2024 BUDGET & LONG-TERM FINANCIAL PLAN

2024 TO 2033



CHERBOURG ABORIGINAL SHIRE COUNCIL

CONTENTS

- LONG TERM FINANCIAL FORECAST
 - Long-Term Forecast Parameters
 - Statement of Income & Expenditure
 - Statement of Financial Position
 - Statement of Cash Flows
 - Statement of Changes in Equity
 - Relevant Measures of Sustainability
 - Key Points Summary Charts

- 2024 OPERATING BUDGET OVERVIEW BY DEPARTMENT
 - Whole of Council
 - Community Services
 - Corporate Services
 - Economic Development
 - Housing
 - Operations
- 2024 CAPITAL BUDGET
 - Capital Budget Listing
- BUDGET RELATED POLICIES

LONG-TERM FORECAST PARAMETERS

	Key Growth Assumptions
Revenue items	
Fees and Charges	10% increase for 2024 then projected at CPI for each of the forecast years
Rent	Increases of 1.00% for each of the forecast years
Sales and Recoverable Works	Projected at CPI for each of the forecast years
Grants, subsidies, contributions and donations	Projected at CPI for each of the forecast years, with the assumption that the Financial Assistance Grant will be paid within the year it is due, and funding for other grants continue as per 2023. Grants for 2024 reflect the estimated receipts based on the advice from Government.
Interest Income	Projected at 1.46% for 2024 and increasing by 0.05% each year to 3.00% in 2028 and 3.00% for the remaining forecast years
Expense items	
Staff Wages and Salaries	Projected at 5.0% for each of the years to 2026, then reducing to 4% to 2026, then 3.5% for the remainder of the plan. No allowance has been made for growth in employee numbers
Materials and Services	Projected at CCI over the period of the financial plan
Depreciation Expense	Projections are based on the current assets, and new capital works expenditure. No allowance has been made for the revaluation of infrastructure assets over the life of the plan
Other items	
CPI Rate Applied	5.00% for 2024 decreasing 0.50% each year to 2029 then remaining at 2.50% (mid point of the Reserve Bank target range for inflation)
Council Cost Index (CCI) Rate Applied	4.50% for 2024 and 2025, reducing 0.50% each year to 2028 then remaining at 3.00%
Revaluation of Assets	No allowance has been made for increases in asset values over the life of the forecast
Capital Works	2024 based on capital budget bids, pending the updated of a capital forecast from Council's asset management plans, the remaining forecast years assumes \$2.5M in new housing, \$1.0M in renewal of existing housing, \$2.2M in renewal of infrastructure, and \$0.5M in renewal of plant and equipment. All housing works are assumed to be grant funded, infrastructure works are partially grant funded

Cherbourg Aboriginal Shire Council										
2023/2024 Budget and Long Term Financial Forecast 2024	to 2033									
Statement of Income and Expenditure										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue	Budget	Forecast								
Recurrent revenue:										
Fees and charges	0.90M	0.94M	0.98M	1.01M	1.04M	1.07M	1.09M	1.12M	1.15M	1.18M
Sales, contract and recoverable works	8.51M	8.89M	9.25M	9.57M	9.86M	10.11M	10.36M	10.62M	10.88M	11.16M
Operational Grants & subsidies	7.01M	6.28M	6.53M	6.76M	6.97M	7.14M	7.32M	7.50M	7.69M	7.88M
Developer Contributions	-	-	-	-	-	-	-	-	-	-
Interest received	0.34M	0.42M	0.52M	0.64M	0.69M	0.74M	0.79M	0.83M	0.88M	0.92M
Other recurrent income	2.06M	2.11M	2.17M	2.21M	2.25M	2.29M	2.33M	2.37M	2.41M	2.46M
Total recurrent revenue	18.83M	18.65M	19.44M	20.19M	20.81M	21.35M	21.89M	22.45M	23.01M	23.59M
Capital revenue:										
Capital Grants	9.55M	8.18M	3.70M	3.90M						
Capital Contributions	0.00M	-	0.20M	-	-	-	-	-	-	-
Gain/(loss) on sale of property, plant & equipment	-	-	-	-	-	-	-	-	-	-
Total capital revenue	9.55M	8.18M	3.90M							
Total income	28.37M	26.83M	23.34M	24.09M	24.71M	25.25M	25.79M	26.35M	26.91M	27.49M
Expenses										
Recurrent expenses:										
Employee costs	7.69M	8.07M	8.47M	8.81M	9.17M	9.49M	9.82M	10.16M	10.52M	10.89M
Materials and services	4.57M	4.77M	4.97M	5.14M	5.29M	5.45M	5.62M	5.78M	5.96M	6.14M
Depreciation and amortisation	10.57M	10.27M	10.46M	10.61M	10.77M	10.92M	11.07M	11.23M	11.38M	11.54M
Finance costs	0.05M	0.05M	0.05M	0.05M	0.05M	0.05M	0.05M	0.05M	0.05M	0.05M
Total recurrent expenses	22.87M	23.17M	23.95M	24.62M	25.27M	25.91M	26.56M	27.22M	27.91M	28.61M
Result from ordinary activities	5.50M	3.66M	(0.61M)	(0.52M)	(0.56M)	(0.66M)	(0.76M)	(0.88M)	(0.99M)	(1.12M)
Operating Result										
Adj for Capital Income	(4.04M)	(4.52M)	(4.51M)	(4.42M)	(4.46M)	(4.56M)	(4.66M)	(4.78M)	(4.89M)	(5.02M)

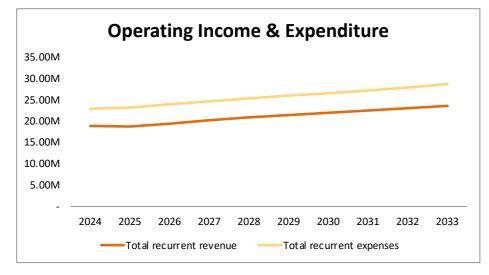
Statement of Financial Position										
Statement of Financial Position	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Current assets	3									
Cash assets and cash equivalents	10.62M	11.74M	13.11M	14.60M	16.11M	17.59M	19.02M	20.41M	21.75M	23.01
Other inventory	0.36M	0.36M	0.36M	0.36M	0.36M	0.36M	0.36M	0.36M	0.36M	0.36
Receivables	1.51M	1.50M	1.55M	1.61M	1.65M	1.69M	1.73M	1.77M	1.81M	1.86
Other assets	-	-	-	-	-	-	-	-	-	
Total current assets	12.50M	13.60M	15.02M	16.57M	18.12M	19.64M	21.12M	22.55M	23.92M	25.23
Non-current assets										
Property, plant and equipment	197.18M	198.72M	196.73M	194.71M	192.65M	190.51M	188.32M	186.06M	183.73M	181.35
Total non-current assets	197.18M	198.72M	196.73M	194.71M	192.65M	190.51M	188.32M	186.06M	183.73M	181.35
Total assets	209.68M	212.31M	211.76M	211.28M	210.76M	210.15M	209.43M	208.60M	207.65M	206.58
o										
Current liabilities	0.0714	0.7014	0.7014	0.7014	0.7014	0.0414	0.0414	0.0714	0.0014	0.00
Trade and other payables	0.67M	0.70M	0.73M	0.76M	0.79M	0.81M	0.84M	0.87M	0.89M	0.92
Employee payables/provisions	0.31M	0.31M 0.02M	0.31M	0.31M 0.02M	0.31M 0.02M	0.31M 0.02M	0.31M 0.02M	0.31M 0.02M	0.31M	0.3
Other	1.10M		0.02M						0.02M	0.02
Total current liabilities	2.07M	1.03M	1.06M	1.09M	1.11M	1.14M	1.17M	1.19M	1.22M	1.25
Non-current liabilities										
Other liabilities	0.52M	0.50M	0.47M	0.45M	0.43M	0.41M	0.39M	0.36M	0.34M	0.32
Employee payables/provisions	0.12M	0.12M	0.12M	0.12M	0.12M	0.12M	0.12M	0.12M	0.12M	0.12
Other provisions	2.66M	2.70M	2.75M	2.79M	2.83M	2.87M	2.91M	2.96M	3.00M	3.04
Total non-current liabilities	3.30M	3.32M	3.34M	3.36M	3.38M	3.40M	3.42M	3.44M	3.46M	3.48
Total liabilities	5.37M	4.34M	4.40M	4.44M	4.49M	4.53M	4.58M	4.63M	4.67M	4.72
Net community assets	204.31M	207.97M	207.36M	206.84M	206.28M	205.62M	204.85M	203.97M	202.98M	201.86
Community equity										
Asset revaluation reserve	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97
Retained surplus (deficiency)	102.34M	106.00M	101.37M	104.87M	104.31M	103.65M	102.88M	101.07M	101.01M	99.89
Total community equity	204.31M	207.97M	207.36M	206.84M	206.28M	205.62M	204.85M	203.97M	202.98M	201.80

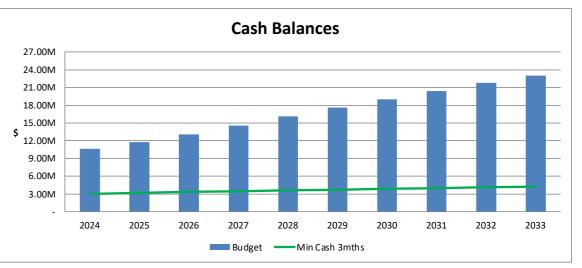
Statement of Cash Flows										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Budget	Forecast								
Cash flows from operating activities:										
Receipts from customers	17.67M	18.23M	18.85M	19.49M	20.06M	20.54M	21.04M	21.55M	22.08M	22.60N
Payment to suppliers and employees	(12.28M)	(12.82M)	(13.42M)	(13.93M)	(14.44M)	(14.92M)	(15.42M)	(15.93M)	(16.46M)	(17.00M
Interest received	0.34M	0.42M	0.52M	0.64M	0.69M	0.74M	0.79M	0.83M	0.88M	0.92N
Net cash inflow (outflow) from operating activities	5.73M	5.82M	5.95M	6.19M	6.31M	6.36M	6.41M	6.45M	6.49M	6.52N
Cash flows from investing activities:										
Payments for property, plant and equipment	(13.28M)	(11.81M)	(8.48M)	(8.60M)	(8.70M)	(8.78M)	(8.87M)	(8.97M)	(9.06M)	(9.16M
Subsidies, donations and contributions for new capital expenditure	8.16M	7.10M	3.90M	3.90N						
Proceeds from sale of property, plant and equipment	-	-	-	-	-	-	-	-	-	
Net cash inflow (outflow) from investing activities	(5.12M)	(4.70M)	(4.58M)	(4.69M)	(4.80M)	(4.88M)	(4.97M)	(5.07M)	(5.16M)	(5.26M)
Cash flows from financing activities										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	
Repayment of borrowings	-	-	-	-	-	-	-	-	-	
Net cash inflow (outflow) from financing activities	-	-	-	-	-	-	-	-	-	
Net increase (decrease) in cash held	0.61M	1.12M	1.37M	1.49M	1.51M	1.48M	1.44M	1.39M	1.33M	1.26M
Cash at beginning of reporting period	10.01M	10.62M	11.74M	13.11M	14.60M	16.11M	17.59M	19.02M	20.41M	21.75N
Cash Balance	10.62M	11.74M	13.11M	14.60M	16.11M	17.59M	19.02M	20.41M	21.75M	23.01

Cherbourg Aboriginal Shire Council										
2023/2024 Budget and Long Term Finance	cial Forecast	2024 to 20	33							
Statement of Changes in Equity										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Asset revaluation surplus	•									
Opening balance	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Closing balance	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M	101.97M
Retained surplus										
Opening balance	96.84M	102.34M	106.00M	105.39M	104.87M	104.31M	103.65M	102.88M	102.00M	101.01M
Net result	5.50M	3.66M	(0.61M)	(0.52M)	(0.56M)	(0.66M)	(0.76M)	(0.88M)	(0.99M)	(1.12M)
Closing balance	107.85M	109.66M	104.78M	104.35M	103.74M	102.98M	102.12M	101.13M	100.02M	98.77M
Total										
Opening balance	198.81M	204.31M	207.97M	207.36M	206.84M	206.28M	205.62M	204.85M	203.97M	202.98M
Net result	5.50M	3.66M	(0.61M)	(0.52M)	(0.56M)	(0.66M)	(0.76M)	(0.88M)	(0.99M)	(1.12M)
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Closing balance	204.31M	207.97M	207.36M	206.84M	206.28M	205.62M	204.85M	203.97M	202.98M	201.86M

Cherbourg Aboriginal Shire Council	_											
2023/2024 Budget and Long Term Financia	al Forecast 2024 to 20	033										
Relevant Measures of Financial Sustainab	ility											
	Target	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Average
Operating Surplus Ratio	Between 0% and 10%	(21.5)%	(24.2)%	(23.2)%	(21.9)%	(21.4)%	(21.4)%	(21.3)%	(21.3)%	(21.3)%	(21.3)%	(21.9)%
(Net Operating Surplus / Total Operating Rev	(%) (%)											
Net Financial Asset / Liability Ratio	<= 60%	(37.9)%	(49.6)%	(54.7)%	(60.0)%	(65.5)%	(70.8)%	(75.5)%	(79.8)%	(83.6)%	(86.9)%	(66.4)%
((Total Liabilities - Current Assets) / Total Ope	erating Revenue)											
Asset Sustainability Ratio	>90%	75.0%	57.5%	57.1%	57.4%	57.6%	57.6%	57.6%	57.6%	57.6%	57.7%	59.3%
(Capital Expenditure on the Replacement of	Assets (renewals) / De	preciation E	xpense)									

KEY POINTS - SUMMARY CHARTS





	Target	2	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Average
Cash Expense Cover Ratio	>3		10.4	11.0	11.7	12.6	13.4	14.1	14.8	15.4	15.8	16.2	13.5
Number of months of operations supported by case	sh balance												

WHOLE OF COUNCIL OPERATIONAL BUDGET OVERVIEW

	2023 BR1 BUDGET	2024 BUDGET	% Change	\$ Difference
Income				
Grants & Subsidies	-\$5,079,220	-\$7,013,343	38.08%	(1,934,123)
Fees & Charges	-\$807,437	-\$897,508	11.16%	(90,072)
Sales & Recoverable Works	-\$5,394,403	-\$8,510,860	57.77%	(3,116,457)
Interest Revenue	-\$199,000	-\$340,000	70.85%	(141,000)
Rent	-\$1,117,528	-\$1,131,529	1.25%	(14,001)
Other Income	-\$836,268	-\$930,944	11.32%	(94,676)
Income Total	-\$13,433,856	-\$18,824,184	40.12%	(5,390,329)
Expense				
Employee Costs	\$6,886,197	\$7,687,571	11.64%	801,374
Materials & Services	\$5,040,958	\$4,568,855	-9.37%	(472,103)
Depreciation	\$10,050,461	\$10,564,622	5.12%	514,161
Finance Costs	\$81,814	\$49,012	-40.09%	(32,802)
Expense Total	\$22,059,430	\$22,870,060	3.67%	810,630
Grand Total	\$8,625,575	\$4,045,876	-53.09%	(4,579,699)

COMMUNITY SERVICES - OPERATIONAL BUDGET OVERVIEW

	2023 BR1 BUDGET	2024 BUDGET	% Change	\$ Difference
Income				
Grants & Subsidies	-\$812,147	-\$915,236	12.69%	(103,089)
Other Income	-\$137,000	-\$149,500	9.12%	(12,500)
Income Total	-\$949,147	-\$1,064,736	12.18%	(115,589)
Expense				
Employee Costs	\$687,074	\$740,310	7.75%	53,236
Materials & Services	\$471,320	\$381,658	-19.02%	(89,662)
Expense Total	\$1,158,394	\$1,121,968	-3.14%	(36,426)
Grand Total	\$209,247	\$57,232	-72.65%	(152,015)

CORPORATE SERVICES - OPERATIONAL BUDGET OVERVIEW

	2023 BR1 BUDGET	2024 BUDGET	% Change	\$ Difference
Income				
Grants & Subsidies	-\$2,004,810	-\$3,220,000	60.61%	(1,215,190)
Fees & Charges	-\$807,437	-\$897,508	11.16%	(90,072)
Interest Revenue	-\$199,000	-\$340,000	70.85%	(141,000)
Rent	-\$86,769	-\$150,000	72.87%	(63,231)
Other Income	-\$137,640	-\$227,640	65.39%	(90,000)
Income Total	-\$3,235,656	-\$4,835,148	49.43%	(1,599,493)
Expense				
Employee Costs	\$1,847,635	\$1,956,672	5.90%	109,036
Materials & Services	\$886,416	\$766,038	-13.58%	(120,378)
Depreciation	\$333,253	\$333,253	0.00%	-
Finance Costs	\$81,814	\$49,012	-40.09%	(32,802)
Expense Total	\$3,149,118	\$3,104,974	-1.40%	(44,144)
Grand Total	-\$86,538	-\$1,730,174	1899.33%	(1,643,636)

ECONOMIC DEVELOPMENT - OPERATIONAL BUDGET OVERVIEW

	2023 BR1 BUDGET	2024 BUDGET	% Change	\$ Difference
Income				
Grants & Subsidies	-\$449,950	-\$276,830	-38.48%	173,120
Sales & Recoverable Works	-\$5,391,903	-\$8,508,360	57.80%	(3,116,457)
Other Income	-\$47,824	-\$40,000	-16.36%	7,824
Income Total	-\$5,889,677	-\$8,825,190	49.84%	(2,935,513)
Expense				
Employee Costs	\$3,141,071	\$3,377,991	7.54%	236,920
Materials & Services	\$2,195,969	\$1,846,573	-15.91%	(349,396)
Expense Total	\$5,337,040	\$5,224,564	- 2. 11%	(112,476)
Grand Total	-\$552,637	-\$3,600,626	551.53%	(3,047,988)

HOUSING - OPERATIONAL BUDGET OVERVIEW

	2023 BR1 BUDGET	2024 BUDGET	% Change	\$ Difference
Income				
Rent	-\$1,030,759	-\$981,529	-4.78%	49,230
Other Income	\$0	\$0	0.00%	-
Income Total	-\$1,030,759	-\$981,529	-4.78%	49,230
Expense				
Employee Costs	\$185,790	\$291,831	57.08%	106,041
Materials & Services	\$476,424	\$479,449	0.63%	3,025
Depreciation	\$8,819,438	\$9,243,017	4.80%	423,579
Expense Total	\$9,481,652	\$10,014,297	5.62%	532,645
Grand Total	\$8,450,893	\$9,032,768	6.89%	581,875

OPERATIONS - OPERATIONAL BUDGET OVERVIEW

	2023 BR1 BUDGET	2024 BUDGET	% Change	\$ Difference
Income				
Grants & Subsidies	-\$1,812,313	-\$2,601,277	43.53%	(788,964)
Sales & Recoverable Works	-\$2,500	-\$2,500	0.00%	-
Other Income	-\$513,804	-\$513,804	0.00%	-
Income Total	-\$2,328,617	-\$3,117,581	33.88%	(788,964)
Expense				
Employee Costs	\$1,024,628	\$1,320,768	28.90%	296,140
Materials & Services	\$1,010,829	\$1,095,137	8.34%	84,308
Depreciation	\$897,770	\$988,352	10.09%	90,582
Expense Total	\$2,933,227	\$3,404,257	16.06%	471,030
Grand Total	\$604,610	\$286,676	-52.58%	(317,934)

CAPITAL BUDGET LISTING

	Funding Received	Estimated Cost
Operations		
W4Q Solid Waste *	\$ 479,000.00	\$ 932,002.00
Various plant purchases	\$ -	\$ 500,000.00
QRA LRR Projects *	\$ 700,000.00	\$ 888,350.00
QRA REPA	\$ 382,246.00	\$ 382,246.00
FLOOD CAMERA EARLING WARNING SYSTEM-DRFA ROUND 1	\$ 289,940.91	\$ 289,940.00
TIDS FUNDING	\$ 67,000.00	\$ 67,000.00
LRCI Phase 4	\$ 62,834.00	\$ 62,834.00
Total	\$ 1,981,020.91	\$ 3,122,372.00
Economic Development		
Cherbourg to Murgon Footpath Upgrade **	\$ -	\$ 1,300,000.00
Major Upgrade Program ***	\$ -	\$ 3,018,000.00
New Housing Project - \$3.4M	\$ 2,000,000.00	\$ 2,000,000.00
New Housing Project - \$2.35M	\$ 2,350,000.00	\$ 2,350,000.00
Gundoo Capital Projects - Cubby House & Bike Track *	\$ -	\$ 38,152.00
DTIS INFRASTRUCTURE SET UP-CALL CENTRE**	\$ 12,808.00	\$ 22,808.00
LGGSP CHERBOURG COMMUNITY CENTRE PROJECT **	\$ 399,650.00	\$ 427,911.00
NEW SUBDIVISON	\$ 1,000,000.00	\$ 1,000,000.00
Total	\$ 5,762,458.00	\$ 10,156,871.00
Grand Total	\$ 7,743,478.91	\$ 13,279,243.00
* Project has commenced in prior year		
** Funds have been received in a prior year		
*** Funds are considered operational revenue		



Revenue Statement 2023/2024

Section 104 (5)(a)(iv) of the *Local Government Act 2009* and Section 172 of the *Local Government Regulation 2012* requires the Council to adopt a Revenue Statement for each financial year and to include certain information therein.

The purpose of the revenue statement is to set out the revenue measures adopted by Council to frame the 2023/2024 Budget.

Cherbourg Aboriginal Shire Council will be guided by the principle of user pays in the making of rates and charges. Fees and charges are determined by resolution at Council's budget meeting each year and become effective from 1st July.

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the shire as whole.

Council expects to marginally increase the operating capability in 2023/2024 to maintain and deliver services to the reasonable expectation of the community. Apart from Utility charges, Council has not levied any general, special or separate rate.

Council does not offer any concessions for rates and charges. Council has not made a resolution to limit the increase of rates and charges.

ANIMAL REGISTRATIONS		
Dogs - Entire		\$0.00
- Speyed		\$0.00
Horses		\$0.00
Cats - Entire		\$0.00
- Speyed		\$0.00
CEMETERIES		
Excavate and internment		\$1,495.00
OFFICE COPYING/PRINTI	NG COSTS	
Minutes of Council meeting	(per copy)	\$20.00
Annual Report (per copy)		\$40.00
Photocopies (per page)	- A4 (black & white)	\$0.20
	- A3 (black & white)	\$0.25
	- A4 (Colour)	\$0.50
	- A3 (Colour)	\$0.60
Outgoing faxes (per page)		\$1.00

HIRE OF BUILDINGS	
Community Hall	\$500.00
Sports Complex	\$150.00
Bond per event (returned if building left clean/undamaged	\$200.00
Key Security (returned if Key is returned back)	\$100.00

SERVICE CH	ARGES – (increase of 10% from 2022/2023 char	rges)
Sewerage	- 1 Pedestal	\$564.38
	- Extra Pedestal	\$481.97
Water	- per connection (residence)	\$555.50
	- Per connection (organization)	\$1,101.29
Garbage	- per bin	\$481.97
Churches	- Service Fees (per year)	\$579.70
Internal Hous	sing Charges – (per dwelling)	\$2,440.90
WATER AND	SEWERAGE MAINS CONNECTION	
Water – per connection		\$55.00
Sewerage – per connection		\$55.00

Plant & Equipment Charge Out Rates -

Plant - Including Operator (Wet Hire)	Rate per Hour
Tip Truck (Isuzu tipper 11 tonne GVM)	\$95.00
Tip Truck (Mitsubishi 16 tonne GVM)	\$95.00
Skid – steer Loader	\$85.00
Backhoe	\$125.00
Excavator (5.5 tonne)	\$95.00
Tractor	\$90.00
Roller	\$85.00
Zero Turn Mower	\$60.00
High Pressure Water Jetter	\$125.00

Plant - Excluding Operator (Dry Hire)	Rate per Hour
Tip Truck (Isuzu tipper 11 tonne GVM)	\$65.00
Tip Truck (Mitsubishi 16 tonne GVM)	\$65.00

Plant - Excluding Operator (Dry Hire)	Rate per Hour
Skid – steer Loader	\$55.00
Backhoe	\$95.00
Excavator (5.5 tonne)	\$65.00
Tractor	\$60.00
Roller	\$55.00
Zero Turn Mower	\$30.00
Rock Hammer	\$35.00
Broom	\$35.00



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

REVENUE POLICY

1. PURPOSE

The purpose of this policy is to ensure the sound and consistent management of revenue related activities.

2. COMMENCEMENT OF POLICY

The policy commences on adoption by Council.

3. SCOPE

This policy applies to all rates and charges set by the council.

4. BACKGROUND

In accordance with the *Local Government Regulation 2012*, Section 193 Revenue Policy, Council must prepare and adopt by resolution a Revenue Policy for each financial year.

The policy must state:

- (a) The principles that the local government intends to apply in the financial year for-
 - (i) Levying rates and charges; and
 - (ii) Granting concessions for rates and charges; and
 - (iii) Recovering overdue rates and charges; and
 - (iv) Cost-recovery methods; and
- (b) If the local government intends to grant concessions for rates and charges-the purpose for the concessions; and
- (c) The extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

5. PRINCIPLES

(a) Principles used in Making Rates and Service Charges:

In general Council will be guided by the principle of user pays in the making of rates and charges. Council will also have regard to the principles of:

- Transparency in the making of service rates and charges;
- The needs and expectations of the general community;
- The cost of maintaining existing facilities and necessary services;
- Having in place a system of charges that is simple and inexpensive to administer;
- Equity by taking account of the different levels of capacity to pay within the local community; and
- Flexibility to take account of changes in the local economy.

Council is unable to levy general rates.

(b) Principles used in Levying Rates and Charges:

In levying rates and charges Council will apply the principles of:

- Making clear what is the Council's and each payers' responsibility to the service charges system;
- Making the levying system simple and inexpensive to administer; and
- Timing the levy of service charges to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy;
- Provide flexibility by accommodating payers needs through short term payment arrangements;

(c) Rebates and Concessions for Rates and Charges:

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

- Equity by having regard to the different levels of capacity to pay within the local community;
- The same treatment for payers of charges with similar circumstances;



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

- Transparency by making clear the requirements necessary to receive concessions, rebates or exemptions; and
- Flexibility to allow Council to respond to local economic issues.

(d) Principles used in the Recovery of Rates and Charges:

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

- Ensuring there is transparency in the process used by Council to meet financial obligations;
- Payers of charges are clear on their obligations;
- Ensuring processes used to recover outstanding charges are clear, simple to administer and cost effective;
- Ensuring capacity of payers of charges is considered in determining arrangements for payment;
- Ensuring there is equity in arrangements for payers of charges with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy.

From an operational perspective, monthly statements are sent to all debtors (including rental tenants). Trade debtors are invoiced for services provided. Payment is expected in 30 days.

Aged debtor lists are reviewed on a monthly basis. Action proposed by Council will include:

- Letters to outstanding debtors;
- Persons invited to attend Council meetings to discuss options if required;
- Tenants to discuss rental repayment options in the first instance with the Housing Officer;
- Every tenant in arrears must have a repayment plan commensurate with their ability to pay;
- Eviction from houses if all other avenues fail; and
- Write off of debts for those people who cannot be located or are deceased.
- Possible referral to a debt collection agency.



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

(e) Principles used in setting Cost Recovery Fees:

In general Council will be guided by the principle of user pays in the making of cost recovery fees. Council will also have regard to the principles of:

- Transparency in the making of cost recovery fees;
- Council's rating and rental base should not subsidise the specific users or clients of Council's regulatory products and services;
- Full cost recovery may not be applied if it is contrary to Council's express social, economic, environmental and other corporate goals;
- Cost recovery fees must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

Variations

CASC reserves the right to vary, replace or terminate this policy from time to time.

Associated Documents

- Corporate Plan
- Operational Plan
- Budget

POLICY VERSION AND REVISION INFORMATION

Policy Type:	Statutory		
Policy Authorised by:	Chatur Zala	Original issue:	1 July 2019
Title:	Chief Executive Officer		
Policy Maintained by:	Dol Ranabhat	Current version:	4
Title:	Accountant		
Date Reviewed:	July 2023		
Council Resolution:		Resolution date:	



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

DEBT POLICY

1. PURPOSE

The purpose of this policy is to ensure the sound management of Council's existing and future borrowings.

2. COMMENCEMENT OF POLICY

The policy commences on adoption by Council.

3. SCOPE

This policy applies to all borrowing activities of the council.

4. BACKGROUND

Council has a responsibility to operate in a financially sustainable manner. In developing a Long Term Financial Plan, borrowing is identified as an alternative source for funding major capital projects. In accordance with the *Local Government Regulation 2012*, Section 192 Debt Policies, Council must prepare and adopt by resolution a Debt Policy for a financial year.

The policy must state:

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

5. PRINCIPLES

The debt policy aims to provide Council with a debt management strategy based on sound financial management guidelines.

- Council will in general, seek to minimise its dependence on borrowings in order to minimise future revenue committed to debt servicing and redemption charges.
- Council will not utilise loan funding to finance operating activities or recurrent expenditure.



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

- Council will only borrow funds for the purpose of acquiring assets, improving facilities, services or infrastructure and/or substantially extend their useful lives.
- Borrowings for infrastructure that provides a return on assets will take priority over borrowing for other assets

Borrowings will only be undertaken if:

- All alternative options for undertaking a project without borrowing have been investigated and proved less advantageous to the Council;
- The benefit received from undertaking the borrowing is greater, over the life of the borrowing, than the costs of borrowing; and
- Repayments will be met from project income or other untied income of Council (not grant funding).
- Approvals in accordance with legislative requirements are met.

6. EXISTING BORROWINGS

Council currently has no borrowings.

7. NEW BORROWINGS

Council has no borrowings planned for the next 9 financial years.



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

Variations

CASC reserves the right to vary, replace or terminate this policy from time to time.

Associated Documents

- Corporate Plan
- Operational Plan
- Budget

POLICY VERSION AND REVISION INFORMATION

Policy Type:	Statutory		
Policy Authorised by:	Chatur Zala	Original issue: June 2022	
Title:	Chief Executive Officer		
Policy Maintained by:		Current version:	2
Title:	Accountant		
Date Reviewed:	July 2023		
Council Resolution:		Resolution date:	



Phone: (07) 4168 1866

Fax: (07) 4168 2727

22 BARAMBAH AVENUE CHERBOURG QLD 4605

PROCUREMENT POLICY

1. PURPOSE

The objective of this Policy is to ensure that Council's procurement activities comply with the *Local Government Act 2009* ("**LGA**") and *Local Government Regulation 2012* ("**LGR**"), including but not limited to the default contracting procedures, and include details of the principles, including the sound contracting principles set out in the LGA, that Council will apply for purchasing goods and services.

The sound contracting principles are:

- Value for money;
- Open and effective competition;
- The development of competitive local business and Industry;
- Environmental protection; and
- Ethical behavior and fair dealing.

This Policy is Council's Procurement Policy pursuant to section 198 of the LGR.

2. COMMENCEMENT OF POLICY

The policy commences on adoption by Council.

3. APPLICATION OF THE POLICY

This policy applies to the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance) and consultancies. It is the responsibility of Council officers involved in the procurement process to understand the meaning and intent of this policy.

4. BACKGOUND

A Procurement Policy is required under the *Local Government Regulation 2012* Section 198 and requires:

- A local government must prepare and adopt a policy about procurement (a procurement policy).
- The procurement policy must include details of the principles, including the sound contracting principles that the local government will apply in the financial year for purchasing goods and services.
- A local government must review its procurement policy annually.



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

5. POLICY DETAILS

5.1. Introduction

The procurement of all goods and services by Council must be carried out in accordance with the *Local Government Act 2009* (the "Act") and the *Local Government Regulation 2012* (the "Regulation"). In particular, Chapter 6, Part 3, Default Contracting Procedures, of the Regulation applies.

5.2. Responsibilities of Council officers

Council officers must comply with the LGA and the LGR at all times when carrying out procurement activities.

Council officers must apply the highest standards of probity and integrity in all procurement activities they undertake. This includes, but is not limited to, disclosing and appropriately managing any conflicts of interest.

A financial delegation of authority to undertake procurement activities is required before a Council officer may procure goods and services on behalf of Council.

Officers must not undertake order splitting to avoid the requirements of this Policy.

Officers must keep records of all quotation and tender information in accordance with Council's procedures.

Written quotes or tenders must be held on file or attached to official purchase documentation.

If a selected quotation is not the lowest priced quotation obtained, the Council officer procuring the goods or services will document the reasons for selecting the quotation.

5.3. Sound Contracting Principles

Council officers must have regard to the following sound contracting principles in all procurement activities.

The sound contracting principles, and this Policy's statement on the application of those principles, are set out below.

5.3.1. Open and effective competition

Procurement should be open and result in effective competition in the provision of goods and services. Council must give fair and equitable consideration to all prospective suppliers.



22 BARAMBAH AVENUE CHERBOURG QLD 4605

Phone: (07) 4168 1866 Fax: (07) 4168 2727

5.3.2. Value for money

Council must harness its procurement power to achieve the best value for money. The concept of value for money is not restricted to price alone. The value for money assessment must include consideration of:

- (i) contribution to the advancement of Council's priorities; and
- (ii) fitness for purpose, quality, services and support; and
- (iii) whole-of-life costs including costs of acquiring, using, maintaining and disposal; and
- (iv) internal administration costs; and
- (v) timeliness of supply; and
- (vi) technical compliance issues; and
- (vii) risk exposure; and,
- (viii) the value of any associated environmental benefits.

5.3.3. The development of competitive local business and Industry

Council encourages the development of competitive local businesses within the South Burnett region first, and second within the Wide Bay region. Procurement officers should endeavor to support local business by inviting local businesses to supply quotations and bids for tenders.

Where price, performance, quality, suitability and other evaluation criteria are comparable, the following areas may be considered in evaluating offers:

- (i) creation of local employment opportunities;
- (ii) more readily available servicing support;
- (iii) more convenient communications for contract management;
- (iv) economic growth within the local area;
- (v) the benefit to Council of associated local commercial transaction.



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

5.3.4. Environmental protection

Council promotes environmental protection through its procurement procedures. In undertaking any procurement activities Council will:

- (i) promote the procurement of environmentally friendly goods and services that satisfy value for money criteria; and
- (ii) foster the development of products and processes of low environmental and climatic impact; and
- (iii) provide an example to business, industry and the community by promoting the use of climatically and environmentally friendly goods and services; and
- (iv) Encourage environmentally responsible activities.

5.3.5. Ethical behaviour and fair dealing

Council officers involved in procurement are to behave with impartiality, fairness, independence, openness, integrity, and professionalism in their discussions and negotiations with suppliers and their representatives.

Subject to any legislative requirements, Council officers will:

- Maintain confidentiality of quotations;
- Maintain appropriate records available for inspection at any time;
- When inviting quotations, invite quotations from suppliers that can meet Council's requirements at competitive prices.

5.4. Default Contracting Procedures

Council must comply with the default contracting procedures in Chapter 6, Part 3 of the LGR before entering into a contract.

In order to manage its risk, Council has adopted a higher standard of requirements which are set out in the following tables.



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

Table 1: Procurement outside of an Established Arrangement

\$ Value (excluding GST)	Minimum Quotation Requirement	Procurement Method	Minimum Documentation Requirement	Award/Contract Measure
\$0.00 to \$1,000	No quote required	Verbal or Written	Tax Invoice	Corporate Card or Purchase Order
\$1,001 to \$14,999	Invite minimum 2 written quotes	Request for quote	Written quotes	Purchase Order
\$15,000 to \$49,999	Invite minimum 3 written quotes	Request for quote	Procurement Plan (optional) Written quotes	Contract (optional) Purchase Order
\$50,000 to \$199,999	Invite minimum 3 written quotes	Request for quote or Public tender	Procurement Plan Written quotes Evaluation Report	Contract Purchase Order
Over \$200,000	Public tender	Public Tender (minimum 21 days)	Procurement Plan Evaluation Plan Probity Plan Conflict of Interest Declarations Written quotes Evaluation Report	Contract (to be authorised by Council)



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

\$ Value (excluding GST)	Minimum Quotation Requirement	Procurement Method	Minimum Documentation Requirement	Award/Contract Measure
\$0.00 to \$1,000	No quote required	Verbal or Written	Tax Invoice	Corporate Card or Purchase Order
\$1,001 to \$5,000	Invite minimum 1 written quote	Request for quote	Written quote	Purchase Order
\$5,001 to \$14,999	Invite minimum 2 written quotes	Request for quote	Written quotes	Purchase Order
\$15,000 to \$49,999	Invite minimum 3 written quotes	Request for quote or Public	Procurement Plan (optional)	Contract (optional) Purchase Order
Ş49,999	written quotes	tender	Written quotes	Fulchase Order
\$50,000 to \$199,999	Invite minimum 3 written quotes	Request for quote	Procurement Plan Written quotes	Contract
\$199,999	written quotes	quote	Evaluation Report	Purchase Order
			Procurement Plan	
			Evaluation Plan	
Over	Invite minimum 3	Request for	Probity Plan	Contract
\$200,000	written quotes	Quote (21 days)	Conflict of Interest Declarations	(to be authorised by Council)
			Written quotes	
			Evaluation Report	

Table 2: Procurement within an Established Arrangement (LGR s231, s232, s233, s234)



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

Table 3: Other Procurements (LGR s235)

Type of Procurement	\$ Value (excluding GST)	Minimum Quotation Requirement	Procurement Method	Minimum Documentation Requirement	Award/Contract Measure
Specialist Supply (1 supplier available or Special or confidential services)	Any Value	Written Quote	Exemption by Council Resolution	Procurement Plan Report to Council Council Resolution	Contract (to be authorised by Council)
Purchase at Auction	Any Value	No quote required	Exemption by Council Resolution	Procurement Plan Report to Council Council Resolution	Contract (to be authorised by CEO)
Purchase of Second-hand Goods	Any Value	Written Quote	Request for Quote	Procurement Plan Written Quote	Purchase Order (to be authorised by CEO)
With other Government Agency or Council	Any Value	No quote required	Written	Copy of MOU, letter, agreement, or other similar information	Direct payment

When seeking quotations, local suppliers are to be included wherever possible.

As most procurements will be in accordance with Table 1, a flow chart has been included at Schedule 1 for easy reference.

5.5. Publishing Details of Contractual Arrangements

In Accordance with Section 237(1) of the Regulation, a Local Government must, as soon as practicable after entering into a contractual arrangement (for example, a purchase order) worth \$200,000 or more (exclusive of GST):



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

- (i) publish the relevant details of the contract on the Local Government's website; and
- (ii) display the relevant details of the contract in a conspicuous place in the Local Government's public office; and
- (iii) the relevant details must be published or displayed for a period of at least 12 months.

Relevant details of the contract mean the following:

- (i) the person with whom the Local Government has entered into the contract;
- (ii) the value of the contract; and
- (iii) the purpose of the contract.

5.6. Purchase orders

The issue of a purchase order under the terms of contract represents the acceptance of an offer, thereby establishing a contract with the legal implications that this entails. It is important to note that Council orders must be raised before the supply of goods and services.

Purchase Orders are not required for the following purchases but relevant authorisations are required on the invoice documentation:

- Australia Post
- Acts & Regulations
- Local Authorities
- Telephone / Communication Accounts
- Local Buy
- Electricity Accounts
- QLD Treasury Corporation
- Investments
- Freight
- Subscriptions
- Conference Registrations
- Items purchased from Petty Cash
- Other purchases approved by the CEO. (eg Travel, Accommodation)

Purchase orders must specify where and to whom the goods are to be delivered along with delivery instructions. Purchase orders must contain a quoted price or estimated price. For



Phone: (07) 4168 1866

Fax: (07) 4168 2727

items where a purchase order is not required, sufficient documentation must be retained to identify why the payment was being made and what it was for. Officers must not undertake order splitting to avoid the requirements of this policy.

5.7. Financial delegations

22 BARAMBAH AVENUE

CHERBOURG OLD 4605

Council will from time to time make financial delegations to the Chief Executive Officer pursuant to section 257 of the LGA, and the Chief Executive Officer may delegate their powers pursuant to section 259 of the LGA to other officers, subject to any limitations to the Chief Executive Officer's delegation.

Only the Council officers listed in the attached Schedule 2 are entitled to sign requisitions, and then only in accordance with their financial delegation limits. By approving a requisition all officers are confirming that they have taken full notice of this policy and will comply with all of the requirements of this policy

These delegations are also subject to having the required budgetary allocation.

5.8. Confirmation of Receipt of Goods

Immediately upon receipt, goods must be inspected for compliance with the order specifications and quantities and be reconciled with the order. The supplier must be formally notified of any returns or shortfalls or damage to the goods received. Credit requests will be raised and shortages endorsed on the delivery documents to ensure that the accounts payable section pays only for the quantities received and authorised for payment.

5.9. Payment

A signed proof of satisfactory receipt of the goods/services must be provided to authorise payment to the supplier. Shortages, incorrect supplies, damaged goods, etc. must be noted and unless otherwise negotiated or specified in the offer or on the account. Payment will be made in accordance with Council's trading terms of not greater than thirty (30) days following the date of receipt of the invoice. Officers must be aware of legislation and contracts requiring earlier settlement.

Settlement discounts will be noted by the Council officers and processed within the nominated discount period.

Orders which may require cancellation must be referred immediately to the issuing procurement officer for appropriate action.

"Many Tribes One Community"



Phone: (07) 4168 1866

Fax: (07) 4168 2727

5.10. Tenders

Tenders must be invited whenever a Preferred Supplier Arrangement or an expression of interest for a contractual arrangement worth \$200,000 or more is to be entered into in accordance with Section 228 of the Regulation.

Tenders must be lodged in writing, by a set date and time. Such tenders should be clearly endorsed with the tender reference.

Specifications, where appropriate, must set out the minimum performance requirements, dimensions and purpose for which the goods/services are required.

5.10.1. Tender Submission, Closing Time and Date:

22 BARAMBAH AVENUE

CHERBOURG QLD 4605

Tenders may be submitted by hand, post or electronic means as specified in the Tender documents. Tenders requiring voluminous technical documentation may be required to be delivered in person to the Council Office.

Tenders shall close at the time and date determined by the Chief Executive Officer.

5.10.2. Tender Openings:

The opening of tenders shall be carried out and witnessed by at least two Council employees one of whom at least must be either:

- The Business Manager; or
- The Finance Manager

5.11. Evaluation Criteria

When evaluating offers, Council officers shall have regard to the sound contracting principles as described in Section 5.2 of this document. All offers will be assessed with consideration to the value of the contract, technical requirements, quality and importance of the work to be completed and local preference as detailed in this policy. All officers of the council will act with integrity as required by Section 13 (responsibilities of Local Government Employees) of the Act and Council's Code of Conduct.

The selected offer shall achieve value for money that is consistent with the purpose of the item or service being provided.



Phone: (07) 4168 1866

Fax: (07) 4168 2727

Wherever possible, more than one (1) officer of the Council will be involved in the evaluation, awarding and administration of contracts. The process of tendering and evaluation must comply with this Procurement Policy.

Any officer of the Council who has any conflict of interest whatsoever in the contract should exclude himself/herself from the evaluation process and disclose the existence of such interest. Officers must keep appropriate records or files to satisfy audit requirements and to establish that the principles and procedures contained in this policy have been complied with.

5.12. Disposal of Low Value Non Current Assets

22 BARAMBAH AVENUE

CHERBOURG OLD 4605

A low value non-current asset is subject to limits set by the Local Government Regulation 2012 under subsection (7)(b) and cannot be more than the following amounts:

- plant or equipment \$5,000
- other types of non-current assets -\$10,000

Low value non current assets excludes land or the grant of a lease over land or a dwelling. Low value non-current assets should be included in the Asset Register with a carrying value of less than \$10,000 including GST. Low value non-current assets can also include items purchased by Council which are not deemed assets, are not recognised in the asset register and are valued at less than \$10,000 including GST.

Council is committed to open, transparent and systematic disposal of Council's non-current low value assets which are deemed to have no future economic benefit and are no longer fit for purpose. Council will ensure that assets surplus to it's needs will be properly documented, substantiated and available for scrutiny by internal and external audit requests.

Council will take a strategic approach which will identify potential opportunities while managing adverse risks with the disposal of the assets and will apply sound ethics principles of transparency and integrity and promote the public good when effecting the disposal of the assets.

The disposal and dispersal of assets and materials surplus to Council needs will be conducted in a manner that:

- achieves value for money
- promotes fair and effective competition
- considers any potential benefit to the community



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

- considers any impact on the environment
- ensures open and transparent behaviour.

Variations

CASC reserves the right to vary, replace or terminate this policy from time to time.

Associated Documents

- Local Government Act 2009
- Local Government Regulation 2012

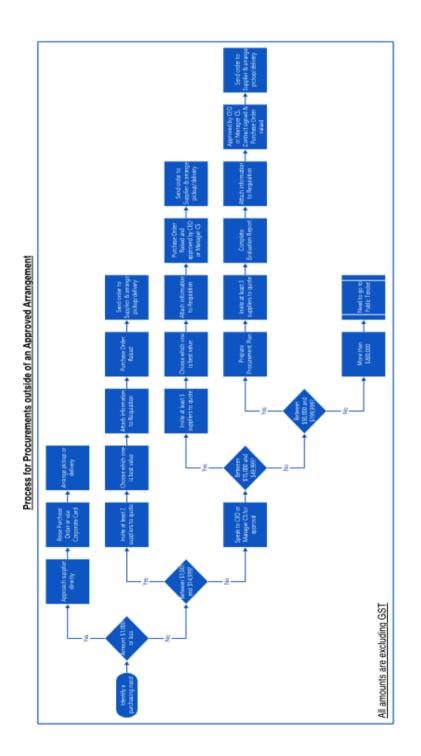
POLICY VERSION AND REVISION INFORMATION

Policy Type:	Statutory		
Policy Authorised by:	Chatur Zala	Original issue:	1 July 2019
Title:	Chief Executive Officer		
Policy Maintained by:	Dol Ranabhat	Current version:	4
Title:	Accountant		
Date Reviewed:	July 2023		
Council Resolution:		Resolution date:	



22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

SCHEDULE 1 – FLOW CHART FOR PROCUREMENTS OUTSIDE OF AN APPROVED ARRANGEMENT





22 BARAMBAH AVENUE CHERBOURG QLD 4605 Phone: (07) 4168 1866 Fax: (07) 4168 2727

SCHEDULE 2 – PROCUREMENT DELEGATION TABLE

POSITION	\$0 - \$999	\$1,000 - \$4,999	\$5,000 - \$14,999	\$15,000 - \$199,999	\$200,000+		
Chief Executive Officer	Х	Х	Х	Х	Х		
Manager Corporate Services	X	X	Х	Х			
Manager Economic Development	X	X	X				
Manager Community Services	X	X	X				
Operations Manager	Х	Х					
Line Managers	Х	Х					
All contracts for the acquisition of goods and services in the excess of \$200,000.00 are to be authorised by Council. Amounts are excluding GST.							