



AGENDA

SPECIAL BUDGET MEETING

Wednesday 29 July 2020 at 9.00am

Venue

Council Chambers
506 Kang Kang Road
Aurukun Qld 4892



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SECTION ONE: INTRODUCTION TO THE BUDGET

Mayor's introduction of the 2020-21 Budget

I am pleased to introduce the 2020-21 Budget for Aurukun Shire Council, Community, and Stakeholders.

This document outlines the broad range of services provided by Council to the Aurukun Community including Water, Sewerage, Waste, Aged Care and Disability Support, Childcare Services, Accommodation, Community Policing and Security and providing Postal and Banking services. It also details funding received from various funding agencies towards the delivery of these services and maintain community infrastructure.

To keep financial pressure on the community to a minimum, Aurukun Shire Council Management undertook a great deal of work to find cost savings through improved efficiencies in Council operations. Most increases in fees and charges have been capped at 2.2%.

The 2020-21 Budget includes several major capital works:

- Completion of the design phase of the Aurukun Airport Terminal, funded under the Maturing the Infrastructure Pipeline Program (MIPP – State)
- Commencement of construction of the Aurukun Airport Terminal, partly funded by Works for Queensland Round 3 (State) and Works for Queensland (COVID-19)
- Completion of Stage 1 upgrade of Aurukun Waterfront, funded by Works for Queensland Round 3
- Completion of the Aurukun Waste facility, and upgrades to water and sewerage infrastructure, funded by Indigenous Council Critical Infrastructure Program
- Capital works from Council funds will amount to \$1,038,915

There is no new borrowing to fund the Capital Works Program.

The safety of the community is also a major concern for Council. It is allocating \$1,181,146 for Community Police, Security and CCTV operations. Council does not receive any funding for community security, and where some costs are recovered through our other programs, Council must cover the expected shortfall of \$584,026.

An increase to insurance premiums of \$102,050 has put additional pressure on Council's finances.

The cost of information and technology continues to steadily increase with expenditure estimated at \$510,317 for 2020-21.

The training needs of Council staff also prominently feature in this budget, with over \$163,240 allocated to training programs.

Hopefully with the easing of COVID-19 restrictions the community will be entertained with holding of many community events, including Christmas, Aurukun Day, Newcomers Welcome and most notably the Onchan Min Ngank Min and Um Thurpak festivals. It is pleasing that these events are supported by our generous sponsors.

On behalf of my fellow Councillors and Council Officers, we look forward to deliver these exciting projects and events throughout the year.

Mayor Keri Tamwoy
Aurukun Shire Council

Legislative requirements

Aurukun Shire Council is governed by the *Local Government Act 2009* and *Local Government Regulation 2012*. This budget has been developed in accordance with the following legislation:

- Local Government Regulation s170 (1)(a) and (b)
- Local Government Regulation s169
- Local Government Regulation s171
- Local Government Regulation s172

Our Community Vision and Council Mission



OUR VISION: Our Vision for our community is based on our core community values. Our vision focuses on our community, our future leaders and the importance of respect in our community.



OUR MISSION: As a Council, it is important to understand our role and purpose. We exist to both lead and serve our community.

SECTION TWO: BUDGETED STATEMENTS

Operating Budget

Aurukun Shire Council

Budgeted Statement of Income and Expenditure for the year ended 30 June 2021

	Budget 2021 \$	Forecast 2022	Forecast 2023
Operating Revenue			
Utility charges	935,264	958,646	982,612
Fees and charges	629,215	644,945	661,069
Rental income	1,665,114	1,706,742	1,749,410
Interest received	119,774	139,472	134,160
Other recurrent income	5,753,169	5,896,998	6,044,423
Grants, subsidies, contributions and donations	7,825,522	8,021,160	8,221,689
TOTAL OPERATING REVENUE	16,928,058	17,367,964	17,793,363
Operating Expenses			
Employee benefits	7,893,307	8,090,640	8,292,906
Materials and services	9,464,703	9,701,321	9,943,854
Finance costs	29,265	70,571	70,360
TOTAL OPERATING EXPENDITURE	17,387,275	17,862,532	18,307,120
Net result before Depreciation and amortisation	(459,217)	(494,568)	(513,756)
Depreciation and amortisation	(4,523,446)	(4,221,080)	4,341,080
OPERATING SURPLUS / (DEFICIT)	(4,982,663)	(4,715,649)	3,827,324

Aurukun Shire Council
Budgeted Statement of Income and Expenditure

Whole of Council – by Program

Sub-Programme Description	Revenue	Expense	Profit/(Loss)
Executive	-	493,119	(493,119)
Mayor and Elected Members	-	365,602	(365,602)
General Purpose Grants	4,299,177	-	4,299,177
Accommodation	102,896	273,092	(170,196)
Arts and Culture	426,500	489,347	(62,847)
Council Stores	27,700	275,188	(247,488)
Customer Services	95,355	158,393	(63,038)
Employment Costs	2,069,145	2,069,145	-
Financial Services	119,774	31,905	87,869
General Administration	326,747	3,254,471	(2,927,725)
Internal Recoveries			
Property Management	1,358,426	361,412	997,014
Staff Housing	322,369	214,440	107,929
Total Corporate Services	9,148,089	7,986,114	1,161,974
Agan Ngench Thayan Cemetery Management	95,455	142,420	(46,965)
Aged Care and Disability Services	1,664,411	1,415,380	249,031
Child Care and Family Hub	1,193,937	1,212,047	(18,110)
Community Events	18,545	23,000	(4,455)
Community Police / Security	597,120	1,181,146	(584,026)
Community Services Administration	-	180,467	(180,467)
Community Services Facilities	73,763	275,823	(202,060)
Environmental Health and Animal Control	173,250	158,585	14,665
Library / IKC	49,630	247,150	(197,520)
Private Works - Community Services	285,000	277,779	7,221
Total Community Services	4,151,111	5,113,798	(962,687)
Building and Trade Services	-	667,459	(667,459)
Depot Compound and Onsite Works	-	135,830	(135,830)
Disaster Management	19,652	76,252	(56,600)
Mechanical Workshop	5,700	91,919	(86,219)
Plant Operations	37,071	494,673	(457,602)
Private Works - Building Services	5,127,000	3,685,900	1,441,100
Public Amenities	575,268	769,545	(194,278)
Roads and Drainage	-	519,597	(519,597)
Technical Services Administration	-	385,919	(385,918)
Utilities	985,984	582,086	403,899
Total Technical Services	6,750,675	7,409,180	(658,504)
Less Internal Recoveries	(3,121,816)	(3,121,816)	-
Total Operating before Depreciation	16,928,058	17,387,275	(459,217)
Depreciation & amortisation	-	4,523,446	(4,523,446)
TOTAL	16,928,058	21,910,721	(4,982,663)

Capital Budget

Aurukun Shire Council
Budgeted Statements for the year ending 30 June 2021
Capital Works Program

2020-2021 Capital Works Program

Projects	Total Project Cost \$	Capital Budget 20/21 \$	Funding 20/21 \$
Administration buildings	185,000	135,000	50,000
Airport Other Infrastructure	83,500	51,000	-
Airport Terminal	3,910,000	-	3,910,000
Plant and equipment	194,966	187,966	7,000
Commercial buildings	42,000	42,000	-
Community facilities	379,000	259,000	-
Retail Fuel Depot - Kang Kang Road	317,000	-	317,000
Sports Centre	160,000	64,000	96,000
Sports & Recreation Reserve	329,591	10,000	319,591
Waterfront Development	160,000	-	160,000
Town Square	20,000	-	-
Waste Management	209,949	209,949	-
Water Infrastructure	654,500	30,000	624,500
Street Lighting	50,000	50,000	-
Solar Power	50,000	-	-
Roads	3,218,938	-	3,218,938
Sewerage Infrastructure	3,675,500	-	3,675,500
Grand Total	13,639,944	1,038,915	12,378,529

Included in the Capital Works Program are the following projects where funding is yet to be sourced:

Projects	Funding to be sourced \$
Fencing & pathways around community facilities	90,000
Fencing at the Aerodrome	7,500
Line-marking at the Airport	25,000
Repairs to playground equipment at Kleidon Drive & Tal Tal Park Playgrounds	30,000
Replacement of Bollards at the Town Square	20,000
Solar Power for the Council Administration Building	50,000
Total to be sourced	222,500

Additional Budgeted Financial Statements

Aurukun Shire Council

Budgeted Statements for the year ending 30 June 2021

Budgeted Statements of Financial Position

	Budget 2021	Forecast 2022	Forecast 2023
Current assets			
Cash and cash equivalents	14,301,605	13,778,566	13,235,002
Trade and other receivables	1,381,503	1,416,040	1,451,441
Inventories	691,588	691,588	691,588
Other current assets	917,475	917,475	917,475
Total current assets	17,292,171	16,803,670	16,295,507
Non-current assets			
Property, plant & equipment	106,955,560	108,734,480	112,500,485
Other non-current assets	26,503,000	26,503,000	26,503,000
Total non-current assets	133,458,560	135,237,480	139,003,485
		-	-
Total assets	150,750,731	152,041,149	155,298,992
Current liabilities			
Trade and other payables	780,326	799,834	819,830
Borrowings	13,441	14,402	15,323
Provisions	36,212	37,118	38,045
Total current liabilities	829,980	851,354	873,199
Non-current liabilities			
Borrowings	578,390	563,988	548,665
Provisions	1,657,074	1,656,168	1,655,241
Total non-current liabilities	2,235,464	2,220,156	2,203,905
Total liabilities	3,065,443	3,071,510	3,077,104
Net community assets	147,685,288	148,969,639	152,221,888

Aurukun Shire Council
Budgeted Statements for the year ending 30 June 2021
Budgeted Statement of Changes in Equity

	Budget 2021	Forecast 2022	Forecast 2023
Asset revaluation surplus			
Opening balance	111,758,254	115,013,886	115,013,886
Increase in asset revaluation surplus	3,255,632	-	2,107,086
Closing balance	115,013,886	115,013,886	117,120,972
Retained surplus			
Opening balance	23,723,145	18,740,482	20,024,833
Net result	(4,982,663)	1,284,351	1,145,163
Closing balance	18,740,482	20,024,833	21,169,996
Total			
Opening balance	135,481,399	133,754,368	135,038,719
Net result	(4,982,663)	1,284,351	1,145,163
Increase in asset revaluation surplus	3,255,632	-	2,107,086
Closing balance	133,754,368	135,038,719	138,290,968

Aurukun Shire Council
Budgeted Statements for the year ending 30 June 2021
Budgeted Statement of Cash Flows

	Budget 2021	Forecast 2022	Forecast 2023
Cash flows from operating activities			
Receipts from customers	7,034,063	7,485,553	7,672,692
Payments to suppliers and employees	(17,901,248)	(17,802,449)	(18,247,510)
Interest received	180,482	139,472	134,160
Rental income	1,600,585	1,703,320	1,745,903
Non-capital grants and contributions	7,522,255	8,005,080	8,205,207
Borrowing costs	(41,472)	(40,575)	(39,614)
Net cash inflow from operating activities	(1,605,334)	(509,598)	(529,162)
Cash flows from investing activities			
Payments for property, plant and equipment	(13,417,444)	(6,000,000)	(6,000,000)
Grants, subsidies, contributions and donations	12,378,529	6,000,000	6,000,000
Net cash inflow from investing activities	(1,038,915)	0	0
Cash flows from financing activities			
Repayment of borrowings	(12,545)	(13,441)	(14,402)
Net cash inflow from financing activities	(12,545)	(13,441)	(14,402)
Net increase in cash and cash equivalent held	(2,656,794)	(523,039)	(543,564)
Opening cash and cash equivalents	16,958,399	14,301,605	13,778,566
Closing cash and cash equivalents	14,301,605	13,778,566	13,235,002

Measures of Financial Sustainability

Aurukun Shire Council Budgeted Statements for the year ending 30 June 2021 Budgeted Measures of Financial Sustainability

Measure	How the measure is calculated	Target	Budget	Forecast								
			Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F
Operating surplus ratio (%)												
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	Between 0% and 10%	-25.38%	-27.15%	-27.28%	-26.72%	-27.80%	-27.60%	-27.49%	-27.76%	-34.02%	-34.18%
Asset sustainability ratio (%)												
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	218.15%	142.14%	138.21%	133.31%	125.06%	123.41%	121.35%	117.56%	92.20%	89.76%
Net financial liabilities ratio (%)												
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	not greater than 60%	-83.74%	-79.07%	-74.29%	-69.80%	-65.87%	-61.97%	-58.09%	-54.22%	-50.38%	-46.56%

SECTION THREE: BUDGET POLICIES



AURUKUN SHIRE COUNCIL

Policy Title: **REVENUE STATEMENT**

Policy Type: **STATUTORY**

(Statutory, Financial, Administrative, Human Resources)

Policy Number:

Approved by Council	Meeting date
	Resolution number
Approval by CEO/Director:	Title: Aurukun Shire Council
Effective date:	28 July 2020
Review date:	28 July 2021
Implementation Department / Officer- Name:	
David Ferguson, Director Corporate Services	
Version Number:	Document Management file no.
1.0	

1. Overview

The purpose of this revenue statement is:

- to provide an explanatory statement outlining and explaining the revenue raising measures adopted in the budget, and
- to comply in all respects with legislative requirements

2. Applicability

This revenue statement applies to the financial year from 1 July 2020 to 30 June 2021. It is approved in conjunction with the budget on 29 July 2020.

Council may, by resolution, amend its revenue statement for a financial year at any time before the year ends.

It is not intended that this revenue statement reproduces all related policies. Related policies will be referred to where appropriate and will take precedence should clarification be required.

3. Revenue raising measures adopted in the budget concerning the making and levying of rates and charges

Pursuant to the provisions of the *Local Government Act 2009* and the *Local Government Regulation 2012* the following explanation of revenue raising measures adopted in the 2020-21 Budget is provided:

General Rates

The Council is unable to levy a general rate as there is no rateable land capable of being subject to such a levy.

Limitation on increases in rates and charges

Council will not be passing any resolution pursuant to section 116 of the *Local Government Regulation 2012* to limit any increase of general rates or charges.

Sewerage Charges

A sewerage charge of \$1,840 per pedestal will be levied for the 2020-21 financial year for all government properties, commercial properties and all Council-owned or managed properties leased to government agencies or commercial enterprises in the Shire.

- Household connection = 1 unit
- Commercial connection = 4 units
- Guesthouse/Motel = 1 unit for every 5 pedestals or part thereof.

A sewerage charge of \$430 will be levied for the 2020-21 financial year for all vacant blocks of land within the township.

Water Charges

A water charge of \$1,620 per unit will be levied for the 2020-21 financial year for all government properties, commercial properties and all Council-owned or managed properties leased to government agencies and commercial enterprises in the Shire as follows:

- Household connection = 1 unit
- Commercial connection = 4 units
- Guesthouse/Motel = 1 unit for every 5 rooms or part thereof.

A water charge of \$305 will be levied for the 2020-21 financial year for all vacant blocks of land within the township.

Cleansing Charges

A garbage charge of \$1,352 per bin will be levied for the 2020-21 financial year for all government properties, commercial properties and all Council-owned or managed properties leased to government agencies and commercial enterprises in the Shire.

A contractor's dumping fee of \$335 per 8m³ load will be levied for the 2020-21 financial year.

Cost-recovery fees

Council imposes cost-recovery fees for services and facilities supplied by it including (among other things) for any entitlement, facility, service or thing supplied, approval, consent, licence, permission, registration or information given, admission to any structure or place, receipt of any application, product or commodity supplied or inspection undertaken.

The quantum of each fee reflects as far and as accurately as possible the actual cost of providing these services and facilities. Pursuant to section 97(4) of the *Local Government Act 2009*, cost-recovery fees must not be more than the cost to Council of taking the action for which the fee is charged.

Business activity fees

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities as contained in Council's Schedule of Fees and Charges.

4. Concessions

Given Council's very limited revenue base, Council does not presently grant any concessions on its service charges – water, sewerage and cleansing.

5. Discount – Water, Sewerage and Cleansing

Given Council's very limited revenue base, Council does not presently grant any discount on its service charges - water, sewerage and cleansing.

6. Interest

In accordance with section 133 of the *Local Government Regulation 2012* interest at the rate of eight point five three percent (8.53%) per annum compounding daily is to be charged on all overdue rates or charges.

7. Issue of rate notices

In accordance with section 107 of the *Local Government Regulation 2012*, Council will issue rate notices for all service charges quarterly.

8. Payment of service charges

In accordance with section 118 of the *Local Government Regulation 2012* the date by which service charges must be paid is the date that is 30 clear days after the issue of the rate notice.

AURUKUN SHIRE COUNCIL							
SCHEDULE OF FEES AND CHARGES 2020-21							
		2019-20		2020-21		% INCREASE ON PRIOR YEAR	
		\$	Unit	\$	Unit	GST Indicator	% increase
SERVICE CHARGES							
Cleansing	Garbage Charge (per bin)	338.00	quarterly	340.00	quarterly	free	1%
	Replacement Wheelie Bin	306.00	each	310.00	each	incl	1%
	Vehicle Removal	270.00	vehicle	300.00	vehicle	incl	11%
	Contractors dumping fee	332.00	8m3 load	335.00	8m3 load	incl	1%
Sewerage	Sewerage charge (per pedestal)	460.00	quarterly	460.00	quarterly	free	0%
	Sewerage Connection (New and Alterations) At costs plus 40% with a minimum of:-	2,875.00	each	2,930.00	each	incl	2%
	Septic/Composting/Other Toilet Application Fee	550.00	each	550.00	each	incl	0%
	Penalty for illegal connection	1,435.00	each	1,435.00	each	incl	0%
Water	Water Charge (per unit)	398.00	quarterly	405.00	quarterly	free	2%
	Household Connection = 1 Unit						
	Commercial Connection = 4 Units						
	Guesthouse/Motel Accommodation = 1 Unit for every 4 rooms or part thereof						
	Water Connection At costs plus 40% with a minimum of:-	2,040.00	each	2,040.00	each	incl	0%
	Penalty for illegal connection	1,435.00	each	1,435.00	each	incl	0%
	Potable water	0.04	per litre	0.04	per litre	free	0%
	Non-potable/raw water	0.04	per litre	0.04	per litre	free	0%
Vacant Land Service Charges							
	Sewerage	430.00	yearly	430.00	yearly	free	0%
	Water	305.00	yearly	305.00	yearly	free	0%
SERVICE CHARGES - COMMUNITY							
Community Identity Card		10.00	per card	10.00	per card	incl	0%
Burial Expenses							
	Funeral (Collection, Coffin, Burial, Wreath) - included in WCCCA reimbursement	7,000.00	each	7,000.00	each	incl	0%
Residential Clean Up							
	Lawn Mowing	as per quote	each	45.00	each	incl	
	Yard Clean Up/Rubbish Removal	as per quote	each	205.00	each	incl	
Council Publications							
	Meeting Business Papers (Minutes Only)	No Charge					
	Annual Report	No Charge					
	Budget Report	No Charge					
	Corporate Plan	No Charge					
	Local Laws	No Charge					
CCTV Request for footage		30.00	per footage	30.00	per footage	incl	0%
Home Package Program							
Fees are per calendar year beginning 1 July 2020							
	Maximum Exit fee - Clients	750.00	per person	750.00	per person	Free	0%
Child Care Fees							
Fees are per calendar year beginning 1 July 2020							
	Child Care fee per child	25.97	per day	48.15	per day	Free	85%

	2019-20		2020-21		GST Indicator	% INCREASE ON PRIOR YEAR
	\$	Unit	\$	Unit		% increase
SERVICE CHARGES - OTHER						
Administration Levy - Contracts/Programs						
	Administration Levy - Contracts/Programs - Percentage of contract value-Internal Charge	0.10		0.10	exempt	0%
Aerodrome Charges						
	Airplane Day Landing	140.00	Landing	145.00	Landing	incl 4%
	Skytrans - Handling Fees (for 2 hours)	As per contract	Landing	As per contract	Landing	incl
	Airplane Parking	40.00	daily parking	40.00	daily parking	incl 0%
		225.00	weekly parking	225.00	weekly parking	incl 0%
	Exempt from Aerodrome charges: Police, RFDS, State and Federal Govt jets					
Refuelling Fee						
	Non-BP customer to be advised of fee					
PROPERTY, ACCOMMODATION, FACILITIES						
Staff Housing Rental (or as per agreement)						
	Duplex, 1 or 2 Bedroom House	61.00	weekly	610.00	weekly	Input taxed 900%
	3 Bedroom Home	75.00	weekly	75.00	weekly	Input taxed 0%
	4 Bedroom Home	86.00	weekly	86.00	weekly	Input taxed 0%
Housing Rental (or as per agreement)						
	Government and Agency/Service Providers (Excluding Power)	423.30	week	430.00	week	Input taxed 2%
Private Enterprises and Private Residences (or as per agreement)						
	Duplex, 1-2 bedroom - Furnished	484.50	week	490.00	week	Input taxed 1%
	Duplex, 1-2 bedroom - Unfurnished	423.30	week	430.00	week	Input taxed 2%
	3-4 bedroom House - Furnished	540.60	week	550.00	week	Input taxed 2%
	3-4 bedroom House - Unfurnished	499.80	week	510.00	week	Input taxed 2%
Other Housing Rentals (or as per agreement)						
	Unfurnished single unit dwelling	188.70	week	192.00	week	Input taxed 2%
	Furnished single unit dwelling	204.00	week	208.00	week	Input taxed 2%
Office Space						
	As per executed leases and/or CPI increases					incl
	Discounted Rate at the discretion of the CEO for local indigenous-owned business					
Land Rental						
	Government and Agency/Service Providers	1.30	per sqm per annum	1.35	per sqm per annum	incl 4%
	Area under 180 square metres	13.20	per sqm per annum	13.50	per sqm per annum	incl 2%
		6,951.30	minimum per annum	7,104.00	minimum per annum	incl 2%
Vacant Land Rental (or as per agreement)						
	Government and Agency/Service Providers	1.30	per sqm per annum	1.35	per sqm per annum	incl 4%
	Area under 180 square metres	13.20	per sqm per annum	13.50	per sqm per annum	incl 2%

		2019-20		2020-21			% INCREASE ON PRIOR YEAR
		\$	Unit	\$	Unit	GST Indicator	% increase
		6,951.30	minimum per annum	7,104.00	minimum per annum	incl	2%
Industrial Land Rental (or as per agreement)							
	Industrial Land - Ngaay Road Industrial Development	6,951.30	minimum per annum for one lot	7,104.00	minimum per annum for one lot	incl	2%
Accommodation							
Contractors Camp - McKenzie Drv 1							
	Rooms 1 - 15						
	Standard plus type of accommodation (Dongas)						
	Daily rate	75.00	night	83.00	night	incl	11%
	Weekly rate - For 7 days and longer but shorter than 30 days continuously	60.00	night	66.00	night	incl	10%
	Monthly rate - For 30 days and longer continuously	45.00	night	50.00	night	incl	11%
Contractors Camp - Airport Drv							
	Rooms 1 - 15						
	Standard plus type of accommodation (Dongas)						
	Daily rate	75.00	night	75.00	night	incl	0%
	Weekly rate - For 7 days and longer but shorter than 30 days continuously	60.00	night	60.00	night	incl	0%
	Monthly rate - For 30 days and longer continuously	45.00	night	45.00	night	incl	0%
Conference Facilities							
	Applies to all facilities below;						
	Deposit/Bond	306.00	booking	310.00	booking	Exempt	1%
Three Rivers Community Centre (Conference Facilities)							
	Conference Facilities	255.00	day	260.00	day	incl	2%
	Conference Facilities	127.50	half day	130.00	half day	incl	2%
		-					
Justice Group (Conference Facilities)							
		-					
Training Centre Conference Room							
	Conference Facilities per room - 1 large	306.00	day	320.00	day	incl	5%
	Conference Facilities per room - 1 large, 1/2 day	173.40	day	160.00	day	incl	-8%
	Conference Facilities per room - large/week	1,020.00	week	1,040.00	week	incl	2%
Wo'uw Ko'alam Community Centre							
	Indoor Facilities	306.00	day	320.00	day	incl	5%
	Indoor Facilities	153.00	half day	160.00	half day	incl	5%
	External Area						
	Post funeral gathering	No charge					
	All other use	153.00	day	160.00	day	incl	5%
	All other use	76.50	half day	80.00	half day	incl	5%
	Guest Pack - Tea, coffee, Bottled Water, notepads	10.00	full day, per person	10.00	full day, per person	incl	0%
	Guest Pack - Tea, Coffee, Bottled Water, Notepad	5.00	half day, per person	5.00	half day, per person	incl	0%
BUILDING AND ENGINEERING SERVICES							
Planning Fees							
	Planning Application Assessment Fee	400.00	per application	400.00	per application	inc	0%
Categories:	Category A	440.00		440.00		exempt	0%
	Category B	550.00		550.00		exempt	0%
	Category C	990.00		990.00		exempt	0%
	Category D	1,540.00		1,540.00		exempt	0%
	Category E	19,000.00		19,000.00		exempt	0%

		2019-20		2020-21		% INCREASE ON PRIOR YEAR	
		\$	Unit	\$	Unit	GST Indicator	% increase
	Community Facilities (Accommodation)	Add \$110 per accommodation unit to base fee		Add \$110 per accommodation unit to base fee		exempt	
	Multiple Residential	Add \$291.50 per accommodation unit to base fee		Add \$291.50 per accommodation unit to base fee		exempt	
	Other Residential	Add \$110 per accommodation unit to base fee		Add \$110 per accommodation unit to base fee		exempt	
	Retirement Village	Add \$60.50 per accommodation unit to base fee		Add \$60.50 per accommodation unit to base fee		exempt	
	Tourist Accommodation & Facility	Add \$110 per accommodation unit to base fee		Add \$110 per accommodation unit to base fee		exempt	
Impact Assessment							
Categories:	Category A	550.00		550.00		exempt	0%
	Category B	1,045.00		1,045.00		exempt	0%
	Category C	1,870.00		1,870.00		exempt	0%
	Category D	3,300.00		3,300.00		exempt	0%
	Category E	Exempt		Exempt		exempt	
	Community Facilities (Accommodation)	Add \$110 per accommodation unit to base fee		Add \$110 per accommodation unit to base fee		exempt	
	Multiple Residential	Add \$291.50 per accommodation unit to base fee		Add \$291.50 per accommodation unit to base fee		exempt	
	Other Residential	Add \$110 per accommodation unit to base fee		Add \$110 per accommodation unit to base fee		exempt	
	Retirement Village	Add \$60.50 per accommodation unit to base fee		Add \$60.50 per accommodation unit to base fee		exempt	
	Tourist Accommodation & Facility	Add \$110 per accommodation unit to base fee		Add \$110 per accommodation unit to base fee		exempt	
Definition of Categories:							
Category A - Minor	Agriculture, Caretaker's Residence, Forestry, Homebusiness, House, Park Facilities, Relative's Accommodation, Roadside Stall						
Category B - Low Impact	Advertising Device, Animal Keeping Bed & Breakfast, Car park, Dual occupapncy, Host Farm, Local shop, Office, Remote Worker's Accommodation, Telecommunication Facility						
Category C - Moderate Impact	Aquaculture (Minor), Caravan Park, Childcare Centre, community Facilities, Educational Establishment, Equipment & Vehicle Depot, Indoor Recreation, Medical Centre, Minor Public Utility, multiple Residential, Other residential, Outdoor Recreational, Outdoor Sales Premises, Public Utilities, Restaurant, Rural Service Industry, Shop, Storage Facility, Tourist Accommodation, Warehouse, Vehicle Workshop						

		2019-20		2020-21		GST Indicator	% INCREASE ON PRIOR YEAR
		\$	Unit	\$	Unit		% increase
Category D - High Impact	Cemetery, Extractive Industry, Freight Depot, Hazardous, Noxious or Offensive Industry, Hospital, Hotel, Industry, Institution, Intensive Animal Keeping, Retirement Village, Service Station, Tourist Facility, Waste Facility, Veterinary Facility						
Category E	Application for development permit for a material change of use of land (intensification of use on existing access road and establishing new road areas due to the creation of passing bays at nominated locations along the existing access road) and development permit for operational works by or on behalf of Ngan Aak-kunch Aboriginal corporation RNTBC relating to Aurukun Road on Lot 211 on SP241404.						
Building Application Fees							
	Building Application Fee	8.00	sq mt	8.00	sq mt	incl	0%
		860.00	minimum	860.00	minimum	incl	0%
HIRE OF EQUIPMENT							
Plant Hire Works - minimum 1 hour							
Utilities and 4WD Vehicles							
	2WD Light Utility (Hilux/Triton)	140.00	day	150.00	day	incl	7%
	4WD Light Utility (Hilux/Triton/Nissan)	160.00	day	170.00	day	incl	6%
	4WD Utility (Landcruiser)	170.00	day	180.00	day	incl	6%
Trucks							
	Hino Tip Truck	125.00	hour	125.00	hour	incl	0%
Other Plant (Including Operator)							
	Grader CAT 120G	280.00	hour	280.00	hour	incl	0%
	Front End Loader CAT 926/916	260.00	hour	260.00	hour	incl	0%
	Komatsu Forklift (Tavern/Store)	165.00	hour	165.00	hour	incl	0%
	Tractors (Heavy)	175.00	hour	175.00	hour	incl	0%
	Tractors (Light)	160.00	hour	160.00	hour	incl	0%
	Tractor/Slasher	175.00	hour	175.00	hour	incl	0%
	Skid Steer Loader	210.00	hour	210.00	hour	incl	0%
	Excavator	180.00	hour	180.00	hour	incl	0%
Other Plant (Dry Hire)							
	Drain Water Blaster	225.00	hour	230.00	hour	incl	2%
Container Storage							
	Container Storage	50.00	week	50.00	week	incl	0%
Council Vehicle Hire (Excluding Fuel) minimum 1 hour							
	Deposit	2,500.00		2,500.00		Exempt	0%
	Vehicles 4x2 Daily maximum for 20km/day, thereafter \$1 per km	190.00	day	190.00	day	incl	0%
	Vehicles 4x4 Daily maximum for 20km/day, thereafter \$1 per km	220.00	day	220.00	day	incl	0%
	Cost to clean vehicle on return	150.00	each	150.00	each	incl	0%
LABOUR HIRE AND MATERIALS							
Labour - Recoverable Works							
	Management Fee	260.00	hour	260.00	hour	incl	0%
	Works Manager/Supervisor	170.00	hour	170.00	hour	incl	0%
	Trade Qualified	135.00	hour	135.00	hour	incl	0%

		2019-20		2020-21		GST Indicator	% INCREASE ON PRIOR YEAR
		\$	Unit	\$	Unit		% increase
	Plant Operator	80.00	hour	80.00	hour	incl	0%
	Labourer	65.00	hour	65.00	hour	incl	0%
Cleaning Services							
	1 X Cleaner	100.00	hour	100.00	hour	incl	0%
	2 X Cleaners	145.00	hour	145.00	hour	incl	0%
	3 X Cleaners	190.00	hour	190.00	hour	incl	0%
	4 X Cleaners	230.00	hour	230.00	hour	incl	0%
Security Charges							
	Property Checks	20.00	per site/per day	20.00	per site/per day	incl	0%
	Property Checks	7,300.00	per site/per annum	7,500.00	per site/per annum	incl	3%
	Alarm Monitoring - Instant Alarm Monitoring (via Instant Alarm Monitoring installation by ASC)	40.00	per site/per month	40.00	per site/per month	incl	0%
	Alarm Monitoring - Instant Alarm Monitoring	77.00	per response to breached alarm	77.00	per response to breached alarm	incl	0%
Quotation Fees							
	Quotation Fees	130.00	hour	130.00	hour	incl	0%
Recoverable Private Works							
Labour							
	As detailed under Engineering Services Charges						
Plant Hire							
	As detailed under Engineering Services Charges						
Parts and Materials							
	All parts and materials supplied by Council will be charged at cost + 40%						
Tyre Repairs							
	Patches	55.00	each	60.00	each	incl	9%
	New Tubes/Tyres	At Cost + 40%	each		each		
Key Cutting	Key Cutting	15.40	each	16.00	each	incl	4%
Materials							
	Bauxite	55.00	cubic meter	56.00	cubic meter	incl	2%
	Sand	55.00	cubic meter	56.00	cubic meter	incl	2%
	Topsoil	30.00	cubic meter	31.00	cubic meter	incl	3%
Maintenance agreement with Building and Asset Services (BAS/ex-QBuild)							
<i>Subject to ongoing negotiations with Building and Assets Services</i>							
	Carpenter	121.00	hour	124.00	hour	excl	2%
	Plumber	132.00	hour	135.00	hour	excl	2%
	Electrical	154.00	hour	158.00	hour	excl	3%
	Painter	121.00	hour	124.00	hour	excl	2%
	Other Labour	71.50	hour	73.00	hour	excl	2%
	After Hours	Double Time				excl	
	Material Markup	0.40		0.40		excl	0%
	Subcontractor	0.40		0.40		excl	0%
OTHER FEES AND CHARGES							
Camping Fees - Aurukun township only							
	Camping Fees - Persons	60.00	person	60.00	person	incl	0%
	Camping Fees - Vehicles	30.00	vehicle	30.00	vehicle	incl	0%
	Camping Fees - Boat	30.00	boat	30.00	boat	incl	0%

	2019-20		2020-21		GST Indicator	% INCREASE ON PRIOR YEAR
	\$	Unit	\$	Unit		% increase
Camping Fees - Caravan	30.00	caravan	30.00	caravan	incl	0%
Power charge	85.00	per day	85.00	per day	incl	0%
Power charge	30.00	per day, after 3 days	30.00	per day, after 3 days	incl	0%
Unpowered site	-		40.00			new
Powered site	-		50.00			new
Permit Fees						
Private Entry Permit (Township Only)	No cost					
Commercial Application Fee - maximum 30 days	550.00	each	550.00	each	incl	0%
Commercial Trading Fee (in addition to Commercial Application Fee)	55.00	per day	55.00	per day	incl	0%
<i>Commercial Application Fee applies to persons and entities conducting sale of retail goods, services or entertainment for profit to the residents of Aurukun.</i>						
ENTRY PERMITS	20.00	per entry	20.00	per entry	incl	0%
Food Premises Licence						
Application for new licence (one off fee) + annual licence fee for relevant category	330.00	one off	335.00	one off	incl	2%
Application for licence renewal (annual fee) - Category 1 Food Business (mobile vendors- 1 vehicle, food businesses ≤ 5 tables, or as nominated by Authorised Person)	268.00	annual	270.00	annual	incl	1%
Application for licence renewal (annual fee) - Category 2 Food Business (food businesses 6-20 tables; or as nominated by Authorised Person)	310.00	annual	315.00	annual	incl	2%
Application for licence renewal (annual fee) - Category 3 Food Business (mobile vendors - 2 or more vehicles on one licence (if eligible), food businesses more than 21 tables, or as nominated by Authorised Person)	360.00	annual	365.00	annual	incl	1%
Compliance reinspection fee from a notice issued (each inspection)	155.00	annual	158.00	annual	incl	2%
Fee for restoration of licence (licence renewal application and fee not received by due date). Payable in addition to applicable annual licence fee.	130.00	annual	132.00	annual	incl	2%
Plan approval (including written report)	268.00	annual	270.00	annual	incl	1%
Temporary Food Stall Permit- For Profit	130.00	annual	132.00	annual	incl	2%
Temporary Food Stall Permit- Not for Profit	-	annual	-	annual	incl	
Dog Registration Fees						
Cat	Free	year	Free	year	exempt	
Puppy (under 3 months)	Free	year	Free	year	exempt	
De-sexed dog	Free	year	Free	year	exempt	
Intact Dog	40.00	year	40.00	year	exempt	0%
Pensioner Discount - applies to all registration fees payable	0.50	year	0.50	year	exempt	0%
<i>Prorata registration fee applies to registrations made during the financial year. Registrations payable on 1 July 2020 each financial year. Failure to register will result in impoundment of the animal.</i>						
Pounding and Sustainance Fees						
Pounding and sustainance fees (maximum of 3 days)	20.00	day	20.00	day	exempt	0%
Barge Landing Fees - Commercial						
Docking Fee for the 1st 24 hours	241.50	vessel	250.00	vessel	incl	4%

		2019-20		2020-21		GST Indicator	% INCREASE ON PRIOR YEAR
		\$	Unit	\$	Unit		% increase
	For each additional 24 hours or part thereof	241.50	vessel	250.00	vessel	incl	4%
Delivery/Storage Fees - Aurukun Receptients of Goods at ASC S		55.00	delivery/pallet	55.00	delivery/pallet	incl	0%
Gas Connection Fee		80.00	per delivery	80.00	per delivery	incl	0%
	<i>Applies to connecting replacement gas bottles only</i>						
	1. Any other charges to be paid not included in the schedule to be determined by the Chief Executive Officer, Director of Corporate Services, Director of Technical Services or Director Community Services						
	2. Chief Executive Officer, Director of Corporate Services, Director of Technical Services or Director Community Services is authorised to adjust above rates 25% upwards or downwards dependant on the circumstances of an applicant						



Policy Title: REVENUE POLICY

Policy Type: STATUTORY
 (Statutory, Financial, Administrative, Human Resources)

Policy Number: S013

Approved by Council	Last Review	Current Review	Next Review
	19 May 2020	29 July 2020	29 July 2021
	Resolution #	Resolution #	Resolution #
	20.6632	20.6703	
Approved by CEO/Director:	Bernie McCarthy – CEO	 Signature.	
Effective Date	29 July 2020		
Implementation Department		Officer Position	
Corporate Services		Director Corporate Services	
Revision Number:	Document Management File #.		
2.0	01-03-S013		

INTENT

To set out the principles used by council in 2020-21 for:

1. The levying of rates and charges
2. Granting any concessions for rates and charges
3. Recovering overdue rates and charges
4. Cost-recovery methods
5. Extent to which physical and social infrastructure costs for new developments are to be funded by charges for the development

Levying of Rates and Charges

In levying rates and charges the following principles will be applied:

The majority of Aurukun's residents are in receipt of Centrelink benefits and although Council could impose the Community Service Levy under the *Local Government Act 2009*, has decided not to. This is in light of the fact council receives 40 year lease payments from the state government for these properties. Therefore council will not levy any general rates and charges for residential properties.

Council will however levy service charges against all government and commercial properties and against Council-owned or managed properties leased to government agencies and commercial enterprises in the shire.

Granting of Concessions

Council will not be granting any concessions in the levying of service charges for properties in the Shire.

Recovering Overdue Rates and Charges

Overdue service charges will be treated in the same manner as any other recoverable debt in line with council's debt recovery policy.

Cost-recovery methods

Council recognises the validity of maximising the use of appropriate user pay charges or cost recovery fees to reduce the burden on other funding sources. 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.

Extent to which physical and social infrastructure costs for new developments are to be funded by charges for the development

Council is not in the position to expect full cost recovery of physical and social infrastructure costs for new developments by its constituents who will be in receipt of new or improved services.

Council will however charge connection fees for sewerage and water to new developments in line with the charges contained in the Schedule of Fees and Charges.



Policy Title: INVESTMENT POLICY

Policy Type: STATUTORY
 (Statutory, Financial, Administrative, Human Resources)

Policy Number: S009

Approved by Council	Last Review	Current Review	Next Review
	21 May 2019	19 May 2020	19 May 2021
	Resolution #	Resolution #	Resolution #
	19.6321	20.6632	
Approved by CEO/Director:	Bernie McCarthy – CEO	 Signature	
Effective Date	19 May 2020		
Implementation Department		Officer Position	
Corporate Services		Director of Corporate Services	
Revision #	Document Management File #		
6.0	01-03-S009		

1. POLICY BACKGROUND/SCOPE

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

This policy applies to the investment of surplus funds in accordance with Category One (1) investment power under *part 6 of the Statutory Bodies Financial Arrangements Act 1982 (SBFAA) and the Statutory Bodies Financial Arrangements Regulation 2019 (SBFAR)*.

2. POLICY PROVISIONS

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 1982 (SBFAA). This includes:

- Investing Councils funds not immediately required for financial commitments;
- Maximizing earnings from authorised investments of cash reserves after assessing counterparty, market and liquidity risks;
- Actively managing the net debt position with core surplus funds; and
- Ensuring that appropriate records are kept and that adequate internal controls are in place to safeguard public funds.

Reference (e.g. Legislation, related documents)

- 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 planning 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 Regulation 2019* 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 Regulation 2019 prescribes the rating of the Investment arrangements as prescribed under Section 44 (1)(e) of the Statutory Bodies Financial Arrangements Act 1982.*

3. POLICY STATEMENT

3.1 Authority for Investment

Investment of Council funds is to be in accordance with the relevant power of investment under the SBFAA and SBFAR and their subsequent amendments and regulations.

Investment Officers are to manage portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment Officers are to avoid any transaction that might harm confidence in Aurukun Shire Council.

3.2 Ethics and Conflicts of Interest

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

This Policy requires that employees 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.

3.3 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.

3.4 Credit Risk

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

3.5 Interest Rate Risk

The investment officers shall seek to minimize the risk of a change in the market value of the portfolio because of a change in the 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.

3.6 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.

3.7 Return on Investment

The portfolio is expected to achieve a market average rate of return and take into account Aurukun 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.

3.8 Authorised Investments (as per "SBFAA")

Section 44(1) of the SBFAA provides with the power to invest in authorised investments which include:

- (a) deposits with a financial institution;
- (b) investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- (c) other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or financial institution;
- (d) investment arrangements, managed or offered by QIC or QTC, prescribed under a regulation for this paragraph;
- (e) An investment arrangement with a rating prescribed under a regulation for this paragraph.

3.9 Prohibited Investments

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

- derivative type investments (excluding floating rate notes);
- principal only investments or securities that provide potentially nil or negative cash flow;
- stand alone securities issued that have underlying futures, options, forward contracts and swaps of any kind; and
- securities issued in non-Australian dollars.

3.10 Portfolio Investment Parameters

The amount invested with institutions or fund managers should not exceed the following percentage ranges of average annual funds invested. When placing investments, consideration should be given to the relationship between credit rating and interest rate.

Long Term Rating (Standard & Poor's)	Short Term Rating (Standard & Poors)	Individual Counterparty Limit	Total Limit
AAA to AA	A-1	No Limit	No Limit
Unrated or below BBB (Except Bendigo Bank)	Unrated or below A-1	None	None
QTC Cash Management Fund		No Limit	No Limit

3.11 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.

3.12 Breaches

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

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

3.13 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 259 (1).

Authority for the day to day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Finance Manager

Level at which Policy Approved: **Council**

4. RELATED DOCUMENTATION:

*Local Government Act 2009, Section 101, **Statutory Bodies Financial Arrangements Act applies to local governments***

*Local Government Regulation 2012, Section 191, **Investment Policy***

Statutory Bodies Financial Arrangements Act 1982 (SBFAA).

Statutory Bodies Financial Arrangements Regulation 2019 (SBFAR).



Policy Title: **DEBT (BORROWING) POLICY**

Policy Type: **STATUTORY**
 (Statutory, Financial, Administrative, Human Resources)

Policy Number: **S006**

Approved by Council	Last Review	Current Review	Next Review
	21 May 2019	19 May 2020	20 May 2021
	Resolution #	Resolution #	Resolution #
	19.6321	20.6632	
Approved by CEO/Director:	Bernie McCarthy – CEO	 Signature.	
Effective Date	19 May 2020		
Implementation Department		Officer Position	
Corporate Services		Director Corporate Services	
Revision Number:	Document Management File #		
5.0	01-03-S006		

1. Policy Background/Scope:

To provide Council with a contemporary Borrowing Policy that provides for responsible financial management on the loan funding of infrastructure capital projects and assets by ensuring the level of Council indebtedness is within acceptable limits to Council, its community and interested external parties.

In accordance with *Section 192 of the Local Government Regulation 2012*, a local government must prepare and adopt a debt policy for a financial year.

(2) The debt policy must state

- (a) the new borrowings planned for the current financial year and the next 9 financial years; and
- (b) The period over which the local government plans to repay existing and new borrowings.

2. Policy Provisions:

This policy applies to the use of loan borrowings to fund infrastructure and other important capital projects.

Reference (e.g. Legislation, related documents):

- Local Government Act 2009, Section 104 (5)(c)(ii)
- Local Government Regulation 2012, Section 192.

Policy Statement

Council does not intend to borrow money in Financial Year 2020-2021. There are no new borrowings planned for the next 10 financial years.

The current borrowings with QTC is for the upgrade of Wuungkam Lodge for \$740,079.17 over a term of 20 years, commencing 30/06/2015 and finishing on 30/06/35

The following is the Council's borrowing policy if Council considers borrowing money:

- Loans will only be used for capital expenditure;
- Borrowings will only be made in accordance with the adopted budget;
- Loan terms are to be no longer than 20 years.

Level at which Policy Approved: **Council**

3. Related Documentation:

Local Government Act 2009, Section 104.

Local Government Regulation 2012, Section 192

SECTION FOUR: LONG TERM FINANCIAL FORECAST

QTC Local Government Forecasting Model—Aurukun Shire Council Statement of Comprehensive Income

Line item	Jun-21B \$'000	Jun-22F \$'000	Jun-23F \$'000	Jun-24F \$'000	Jun-25F \$'000	Jun-26F \$'000	Jun-27F \$'000	Jun-28F \$'000	Jun-29F \$'000	Jun-30F \$'000
Income										
Revenue										
Operating revenue										
Water	282.14	289.20	296.43	303.84	311.43	319.22	327.20	335.38	343.76	352.36
Sewerage	457.79	469.24	480.97	492.99	505.32	517.95	530.90	544.17	557.78	571.72
Waste management	195.33	200.21	205.22	210.35	215.61	221.00	226.52	232.19	237.99	243.94
Net rates, levies and charges	935.26	958.65	982.61	1,007.18	1,032.36	1,058.17	1,084.62	1,111.73	1,139.53	1,168.02
Fees and charges	629.22	644.95	661.07	677.60	694.54	711.90	729.70	747.94	766.64	785.80
Rental income	1,665.11	1,706.74	1,749.41	1,793.15	1,837.97	1,883.92	1,931.02	1,979.30	2,028.78	2,079.50
Interest received	119.77	139.47	134.16	257.30	248.40	238.99	229.07	218.64	207.63	196.02
Contract and recoverable works	5,127.00	5,255.18	5,386.55	5,521.22	5,659.25	5,800.73	5,945.75	6,094.39	6,246.75	6,402.92
Other sales revenue	626.17	641.82	657.87	674.32	691.17	708.45	726.16	744.32	762.93	782.00
Sales revenue	5,753.17	5,897.00	6,044.42	6,195.53	6,350.42	6,509.18	6,671.91	6,838.71	7,009.68	7,184.92
Grants, subsidies, contributions and donations	7,825.52	8,021.16	8,221.69	8,427.23	8,637.91	8,853.86	9,075.21	9,302.09	9,534.64	9,773.00
Grants, subsidies, contributions and donations	7,825.52	8,021.16	8,221.69	8,427.23	8,637.91	8,853.86	9,075.21	9,302.09	9,534.64	9,773.00
Total operating revenue	16,928.06	17,367.96	17,793.36	18,357.98	18,801.60	19,256.02	19,721.53	20,198.41	20,686.89	21,187.26
Capital revenue										
Government subsidies and grants—capital	12,378.53	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Grants, subsidies, contributions and donations	12,378.53	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Total revenue	29,306.59	23,367.96	23,793.36	24,357.98	24,801.60	25,256.02	25,721.53	26,198.41	26,686.89	27,187.26
Total income	29,367.30	23,367.96	23,793.36	24,357.98	24,801.60	25,256.02	25,721.53	26,198.41	26,686.89	27,187.26
Expenses										
Operating expenses										
Total staff wages and salaries	8,107.42	7,715.90	7,908.80	8,106.51	8,309.18	8,516.91	8,729.83	8,948.08	9,171.78	9,401.07
Less: capitalised employee expenses	(579.72)	-	-	-	-	-	-	-	-	-
Employee benefits	7,893.31	8,090.64	8,292.91	8,500.23	8,712.73	8,930.55	9,153.82	9,382.66	9,617.23	9,857.66
Materials and services	9,464.70	9,701.32	9,943.85	10,192.45	10,447.26	10,708.44	10,976.15	11,250.56	11,531.82	11,820.12
Materials and services	9,464.70	9,701.32	9,943.85	10,192.45	10,447.26	10,708.44	10,976.15	11,250.56	11,531.82	11,820.12
Finance Costs	29.27	70.57	70.36	70.21	69.79	69.42	68.98	68.57	67.89	67.23
Finance costs	29.27	70.57	70.36	70.21	69.79	69.42	68.98	68.57	67.89	67.23
Land improvements	-	-	-	-	-	-	-	-	-	-

QTC Local Government Forecasting Model—Aurukun Shire Council

Statement of Comprehensive Income

Line item	Jun-21B \$'000	Jun-22F \$'000	Jun-23F \$'000	Jun-24F \$'000	Jun-25F \$'000	Jun-26F \$'000	Jun-27F \$'000	Jun-28F \$'000	Jun-29F \$'000	Jun-30F \$'000
Buildings	2,896.82	2,655.75	2,695.75	2,735.75	2,925.97	2,965.97	3,005.97	3,233.51	3,273.51	3,313.51
Plant & equipment	359.68	307.99	307.99	307.99	307.99	269.11	183.39	-	-	-
Roads, drainage & bridge network	489.34	507.27	547.27	615.58	655.58	695.58	771.30	811.30	851.30	934.85
Water	163.71	203.81	243.81	283.81	338.25	378.25	418.25	479.85	1,803.49	1,843.49
Sewerage	341.69	313.03	313.03	313.03	325.33	325.33	325.33	338.75	338.75	338.75
Miscellaneous	252.34	216.22	216.22	227.70	227.70	227.70	240.22	240.22	240.22	253.97
Amortisation of intangible assets	-	-	-	-	-	-	-	-	-	-
Depreciation and amoritsation	4,503.59	4,204.08	4,324.08	4,483.88	4,780.83	4,861.94	4,944.46	5,103.63	6,507.27	6,684.57
Total operating expenses	21,890.87	22,083.61	22,648.20	23,263.77	24,027.62	24,570.42	25,143.41	25,805.42	27,724.22	28,429.57
Total expenses	21,890.87	22,083.61	22,648.20	23,263.77	24,027.62	24,570.42	25,143.41	25,805.42	27,724.22	28,429.57
Net result	7,476.43	1,284.35	1,145.16	1,094.22	773.99	685.60	578.12	392.99	(1,037.33)	(1,242.31)
Tax equivalents										
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-
Net result after tax equivalents	7,456.57	1,284.35	1,145.16	1,094.22	773.99	685.60	578.12	392.99	(1,037.33)	(1,242.31)
Other comprehensive income										
Items that will not be reclassified to net result										
Increase (decrease) in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	8,066.50	1,284.35	1,145.16	1,094.22	773.99	685.60	578.12	392.99	(1,037.33)	(1,242.31)
Operating result										
Operating revenue	16,988.77	17,367.96	17,793.36	18,357.98	18,801.60	19,256.02	19,721.53	20,198.41	20,686.89	21,187.26
Operating expenses	21,300.79	22,083.61	22,648.20	23,263.77	24,027.62	24,570.42	25,143.41	25,805.42	27,724.22	28,429.57
Operating result	(4,312.03)	(4,715.65)	(4,854.84)	(4,905.78)	(5,226.01)	(5,314.40)	(5,421.88)	(5,607.01)	(7,037.33)	(7,242.31)

QTC Local Government Forecasting Model—Aurukun Shire Council
Statement of Financial Position

Line item	Annual result									
	Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets										
Current assets										
Cash at bank	14,301.61	13,778.57	13,235.00	12,800.75	12,338.09	11,851.40	11,338.00	10,798.91	10,227.26	9,627.87
Cash and cash equivalents	14,301.61	13,778.57	13,235.00	12,800.75	12,338.09	11,851.40	11,338.00	10,798.91	10,227.26	9,627.87
General trade and other receivables	1,381.50	1,416.04	1,451.44	1,483.66	1,524.92	1,563.04	1,602.12	1,637.69	1,683.23	1,725.31
Inventories held for sale	691.59	691.59	691.59	691.59	691.59	691.59	691.59	691.59	691.59	691.59
Prepayments	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39
Other current assets	917.48	917.48	917.48	917.48	917.48	917.48	917.48	917.48	917.48	917.48
Total current assets	17,292.17	16,803.67	16,295.51	15,893.48	15,472.07	15,023.50	14,549.18	14,045.66	13,519.55	12,962.24
Land	475.00	475.00	475.00	475.00	475.00	475.00	475.00	475.00	475.00	475.00
Buildings	50,565.12	49,909.37	49,213.62	51,022.73	50,096.75	49,130.78	50,834.58	49,601.07	48,327.56	49,882.11
Plant & equipment	53,556.08	1,376.47	1,068.48	760.49	452.49	183.39	-	-	-	-
Furniture & fittings	68.07	51.07	34.07	17.07	0.07	-	-	-	-	-
Roads, drainage & bridge network	29,676.14	31,168.87	34,312.86	35,697.27	37,041.69	40,320.22	41,548.92	42,737.62	46,137.17	47,202.32
Water	4,874.31	6,670.50	8,426.68	10,656.89	12,318.65	13,940.40	16,316.18	17,836.33	18,032.84	19,256.85
Sewerage	11,274.86	10,961.83	10,648.79	10,754.15	10,428.82	10,103.49	10,192.02	9,853.27	9,514.52	9,584.18
Miscellaneous	8,337.60	8,121.38	8,320.99	8,093.28	7,865.58	8,050.88	7,810.66	7,570.44	7,739.28	7,485.31
Work in progress	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	106,955.56	108,734.48	112,500.48	117,476.88	118,679.05	122,204.16	127,177.36	128,073.73	130,226.37	133,885.78
Other non-current assets	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00
Other non-current assets	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00	26,503.00
Total non-current assets	133,458.56	135,237.48	139,003.48	143,979.88	145,182.05	148,707.16	153,680.36	154,576.73	156,729.37	160,388.78
Total assets	150,750.73	152,041.15	155,298.99	159,873.36	160,654.12	163,730.66	168,229.54	168,622.39	170,248.91	173,351.02

QTC Local Government Forecasting Model—Aurukun Shire Council

Statement of Financial Position

Line item	Annual result									
	Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Liabilities										
Current liabilities										
Employee and Other payables	780.33	799.83	819.83	838.03	861.33	882.87	904.94	925.03	950.75	974.52
Trade and other payables	780.33	799.83	819.83	838.03	861.33	882.87	904.94	925.03	950.75	974.52
Loans	13.44	14.40	15.32	16.53	17.71	18.98	20.24	21.78	23.34	25.01
Borrowings	13.44	14.40	15.32	16.53	17.71	18.98	20.24	21.78	23.34	25.01
Employee	36.21	37.12	38.05	39.00	39.97	40.97	42.00	43.04	44.12	45.22
Restoration & rehabilitation	-	-	-	-	-	-	-	-	-	-
Provisions	36.21	37.12	38.05	39.00	39.97	40.97	42.00	43.04	44.12	45.22
Total current liabilities	829.98	851.35	873.20	893.55	919.01	942.81	967.17	989.85	1,018.21	1,044.75
Non-current liabilities										
Loans	578.39	563.99	548.66	532.14	514.43	495.45	475.21	453.44	430.10	405.09
Borrowings	578.39	563.99	548.66	532.14	514.43	495.45	475.21	453.44	430.10	405.09
Depreciation and amortisation	2,059.18	2,053.56	2,046.62							
Employee	185.29	184.38	183.46	182.51	181.53	180.53	179.51	178.46	177.38	176.28
Restoration & rehabilitation	1,471.78	1,471.78	1,471.78	1,471.78	1,471.78	1,471.78	1,471.78	1,471.78	1,471.78	1,471.78
Provisions	1,657.07	1,656.17	1,655.24	1,654.29	1,653.31	1,652.32	1,651.29	1,650.24	1,649.16	1,648.06
Total non-current liabilities	2,235.46	2,220.16	2,203.91	2,186.43	2,167.74	2,147.77	2,126.51	2,103.68	2,079.26	2,053.15
Total liabilities	3,065.44	3,071.51	3,077.10	3,079.98	3,086.76	3,090.58	3,093.68	3,093.53	3,097.47	3,097.90
Net community assets	147,685.29	148,969.64	152,221.89	156,793.38	157,567.37	160,640.08	165,135.86	165,528.86	167,151.44	170,253.12

QTC Local Government Forecasting Model—Aurukun Shire Council

Statement of Financial Position

Line item	Annual result									
	Jun-21B	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Community equity										
Asset revaluation surplus	115,013.89	115,013.89	117,120.97	120,598.25	120,598.25	122,985.37	126,903.03	126,903.03	129,562.94	133,906.93
Retained surplus	31,789.65	33,074.00	34,219.16	35,313.38	36,087.36	36,772.96	37,351.09	37,744.08	36,706.75	35,464.44
Total community equity	146,803.53	148,087.89	151,340.13	155,911.63	156,685.61	159,758.33	164,254.11	164,647.10	166,269.69	169,371.36
Reconciliation										
Net community assets to community equity	881.75	881.75	881.75	881.75	881.75	881.75	881.75	881.75	881.75	881.75