | (382,579) | (392,143) | (401,947) | (411,996) | (422,296) | (432,853) | (443,674) |
| less: Pensioner remissions | | | | (19,142) | (20,981) | (22,211) | (19,896) | (26,602) | (96,101) | (120,548) | (122,958) | (125,418) | (127,926) | (130,484) | (133,094) | (135,756) | (138,471) | (141,240) | (144,065) |
| Net rates and utility charges | | | | 2,432,053 | 2,390,587 | 2,663,414 | 2,343,729 | 2,442,810 | 2,089,769 | 2,188,939 | 2,213,232 | 2,264,152 | 2,337,662 | 2,413,716 | 2,492,403 | 2,573,816 | 2,670,301 | 2,732,400 | 2,796,006 |
| Building and property related fees | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Infringements | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Parking meters | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Private works | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse tipping fees | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General service fees | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other fees and charges | | | | 391,139 | 341,207 | 343,122 | 318,104 | 276,961 | 232,493 | 239,375 | 239,375 | 239,375 | 244,162 | 249,045 | 249,045 | 254,025 | 254,025 | 259,106 | 259,106 |
| Fees and charges | | | | 391,139 | 341,207 | 343,122 | 318,104 | 276,961 | 232,493 | 239,375 | 239,375 | 239,375 | 244,162 | 249,045 | 249,045 | 254,025 | 254,025 | 259,106 | 259,106 |
| Sales - contract and recoverable works | | | | 6,317,444 | 1,652,123 | 7,389,575 | 2,568,839 | 3,671,673 | 10,759,348 | 8,453,908 | 3,200,000 | 3,230,000 | 3,261,000 | 3,293,000 | 3,325,000 | 3,358,000 | 3,392,000 | 3,427,000 | 3,463,000 |
| Gain on sale of land held as inventory | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General purpose grants | | | | 3,791,880 | 2,351,431 | 4,507,875 | 4,618,408 | 8,234,509 | 3,629,239 | 5,284,237 | 5,495,606 | 5,715,430 | 6,115,510 | 6,543,595 | 7,001,647 | 7,491,762 | 8,016,186 | 8,577,319 | 9,177,731 |
| State government grants and subsidies | | | | 10,921,528 | 3,478,855 | 264,004 | 3,751,638 | 2,044,143 | 7,141,995 | 5,479,616 | 3,666,844 | 3,566,844 | 3,416,844 | 3,316,844 | 3,316,844 | 3,316,844 | 3,416,844 | 3,316,844 | 3,316,844 |
| Other non-government subsidies | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Donations | | | | - | - | - | - | 35,000 | - | - | - | - | - | - | - | - | - | - | - |
| Grants, subsidies, contributions and donations | | | | 14,713,408 | 5,830,286 | 4,771,879 | 8,370,046 | 10,278,652 | 10,806,234 | 10,763,853 | 9,162,450 | 9,282,274 | 9,532,354 | 9,860,439 | 10,318,491 | 10,808,606 | 11,433,030 | 11,894,163 | 12,494,575 |
| Interest from overdue rates and utility charges | | | | 25,390 | 64,789 | 79,787 | 134,429 | 207,901 | 152,895 | 12,700 | 12,700 | 12,700 | 12,700 | 12,700 | 12,700 | 12,700 | 12,700 | 12,700 | 12,700 |
| Interest received from investments | | | | 317,404 | 387,504 | 362,028 | 354,204 | 345,748 | 169,937 | 252,624 | 246,035 | 278,506 | 316,498 | 352,014 | 386,012 | 423,581 | 469,158 | 513,555 | 553,303 |
| Other sources | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest received | | | | 342,794 | 452,293 | 441,815 | 488,633 | 553,649 | 322,832 | 265,324 | 258,735 | 291,206 | 329,198 | 364,714 | 398,712 | 436,281 | 481,858 | 526,255 | 566,003 |
| Profit/(loss) from investments | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental income | | | | 170,684 | 184,349 | 177,212 | 157,555 | 144,405 | 143,400 | 176,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| Commissions | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other operating revenue | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other recurrent income | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total recurrent revenue | | | | 24,367,522 | 10,850,845 | 15,787,017 | 14,246,906 | 17,368,150 | 24,354,076 | 22,087,399 | 15,233,792 | 15,467,007 | 15,864,376 | 16,340,914 | 16,943,651 | 17,590,728 | 18,391,214 | 18,998,924 | 19,738,690 |
| Capital revenue: | | | | | | | | | | | | | | | | | | | |
| Grants, subsidies, contributions and donations | | | | 1,943,284 | 10,101,479 | 5,932,563 | 8,569,444 | 989,761 | 9,556,724 | 10,935,030 | 1,460,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,098,807 | 1,098,807 |
| Other capital contributions | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total capital revenue | | | | 1,943,284 | 10,101,479 | 5,932,563 | 8,569,444 | 989,761 | 9,556,724 | 10,935,030 | 1,460,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,098,807 | 1,098,807 |
| Capital income: | | | | | | | | | | | | | | | | | | | |
| Gain on sale of property, plant and equipment | | | | 53,295 | - | 10,083 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Profit from investments | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other capital income | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation up of PPE (reversing previous down revaluations) | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total capital income | | | | 53,295 | - | 10,083 | - |
| Total capital revenue and capital income | | | | 1,996,579 | 10,101,479 | 5,942,646 | 8,569,444 | 989,761 | 9,556,724 | 10,935,030 | 1,460,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,098,807 | 1,098,807 |
| Total income | | | | 26,364,101 | 20,952,324 | 21,729,663 | 22,816,350 | 18,357,911 | 33,910,800 | 33,022,429 | 16,694,599 | 16,567,814 | 16,965,183 | 17,441,721 | 18,044,458 | 18,691,535 | 19,492,021 | 20,097,731 | 20,837,497 |
| Expenses | | | | | | | | | | | | | | | | | | | |



ETHERIDGE SHIRE COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
FINANCIAL YEAR ENDING 30TH JUNE 2019

| Ungroup | Level 2 | Level 3 | Export to New Workbook | Actual | | | | | | Budget | Forecast | | | | | | | |
|--|---------|---------|------------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | 30-Jun-13 | 30-Jun-14 | 30-Jun-15 | 30-Jun-16 | 30-Jun-17 | 30-Jun-18 | 30-Jun-19 | 30-Jun-20 | 30-Jun-21 | 30-Jun-22 | 30-Jun-23 | 30-Jun-24 | 30-Jun-25 | 30-Jun-26 | 30-Jun-27 |
| Year ended | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Recurrent expenses: | | | | | | | | | | | | | | | | | | |
| Total staff wages and salaries | | | | 4,832,682 | 4,421,034 | 4,750,202 | 4,134,439 | 5,074,676 | 4,916,162 | 4,905,410 | 4,647,000 | 4,745,000 | 4,744,000 | 4,810,000 | 4,746,000 | 4,842,000 | 4,874,000 | 4,969,000 |
| Councillors remuneration | | | | 173,827 | 192,603 | 195,219 | 293,392 | 309,671 | 314,248 | 340,000 | 346,000 | 352,000 | 358,000 | 364,000 | 370,000 | 376,000 | 382,000 | 390,000 |
| Other employee costs | | | | - | - | - | - | - | - | 147,753 | - | - | - | - | - | - | - | - |
| Employee benefits | | | | 5,006,509 | 4,613,637 | 4,945,421 | 4,427,831 | 5,384,347 | 5,230,410 | 5,393,163 | 4,993,000 | 5,097,000 | 5,102,000 | 5,174,000 | 5,116,000 | 5,218,000 | 5,256,000 | 5,359,000 |
| Materials and services - Sales, contract and recoverable works | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials and services - Council maintenance | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials and services | | | | 11,600,720 | 5,999,102 | 7,680,665 | 5,355,439 | 9,690,749 | 18,274,588 | 14,322,225 | 6,536,000 | 6,559,000 | 6,886,950 | 7,231,297 | 7,629,018 | 8,163,050 | 8,734,463 | 9,171,186 |
| Audit services | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Donations paid | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials and services | | | | 11,600,720 | 5,999,102 | 7,680,665 | 5,355,439 | 9,690,749 | 18,274,588 | 14,322,225 | 6,536,000 | 6,559,000 | 6,886,950 | 7,231,297 | 7,629,018 | 8,163,050 | 8,734,463 | 9,171,186 |
| Loss on sale of land held as inventory | | | | - | - | - | - | - | - | - | 5,000 | - | - | - | - | - | - | - |
| Depreciation on Buildings | | | | 243,785 | 227,713 | 183,321 | 335,453 | 340,659 | 365,088 | 412,761 | 212,738 | 218,738 | 224,738 | 230,738 | 236,738 | 242,738 | 248,738 | 256,738 |
| Depreciation on Plant & Equipment | | | | 881,786 | 898,360 | 795,868 | 396,330 | 326,093 | 346,267 | 403,626 | 264,137 | 322,471 | 375,804 | 447,471 | 534,138 | 617,472 | 677,949 | 748,425 |
| Depreciation on Furniture and Fittings | | | | 7,468 | 4,108 | 2,481 | 10,151 | 11,716 | 11,541 | 14,391 | 7,781 | 7,781 | 7,781 | 7,781 | 7,781 | 7,781 | 4,926 | 2,067 |
| Depreciation on Roads, Drainage & Bridge Network | | | | 1,940,548 | 2,584,452 | 2,731,484 | 3,044,872 | 3,375,868 | 3,336,724 | 3,270,802 | 2,591,914 | 2,680,149 | 2,768,384 | 2,856,619 | 2,944,854 | 3,033,089 | 3,121,324 | 3,206,817 |
| Depreciation on Water | | | | 113,725 | 119,404 | 123,692 | 112,162 | 114,346 | 150,595 | 156,028 | 166,675 | 198,858 | 236,108 | 267,919 | 299,998 | 334,177 | 366,856 | 396,042 |
| Depreciation on Sewerage | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation on Other | | | | 250,871 | 313,079 | 349,932 | 376,385 | 378,241 | 402,184 | 410,464 | 192,540 | 192,540 | 192,540 | 192,540 | 192,540 | 192,540 | 192,540 | 192,540 |
| Depreciation on asset revaluations | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation on WIP | | | | - | - | - | - | - | 3,061 | - | - | - | - | - | - | - | - | - |
| Depreciation on finance leases | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Amortisation of intangible assets | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | | | | 3,438,183 | 4,147,116 | 4,186,778 | 4,275,353 | 4,546,923 | 4,615,460 | 4,668,072 | 3,435,785 | 3,620,537 | 3,805,355 | 4,003,068 | 4,216,049 | 4,427,797 | 4,612,333 | 4,802,629 |
| Bad and doubtful debts | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rentals - operating leases | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenses | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other miscellaneous movements | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenses | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance costs charged by Queensland Treasury Corporation | | | | 128,340 | 95,197 | 70,641 | 50,484 | 14,342 | 9,903 | 6,883 | 4,981 | 4,276 | 3,519 | 2,705 | 1,831 | 891 | 207 | - |
| Interest paid on overdraft | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bank fees | | | | 2,813 | 3,909 | 3,434 | 3,274 | 3,634 | 4,095 | 3,850 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Other finance costs (non interest related) | | | | - | - | - | - | 1,403,385 | - | - | - | - | - | - | - | - | - | - |
| Finance lease costs | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance costs | | | | 131,153 | 99,106 | 74,075 | 53,758 | 1,421,361 | 13,998 | 10,733 | 8,981 | 8,276 | 7,519 | 6,705 | 5,831 | 4,891 | 4,207 | 4,000 |
| Community service obligation payments | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Competitive neutrality fees | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internal service provider payments | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other payments | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total recurrent expenses | | | | 20,176,565 | 14,858,961 | 16,886,939 | 14,112,381 | 21,043,380 | 28,134,456 | 24,394,193 | 14,978,766 | 15,284,813 | 15,801,824 | 16,415,070 | 16,966,898 | 17,813,738 | 18,607,003 | 19,336,815 |
| Capital expenses: | | | | | | | | | | | | | | | | | | |
| Loss on sale of property, plant and equipment | | | | - | 43,850 | - | 430,617 | 57,638 | 17,899 | 62,677 | 46,386 | 46,386 | 46,386 | 46,386 | 46,386 | 46,386 | 46,386 | 46,386 |
| Loss on investments | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other capital expenses | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment losses | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation decrements | | | | - | - | - | 41,392 | - | - | - | - | - | - | - | - | - | - | - |
| Total capital expenses | | | | - | 43,850 | - | 472,009 | 57,638 | 17,899 | 62,677 | 46,386 |
| Total expenses | | | | 20,176,565 | 14,902,811 | 16,886,939 | 14,584,390 | 21,101,018 | 28,152,355 | 24,456,870 | 15,025,152 | 15,331,199 | 15,848,210 | 16,461,456 | 17,013,284 | 17,860,124 | 18,653,389 | 19,383,201 |
| Result from ordinary activities | | | | 6,187,536 | 6,049,513 | 4,842,724 | 8,231,960 | (2,743,107) | 5,758,445 | 8,565,559 | 1,669,447 | 1,236,615 | 1,116,973 | 980,265 | 1,031,174 | 831,411 | 838,632 | 714,530 |
| Other non-recurrent items | | | | - | 4,635,987 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net result attributable to Council | | | | 6,187,536 | 10,685,500 | 4,842,724 | 8,231,960 | (2,743,107) | 5,758,445 | 8,565,559 | 1,669,447 | 1,236,615 | 1,116,973 | 980,265 | 1,031,174 | 831,411 | 838,632 | 714,530 |
| OPERATING RESULT | | | | | | | | | | | | | | | | | | |
| Operating revenue | | | | 24,367,522 | 10,850,845 | 15,787,017 | 14,246,906 | 17,368,150 | 24,354,076 | 22,087,399 | 15,233,792 | 15,467,007 | 15,864,376 | 16,340,914 | 16,943,651 | 17,590,728 | 18,391,214 | 18,998,924 |
| Operating expense | | | | 20,176,565 | 14,858,961 | 16,886,939 | 14,112,381 | 21,043,380 | 28,134,456 | 24,394,193 | 14,978,766 | 15,284,813 | 15,801,824 | 16,415,070 | 16,966,898 | 17,813,738 | 18,607,003 | 19,336,815 |
| Operating result | | | | 4,190,957 | (4,008,116) | (1,099,922) | 134,525 | (3,675,230) | (3,780,380) | (2,306,794) | 255,026 | 182,194 | 62,552 | (74,156) | (23,247) | (223,010) | (215,789) | (337,891) |



ETHERIDGE SHIRE COUNCIL
STATEMENT OF CASH FLOWS
FINANCIAL YEAR ENDING 30TH JUNE 2019

| Year ended | Actual | | | | | | Budget | Forecast | | | | | | | | |
|--|--------------------|--------------------|--------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 30-Jun-13 | 30-Jun-14 | 30-Jun-15 | 30-Jun-16 | 30-Jun-17 | 30-Jun-18 | 30-Jun-19 | 30-Jun-20 | 30-Jun-21 | 30-Jun-22 | 30-Jun-23 | 30-Jun-24 | 30-Jun-25 | 30-Jun-26 | 30-Jun-27 | 30-Jun-28 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash flows from operating activities: | | | | | | | | | | | | | | | | |
| Receipts from customers | 24,328,510 | 10,675,306 | 18,260,615 | 12,549,762 | 17,985,546 | 23,056,848 | 23,211,518 | 15,255,397 | 15,167,551 | 15,520,409 | 15,958,076 | 16,521,566 | 17,129,399 | 17,878,332 | 18,449,519 | 19,143,919 |
| Payment to suppliers and employees | (17,418,574) | (10,576,260) | (14,122,290) | (9,939,942) | (16,041,678) | (23,057,370) | (19,793,700) | (12,172,952) | (11,658,109) | (11,965,996) | (12,380,994) | (12,716,329) | (13,341,157) | (13,947,497) | (14,498,291) | (15,129,403) |
| Payments for land held as inventory | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds from sale of land held as inventory | - | - | - | - | - | - | - | 10,000 | - | - | - | - | - | - | - | - |
| Interest received | 342,794 | 452,292 | 441,815 | 488,633 | 553,648 | 322,832 | 265,324 | 258,735 | 291,206 | 329,198 | 364,714 | 398,712 | 436,281 | 481,858 | 526,255 | 566,003 |
| Interest on loans | (128,340) | (95,197) | (70,641) | (50,484) | (14,342) | (10,148) | (6,883) | (4,981) | (4,276) | (3,519) | (2,705) | (1,831) | (891) | (207) | - | - |
| Interest on overdraft | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on finance lease | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance costs | (128,340) | (95,197) | (70,641) | (50,484) | (14,342) | (10,148) | (6,883) | (4,981) | (4,276) | (3,519) | (2,705) | (1,831) | (891) | (207) | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Income from investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Distribution from joint venture | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net cash inflow (outflow) from operating activities | 7,124,390 | 456,141 | 4,509,499 | 3,047,969 | 2,483,174 | 312,162 | 3,676,259 | 3,346,199 | 3,796,372 | 3,880,092 | 3,939,091 | 4,202,118 | 4,223,632 | 4,412,486 | 4,477,483 | 4,580,519 |
| Cash flows from investing activities: | | | | | | | | | | | | | | | | |
| Payments for property, plant and equipment | (6,770,587) | (11,908,138) | (8,255,851) | (9,676,097) | (1,611,679) | (13,310,572) | (16,489,468) | (3,640,019) | (3,297,000) | (3,327,000) | (3,662,000) | (3,785,000) | (3,625,000) | (3,290,000) | (3,980,000) | (3,880,000) |
| Subsidies, donations and contributions for new capital expenditure | 1,943,284 | 10,101,479 | 5,932,563 | 8,569,444 | 989,761 | 9,556,724 | 10,935,030 | 1,460,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,100,807 | 1,098,807 | 1,098,807 |
| Proceeds from sale of property, plant and equipment | 181,787 | 355,653 | 189,136 | 1,251,309 | 111,328 | 104,513 | 73,400 | 73,400 | 73,400 | 73,400 | 73,400 | 73,400 | 73,400 | 73,400 | 73,400 | 73,400 |
| Payments for intangible assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net transfer (to) from cash investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net movement in loans and advances | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net cash inflow (outflow) from investing activities | (4,645,516) | (1,451,006) | (2,134,152) | 144,656 | (510,590) | (3,649,335) | (5,481,038) | (2,105,812) | (2,122,793) | (2,152,793) | (2,487,793) | (2,610,793) | (2,450,793) | (2,115,793) | (2,807,793) | (2,707,793) |
| Cash flows from financing activities: | | | | | | | | | | | | | | | | |
| Proceeds from borrowings | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowings | (469,757) | (502,899) | (527,455) | (588,365) | (46,352) | (48,256) | (42,243) | (9,447) | (10,152) | (10,909) | (11,723) | (12,597) | (13,537) | (5,372) | - | - |
| Repayments made on finance leases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net cash inflow (outflow) from financing activities | (469,757) | (502,899) | (527,455) | (588,365) | (46,352) | (48,256) | (42,243) | (9,447) | (10,152) | (10,909) | (11,723) | (12,597) | (13,537) | (5,372) | - | - |
| Net increase (decrease) in cash held | 2,009,117 | (1,497,764) | 1,847,892 | 2,604,260 | 1,926,232 | (3,385,429) | (1,847,022) | 1,230,940 | 1,663,427 | 1,716,390 | 1,439,575 | 1,578,728 | 1,759,302 | 2,291,321 | 1,669,690 | 1,872,726 |
| Cash at beginning of reporting period | 8,254,597 | 10,263,714 | 8,765,950 | 10,613,842 | 13,218,102 | 15,144,334 | 11,758,905 | 9,911,883 | 11,142,823 | 12,806,250 | 14,522,640 | 15,962,215 | 17,540,943 | 19,300,245 | 21,591,566 | 23,261,256 |
| Cash at end of reporting period | 10,263,714 | 8,765,950 | 10,613,842 | 13,218,102 | 15,144,334 | 11,758,905 | 9,911,883 | 11,142,823 | 12,806,250 | 14,522,640 | 15,962,215 | 17,540,943 | 19,300,245 | 21,591,566 | 23,261,256 | 25,133,982 |
| Restricted and unrestricted components: | | | | | | | | | | | | | | | | |
| Restricted component of cash | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unrestricted component | 10,263,714 | 8,765,950 | 10,613,842 | 13,218,102 | 15,144,334 | 11,758,905 | 9,911,883 | 11,142,823 | 12,806,250 | 14,522,640 | 15,962,215 | 17,540,943 | 19,300,245 | 21,591,566 | 23,261,256 | 25,133,982 |



ETHERIDGE SHIRE COUNCIL
STATEMENT OF CHANGES IN EQUITY
FINANCIAL YEAR ENDING 30TH JUNE 2019

| | Total \$ | Retained surplus \$ | Asset revaluation reserve \$ | Other reserves \$ |
|-------------------------------|--------------------|------------------------|------------------------------------|----------------------|
| Balance at 30 Jun 2014 | 161,548,975 | 54,303,234 | 99,666,833 | 7,578,908 |
| Net result for the period | 4,842,724 | 4,842,724 | | |
| Transfers to reserves | - | (557,834) | - | 557,834 |
| Transfers from reserves | - | - | - | - |
| Asset revaluation adjustment | 25,874,541 | | 25,874,541 | |
| Asset recognition | - | - | | |
| Balance at 30 Jun 2015 | 192,266,240 | 58,588,124 | 125,541,374 | 8,136,742 |
| Net result for the period | 8,231,960 | 8,231,960 | | |
| Transfers to reserves | 175,328 | (528,926) | - | 704,254 |
| Transfers from reserves | (133,937) | - | - | (133,937) |
| Asset revaluation adjustment | (41,392) | | (41,392) | |
| Asset recognition | - | - | | |
| Balance at 30 Jun 2016 | 200,498,199 | 66,291,158 | 125,499,982 | 8,707,059 |
| Net result for the period | (2,743,107) | (2,743,107) | | |
| Transfers to reserves | (2) | (563,160) | - | 563,158 |
| Transfers from reserves | - | - | - | - |
| Asset revaluation adjustment | - | | | |
| Asset recognition | - | - | | |
| Balance at 30 Jun 2017 | 197,755,090 | 62,984,891 | 125,499,982 | 9,270,217 |
| Net result for the period | 5,758,445 | 5,758,445 | | |
| Transfers to reserves | (10,248,648) | (10,248,648) | - | - |
| Transfers from reserves | (210,099) | - | - | (210,099) |
| Asset revaluation adjustment | 7,918,302 | | 7,918,302 | |
| Asset recognition | - | - | | |
| Balance at 30 Jun 2018 | 200,973,090 | 58,494,688 | 133,418,284 | 9,060,118 |
| Net result for the period | 8,540,133 | 8,540,133 | | |
| Transfers to reserves | - | (287,941) | | 287,941 |
| Transfers from reserves | - | 10,000 | | (10,000) |
| Asset revaluation adjustment | - | | | |
| Balance at 30 Jun 2019 | 209,513,223 | 66,756,880 | 133,418,284 | 9,338,059 |
| Net result for the period | 1,669,447 | 1,669,447 | | |
| Transfers to reserves | - | (550,000) | | 550,000 |
| Transfers from reserves | - | - | | - |
| Asset revaluation adjustment | - | | | |
| Balance at 30 Jun 2020 | 211,182,670 | 67,876,327 | 133,418,284 | 9,888,059 |
| Net result for the period | 1,236,615 | 1,236,615 | | |
| Transfers to reserves | - | (550,000) | | 550,000 |
| Transfers from reserves | - | - | | - |
| Asset revaluation adjustment | - | | | |
| Balance at 30 Jun 2021 | 212,419,285 | 68,562,942 | 133,418,284 | 10,438,059 |
| Net result for the period | 1,116,973 | 1,116,973 | | |
| Transfers to reserves | - | (550,000) | | 550,000 |
| Transfers from reserves | - | - | | - |
| Asset revaluation adjustment | - | | | |
| Balance at 30 Jun 2022 | 213,536,258 | 69,129,915 | 133,418,284 | 10,988,059 |
| Net result for the period | 980,265 | 980,265 | | |
| Transfers to reserves | - | (541,519) | | 541,519 |
| Transfers from reserves | - | - | | - |
| Asset revaluation adjustment | - | | | |
| Balance at 30 Jun 2023 | 214,516,523 | 69,568,661 | 133,418,284 | 11,529,578 |
| Net result for the period | 1,031,174 | 1,031,174 | | |
| Transfers to reserves | - | (500,000) | | 500,000 |
| Transfers from reserves | - | - | | - |



ETHERIDGE SHIRE COUNCIL
STATEMENT OF CHANGES IN EQUITY
FINANCIAL YEAR ENDING 30TH JUNE 2019

| | Total \$ | Retained surplus \$ | Asset revaluation reserve \$ | Other reserves \$ |
|-------------------------------|--------------------|------------------------|------------------------------------|----------------------|
| Asset revaluation adjustment | - | | - | |
| Balance at 30 Jun 2024 | <u>215,547,697</u> | <u>70,099,835</u> | <u>133,418,284</u> | <u>12,029,578</u> |
| Net result for the period | 831,411 | 831,411 | | |
| Transfers to reserves | - | (500,000) | | 500,000 |
| Transfers from reserves | - | - | | - |
| Asset revaluation adjustment | - | | - | |
| Balance at 30 Jun 2025 | <u>216,379,108</u> | <u>70,431,246</u> | <u>133,418,284</u> | <u>12,529,578</u> |
| Net result for the period | 838,632 | 838,632 | | |
| Transfers to reserves | - | (500,000) | | 500,000 |
| Transfers from reserves | - | - | | - |
| Asset revaluation adjustment | - | | - | |
| Balance at 30 Jun 2026 | <u>217,217,740</u> | <u>70,769,878</u> | <u>133,418,284</u> | <u>13,029,578</u> |
| Net result for the period | 714,530 | 714,530 | | |
| Transfers to reserves | - | (500,000) | | 500,000 |
| Transfers from reserves | - | - | | - |
| Asset revaluation adjustment | - | | - | |
| Balance at 30 Jun 2027 | <u>217,932,270</u> | <u>70,984,408</u> | <u>133,418,284</u> | <u>13,529,578</u> |
| Net result for the period | 591,703 | 591,703 | | |
| Transfers to reserves | - | (500,000) | | 500,000 |
| Transfers from reserves | - | - | | - |
| Asset revaluation adjustment | - | | - | |
| Balance at 30 Jun 2028 | <u>218,523,973</u> | <u>71,076,111</u> | <u>133,418,284</u> | <u>14,029,578</u> |

Financial Sustainability Ratios 2018 | 2019



Relevant Measures of Financial Sustainability - S.169 (4) & S.169 (5) of the Local Government Regulation 2012

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

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

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



Etheridge Shire Council
Current - year Financial Sustainability Statement
For the year ended 30th June 2019

Measures of Financial Sustainability

How the measure is calculated Actual - Council Target

Council's performance as 30th June 2019 against key financial ratios and targets:

| | | | |
|---------------------------------|--|---------|-----------------------|
| Operating Surplus Ratio | Net result (excluding capital items) divided by total operating revenue (excluding capital items) | -10.60% | Between 0% and 10% |
| Asset Sustainability Ratio | Capital expenditure on the replacement of assets (renewals) divided by depreciation expense | 51.50% | Greater than >90% |
| Net Financial Liabilities Ratio | Total liabilities less current assets divided by total operating revenue (excluding capital items) | -42.64% | Not greater than <60% |

Note: 1 - Basis of Preparation

The Budget year Financial Sustainability Statement is a requirement under S.169(4) & S.169(5) of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three (3) reported measures are prepared on an accrual basis and are drawn from the 2018/2019 Budget financial statements as per S.169(1(a) for the year ended 30th June 2019

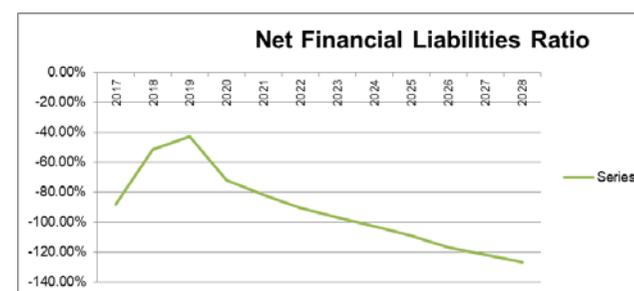
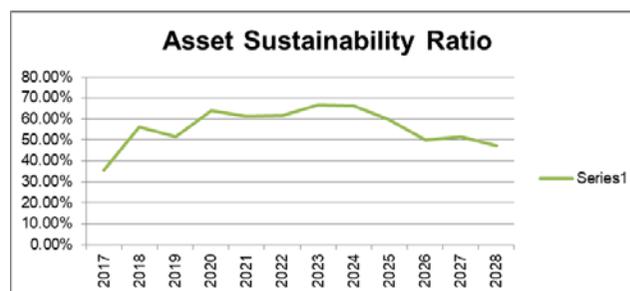
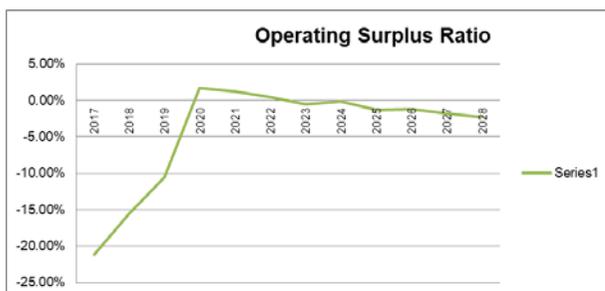
Relevant Measures of Financial Sustainability - S.169 (4) & S.169 (5) of the Local Government Regulation 2012



Etheridge Shire Council
Long-Term Financial Sustainability Statement
Prepared as at 30 June 2018

Measures of Financial Sustainability

| Measure | Target | Actuals | Budget | Yr 1 | Yr 2 | Yr 3 | Yr 4 | Yr 5 | Yr 6 | Yr 7 | Yr 8 | Yr 9 |
|---------------------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | | FYE 2018 | FYE 2019 | FYE 2020 | FYE 2021 | FYE 2022 | FYE 2023 | FYE 2024 | FYE 2025 | FYE 2026 | FYE 2027 | FYE 2028 |
| Operating Surplus Ratio | Net result (excluding capital items) divided by total operating revenue (excluding capital items) Between 0% and 10% | -15.50% | -10.60% | 1.70% | 1.20% | 0.40% | -0.50% | -0.10% | -1.30% | -1.20% | -1.80% | -2.30% |
| Asset Sustainability Ratio | Capital expenditure on the replacement of assets (renewals) divided by depreciation expense Greater than >90% | 56.30% | 51.50% | 64.10% | 61.40% | 61.50% | 66.80% | 66.40% | 59.60% | 49.90% | 51.60% | 47.40% |
| Net Financial Liabilities Ratio | Total liabilities less current assets divided by total operating revenue (excluding capital items) Not greater than <60% | -51.50% | -42.64% | -72.20% | -81.90% | -90.70% | -96.90% | -102.80% | -109.00% | -116.60% | -121.60% | -126.40% |



Relevant Measures of Financial Sustainability - S.169 (4) & S.169 (5) of the Local Government Regulation 2012

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

// operating surplus ratio

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes. A positive ratio indicates that funds are available for capital expenditure and the suggested target range is between 0% and 10%. Council's long term commitment to funding future capital growth is reflected in these results. The result for 2017/18 has been hampered by Council receiving payments in advance for flood damage works and the prepayment by the Federal & State Governments to issue a part payment of Councils FAG's Grant in the prior financial year. This has meant that Council has received the revenue in the prior financial year with Council undertaking the associated works within the current financial year. *This is also the case in the Budgeted Financial Statements with a number of prepayments of Operating Revenue in the 2017/18 financial year, which has had an impact on Councils Operating Surplus*

// net financial liabilities ratio

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

// asset sustainability ratio

This ratio indicates whether council is renewing or replacing its existing assets at the same time that its overall stock of assets is wearing out, expressed as a percentage. The benchmark established for the Local Government sector is to have a ratio greater than 90 per cent. Council is currently below this target range, and Council's long term financial forecast indicates that Council will continue to be below the recommended benchmark into the future.

Note: Sustainability Ratio

Council's "Sustainability Ratio" shows a declining trend in the inability of Council to provision sufficient funds each year to maintain its current assets.

... "A Local Government is financially sustainable if the Local Government is able to maintain its financial capital and infrastructure capital over the long-term"...

Financial sustainability is about the Shire being able to maintain its infrastructure capital and financial capital over the long-term. Debt when used sensibly and prudently to fund important infrastructure can help the Shire achieve the financial sustainability objectives and continue to provide a reliable level of service to the community.

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

Over the FYE17 & FYE18 Council has a focus on diverting the majority of councils Capital Income (Grants + Council funds) towards upgrading State Government infrastructure (i.e Georgetown/Forsayth Rd) with the combined funding over the two financial years equating to around \$3.2M. In the past, Council has utilized these funds to upgrade Councils existing assets (culverts, re-seals, re-sheeting etc).

While the current strategy of Council does have merit, it does reduce the ongoing maintenance and capital renewal programs that would need to be accounted for in future years as the asset is consumed, however this current strategy, may place Council in financial stress in future financial years to maintain its current asset base.

Another point that needs to be made, is a decision of Council (via a policy) to expense Flood Damage Works, where in the past, this has been capitalized and treated as Capital Renewal to Councils road network, which had a positive effect on Councils sustainability ratio. However, Council cannot rely on being declared for REPA under a Flood Damage event each year, and cannot rely on this funding as a solution to Councils declining sustainability ratio.

Council provisions approximately \$250k - \$350k per annum to maintain its current Building Structures which has an annual depreciation expense of approximately \$340k. Due to accounting standards the building maintenance is expensed due to the nature of the work and it is not captured as capital renewal. Based on this quick analogy, it would be fair to say that Council is meeting its obligation to maintain one of its classes of assets however this is not captured when calculating the sustainability ratio.

The bench mark for this particular ratio needs to be looked at and reviewed. It is difficult for small councils (like Etheridge) to generate additional revenue through normal revenue channels (i.e. Rates & Charges) which is needed to maintain services & maintain infrastructure. In addition, the amounts of Capital Grants that are becoming available via (State & Federal Governments) need to be adaptable and flexible to allow Councils to apply the funding for capital renewal basis as well. Councils will end up with a multitude of new assets and the inability to fund the whole of life costs.

At present, Council has core revenue from Rates & Charges of approximately \$2.4M, FAGs funds of around \$4.8M and approximately \$0.280M in fees & charges which equates to around \$7.48M in core revenue with a capital renewal program of around \$2-3M per annum. This does not leave a lot of surplus to pay for Council overheads, insurance obligations and the ever increasing demand to meet community expectations.

Council is constantly looking at ways to become more efficient within its operations and has achieved some good outcomes when procuring goods to reduce Council's ongoing discretionary costs when implementing new projects or undertaking the salt & pepper maintenance of certain assets classes.

The Department of Infrastructure, Local Government & Planning along with QAO have been discussing the review of the Sustainability Ratio over the past 12-16 months which is long overdue and as mentioned above, it is difficult for small Councils to achieve the minimum benchmark imposed on local governments from the Department and Audit. It would be more prudent for the individual Councils to set its own benchmarking ratio as it is best placed to understand its local conditions rather than a "one fit" approach across the industry.

Council is working hard to rectify its ongoing "Sustainability" and is looking at innovative initiatives to assist Council with additional revenue streams, and is keen to keep driving the local economy through the responsible delivery of capital projects and a focused approach to the long term planning and sustainability of our communities while maintaining the Shire's liveability.



Export to New Workbook

| Year ended | % Increase / (Decrease) over historical period from 30/06/2013 to 30/06/2018 | Total / Average over historical period 30/06/2013 to 30/06/2018 | % Increase / (Decrease) over forecast period 30/06/2019 to 30/06/2028 | Total / Average over forecast period 30/06/2019 to 30/06/2028 | Actual | | | | | | Budget | Forecast | | | | | | | | |
|--|--|---|---|---|------------|-------------|-------------|------------|-------------|-------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | | | | | 30/06/2013 | 30/06/2014 | 30/06/2015 | 30/06/2016 | 30/06/2017 | 30/06/2018 | 30/06/2019 | 30/06/2020 | 30/06/2021 | 30/06/2022 | 30/06/2023 | 30/06/2024 | 30/06/2025 | 30/06/2026 | 30/06/2027 | 30/06/2028 |
| 2. Financial Indicators & Ratios | | | | | | | | | | | | | | | | | | | | |
| 2.1 Operating Position Indicators | | | | | | | | | | | | | | | | | | | | |
| Total recurrent revenue (or Operating revenue) (\$) | | 106,974,516 | | 176,631,269 | 24,367,522 | 10,850,845 | 15,787,017 | 14,246,906 | 17,368,150 | 24,354,076 | 22,061,973 | 15,233,792 | 15,467,007 | 15,864,376 | 16,340,914 | 16,943,651 | 17,590,728 | 18,391,214 | 18,998,924 | 19,738,690 |
| Total recurrent expenses (or Operating expenses) (\$) | | 115,212,682 | | 179,798,528 | 20,176,565 | 14,858,961 | 16,886,939 | 14,112,381 | 21,043,380 | 28,134,456 | 24,394,193 | 14,978,766 | 15,284,813 | 15,801,824 | 16,415,070 | 16,966,898 | 17,813,738 | 18,607,003 | 19,336,815 | 20,199,408 |
| Total Operating result (\$) | | -8,238,166 | | -3,167,259 | 4,190,957 | (4,008,116) | (1,099,922) | 134,525 | (3,675,230) | (3,780,380) | (2,332,220) | 255,026 | 182,194 | 62,552 | (74,156) | (23,247) | (223,010) | (215,789) | (337,891) | (460,718) |
| Operating result before Interest, Tax, Depreciation and Amortisation (EBITDA) (\$) | | 17,340,554 | | 39,466,898 | 7,757,480 | 234,197 | 3,157,497 | 4,460,362 | 886,035 | 844,983 | 2,342,735 | 3,695,792 | 3,807,007 | 3,871,426 | 3,931,617 | 4,194,633 | 4,205,678 | 4,396,751 | 4,464,738 | 4,556,521 |
| Operating result as a % of Total operating revenue (%) | | -7.7% | | -1.8% | 17.2% | (36.9)% | (7.0)% | 0.9% | (21.2)% | (15.5)% | (10.6)% | 1.7% | 1.2% | 0.4% | (0.5)% | (0.1)% | (1.3)% | (1.2)% | (1.8)% | (2.3)% |
| Relative operating growth rate (%) | | (6.9)% | | 1.2% | n/a | (29.1)% | 31.8% | 6.7% | (27.2)% | 6.5% | 3.9% | 7.6% | (0.5)% | (0.8)% | (0.9)% | 0.3% | (1.2)% | 0.1% | (0.6)% | (0.6)% |
| Sales, contracts and recoverable works margin (%) | | 100.0% | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Total operating revenue / Total operating expense (%) | | 92.8% | | 98.2% | 120.8% | 73.0% | 93.5% | 101.0% | 82.5% | 86.6% | 90.4% | 101.7% | 101.2% | 100.4% | 99.5% | 99.9% | 98.7% | 98.8% | 98.3% | 97.7% |
| 2.2 Fiscal Flexibility Indicators | | | | | | | | | | | | | | | | | | | | |
| Net rates, utilities and charges / operating revenue (%) | | 13.4% | | 14.0% | 10.0% | 22.0% | 16.9% | 16.5% | 14.1% | 8.6% | 9.8% | 14.5% | 14.6% | 14.7% | 14.8% | 14.7% | 14.6% | 14.5% | 14.4% | 14.2% |
| Operating subsidies, donations and contributions / operating revenue (%) | | 51.2% | | 59.8% | 60.4% | 53.7% | 30.2% | 58.7% | 59.2% | 44.4% | 48.8% | 60.1% | 60.0% | 60.1% | 60.3% | 60.9% | 61.4% | 62.2% | 62.6% | 63.3% |
| Sales - contract and recoverable works / operating revenue (%) | | 30.2% | | 21.7% | 25.9% | 15.2% | 46.8% | 18.0% | 21.1% | 44.2% | 38.3% | 21.0% | 20.9% | 20.6% | 20.2% | 19.6% | 19.1% | 18.4% | 18.0% | 17.5% |
| Total other operating income (including fees & charges and interest) / operating revenue (%) | | 5.1% | | 4.5% | 3.7% | 9.0% | 6.1% | 6.8% | 5.6% | 2.9% | 3.1% | 4.3% | 4.5% | 4.6% | 4.7% | 4.8% | 4.8% | 4.9% | 5.0% | 5.0% |
| Employee costs / total operating expenses (%) | | 25.7% | | 29.0% | 24.8% | 31.0% | 29.3% | 31.4% | 25.6% | 18.6% | 22.1% | 33.3% | 33.3% | 32.3% | 31.5% | 30.2% | 29.3% | 28.2% | 27.7% | 26.6% |
| Materials and services / total operating expenses (%) | | 50.9% | | 47.3% | 57.5% | 40.4% | 45.5% | 37.9% | 46.1% | 65.0% | 58.7% | 43.6% | 42.9% | 43.6% | 44.1% | 45.0% | 45.8% | 46.9% | 47.4% | 48.6% |
| Depreciation / total operating expenses (%) | | 21.9% | | 23.7% | 17.0% | 27.9% | 24.8% | 30.3% | 21.6% | 16.4% | 19.1% | 22.9% | 23.7% | 24.1% | 24.4% | 24.8% | 24.9% | 24.8% | 24.8% | 24.8% |
| Total other operating expenses (including interest) / operating expenses (%) | | 1.6% | | 0.0% | 0.7% | 0.7% | 0.4% | 0.4% | 6.8% | 0.0% | 0.0% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Operating results before interest and depreciation / interest expense (times) (interest cover) | | 47.0 | | 1560.4 | 60.4 | 2.5 | 44.7 | 88.4 | 61.8 | 85.3 | 340.4 | 742.0 | 890.3 | 1100.1 | 1453.5 | 2290.9 | 4720.2 | 21240.3 | n/a | n/a |
| (Net operating cash flow + interest expense) / (int expense + PY current int bearing liabilities) (times) (debt service cover) | | 5.7 | | 264.7 | n/a | 0.9 | 7.6 | 5.2 | 41.2 | 4.6 | 60.3 | 232.3 | 263.4 | 269.2 | 273.2 | 291.4 | 292.8 | 790.9 | n/a | n/a |
| Net operating cashflow / net capital expenditure (%) | | 146.4% | | 149.9% | 153.4% | 31.4% | 211.3% | (2107.0)% | 486.3% | 8.6% | 67.1% | 158.9% | 178.8% | 180.2% | 158.3% | 161.0% | 172.3% | 208.5% | 159.5% | 169.2% |
| 2.3 Liquidity Indicators | | | | | | | | | | | | | | | | | | | | |
| Cash expenses cover (mths) | | 9.3 | | 15.0 | 7.4 | 9.9 | 10.1 | 16.2 | 11.0 | 6.0 | 6.0 | 11.6 | 13.2 | 14.5 | 15.4 | 16.5 | 17.3 | 18.5 | 19.2 | 19.9 |
| Current ratio (times) | | 9.6 | | 22.4 | 7.7 | 6.1 | 8.9 | 12.5 | 17.4 | 10.2 | 8.6 | 18.5 | 21.0 | 22.7 | 23.8 | 24.9 | 26.0 | 27.5 | 28.3 | 28.8 |
| Total current cash assets (includes unrestricted, restricted & overdraft) (\$) | | 11,627,475 | | 17,117,380 | 10,263,714 | 8,765,950 | 10,613,842 | 13,218,102 | 15,144,334 | 11,758,905 | 9,911,883 | 11,142,823 | 12,806,250 | 14,522,640 | 15,962,215 | 17,540,943 | 19,300,245 | 21,591,566 | 23,261,256 | 25,133,982 |
| % Restricted cash to total cash balance | | 0.0% | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 2.4 Equity Maintenance Indicators | | | | | | | | | | | | | | | | | | | | |
| Net results (includes capital revenues & expenses and extraordinary items) (\$) | | 32,963,058 | | 17,550,883 | 6,187,536 | 10,685,500 | 4,842,724 | 8,231,960 | (2,743,107) | 5,758,445 | 8,540,133 | 1,669,447 | 1,236,615 | 1,116,973 | 980,265 | 1,031,174 | 831,411 | 838,632 | 714,530 | 591,703 |
| Net margin (%) | | 19.7% | | 8.9% | 23.5% | 28.9% | 22.3% | 36.1% | (14.9)% | 17.0% | 25.9% | 10.0% | 7.5% | 6.6% | 5.6% | 5.7% | 4.4% | 4.3% | 3.6% | 2.8% |
| Net unrecouped depreciation (\$) | | 12,563,648 | | 3,667,031 | - | 4,008,116 | 1,099,922 | - | 3,675,230 | 3,780,380 | 2,332,220 | - | - | - | 74,156 | 23,247 | 223,010 | 215,789 | 337,891 | 460,718 |
| Unrecouped depreciation / total depreciation (%) | | 49.8% | | 8.6% | 0.0% | 96.6% | 26.3% | 0.0% | 80.8% | 81.9% | 50.0% | 0.0% | 0.0% | 0.0% | 1.9% | 0.6% | 5.0% | 4.7% | 7.0% | 9.2% |
| Annual capital expenditure / annual depreciation (times) | | 2.0 | | 1.1 | 2.0 | 2.9 | 2.0 | 2.3 | 0.4 | 2.9 | 3.1 | 1.1 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.7 | 0.8 | 0.8 |
| Total replacement capital expenditure / total depreciation on existing and replacement assets only (times) | | n/a | | 0.6 | n/a | n/a | n/a | n/a | n/a | n/a | 0.5 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.5 |
| New asset capital expenditure / opening written down value of total PP&E (%) | | n/a | | 1.1% | n/a | n/a | n/a | n/a | n/a | n/a | 6.4% | 0.7% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.8% | 0.8% |
| Change in total community equity excluding asset revaluation reserve (%) | | 21.1% | | 3.9% | | 26.0% | 2.3% | | n/a | 11.0% | 7.8% | 12.4% | (3.7)% | (6.5)% | 12.6% | 2.2% | 1.6% | 1.4% | 1.2% | 1.3% |

Rates (% Change between FYE 2018 & Budget FYE 2019)



Rates - % change between FYE 2018 and Budget FYE 2019

The Local Government Regulation 2012 states that the Annual Budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget. (S.169 (6) of the LGR¹)

Rates & Charges Comparison between FYE 2018 (Actuals) v FYE 2018 (Budget)

Note: 1 Revenue Analysis
For the year ended 30th June 2018

| (a) Rates and charges | Actuals 2017/2018 | Budget 2017/2018 | \$ Difference 2017/2018 | Percentage 2017/2018 |
|--|----------------------|---------------------|----------------------------|-------------------------|
| General Rates | \$ 1,971,335 | \$ 1,969,058 | \$ 2,277 | 0.12% |
| Separate Rates | | | | |
| Levies (EMFRL) | \$ 98,983 | \$ 96,900 | \$ 2,083 | 2.15% |
| Water Charges | \$ 280,239 | \$ 279,428 | \$ 811 | 0.29% |
| Water Consumption Charges | \$ 113,630 | \$ 106,699 | \$ 6,931 | 6.50% |
| Waste Management Charges | \$ 133,254 | \$ 134,563 | -\$ 1,309 | -0.97% |
| Other Rates & Utilities Revenue | \$ - | \$ - | \$ - | |
| Total Rates & Utility Charges Revenue | \$ 2,597,441 | \$ 2,586,648 | -\$ 10,793 | -0.42% |
| Less: Discounts | -\$ 317,360 | -\$ 312,490 | -\$ 4,870 | |
| Less: Pensioner Remissions | -\$ 96,101 | -\$ 119,148 | \$ 23,047 | |
| Net Rates & Utilities Charges Revenue | \$ 2,183,980 | \$ 2,155,010 | \$ 7,384 | 0.34% |

Rates & Charges Comparison between FYE 2018 (Actuals) v FYE 2019 Budget

Note: 2 Revenue Analysis
For the year ended 30th June 2019

| (a) Rates and charges | Actuals 2017/2018 | Budget 2018/2019 | \$ Difference 2018/2019 | Percentage 2018/2019 |
|--|----------------------|---------------------|----------------------------|-------------------------|
| General Rates | \$ 1,971,335 | \$ 2,032,458 | \$ 61,123 | 3.0% |
| Separate Rates | | | | |
| Levies (EMFRL) | \$ 96,900 | \$ 96,900 | \$ - | 0.00% |
| Water Charges | \$ 280,239 | \$ 285,843 | \$ 5,604 | 2.0% |
| Water Consumption Charges | \$ 113,630 | \$ 113,630 | \$ - | 0.00% |
| Waste Management Charges | \$ 133,254 | \$ 135,919 | \$ 2,665 | 2.0% |
| Other Rates & Utilities Revenue | \$ - | \$ - | \$ - | |
| Total Rates & Utility Charges Revenue | \$ 2,595,358 | \$ 2,664,750 | \$ 69,392 | 2.60% |
| Less: Discounts | -\$ 317,360 | -\$ 355,263 | -\$ 37,903 | |
| Less: Pensioner Remissions | -\$ 96,101 | -\$ 120,548 | -\$ 24,447 | |
| Net Rates & Utilities Charges Revenue | \$ 2,181,897 | \$ 2,188,939 | \$ 7,042 | 0.32% |

¹ LGR – Local Government Regulation 2012 (the Regulation)

2018/2019 Budget – Rating Assumptions



General Rate Assumptions FYE 2019

| ETHERIDGE SHIRE COUNCIL | | | | | | | | | | | | | | |
|-------------------------|--|-----------|-----------|-----------|-----------|-------|-----------|-----------|-------|-------|---------|----------------------------|-----------------|--------|
| Category | | | | 2018/2019 | | | 2017/2018 | | | Bills | | Revenue Contribution (\$m) | | |
| | | | | c/\$ | MGR | Cap % | c/\$ | MGR | Cap % | No. | % | Existing | New | (%) |
| 1 | Rural - grazing and agric | | | 1.3786 | 870.00 | 2.5% | 1.3450 | 850.00 | 6% | 123 | 20.85% | \$ 1,223,060.00 | \$ 1,252,958.00 | 2.44% |
| 2 | Rural - other | | | 2.4480 | 779.00 | 2.5% | 2.3890 | 760.00 | 0% | 24 | 4.07% | \$ 18,240.00 | \$ 18,696.00 | 2.50% |
| 3 | Urban - Etheridge towns | \$ - | \$ 17,500 | 4.3562 | 605.00 | 2.5% | 4.2500 | 590.00 | 6% | 242 | 41.02% | \$ 145,354.00 | \$ 149,034.00 | 2.53% |
| 4 | Urban - Etheridge towns | \$ 17,501 | | 6.8675 | 717.00 | 2.5% | 6.7000 | 700.00 | 6% | 34 | 5.76% | \$ 36,408.00 | \$ 37,319.00 | 2.50% |
| 5 | Urban - comm/ind | | | 6.8675 | 727.00 | 2.5% | 6.7000 | 710.00 | 6% | 47 | 7.97% | \$ 53,038.00 | \$ 54,359.00 | 2.49% |
| 6 | Rural - large mixed use | | | 1.3711 | 1,740.00 | 0.0% | 1.3377 | 1,590.00 | 0% | 1 | 0.17% | \$ 53,441.00 | \$ 54,775.00 | 2.50% |
| 7 | Rural - large renewable | | | 39.1592 | 10,000.00 | 0.0% | 38.2041 | 10,000.00 | 0% | 2 | 0.34% | \$ 91,690.00 | \$ 93,982.00 | 2.50% |
| 11 | Mining - claim | | | 55.5550 | 175.00 | 0.0% | 55.5550 | 175.00 | 0% | 14 | 2.37% | \$ 3,500.00 | \$ 3,500.00 | 0.00% |
| 12 | Commercial - utility service providers | | | 81.9936 | 990.00 | 0.0% | 74.5396 | 900.00 | 0% | 26 | 4.41% | \$ 192,243.00 | \$ 211,467.00 | 10.00% |
| 13 | Other | | | 3.9089 | 795.00 | 0.0% | 6.7000 | 795.00 | 0% | 0 | 0.00% | \$ - | \$ - | 0.00% |
| 14 | Mining UV \$1 - 2,500 | \$ - | \$ 2,500 | 20.7393 | 602.00 | 0.0% | 20.2335 | 588.00 | 0% | 63 | 10.68% | \$ 37,044.00 | \$ 37,926.00 | 2.38% |
| 15 | Mining UV \$2,501 - 6,500 | \$ 2,501 | \$ 6,500 | 37.2383 | 645.00 | 2.5% | 36.3300 | 630.00 | 6% | 7 | 1.19% | \$ 7,907.00 | \$ 8,105.00 | 2.50% |
| 16 | Mining UV \$6,501 - 15,000 | \$ 6,501 | \$ 15,000 | 38.6194 | 1,538.00 | 0.0% | 37.6775 | 1,500.00 | 0% | 4 | 0.68% | \$ 13,790.00 | \$ 14,135.00 | 2.50% |
| 17 | Mining UV \$15,001 - 35,000 | \$ 15,001 | \$ 35,000 | 37.7986 | 3,075.00 | 0.0% | 36.8767 | 3,000.00 | 0% | 1 | 0.17% | \$ 9,035.00 | \$ 9,261.00 | 2.50% |
| 18 | Mining UV \$35,001 - 60,000 | \$ 35,001 | \$ 60,000 | 62.4424 | 6,000.00 | 0.0% | 60.9195 | 6,000.00 | 0% | 1 | 0.17% | \$ 26,500.00 | \$ 27,162.00 | 2.50% |
| 19 | Mining UV >\$60,000 | \$ 60,001 | | 74.7240 | 12,000.00 | 0.0% | 72.9015 | 12,000.00 | 0% | 1 | 0.17% | \$ 58,321.00 | \$ 59,779.00 | 2.50% |
| | | | | | | | | | | 590 | 100.00% | \$ 1,969,571.00 | \$ 2,032,458.00 | 3.09% |

CapEx Budget

2018 | 2019



| Capital Works Budget 2018-2019 | | | | | | Project Costs | | | | | | | | |
|--------------------------------|--|------------------------------------|--|----------------------|--------------------|------------------------|------------------------|-----------|-------|-----------|------------------|---|---------------------|------------------|
| Sub Category | Section | Project | Project Description | Major Category | Project Type | Carry Over Project | Employee Costs (Wages) | Materials | Plant | Overheads | Grant Funding | Carry Forward Funds from 2017/18 Budget | Total Project Costs | Total Funding |
| | Corporate Plan Objective | | | | See Glossary Below | Projects Not Commenced | \$ | \$ | \$ | \$ | \$ | | \$ (Formula) | \$ (Formula) |
| | Select | | | Select | Select | Select | | | | | | | | |
| | | | | | New | | \$ - | \$ - | \$ - | \$ - | \$ 10,935,030.00 | \$ 1,762,603.00 | \$ 15,178,468.00 | \$ 15,178,468.00 |
| | | | | | New | | \$ - | \$ - | \$ - | \$ - | \$ 10,935,030.00 | \$ 1,762,603.00 | \$ 15,178,468.00 | \$ 15,178,468.00 |
| 1000 | Organisational Excellence & Governance | Purchase of Photocopiers | Upgrade two (2) Photocopiers for the Administration Office and Depot Administration. Current copiers are coming off long term rental plans | Other Assets | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 40,000.00 | \$ 40,000.00 |
| 2000 | Improving Communication Infrastructure & Mechanisms within the Shire | Purchase of Land | Council is in negotiations with Air Services Australia to acquire Lot(2) 706, 707, 713 on G1814 to utilise for a transmitting AM Radio | Land & Improvements | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000.00 | \$ 30,000.00 | \$ 30,000.00 |
| 3000 | Developing Equitable Social Infrastructure | Design & Construct Sports Stadium | Council has received a grant from the State Government under W4Q 2017-19. Council has resolved to construct a Multi-Purpose Sports Stadium on vacant land located in St George Street, Georgetown | Building & Dwellings | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ 535,000.00 | \$ 535,000.00 | \$ 1,120,000.00 | \$ 1,120,000.00 |
| 3000 | Developing Equitable Social Infrastructure | Install Solar to Council Buildings | Council has applied for a Grant through the Building Better Regions Fund in 2017/18 to install solar to Council's Administration Building | Building & Dwellings | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ 117,000.00 | \$ 39,185.00 | \$ 156,185.00 | \$ 156,185.00 |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has the final allocation of the Roads to Recovery Fund to expense in the 2018/19 Budget (Five Year Program) | Road Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ 512,783.00 | \$ - | \$ 512,783.00 | \$ 512,783.00 |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has an allocation from Transport Infrastructure Development Scheme (TIDS) for 2018/19 which will be spent on the Einasleigh - Forsyth Road (Ch 39.07 - 41.07) | Road Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ 343,300.00 | \$ - | \$ 686,600.00 | \$ 686,600.00 |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to undertake Resealing Works on the Einasleigh - Forsyth Rd as part of Councils Asset Management Plans | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 370,080.00 | \$ 370,080.00 |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to upgrade a major culvert/causeway situated on Rycon Road | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 200,000.00 | \$ 200,000.00 |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to upgrade the running surface of the Copperfield Bridge (Neil Butler Bridge) | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 200,000.00 | \$ 200,000.00 |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to undertake Resealing Works on town streets within Georgetown as part of Councils Asset Management Plans | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 121,321.00 | \$ 121,321.00 |
| 4000 | Resilient Transport Infrastructure & Connectivity | Road Improvements | Council has provisioned funds within the 2018/19 Budget to undertake Resealing Works on town streets within Einasleigh as part of Councils Asset Management Plans | Road Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 38,700.00 | \$ 38,700.00 |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has an established program to replace water meters for Georgetown & Forsyth as part of its Asset Management Plans | Water Supply Network | Renewal | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,500.00 | \$ 7,500.00 |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has provisioned funds within the 2018/19 Budget to construct a security fence around the Georgetown WTP | Other Assets | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 16,700.00 | \$ 16,700.00 |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has provisioned funds with the 2018/19 Budget to supply a back up Booster Pump for the Georgetown WTP | Water Supply Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,234.00 | \$ 18,234.00 |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has applied for a Grant through the Building Our Regions Fund for the upgrade of the Forsyth WTP. This project has commenced within the 2017/18 financial year and will be completed in July 2018/19 | Water Supply Network | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 254,581.00 | \$ 254,581.00 | \$ 254,581.00 |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Water Improvements | Council has provisioned funds within the 2018/19 to construct a new Water Reservoir for Forsyth Water | Water Supply Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175,000.00 | \$ 175,000.00 |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Construction of Charleston Dam | Council has applied for a Grant through the National Stronger Regions Fund to assist Council in the construction of the Dam (the construction may be over two financial years - total grant \$10.0M) | Water Supply Network | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ 5,000,000.00 | \$ - | \$ 5,000,000.00 | \$ 5,000,000.00 |

| Capital Works Budget 2018-2019 | | | | | | Project Costs | | | | | | | | |
|--------------------------------|--|--|---|----------------------|--------------------|------------------------|------------------------|-----------|-------|-----------|-----------------|---|---------------------|-----------------|
| Sub Category | Section | Project | Project Description | Major Category | Project Type | Carry Over Project | Employee Costs (Wages) | Materials | Plant | Overheads | Grant Funding | Carry Forward Funds from 2017/18 Budget | Total Project Costs | Total Funding |
| | Corporate Plan Objective | | | | See Glossary Below | Projects Not Commenced | \$ | \$ | \$ | \$ | \$ | | \$ (Formula) | \$ (Formula) |
| | Select | | | Select | Select | Select | | | | | | | | |
| 4300 | Developing Reliable Potable & Irrigation Water Supply | Gilbert River Research & Development Project | Council will apply again for funding under the CRCNA Funding to establish a Research & Development Agricultural Farm as part of the Development of the Gilbert River Irrigation Area Development | Water Supply Network | New | No | \$ - | \$ - | \$ - | \$ - | \$ 2,027,000.00 | \$ - | \$ 2,527,000.00 | \$ 2,527,000.00 |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Purchase of USL Land various locations | Council has provisioned funds within the 2018/19 Budget to purchase land within various Townships (Georgetown & Mt Surprise) 1. Industrial Land - Georgetown 2. Urban Land - Mt Surprise 3. Planning & Design - Residential Land (Georgetown) | Land & Improvements | Growth | Yes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 201,400.00 | \$ 401,400.00 | \$ 401,400.00 |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Development of Industrial Land (Georgetown) | Council has applied for a Grant through the Building Better Regions Fund within the 2017/18 financial year for the planning, design, & construction of additional Industrial Land along the Gulf Development Rd | Land & Improvements | Growth | Yes | \$ - | \$ - | \$ - | \$ - | \$ 854,000.00 | \$ 284,765.00 | \$ 1,138,765.00 | \$ 1,138,765.00 |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Upgrade and Development of Social & Tourism Infrastructure | Council will apply for a Grant through the LGGSP Fund to erect a historic shed to house old equipment relating to Greens Motors, Upgrade the catering building at the Sports Oval (Georgetown), Shade, Seating & fencing at Heritage Park & Upgrade the Lighting at the Sports Oval | Building & Dwellings | New | No | \$ - | \$ - | \$ - | \$ - | \$ 280,000.00 | \$ - | \$ 350,000.00 | \$ 350,000.00 |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Supply & Install Recreational Infrastructure at the Charleston Da, | Council applied for a Grant through the LGGSP 17-19 Fund in the 2017/18 financial year to construct Recreational Infrastructure at the Charleston Dam | Building & Dwellings | New | Yes | \$ - | \$ - | \$ - | \$ - | \$ 265,947.00 | \$ 382,672.00 | \$ 648,619.00 | \$ 648,619.00 |
| 5000 | Managing the Natural Assets & Environment for Tourism & Economic Development | Install additional Playground Equipment at Caschafor Park | Council has provisioned funds within the 2018/19 to supply & install additional playground equipment within the Caschafor Park precinct | Other Assets | New | No | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000.00 | \$ 50,000.00 |
| 6000 | Commercial Services | Upgrade the Terrestrial Centre (Unearth Etheridge Strategy) | Council is applying for a Grant through the Building Our Regions Fund Round 4 to upgrade the Terrestrial Centre as part of Councils Unearth Tourism GeoTrail Strategy | Building & Dwellings | New | No | \$ - | \$ - | \$ - | \$ - | \$ 1,000,000.00 | \$ 35,000.00 | \$ 1,115,000.00 | \$ 1,115,000.00 |

Plant Budget

2018 | 2019





2018/2019 PLANT REPLACEMENT BUDGET

| Plant No. | Item | Rego No. | Purchase Date | Age of Plant | Gross Cost | Kms/hrs 17-Apr-18 | Hours 17-Apr-18 | Particulars/Notes | Expected Trade | Actual(s) | W.D.V. | Budget Gain / Loss on Trade | Actual Gain / Loss on Trade | 2018/19 | | | | |
|-----------|--|----------|---------------|--------------|------------|-------------------|-----------------|--|----------------|-----------|------------|-----------------------------|-----------------------------|--------------|--------------|--|--------------|--------------|
| | | | | | | | | | | | | | | Budget | Net Change | Replacement Details | 2018/19 | Net Change |
| 1093 | Toyota Hilux Dual Cab 4x4 Utility | 067-TAU | 02-May-13 | 5yrs | \$ 49,848 | 112,301 | N/A | Toyota Hilux Dual Cab 4x4 Utility | \$ 20,000 | \$ - | \$ 20,464 | -\$ 464 | -\$ 20,464 | \$ 55,000 | \$ 55,000 | Replace with similar style vehicle | \$ 55,000 | \$ 55,000 |
| 1163 | Isuzu Dmax SX Space Cab 4wd Utility | 607-TME | 26-Nov-13 | 4yrs 5mths | \$ 49,761 | 112,581 | N/A | Isuzu Dmax SX Space Cab 4wd Utility | \$ 7,000 | \$ - | \$ 21,813 | -\$ 14,813 | -\$ 21,813 | \$ 55,000 | \$ 55,000 | Replace with similar style vehicle | \$ 55,000 | \$ 55,000 |
| 2158 | Mitsubishi Fuso Fighter (Patching Truck) | 912-KOW | 01-Oct-08 | 9yrs 6mths | \$ 114,660 | 222,085 | N/A | Mitsubishi Fuso Fighter (Patching Truck) | \$ 10,000 | \$ - | \$ 28,665 | -\$ 18,665 | -\$ 28,665 | \$ 165,000 | \$ 165,000 | Replace with similar style vehicle | \$ 165,000 | \$ 165,000 |
| 2189 | Mitsubishi Fuso Fighter FK600 (Job Truck) | 862-LWY | 01-Oct-09 | 8yrs 6mths | \$ 91,920 | 182,398 | N/A | Mitsubishi Fuso Fighter FK600 (Job Truck) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | To remain as an additional truck which will accommodate the Septic Pump Tank | \$ - | \$ - |
| New | Mitsubishi Fuso Fighter or Similar Style Truck | | | | | | | Mitsubishi Fuso Fighter or Similar Style Truck | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 150,000 | \$ 150,000 | Purchase new 16t Job Truck | \$ 150,000 | \$ 150,000 |
| New | Multi Tyre Cat Roller or Similar Style Roller | | | | | | | Multi Tyre Cat Roller or Similar Style Roller | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ 250,000 | Purchase new Multi Tyre Roller | \$ 250,000 | \$ 250,000 |
| New | Smooth Drum Roller (Padfoot Sheel Kit) | | | | | | | Smooth Drum Roller (Padfoot Sheel Kit) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ 250,000 | Purchase new Smooth Drum Roller with Padfoot Shell Kit | \$ 250,000 | \$ 250,000 |
| New | 4 x Customised Made Tandem Trailers (accommodate Generators) | | | | | | | 4 x Customised Made Tandem Trailers (accommodate Generators) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 | Purchase four (4) customised made Tandem Trailers (accommodate Generators) | \$ 50,000 | \$ 50,000 |
| New | Portable Winch for Low Loader | | | | | | | Portable Winch for Low Loader | | | | | \$ - | \$ 20,000 | \$ 20,000 | Purchase new Portable Winch for Low Loader | \$ 20,000 | \$ 20,000 |
| 3099 | Ferris Zero Turn Mower IS5100Z | C78349 | 30-Apr-10 | 8 yrs | \$ 30,000 | N/A | 4,556 hrs | Ferris Zero Turn Mower IS5100Z | \$ 2,200 | \$ - | \$ 6,818 | -\$ 4,618 | -\$ 6,818 | \$ 36,000 | \$ 36,000 | Purchase new Zero Turn Mower | \$ 36,000 | \$ 36,000 |
| 3071 | Zero Turn Waverly Mower | C70442 | 31-Mar-11 | 7 yrs 1 mth | \$ 19,447 | N/A | 2,289 hrs | Zero Turn Waverly Mower | \$ 2,200 | \$ - | \$ 4,862 | -\$ 2,662 | -\$ 4,862 | \$ - | \$ - | Plant 3071 to be traded with Plant 3099 to purchase new Zero Turn Mower | \$ - | \$ - |
| Used | 1 x Prime Mover (side tippers) | | | | | | | 1 x Prime Mover (side tippers) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 125,000 | \$ 125,000 | 1 x Prime Mover (side tippers) | \$ 125,000 | \$ 125,000 |
| Used | 2 x Side Tipper Trailers & Dolly | | | | | | | 2 x Side Tipper Trailers & Dolly | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 155,000 | \$ 155,000 | 2 x Side Tipper Trailers & Dolly | \$ 155,000 | \$ 155,000 |
| 2343 | 2010 Hino FG500 Garbage Compactor | 696-VTY | 15-Sep-15 | 8yrs 4mths | \$ 66,036 | 32,620 | N/A | 2010 Hino FG500 Garbage Compactor | \$ 32,000 | \$ - | \$ 53,455 | -\$ 21,455 | -\$ 53,455 | \$ - | \$ - | Sale of Garbage Compactor (Surplus to Needs) | \$ - | \$ - |
| | | | | | | | | | \$ 73,400 | \$ - | \$ 136,077 | -\$ 62,677 | -\$ 136,077 | \$ 1,311,000 | \$ 1,311,000 | | \$ 1,311,000 | \$ 1,311,000 |

Summary of Plant Operations Surplus:-

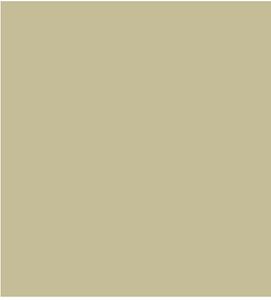
| Particulars | 2018/19 Budget | |
|---|----------------|--|
| | \$ | |
| Plant Operation Revenue | 3,035,413 | |
| Plant Operation Recoveries | | |
| On Road Diesel Grant | 80,000 | |
| Plus Profit/Less Loss On Sale | (136,077) | |
| Plant Operation Expenses | (1,710,250) | |
| Minor Plant Purchases | 0 | |
| Depreciation | (367,350) | |
| Surplus as at 30 June 2016 | 901,736 | |
| Less | 0 | |
| Amount Transferred to Plant Replacement | 901,736 | |

| | |
|--|-------------------|
| Plant Replacement Reserve (1/7/2018) | \$ 822,351 |
| Transferred to Plant Replacement Reserve from Op | \$ 901,736 |
| | \$ 1,724,087 |
| Less Net Change from Acquisitions & Disposals | -\$ 1,311,000 |
| Balance of Plant Replacement Reserve (30/6/16) | <u>\$ 413,087</u> |

Operational Plan

2018 | 2019

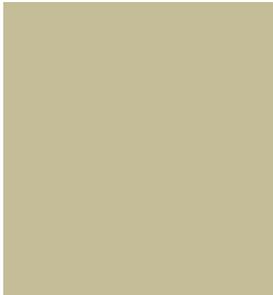




OPERATIONAL PLAN



2018|2019





ETHERIDGE SHIRE COUNCIL OPERATIONAL PLAN 2017|2018

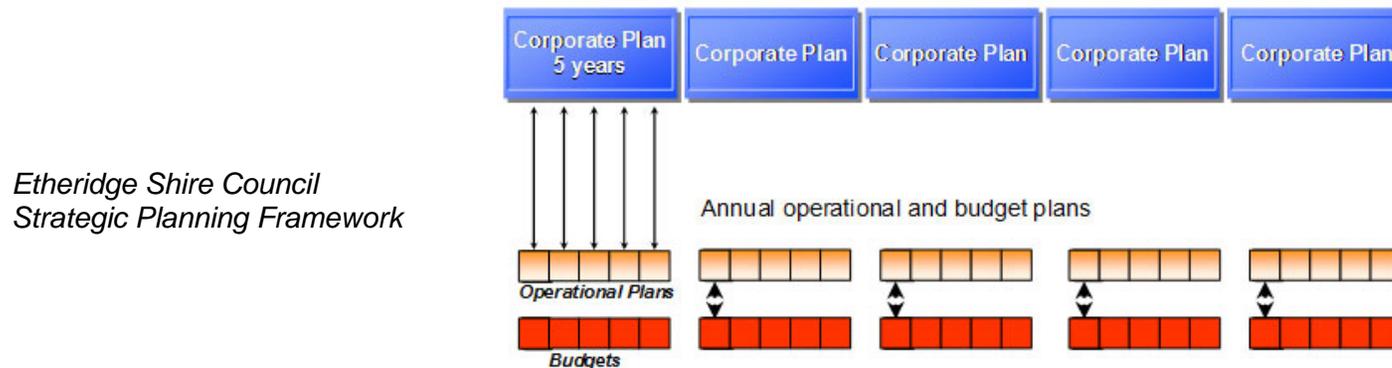
The 2018|2019 Operational Plan is a “Strategic Planning Document” which supports Council’s 2018 - 2023 Corporate Plan in delivering the *Vision* for the Etheridge Shire Council.

The Local Government Regulation 2012¹ requires Council to adopt an Operational Plan each financial year which needs to be consistent with the Annual Budget and state how Council will:

- a) *Progress the implementation of the 5 year Corporate Plan during the period of the Annual Operation Plan; and*
- b) *How Council will manage its Operational Risks*

The 2018|2019 Operational Plan identifies projects, initiatives and services that Council will deliver during the 2017|2018 financial year in achieving the long term objectives of the 2018-2023 Corporate Plan. It also provides direction to Council in setting the Annual Budget.

The Operational Plan is required by legislation² to be reviewed quarterly by Council and is also used as a vehicle for Council and Senior Management to evaluate Corporate performance and strategic direction.



Councils Corporate Plan 2018-2023 articulates a range of Strategic Priorities, Objectives, Strategies, Outcomes and Measures all grouped within seven (7) Key Strategic Priorities.

¹ S.174 (1) of the Local Government Regulation 2012

² S.174 (3) of the Local Government Regulation 2012

The Strategic Priorities from the Corporate Plan as listed below are mirrored across the structure of the Operational Plan.

- 1. Resilient Transport Infrastructure and Connectivity**
- 2. Developing Reliable Potable and Irrigation Water Supply**
- 3. Managing the Natural Assets and Environment for Tourism and Economic Development**
- 4. Developing Equitable Social Infrastructure:**
- 5. Improving Communication Infrastructure and Mechanisms within the Shire**
- 6. Commercial Services**
- 7. Organisational Excellence and Governance**

our *Vision*

*...Unearthing Etheridge's
future to create a future beyond
Rates, Roads and Rubbish...*

In accordance with S.175 of the Local Government Regulation 2012, the Operational Plan is required to state how Council will progress the implementation of its 5 year Corporate Plan during the financial year. The Corporate Plan identifies 96 specific actions / strategies which Council plans to undertake across the 5 year period to help achieve its "Vision" for the Etheridge Shire. The 2018|2019 Operational Plan lists a range of activities tied directly back to those 96 actions / strategies which are scheduled to be undertaken within the 2018|2019 financial year.

Each activity has an associated measure / outcome which will be used to assist in providing informed quarterly and annual status reporting of the overall implementation of the Operational Plan. The focus of the Operational Plan is centered on planning, actioning and delivering upon the relevant activities to be undertaken across the financial year that will deliver on the strategies and actions as stated within the 2018-2023 Corporate Plan.

This Plan is not about tracking the myriad of day-to-day "business as usual" activities associated with running an organisation as complex as Council. A vast majority of Operational matters are actioned and monitored on a regular basis via a range of business plans and other management and reporting mechanisms.

Managing Operational Risks

The Operational Plan must state and demonstrate how Council will manage its Operational Risks. Council manages its Operational Risk in accordance with its Enterprise Risk Management Framework which incorporates the following:

1. Risk Management Policy
2. Councils Risk Appetite & Tolerance Statement
3. Enterprise Risk Management Plan & Guidelines
4. Corporate & Operational Risk Registers

Councils internal Audit & Risk Management Committee has been established to assist in the assessment and evaluating the Risk Control Measures that Council has established to manage any identified risks to which its operations are exposed.

Councils Enterprise Risk Management Framework details a range of measures Council has formalized which are aimed at mitigating identified risks.

A comprehensive Risk Review was completed in 2017 on the ability to deliver services outlined in the Corporate Plan. Actions are in place to minimize these risks to ensure Council continues delivering quality service to the community through its Operational Plan. Councils Enterprise Risk Management Framework is in line with the Australian and New Zealand Standards (AS/NZS: ISO31000:2009)

The Corporate Plan Strategies and Budget reference links creates a clear line of sight between the strategies in Councils Corporate Plan, the activities associated with advancing those actions in the Annual Operation Plan and the funding of those activities as provided for in Councils Annual Budget.

The inclusion of these reference links confirms the legislative requirements that Council’s Operational Plan must be consistent with its Annual Budget.

How to read the Operational Plan

The format of the Operational Plan has been structured to meet the requirements of the *Local Government Regulation 2012*.

| | |
|------------------------------|---|
| Output / Activity | Individual strategies identified in Councils Corporate Plan and the activity/project that will be done to achieve a particular objective from the Corporate Plan |
| Responsibility | Responsibility is assigned to a manager (identified by organizational structure) to provide direct accountability for achieving targets and / or milestones |
| Outcomes / Milestones | To report on the outcomes that have been achieved against each Output / Activity as identified within the Operational Plan |

Responsible Officer Definitions:

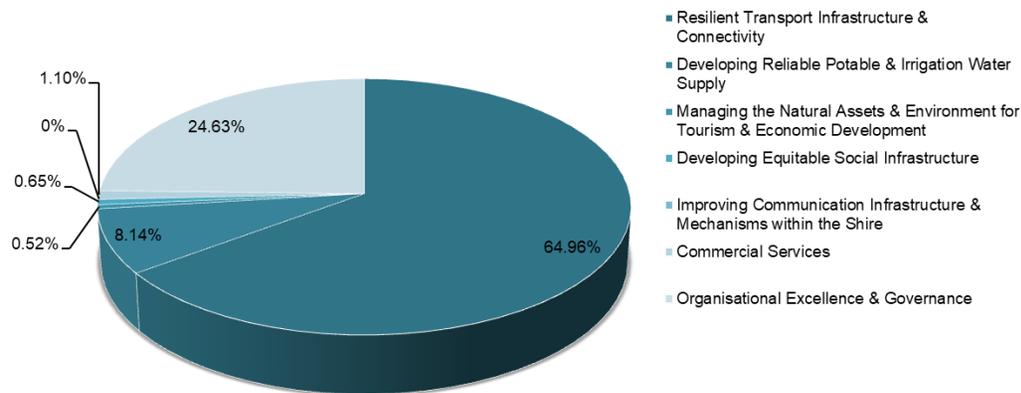
| Abbreviations | Definition |
|----------------------|---|
| CEO | Chief Executive Officer |
| DCCS | Director Corporate & Community Services |
| DES | Director Engineering Services |
| W/Mgr | Works Manager |
| FM | Finance Manager |

Budget alignment with 2018|2019 Operational Plan

The Operational Plan is strongly aligned with the budget through Council's Departments and Programs. This alignment is achieved by ensuring that all income and expenditure in the 2018|2019 budget are allocated to the relevant programs.

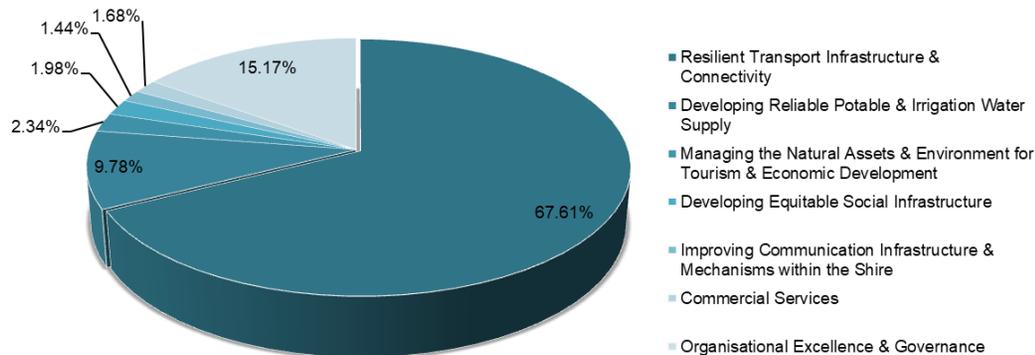
Council maintains appropriate financial management systems to enable reporting at various levels of detail from transaction level to strategic priority level. The Operational Plan is reporting income and expenditure at the strategic priority level.

Operating Revenue by Corporate Function



| <i>\$ ' Actuals</i> | Budget 2018/19 | % of sub-total |
|--|-------------------|-------------------|
| Operating Revenue by Function | | |
| Resilient Transport Infrastructure & Connectivity | 20,733,908 | 64.96% |
| Developing Reliable Potable & Irrigation Water Supply | 2,599,083 | 8.14% |
| Managing the Natural Assets & Environment for Tourism & Economic Development | 165,366 | 0.52% |
| Developing Equitable Social Infrastructure | 208,566 | 0.65% |
| Improving Communication Infrastructure & Mechanisms within the Shire | - | 0.00% |
| Commercial Services | 351,125 | 1.10% |
| Organisational Excellence & Governance | 7,861,322 | 24.63% |
| Total Operating Revenue by Function | 31,919,370 | 100.00% |

Operating Expenditure by Corporate Function



| <i>\$ ' Actuals</i> | Budget 2018/19 | % of sub-total |
|--|-------------------|-------------------|
| Operating Expenditure by Function | | |
| Resilient Transport Infrastructure & Connectivity | 23,579,221 | 67.61% |
| Developing Reliable Potable & Irrigation Water Supply | 3,414,026 | 9.78% |
| Managing the Natural Assets & Environment for Tourism & Economic Development | 818,207 | 2.34% |
| Developing Equitable Social Infrastructure | 688,290 | 1.98% |
| Improving Communication Infrastructure & Mechanisms within the Shire | 505,000 | 1.44% |
| Commercial Services | 583,150 | 1.68% |
| Organisational Excellence & Governance | 5,289,300 | 15.17% |
| Total Operating Expenditure by Function | 34,877,194 | 100.00% |



OPERATIONAL PLAN PROGRAM 2018|2019



Corporate Objective No. 1 **Resilient Transport Infrastructure and Connectivity**

Resilient transport infrastructure that maximises connectivity across the Shire and links us to the major commercial centres is essential if the Shire is to have sustainable economic growth and development. A resilient transport infrastructure would be expected to support a diversity of road users from agriculture (cattle and crops), resource industry and a growing tourism industry. The condition of the state controlled roads is considered a major deterrent for tourists travelling along the Hann Highway, Gulf Developmental Road and the Gregory Developmental Road.

It has been estimated that world food production will need to increase by 70% by 2050 to keep pace with population growth. The Etheridge Shire has untapped potential for an array of irrigated agricultural outputs. Properly constructed, all weather, north-south and east-west road linkages are essential for growth of the Shire and linkages to markets.

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|---|----------------------|-------------------------|
| <ul style="list-style-type: none"> • Develop a comprehensive, sustainable and funded, 10-year Capital Works Program for roads and drainage. • Review and update the comprehensive asset management strategy to support the maintenance, replacement and enhancement of council's road and air services assets. • Upgrade major road infrastructure and prioritise road train access on appropriate roads. • Continue to link our communities with sealed roads along Local Roads of Regional Significance. • Manage the region's road network to enable the movement of people and goods in a safe and efficient manner. | 1.1.1 1.1.2 1.1.3 1.1.4 1.1.5 | DES W/Mgr | |
| Link to Budget: 4020/2231; 4010/2221; 4010/2224; 4011/2211; 4012/2211; 4013/2211; 4014/2211; 4020/4500; 4030/4505; 4061/4500; 4062/4500; 4063/4500; 4064/4500 | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|------------------|-----------------------------|-------------------------|
| <ul style="list-style-type: none"> Maintain a fleet of Council owned plant and contractor hire arrangements. Develop a Plant Replacement and upgrade schedule and maintain the operational capacity of plant. | 1.1.6 1.1.7 | DES Fleet & Asset Mgr | |
| Link to Budget: 4150/4500; 4150/1502 | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|-------------------------|---------------------|-------------------------|
| <ul style="list-style-type: none"> Maintain relationship with the Department of Transport and Main Roads and capacity to undertake road construction and maintenance. Continue to lobby to raise the national profile of the Kennedy Development Road (Hann Highway) and for additional funding for high priority widening and sealing. Lobby to raise the profile of the: <ul style="list-style-type: none"> Gulf Development Road; Gregory Development Road; and Georgetown-Forsayth Road. for additional funding for high priority widening and sealing. | 1.2.1 1.2.2 1.2.3 | DES W/Mgr | |
| Link to Budget: 4160/2237; 4198/2243; 4198/2244 | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|-------------------------|---------------------------|-------------------------|
| <ul style="list-style-type: none"> Advocate for improved airfield infrastructure and services. Maintain airfields and airports throughout the Shire. Strengthen and extend the runway at the Georgetown airfield to 1,500m | 1.3.1 1.3.2 1.3.3 | DES Town Supervisor | |
| Link to Budget: 4091/2221; 4092/2221; 4093/2221; 4094/2221; 4095/2221 | | | |



OPERATIONAL PLAN PROGRAM 2018|2019



Corporate Objective No. 2 Developing Reliable Potable and Irrigation Water Supply

To provide service delivery and infrastructure roll out, maintenance and improvement underpins a healthy and growing economy and comfortable lifestyle in the Shire.

Reliable and affordable water and energy is essential for the Shire if it is to have sustainable economic growth and development. COAG policies including Northern Australia White Paper, Regionalisation, Asian Market Access and Indigenous Advancement have identified the strategic importance of water and energy to economic and social development.

The Shire has seasonal over and under water supply. Bulk storage and control via new dams is a key solution and offers the collateral potential benefits of hydroelectric power, tourism and lifestyle opportunities. There are potential opportunities with the Gilbert offering the possibility of irrigation developments exceeding the scale of the current Ord River irrigation area. Investment in new infrastructure to support agricultural growth in this area is required.

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|---|--|-------------------------|
| <ul style="list-style-type: none"> • Construct the Charleston Dam and reticulate water to Georgetown and Forsayth for domestic and irrigation purposes (dual supply). • Upgrade domestic water treatment and storage facilities. • Review and update the comprehensive asset management strategy to support the maintenance, replacement and enhancement of council's water assets. • Move towards full cost recovery for water provision. • Provide consistent high quality water supply to serviced communities where both practical and viable. | 2.1.1 2.1.2 2.1.3 2.1.4 2.1.5 | DES Town Supervisor CEO | |
| Link to Budget: 4500/2221; 4500/4501; 4500/4502; 4500/4503; 4500/4504; 4320/2101;4320/2811; 4320/2822; 4320/4505; 4340/2101; 4340/2811; 4340/2822; 4340/4502; | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|---|--|-------------------------|
| <ul style="list-style-type: none"> • Investigate and provide appropriate support for alternative community owned water supply for the Einasleigh community. • Advocate for expansion of sustainable agriculture developments. • Develop the Gilbert River irrigation area, Greenhill dam and provide three phase power. • Advocate for the development of a rural skills centre, agriculture college or Research Station. • Continue to strengthen cross regional partnerships and networks across Northern Australia to manage and maximize opportunity for nation building initiatives and reduce cumulative impacts. | 2.2.1 2.3.1 2.3.2 2.3.3 2.3.4 | DES CEO Gilbert Project Officer | |
| Link to Budget: 4510/2221; 4520/4501; 4520/4502; 4530/2221 | | | |



OPERATIONAL PLAN PROGRAM 2018|2019



Corporate Objective No. 3

Managing the Natural Assets and Environment for Tourism and Economic Development

Our Shire's natural assets, natural resources and environment are key factors in the development of a sustainable economic growth of the Shire. The potential economic success of our natural assets can be driven by the growth in tourism and agriculture. This is in addition to the contributions from the region's growing global reputation in primary and mining industries.

Respecting our natural assets and upholding the integrity of the area's unique bioregions is important for the sustainable economic growth and development of the Shire. The Etheridge Shire faces a range of pressures including invasive species, changes in climate, land-clearing and increased areas dedicated to National Parks. Council recognises that healthy, resilient ecosystems are essential for sustainable economic growth and healthy communities. A collaborative approach between local government, the State and Federal governments and industry is essential in ensuring the value of our natural assets and environment is retained now and into the future to support ongoing economic growth.

The Shire is well positioned to supply local and global markets with innovative emerging industries which harness the region's natural assets, knowledge and partnerships including renewable energy, environmental management and Indigenous knowledge. Respecting and managing the region's natural assets and the environment will assist sustainable economic growth and development in the region.

By deploying a combination of strategies to protect natural assets the region will be able to prosper and grow. Strategies such as geo tourism and investment in renewable energy will stimulate employment, innovation and offer a sustainable energy source for future generations.

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|-------------------------|---------------------|-------------------------|
| <ul style="list-style-type: none"> • Development of a new Planning Scheme in conjunction with the Department of Infrastructure, Local Government and planning that also encourages contemporary urban design and regeneration projects. • Manage growth and change through local area planning initiatives • Actively participate in the regional organisations and statutory supported planning instruments | 3.1.1 3.1.2 3.1.3 | DCCS | |

Link to Budget: 5110/2221

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|--|--|-------------------------|
| <ul style="list-style-type: none"> • Review and update the comprehensive asset management strategy to support the maintenance, replacement and enhancement of council's Tourism, Parks and Recreation assets. • Advocating release of State Land for future development across the shire • Promote residential and rural residential subdivisions throughout shire as land become available and demand increases. • Progress industrial subdivisions throughout shire as land become available and demand increases. • Advocate for the development of renewable energy projects. • Facilitate the development and marketing of a distinctive regional image. • Support skills development in local businesses to expand and meet the growing needs of the region • Support the rural industries through infrastructure, skills development, income diversification and advocacy • Improve business and policy outcomes by encouraging local businesses to: <ul style="list-style-type: none"> • participate in Council business activities; • apply a 'local preference' for purchases. • Enhance and improve the aesthetics of the entrances to the Shire Towns. | <p>3.1.4 3.1.5 3.1.6 3.1.7 3.1.8 3.1.9 3.2.1 3.2.2 3.2.3 3.2.4 3.2.5</p> | <p>Town Supervisor DES DCCS CEO</p> | |
| <p>Link to Budget: 5130/2101; 5151/2431; 5151/2432; 5151/2433; 5151/4501; 5152/2431; 5152/2432; 5152/4502; 5152/4503; 5153/2431; 5153/2432; 5153/2433; 5154/2431; 5154/2432; 5140/4500; 5140/4501</p> | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|----------------------------------|---------------------|-------------------------|
| <ul style="list-style-type: none"> • Establish a Geo-tourism strategy and Tourism Plan • Promote growth of the tourism market in partnership with stakeholders • In partnership with regional stakeholders, facilitate economic development opportunities relating to creative and cultural industries • Continue our partnership with DEWS to further enhance the visitor experience on the Copperfield Dam, including construction of recreation facilities to encourage activity based tourism. | 3.3.1 3.3.2 3.3.3 3.4.1 | CEO ECDO | |

Link to Budget: 5170/2002; 5170/2221; 5170/2222

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|---|---|-------------------------|
| <ul style="list-style-type: none"> • Construct recreation facilities at Charleston Dam (e.g. swimming, skiing, boating (sail), canoeing, fishing, picnicking camping, bird watching, bush trails (walking, push bike, motorbike)) to encourage activity based tourism. • Upgrade the 'River Walk' along the Etheridge River in Georgetown. • Recognise and promote the value of community gardens, streetscape and properties. • Maintain the Shire's Cemeteries. | 3.4.2 3.5.1 3.6.1 3.6.2 3.6.3 | CEO DCCS DES Town Supervisor | |

Link to Budget: 5152/4502; 5151/2432; 5153/2433; 5161/2221; 5162/2221; 5163/2221; 5164/2221; 5165/2221

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|--|--|-------------------------|
| <ul style="list-style-type: none"> • Maintain disaster management capabilities. • Develop Council's Biosecurity Plan in consultation with landowners and other stakeholders to reduce the impact of existing and potential pests. • In partnership with the community and external agencies, promote and support best practice management of the natural environment. • Work in partnership with stakeholders (including NGRMG) to promote attitudinal and practice change that maintains healthy ecosystem services • Work in partnership with stakeholders (including NGRMG) to implement research and technology developments that support sustainable planning and decision making. • Maintain waste management facilities throughout shire • Effective education program and encourage recycling, reuse and reduction of community waste • Maintain the environment to minimise disease outbreaks through implementation of an integrated mosquito management program. | <p>3.7.2 3.8.1 3.8.2 3.8.3 3.8.4 3.8.5 3.8.6 3.8.7 3.8.8</p> | <p style="text-align: center;">CEO DCCS DES Town Supervisor</p> | |
| <p>Link to Budget: 5030/2221; 5030/2222; 5030/2224; 5030/2229; 5030/2230; 5070/2231; 5080/2231; 5090/2231; 5100/2231</p> | | | |



OPERATIONAL PLAN PROGRAM 2018|2019



Corporate Objective No. 4 Developing Equitable Social Infrastructure:

There is universal agreement that strong, resilient and healthy individuals, families and community play a vital role in building the ongoing prosperity, wellbeing and economic development of a region. It has been demonstrated that long term economic growth in the regions occurs through investment in human capital development.

The population of Etheridge Shire is currently 819 persons and little growth is expected over the next few years. The region covers a large area of 39,039 square kilometres, encompassing over 2.0% of the state. The Shire is defined as being rural and remote with minor centres of population at Georgetown (250), Forsayth (140), Mt Surprise (140) and Einasleigh (80).

The connection between disadvantage, demography and geography are well established. The Socio-economic Indicators for Areas (SEIFA) –an overall measure of disadvantage – shows that Etheridge Shire has a comparatively large proportion of its population in the most disadvantaged quintile.

A number of factors influence welfare spending including population growth: the cost of providing services; rates of service use; and the capacity to pay, which in the Etheridge Shire is limited (CSSA 2014) are reflected by the relatively small private sector in human service delivery. It is well established that investments in people yield multiple returns to society in both social and economic terms. As noted by the Minerals Council of Australia, in its submission to a Parliamentary Inquiry into Northern Australia “research suggests that communities that do not have sufficient infrastructure, social amenity and economic diversity will not attract new residents and this will in turn constrain the industry’s recruitment capacity”.

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|---|---------------------|-------------------------|
| Engage with and support local indigenous groups. <ul style="list-style-type: none"> • Partner with state government agencies to improve social conditions and liveability. • Acknowledge and support local indigenous cultural heritage, practices and protocols, to build economic social and cultural capital. • Encourage local historians to preserve and promote local history and heritage. | 4.1.1 4.1.2 4.2.1 4.2.2 4.2.3 | CEO DCCS | |

| | | | |
|--|--|--|--|
| <ul style="list-style-type: none"> Advocate to State and Federal Governments to address social inequity and disadvantage. | | | |
| Link to Budget: 1030/2001; 1020/2400 | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|---|----------------------------|--------------------------------|
| <ul style="list-style-type: none"> Enhance the life of seniors within the region through transport, encouraging a doctor to the region, aged care and respite and palliative care support. Advocate and facilitate the provision and improvement of central and remote health services. Advocate and facilitate a feasibility study of secondary school services to be provided within the shire Build a variety of social infrastructure and service delivery, in partnership with the State Government and Community. Provide assistance to the community with respect to child care, youth hostel and aged care services. Provide libraries, as learning and information centres Develop a strategy to encourage a more effective use of 'Little Gems' Childcare centre (including investigating after school care). Provide incentive for establishment of youth programs for leadership, recreation, entertainment and healthy socialization Provide support to volunteers, community groups and events Encourage the establishment of strong networks across the region where people can interact socially and safely through sport, recreation, cultural life and the arts. | 4.2.4 4.2.5 4.2.6 4.2.7 4.2.8 4.2.9 4.2.10 4.2.11 4.2.12 4.2.13 4.3.1 4.3.2 4.3.3 | CEO DCCS | |
| Link to Budget: 1030/2001; 1020/2400; 3100/2001; 3100/2221; | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|--|---------------------|-------------------------|
| <ul style="list-style-type: none"> • Build and strengthen the Shire's identity through the support and provision of a variety of events and branding our corporate image. • 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. • Support residents to participate in and influence key government policies that impact upon livelihoods and general well-being. • Seek funding to build sport and recreation infrastructure. • Maintain public buildings to meet resident's expectations. | <p>4.3.4 4.3.5 4.3.6 4.3.7 4.3.8</p> | | |
| Link to Budget: 3140/4501;3100/2221; 3130/2222; 3130/2223; 3290/2221; 3300/2221; 3310/2221; 3280/2221; 3320/2221; 3330/2221; 3340/2221; 3350/2221; 3360/2221; 3370/2221; 3360/2221; 3370/2221; 3380/2221 | | | |



OPERATIONAL PLAN PROGRAM 2018|2019



Corporate Objective No. 5

Improving Communication Infrastructure and Mechanisms within the Shire

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

To be competitive in current marketplaces (national and international) and drive increased productivity and access to greater economic opportunities through a global marketplace our communication network is essential. Etheridge has vast untapped potential for the development of an array of 'Agri-Business' and tourism products which can be exported from the region. An equitable communication network will also support social networking and infrastructure (education, health, workplace health and safety and social wellbeing) and commercial services.

There is also considerable concern that, while satellite services will deliver broadband to many areas that currently don't have it, and that it should improve speeds significantly, the network will remain far inferior to that covered by the fibre footprint.

Infrastructure Australia's Infrastructure Plan identifies that in terms of mobile coverage, services in regional Australia are not as accessible as in our capital cities. Without better mobile services, regional Australia will not fully benefit from new technologies and the associated business opportunities and better service delivery. For example, mobiles (and other technology) enable remote control of agricultural tasks including monitoring soil moisture, supplying water to drinking troughs for cattle and opening and closing gates. Mobile coverage also means a quicker response to motor vehicle accidents and greatly assists in fighting bushfires, floods and other natural disasters.

Mobile access is also important for regional tourism because visitors expect to have mobile services wherever they go. More people are choosing to forego fixed voice services and rely on mobile services alone. Only 16 per cent of people have a preference for fixed-line telephone.

As Infrastructure Australia aptly puts it, technological improvements and innovation can transform industries and open up opportunities for regional business. Providing equitable communication networks will create innovations that will help overcome geographic challenges and are particularly relevant to Etheridge Shire. This will also greatly assist in closing the gap on access to health, education, training and employment opportunities for many socially disadvantaged groups, including people in indigenous communities and people with disabilities.

Council's key focus areas will be to advocate to State and Federal Governments to provide sustainable communication networks for mobile telecommunications, broadband internet options, together with radio and television services to support existing and future industry and social infrastructure.

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|--|------------------------------------|-------------------------|
| <ul style="list-style-type: none"> • Improve co-operation and communication with relevant stakeholders and all levels of government in the strategic planning of future community infrastructure. • Develop and maintain a current advocacy plan. • Advocate and facilitate the provision of telecommunication services, telemetry and media. • Review and update the comprehensive asset management strategy to support the maintenance, replacement and enhancement of council's communication assets. • Maintain radio re-transmission services for Mt Surprise, Forsayth and Einasleigh. • Assist 4KZ to introduce local radio services. • Maintain Council's internet and internal technology capabilities. • Using appropriate social media, promote civil and respectful discussion and participation in relevant issues. • Actively participate in the membership of regional development and other organisations in order to achieve mutual regional priorities. | 5.1.1 5.1.2 5.1.3 5.1.4 5.1.5 5.2.1 5.2.2 5.3.1 | CEO DCCS IT Manager | |
| Link to Budget: 2030/2221; 2040/2221; 2050/2221; 2050/2222; 2050/4500; 2060/2221 | | | |



OPERATIONAL PLAN PROGRAM 2018|2019



Corporate Objective No. 6 Commercial Services

It is a feature that Local Government is often put in a position to take-on commercial services that are not in a profit making environment (otherwise private enterprise would have invested in the service delivery) as a result of a lack of scale, insufficient customer base or remoteness, despite changing demographics, the services not being core business of local government and the risk that it may impact of the Council's financial viability.

Services that communities need but may not be economically viable for alternate providers, leading to Council to undertake unprofitable commercial services.

Such services include:

- *Student Hostels;*
- *Child Care Services;*
- *Tourist Information services;*
- *Aged care services and programs;*
- *Entertainment infrastructure;*
- *Airports; and*
- *Cemeteries.*

These services tend to run at a loss and are generally subsidised by the council and community. Although this impacts on the capacity of the council to provide core services, without this support the community would be-come less and less viable.

Council will:

- *Identify local service and infrastructure priorities through consultation with the community;*
- *Balance community expectations with available resources;*
- *Work closely with Commonwealth, State and regional agencies to deliver services to the community; and*
- *Lobby for services to address unmet needs.*

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|--|--|-------------------------|
| <ul style="list-style-type: none"> • Establishment of a general purpose economic development entity to manage Gilbert River Irrigation Scheme. • Maintain Swimming Pool as a safe and attractive venue. • Review the Refuse collection and disposal activities. • Continue to promote and provide hostel services for primary aged school children with support from grant funding. • Review operation of childcare to improve viability. • Develop a strategy to encourage a more effective use of 'Georgetown Hostel'. | <p>6.1.1 6.1.2 6.1.3 6.1.4 6.1.5 6.1.6</p> | <p style="text-align: center;">CEO DCCS Town Supervisor</p> | |
| <p>Link to Budget: 6010/2221; 6020/2231; 6030/2231; 6050/2221; 6050/2222; 6050/2223; 6050/2224</p> | | | |



OPERATIONAL PLAN PROGRAM 2018|2019



Corporate Objective No. 7 **Organisational Excellence and Governance**

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

Service delivery. *Council is responsible for managing and delivering a range of services to its communities, such as road construction and maintenance, public health and recreational facilities, advocacy and public libraries.*

Good governance *is about the appropriate processes for making and implementing decisions. Having good processes generally leads to better outcomes for local governments and their communities and has the following characteristics:*

- **Accountability** *is a fundamental requirement of good governance. Local government has an obligation to report, explain and be answerable for the consequences of decisions it has made on behalf of the community it represents.*
- **Transparency.** *People should be able to follow and understand the decision-making process. This means that they will be able to clearly see how and why a decision was made – what information, advice and consultation council considered and which legislative requirements (when relevant) council followed.*
- **Follows the rule of law.** *This means that decisions are consistent with relevant legislation or common law and are within the powers of council. Relevant legislation includes the Local Government Act 2009 and other legislation such as the Public Health Act 2005, and the Planning Act 2016.*
- **Responsiveness.** *Council should always try to serve the needs of the entire community while balancing competing interests in a timely, appropriate and responsive manner.*
- **Equitable and inclusive.** *A community's wellbeing results from all of its members feeling their interests have been considered by council in the decision-making process. This means that all groups, particularly the most vulnerable, should have opportunities to participate in the process.*
- **Effective and efficient.** *Council should implement decisions and follow processes that make the best use of the available people, resources and time to ensure the best possible results for their community.*

- **Participatory.** Anyone affected by or interested in a decision should have the opportunity to participate in the process for making that decision. This can happen in several ways – community members may be provided with information, asked for their opinion, given the opportunity to make recommendations or, in some cases, be part of the actual decision-making process.
- **Informed by good information and data,** by stakeholder views, and by open and honest debate will generally reflect the broad interests of the community. This does not assume that everyone will think each decision is the right one. But members of the community are more likely to accept the outcomes if the process has been good, even if they don't agree with the decision. They will also be less tempted to continue fighting or attempting to overturn the decision. So even the most difficult and controversial decisions are more likely to stick.
- **Long-term focus.** Examples include council plans, financial plans, strategic statements and other strategic plans. Setting the vision, and then ensuring that it is achieved, is one of the most important roles of local government.
- **Advocacy.** Local governments have a role in advocating on behalf of their constituencies to state and federal levels of government, statutory authorities and other sectors. An important good governance issue relating to advocacy is that the responsibility and accountability for advocacy needs to be clear. In its formal decision-making role, council can officially advocate to external bodies or levels of government on behalf of the community and municipality. Public statements are usually made by the mayor.

One of the roles of individual councillors as representatives is to advocate to council on behalf of their constituents. This is legitimate, as long as it's done within the framework of good governance in terms of language, using appropriate forums and focusing on issues rather than personalities.

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|---|---------------------|-------------------------|
| <ul style="list-style-type: none"> • Provide professional, responsible, timely and accessible services to external and internal customers that reflect the values of the organization. • Maximise grants and external income. • 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. • Disseminate accurate and relevant information within the organization, the community and other relevant audiences. • Ensure the administration of the region is governed through open and transparent decision-making and reporting processes. | 7.1.1 7.1.2 7.1.3 7.2.1 7.2.2 | CEO DCCS | |
| Link to Budget: 1020/2160; 1020/2400; 1030/2001; 1030/2290 | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|--|--|-------------------------|
| <ul style="list-style-type: none"> • Ensure the transparency of council's financial operations and performance and promote awareness within the community of council's financial management and other strategies. • Promote and support a safe and healthy work environment in which the importance of family and work/life balance is recognised. • Promote a drug free environment. • Maintain compliance with legislation. • Adopt appropriate governance structures and make appropriate delegations. • Councillors take a leadership role in the community and serve as a role model. | 7.2.3 7.3.1 7.3.2 7.3.3 7.3.4 7.4.1 | DCCS WHSA CEO | |
| Link to Budget: 1030/2001; 1030/2120; 1030/2005 | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|--|---|--------------------------------|-------------------------|
| <ul style="list-style-type: none"> • Provide strategic direction for the continued growth and development of the region. • Implement effective reward and recognition programs to promote innovative thinking. • Support innovation by implementing technologies that improve the way council conducts its business and manages its information and data. • Develop a standard of excellence in council's financial systems to monitor and control the viability of council's operations. • Effective works program to better utilize alignments between all funding. | 7.5.1 7.6.1 7.6.2 7.6.3 7.6.4 | DCCS CEO | |
| Link to Budget: 1030/2241; 1030/2001 | | | |

| Operational Plan Action / Outputs | Link to Strategy | Responsible Officer | Accomplished Outcome(s) |
|---|-------------------------|---------------------|-------------------------|
| <ul style="list-style-type: none"> Review the current practice of holding consultation meetings throughout the Shire and distribution of 'Inform' to maximise effective community engagement. Develop and implement proactive risk management strategies to reduce risk to the council and the community. Ensure councillors and staff are provided with relevant learning and personal development opportunities to achieve stated strategic priorities and corporate objectives. | 7.7.1 7.8.1 7.8.2 | DCCS CEO | |
| Link to Budget: 1020/2160; 1020/2400; 1030/2231; 1030/2241 | | | |

Financial Capability to implement this Operational Plan

Financing the infrastructure and services required to support the strategies and objectives outlined within the Corporate Plan, while improving services and public facilities remains a significant challenge.

The limited revenue base of the Council continues to result in high reliance on State and Federal Government funding for major projects. The implementation of a number of strategies identified within the plan is therefore subject to obtaining this funding.

Etheridge Shire Council maintains a 10 - year Strategic Financial Plan and is in the process of developing a 10 - year Asset Management Plan that will cover the life of the Corporate Plan and beyond. In simple terms, these plans identify planned expenditure and management of assets on council's activities and facilities over the 10 - years from where the funds have come and what the cumulative financial impacts of this will be on the shire as a whole. It is council's financial blueprint for the future and a living document that is required to be regularly reviewed.

The Corporate Plan encapsulates significant infrastructure improvements necessary to facilitate desired growth over the forthcoming five to ten years. The financial plan identifies the use of significant own - source revenue raised through rates and charges as well as external grants and borrowings as being necessary to implement these requirements.

The extension of the timeframe for the Financial Plan beyond that of the Corporate Plan ensures that council is aware of the ongoing impact of maintenance and debt servicing relating to new and improved facilities. Care is taken to ensure that debt relating to specific assets is extinguished well in advance of the end of the useful life of the asset.

Councillors and the Executive Management Team will ensure that council remains in a sustainable financial position.

The *Local Government Act 2009* requires all local governments to prepare and adopt a Corporate Plan covering a period of at least five years. Under the terms of the Act, the Corporate Plan is to be the basis for council's operational plans and budgets in each year.

Council discussed the development of this Corporate Plan at its regular community consultation meetings through-out the Shire, through articles in the 'Inform' newsletter and through its social media sites.

Council is required to make assessments of progress towards implementing its corporate and operational plans. Those assessments are contained in formal written reports and must be presented to a meeting of council at regular intervals of not more than three months.

The key threat to the sustainability of the Shire is the economic decline of its community. Council will continue to lobby for grants and subsidies to fund its operations, but will also seek to exploit opportunities and innovative ways to create jobs, economic growth and prosperity and address social and economic disadvantage.

Organisational Structure

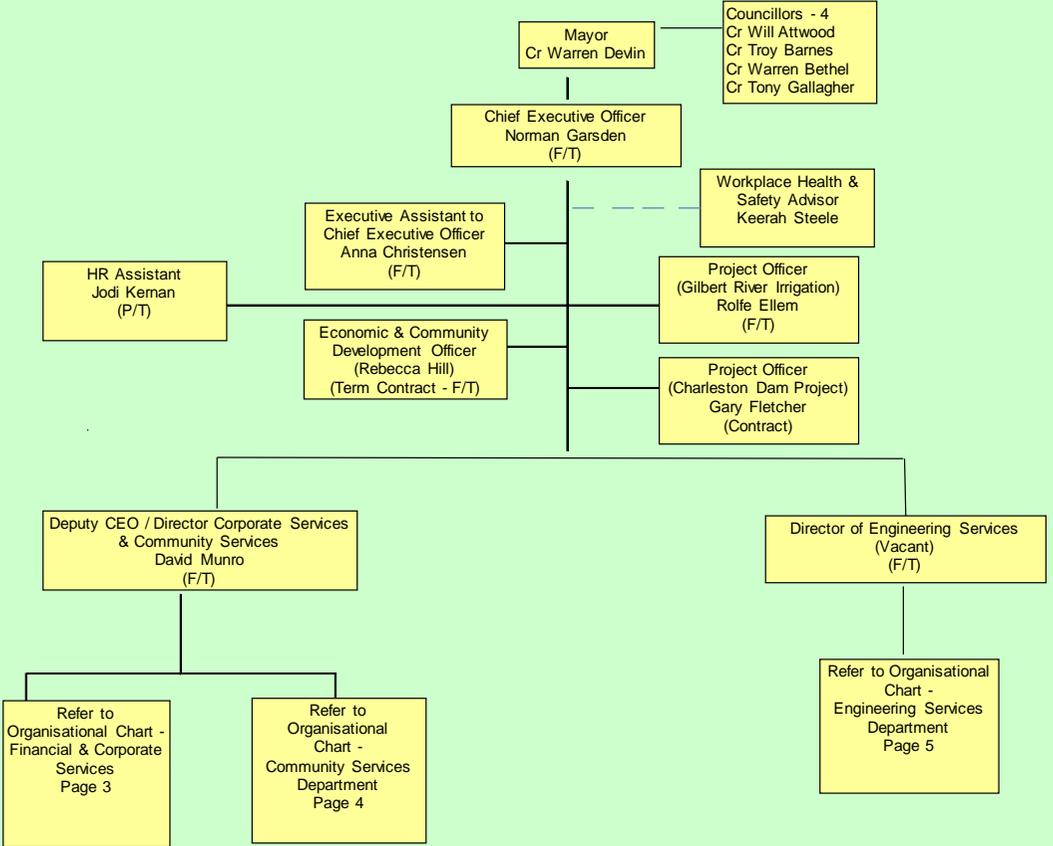
2018 | 2019



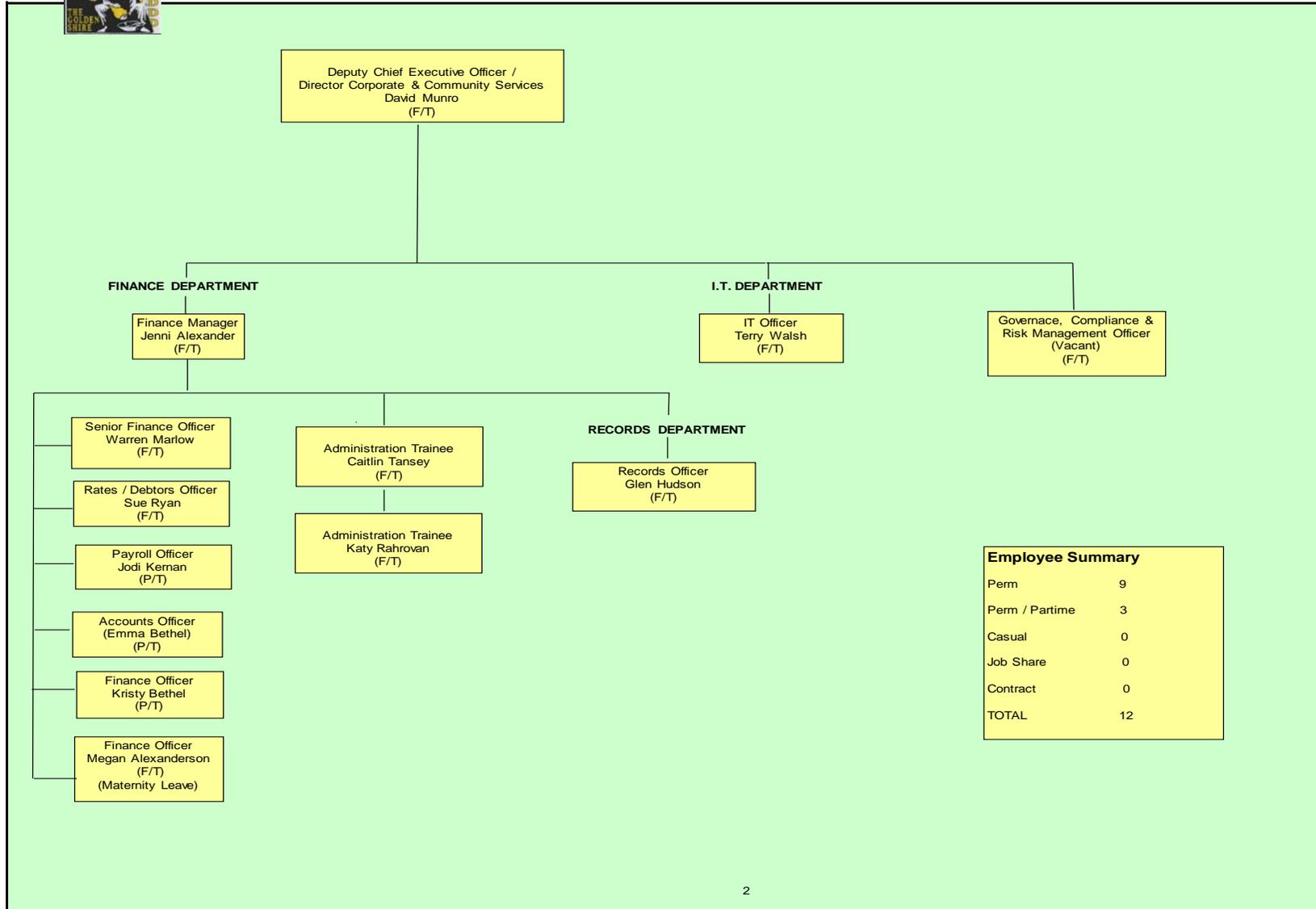
Organisational Chart Etheridge Shire Council Chief Executive Officer's Department



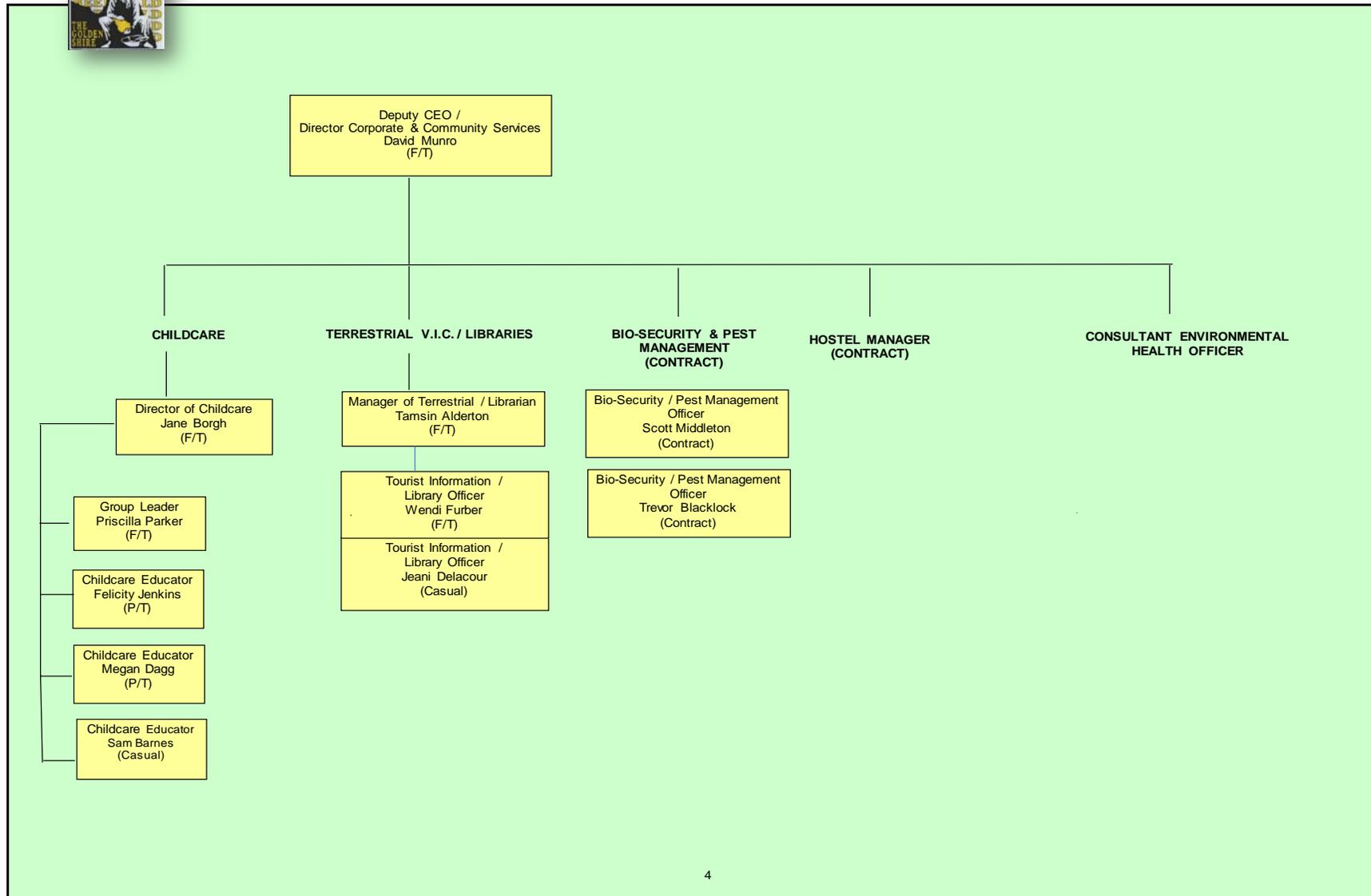
CHIEF EXECUTIVE OFFICER'S DEPARTMENT



Etheridge Shire Council Financial & Corporate Services Department

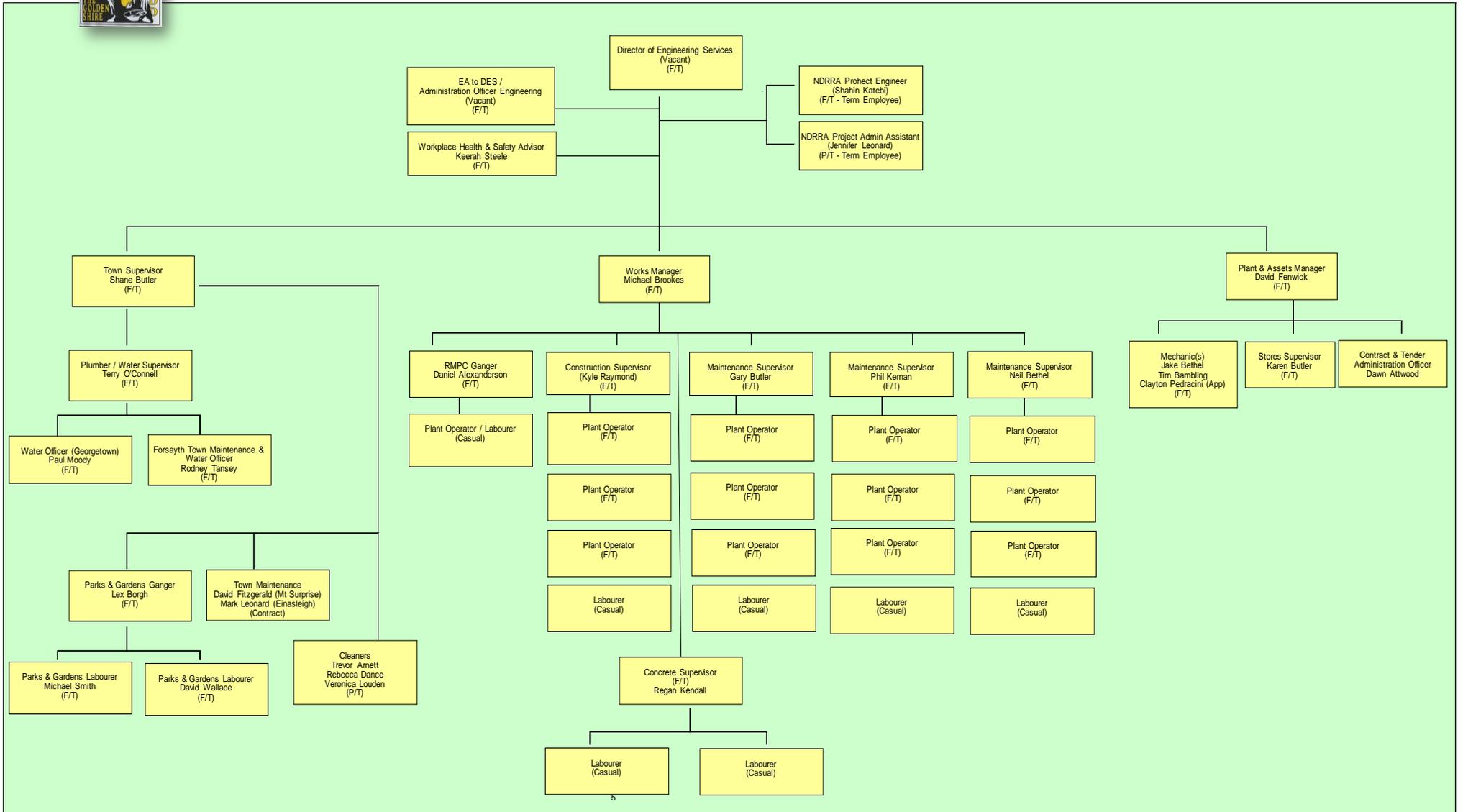


Etheridge Shire Council Community Services Department





Etheridge Shire Council Engineering Services



Actuals v Budget

2017 | 2018



Actuals v Budget 2017|2018

Statement of Comprehensive Income

for the year ended 30 June 2018

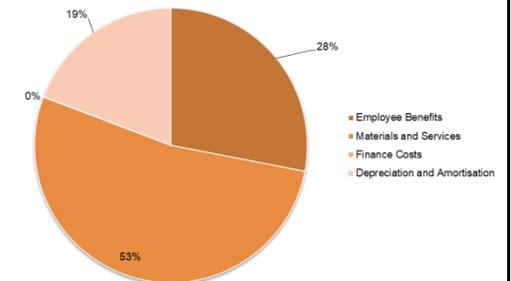


| \$'s | Actuals 2017 2018 | Budget 2017 2018 | Percentage 2017 2018 |
|--|----------------------|----------------------|-------------------------|
| Revenue | | | |
| Net Rates, Levies and Charges (Refer to Note 3) | \$ 2,089,769 | \$ 2,155,010 | 96.97% |
| Fees and Charges | \$ 248,080 | \$ 232,493 | 106.70% |
| Rental Income | \$ 113,103 | \$ 143,400 | 78.87% |
| Interest & Investment Revenue Received | \$ 419,200 | \$ 322,832 | 129.85% |
| Sales - contract and recoverable works | \$ 3,630,152 | \$ 10,759,348 | 33.74% |
| Operating Grants, Subsidies & Contributions | \$ 7,666,410 | \$ 10,806,234 | 70.94% |
| Total Recurrent Revenue | \$ 14,166,714 | \$ 24,419,317 | 58.01% |
| Capital Revenue | | | |
| Capital Grants, Subsidies & Contributions | \$ 1,145,972 | \$ 9,556,724 | 11.99% |
| Total Capital Revenue | \$ 1,145,972 | \$ 9,556,724 | |
| Capital (Expenses) / Income | | | |
| Capital Income | -\$ 22,166 | -\$ 17,899 | 124% |
| Total Income | \$ 15,290,520 | \$ 33,958,142 | |
| Expenses | | | |
| Employee Benefits | \$ 5,452,938 | \$ 5,230,410 | 104.25% |
| Materials and Services | \$ 10,249,936 | \$ 18,274,588 | 56.09% |
| Finance Costs | \$ 12,126 | \$ 13,998 | 86.63% |
| Depreciation and Amortisation | \$ 3,736,953 | \$ 4,615,460 | 80.97% |
| Total Recurrent Expenses | \$ 19,451,953 | \$ 28,134,456 | 69.14% |
| Total Expenses | \$ 19,451,953 | \$ 28,134,456 | 69.14% |
| Net Operating Result | -\$ 4,161,433 | \$ 5,823,686 | -71.46% |
| Other Comprehensive Income | | | |
| Increase / (decrease) in asset revaluation surplus | \$ - | \$ - | |
| Total other comprehensive income for the year | \$ - | \$ - | |
| Total comprehensive income for the year | -\$ 4,161,433 | \$ 5,823,686 | |

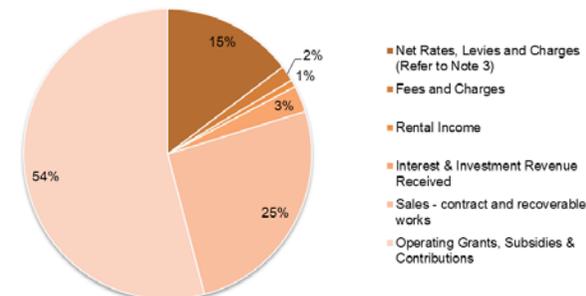
Note 3 Revenue Analysis For the year ended 30th June 2018

| (a) Rates and charges | Actuals 2017/2018 | Percentage 2017/2018 | Budget 2017/2018 | Actuals 2016/2017 |
|--|----------------------|-------------------------|---------------------|----------------------|
| General Rates | \$ 1,877,162 | 95.33% | \$ 1,969,058 | \$ 2,228,310 |
| Separate Rates | | | | |
| Levies (EMFRL) | \$ 98,983 | 102.15% | \$ 96,900 | \$ 78,763 |
| Water Charges | \$ 393,831 | 102.00% | \$ 386,127 | \$ 392,332 |
| Sewerage Charges | \$ - | | \$ - | |
| Waste Management Charges | \$ 133,255 | 99.03% | \$ 134,563 | \$ 133,649 |
| Other Rates & Utilities Revenue | \$ - | | \$ - | |
| Total Rates & Utility Charges Revenue | \$ 2,503,231 | 96.78% | \$ 2,586,648 | \$ 2,833,054 |
| Less: Discounts | -\$ 317,360 | | -\$ 312,490 | -\$ 284,879 |
| Less: Pensioner Remissions | -\$ 96,101 | | -\$ 119,148 | -\$ 105,366 |
| Net Rates & Utilities Charges Revenue | \$ 2,089,770 | 96.97% | \$ 2,155,010 | \$ 2,442,809 |

Operating Expenditure



Operating Revenue



Financial Sustainability Indicators

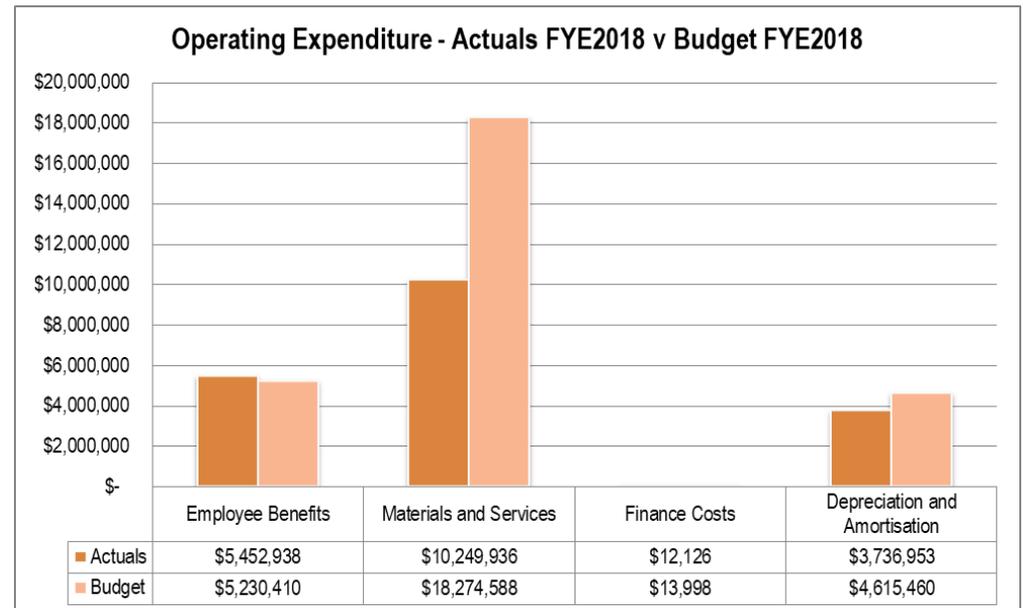
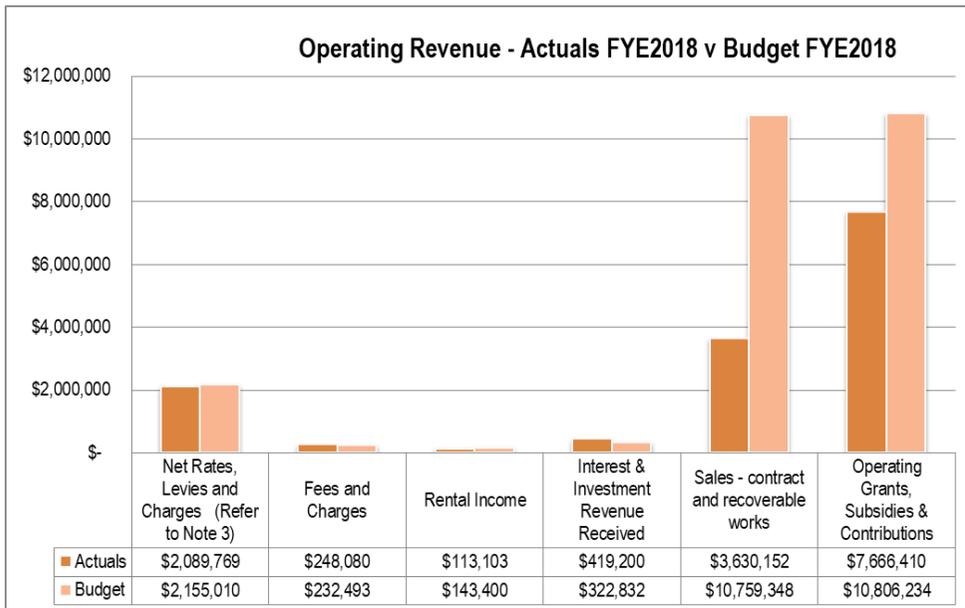
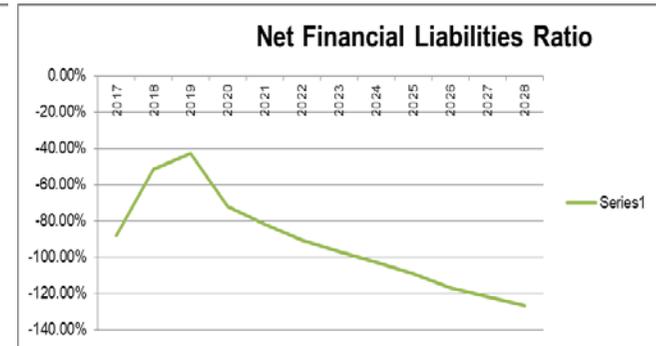
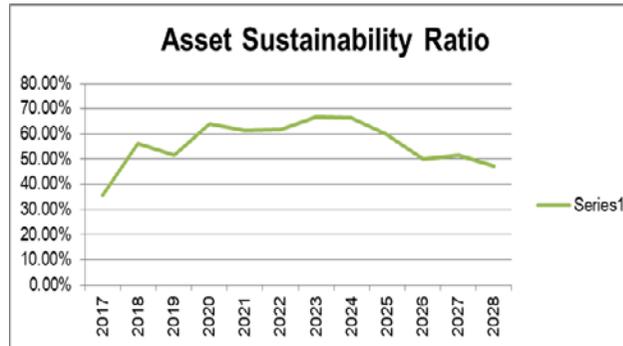
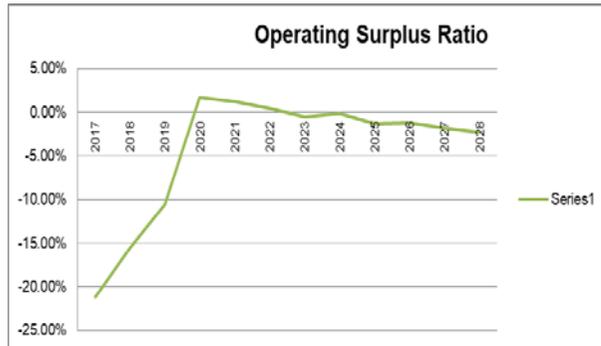
as at 30th June 2018

Measures of financial sustainability

| | | | | | Long Term Financial Plan Projections | | | | | | | | |
|--|--------|-------------|-------------|-------------|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Target | Actual 2017 | Actual 2018 | Budget 2019 | Yr 1 2020 | Yr 2 2021 | Yr 3 2022 | Yr 4 2023 | Yr 5 2024 | Yr 6 2025 | Yr 7 2026 | Yr 8 2027 | Yr 9 2028 |

Ratio

| | | | | | | | | | | | | | |
|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|
| Operating Surplus Ratio | 0 - 10% | -21.20% | -15.50% | -10.60% | 1.70% | 1.20% | 0.40% | -0.50% | -0.10% | -1.30% | -1.20% | -1.80% | -2.30% |
| Asset Sustainability Ratio | > 90% | 35.44% | 56.30% | 51.50% | 64.10% | 61.40% | 61.50% | 66.80% | 66.40% | 59.60% | 49.90% | 51.60% | 47.40% |
| Net Financial Liabilities Ratio | < 60% | -88.20% | -51.50% | -42.64% | -72.20% | -81.90% | -90.70% | -96.90% | -102.80% | -109.00% | -116.60% | -121.60% | -126.40% |



Statement of Financial Position

for the year ended 30 June 2018



| \$'s | Actuals 2017 2018 | Budget 2017 2018 |
|--------------------------------------|-----------------------|-----------------------|
| Current Assets | | |
| Cash & Cash Equivalents | \$ 13,105,418 | \$ 11,758,905 |
| Trade & Other Receivables | \$ 930,745 | \$ 2,310,622 |
| Inventories | \$ 382,990 | \$ 333,320 |
| Other Financial Assets | \$ - | \$ - |
| Total Current Assets | \$ 14,419,153 | \$ 14,402,847 |
| Non-Current Assets | | |
| Other Assets | \$ - | \$ - |
| Property, Plant & Equipment | \$ 188,630,162 | \$ 191,025,273 |
| Capital Works in Progress (WIP) | \$ - | \$ - |
| Total Non-Current Assets | \$ 188,630,162 | \$ 191,025,273 |
| Total Assets | \$ 203,049,315 | \$ 205,428,120 |
| Current Liabilities | | |
| Trade & Other Payables | \$ 965,516 | \$ 1,251,948 |
| Borrowings | \$ 23,200 | \$ 54,226 |
| Provisions | \$ 252,296 | \$ 104,600 |
| Total Current Liabilities | \$ 1,241,012 | \$ 1,410,774 |
| Non-Current Liabilities | | |
| Trade & Other Payables | \$ - | \$ - |
| Borrowings | \$ 103,542 | \$ 61,754 |
| Provisions | \$ 192,800 | \$ 376,816 |
| Total Non-Current Liabilities | \$ 296,342 | \$ 438,570 |
| Total Liabilities | \$ 1,537,354 | \$ 1,849,344 |
| Net Community Assets | \$ 201,511,961 | \$ 203,578,776 |
| Community Equity | | |
| Asset Revaluation Reserve | \$ 125,499,982 | \$ 125,499,982 |
| Other Reserves (Capital) | \$ 9,061,118 | \$ 9,061,118 |
| Retained / (deficiency) | \$ 66,950,861 | \$ 69,017,676 |
| Total Community Equity | \$ 201,511,961 | \$ 203,578,776 |

Statement of Cashflows

for the year ended 30 June 2018



| \$'s | Actuals 2017 2018 | Budget 2017 2018 |
|--|----------------------|----------------------|
| Cash Flows from Operating Activities | | |
| Receipts from customers | \$ 15,515,304 | \$ 22,913,448 |
| Payment to suppliers and employees | -\$ 16,567,091 | -\$ 23,057,370 |
| | -\$ 1,051,787 | -\$ 143,922 |
| Interest received | \$ 419,200 | \$ 322,832 |
| Rental Income | \$ 113,103 | \$ 143,400 |
| Borrowing Costs | -\$ 8,027 | -\$ 10,148 |
| Net Cash Inflow (Outflow) From Operating Activities | -\$ 527,511 | \$ 312,162 |
| Cash Flow from Investing Activities : | | |
| Payments for property, plant and equipment | -\$ 2,684,055 | -\$ 13,310,572 |
| Proceeds From sale of property, plant and equipment | \$ 64,173 | \$ 104,513 |
| Grants, Subsidies, Contributions and Donations | \$ 1,145,972 | \$ 9,556,724 |
| Other | \$ - | \$ - |
| Net Cash Inflow (Outflow) From Investing Activities | -\$ 1,473,910 | -\$ 3,649,335 |
| Cash Flow from Financing Activities : | | |
| Proceeds from borrowings | \$ - | \$ - |
| Repayment of borrowings | -\$ 37,494 | -\$ 48,256 |
| Net cash provided by financing activities | -\$ 37,494 | -\$ 48,256 |
| Net Increase (Decrease) in Cash Held | -\$ 2,038,915 | -\$ 3,385,429 |
| Cash at beginning of reporting period | \$ 15,144,334 | \$ 15,144,334 |
| Cash at end of Reporting Period | \$ 13,105,419 | \$ 11,758,905 |