



WOORABINDA ABORIGINAL SHIRE COUNCIL

ANNUAL BUDGET 2018-2019



Woorabinda Aboriginal Shire Council Offices – 112 Munns Drive Woorabinda QLD 4713



WOORABINDA ABORIGINAL SHIRE COUNCIL

2018-19 BUDGET ADOPTION MEETING

Monday 30 July 2018 – 09:00AM

AGENDA

1. Unaudited Financial Position FY 2017-18
2. Budget Commentary 2018-2019
3. Budget Highlights 2018-2019 (Community Newsletter)
4. Policies for 2018-2019
 - *Revenue Policy*
 - *Investment Policy*
 - *Debt Policy*
5. Revenue Statement 2018-2019
6. Fees & Charges 2018-2019
7. BUDGET 2018-2019
8. Plans and Forecasts:
 - *Operational Plan 2018-2019*
 - *Five Year Corporate Plan 2018-2023*
 - *Ten Year Forecast 2018-2027*



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Budget Statutory Requirements Checklist 2018-2019			Legislative Reference	
Local Government Act 2009 (LGA09); Local Government Regulation 2012 (LGR12)				
Mayor has the responsibility for preparing a budget to present to the local government			s12(4)(b) LGA09	
Budget adopted after 31 May and before 1 August 2018			s170 LGR12	
Budget prepared on an accruals basis			s104 LGA09	
Corporate plan must be current			s165 LGR12	
Councillors provided with a copy of the budget two weeks before budget meeting			s107A LGA09	
Budget is of no effect where the requirements of section 169 of the Local Government Regulation 2012 are not met	Budget to include current year plus next two financial years:	Statement of Comprehensive Income	s169 LGR12	
		Statement of Financial Position		
		Statement of Cash Flows		
		Statement of Changes in Equity		
	Revenue statement			
	Revenue policy			
	Long term financial forecast			
	Measures of financial sustainability plus 9 years			
	Statement of the change in the rates and utility charges levied			
	Budget consistent with:	5 year corporate plan		
Annual operational plan				
Statement of estimated financial operations			s205 LGR12	
Statement of estimated financial position			s205 LGR12	
Budget published on Council's website			s199 LGR12	



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UNAUDITED FINANCIAL POSITION - FY 2017-2018

WHOLE OF COUNCIL	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	YTD 2018
Council Operations	901,411	648,904	361,132	797,553	827,856	412,595	1,078,773	184,625	738,673	598,111	250,906	1,072,277	7,872,817
Enterprises	22,322	26,808	18,951	62,249	32,449	37,865	34,416	50,623	38,858	37,499	49,405	58,914	470,360
Tied Grants	63,895	28,434	628,991	41,215	383,867	400,704	286,402	4,055	111,104	1,102,735	320,960	755,111	4,127,475
Untied Grants	-	71,473	1,782,359	-	71,473	-	-	71,473	-	-	71,473	288,485	2,356,737
TOTAL ACTUAL INCOME	987,629	775,619	2,791,432	901,017	1,315,646	851,164	1,399,591	310,777	888,635	1,738,346	692,746	2,174,788	14,827,389
CUMULATIVE INCOME	987,629	1,763,248	4,554,680	5,455,697	6,771,343	7,622,507	9,022,099	9,332,875	10,221,510	11,959,856	12,652,601	14,827,389	
Council Operations	(882,653)	(911,646)	(634,684)	(862,511)	(774,082)	(682,231)	(582,526)	(849,069)	(1,032,861)	(835,199)	(1,072,470)	(648,331)	(9,768,262)
Enterprises	(29,418)	(46,850)	(35,247)	(71,141)	(35,861)	(59,480)	(30,426)	(83,662)	(43,684)	(73,621)	(45,412)	(71,267)	(626,071)
Tied Grants	(373,789)	(282,843)	(194,600)	(233,144)	(751,809)	(275,116)	(198,176)	619,522	(195,091)	(221,632)	(255,829)	(221,580)	(2,584,088)
Untied Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACTUAL EXPENDITURE	(1,285,860)	(1,241,339)	(864,532)	(1,166,796)	(1,561,753)	(1,016,827)	(811,127)	(313,209)	(1,271,636)	(1,130,452)	(1,373,712)	(941,178)	(12,978,421)
CUMULATIVE EXPENDITURE	(1,285,860)	(2,527,199)	(3,391,731)	(4,558,527)	(6,120,280)	(7,137,106)	(7,948,234)	(8,261,442)	(9,533,079)	(10,663,531)	(12,037,243)	(12,978,421)	
Council Operations	18,758	(262,742)	(273,552)	(64,958)	53,774	(269,635)	496,248	(664,444)	(294,189)	(237,088)	(821,563)	423,946	(1,895,445)
Enterprises	(7,096)	(20,042)	(16,297)	(8,892)	(3,412)	(21,615)	3,990	(33,039)	(4,826)	(36,122)	3,993	(12,353)	(155,710)
Tied Grants	(309,894)	(254,409)	434,391	(191,929)	(367,942)	125,588	88,227	623,577	(83,987)	881,103	65,131	533,531	1,543,387
Untied Grants	-	71,473	1,782,359	-	71,473	-	-	71,473	-	-	71,473	288,485	2,356,737
SURPLUS/(DEFICIT)-PER TRANSACTIONS	(298,232)	(465,720)	1,926,901	(265,779)	(246,107)	(165,663)	588,464	(2,432)	(383,002)	607,893	(680,966)	1,233,609	1,848,968
SURPLUS/(DEFICIT)-CUMULATIVE	(298,232)	(763,951)	1,162,949	897,170	651,063	485,401	1,073,865	1,071,433	688,431	1,296,324	615,358	1,848,968	



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Budget Commentary 2018-2019

Introduction

This budget is based on responsible financial management. It focuses on the provision of core services at their current levels and on the improvement of local roads infrastructure and town services upgrades, while at the same time allowing for Council's community service obligations. In addition, funding is being auspiced on behalf of the *Woorabinda Aboriginal and Torres Strait Islander Corporation for Social Emotional Wellbeing and Health Inc.* In summary, the budget overall reflects expected revenue of \$16.181M and expenditure of \$16.136M before depreciation. This represents a balanced budget for Council for the financial year 2018-19.

The decline in both federal and state funding means that Council will have to continually rely on its own revenue sources to sustain its operations, particularly with the absence of federal funding for new housing construction with the expiry of the NAPRIH program. Council is facing increasing challenges to balance the budget and to keep operating costs down. As Council has a very low revenue base it will have to learn to live within its means.

Spending on capital works is confined to roads/bridge infrastructure through NDRRA, essential services infrastructure through ICCIP, other projects through W4Q and replacement of motor vehicles and plant. The Works for Queensland (W4Q) Program 2017-19 has allocated \$1,090,000 to Woorabinda. This program is the continuation of the successful 2016-2017 W4Q program. A key objective of the program is to support Councils outside of SEQ in job-creating maintenance and minor infrastructure projects relating to assets owned or controlled by local governments. Funded projects must be delivered by 30 June 2019. There is no obligation for Councils to make a co-contribution under the 2017-19 W4Q program. The Queensland Betterment Fund has funded \$2,120,911 for the improvement of Mimosa Bridge, Lilly Creek Crossing and Bore 3 Road. ICCIP funding of \$862,500 of the \$2,900,000 funding will be spent in 2018-19 with the balance to be spent before 30 June 2021.



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In addition, Council efficiencies will be vigorously pursued particularly with commercial leases, electricity cost recovery and vehicle/fuel usage. We will strengthen our commitment to attract businesses to generate vital economic growth and employment for our local residents.

In preparing this budget, it is noted that employment costs have escalated significantly due to the promulgation of the new Local Government Industry Award 2017. Further, we have had to deal with increasing costs of goods and services resulting in an extra financial burden for Council. To partially offset these costs, the fees and charges have been reviewed, resulting in an increase of 3.5% per unit for water, sewerage and garbage over 2017-18 charges. Council has spent \$710,122 in 2017-18 and has budgeted to spend \$1,559,618 (\$733,118 from Council and \$826,500 from ICCIP) in 2018-19 on maintaining and upgrading Woorabinda's Town Services.

Legislative Requirements

Adoption and amendment of budget

LGA 2009 107A

LGA 2009 (12) (4) (b)

LGA 2009 (94) (2)

LGA 2009 (104) (5) (iv)

Local Government Regulation 2012 Division 3

The Local Government Regulation [S170] requires that Council must adopt its budget for a financial year before 1 August in the financial year.

The budget must be prepared in accordance with S169 of the Regulations (Preparation and content of Budget).

Council may, by resolution, amend the budget for a financial year at any time before the end of the financial year. Any amendment to the budget must be consistent with S169 of the Regulations.



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Preparation and content of budget

The budget for each financial year must—

- (a) be prepared on an accrual basis;
- (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years—
 - (a) financial position;
 - (b) cash flow;
 - (c) income and expenditure;
 - (d) changes in equity.
- (c) The budget must be consistent with
 - Council's 5-year Corporate Plan; and
 - Council's Annual Operational Plan.

The budget must also include—

- (i) a long-term financial forecast; and
- (ii) a revenue statement; and
- (iii) a revenue policy.

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

Statement of estimated financial position

The local government regulations [S205] require that a statement of estimated financial position must be presented to the Annual budget meeting.

A statement of estimated financial position is a document stating the financial operations, and financial position of the local government for the previous financial year.



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Rates & Charges

Council does not levy a general charge for rates as the land exists under a DOGIT (not freehold property), however, Council does levy a service charge in respect of water, sewerage and garbage.

These charges are only levied on those properties not covered by 40 year leases. Council receives rent payments for the properties covered by 40 year leases from the state government which have historically been applied toward offsetting utility charges.

The sewerage and water levies should ideally cover all operational and ownership costs. Due to the limited number of properties levied, both services running at significant losses. Monies received for the 40 year housing leases are offset against the water undertaking but these funds are still insufficient to cover operational costs. Water and sewerage undertakings are currently running at a combined loss of approximately \$710,122.

Council receives approximately \$54,452 in total from all utility charges levied (Water, Sewerage and Garbage Charges).

Given that the real cost of delivering utility charges is unclear and the relatively small amount of revenue received from a limited number of ratepayers, it is recommended that a 3.5% increase in rates and charges be applied this financial year.

It is proposed that over the next 12 months, Council undertake a comprehensive assessment of all property within the shire area to identify all land that is connected or able to be connected to the sewerage and water systems and that receive a garbage collection service.

Once identified Council will be able to review future service charges to enable a better understanding of what the annual levy should be set at to make the sewerage, water and cleansing undertaking more viable as well as providing a sound argument for additional financial assistance from State and/or Federal funding sources.



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Operational Plan

The local government Regulations 2012 [S174] requires that Council prepare and adopt an Annual Operational Plan for each financial year.

The Annual Operational Plan must be consistent with its Annual budget and state how council will progress the implementation of the 5-year Corporate Plan.

A Local Government may, by resolution, amend its Annual Operational Plan at any time before the end of the financial year.

This year the layout of the Operational Plan has been changed to focus more on the outcomes of the Corporate Plan instead of the individual strategies as has been the practice in the past.

It is believed that the previous practice of developing the Operational Plan around Corporate Plan strategies was too limiting and that the new approach of aligning Operational Plan activities with outcomes will allow for greater flexibility in achieving Council's corporate outcomes whilst being able to clearly align the activities with of the recommended strategies.

The main theme of this year's Operational Plan has been to focus on developing long term plans and strategies to address the Council's long term aspirations. It is believed that this approach will allow Council to take a holistic approach to its Strategic Planning and will ultimately result in identified and actionable strategies that will allow for better forward financial Planning. There is a specific focus on a Youth Space in 2018-19.



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Policies

The Local Government Act [S104] requires Council to have the following financial policies:

- (i) Investment policy;
- (ii) Debt policy;
- (iii) Revenue policy.

Council must ensure that the financial policies are regularly reviewed and updated as necessary. Whilst there is no set time frame, it is considered good practice to review these policies in conjunction with the adoption of the Annual Budget.



WOORABINDA ABORIGINAL SHIRE COUNCIL

STATUTORY POLICY

NUMBER: STAT/005

POLICY TITLE: INVESTMENT POLICY

ACT: *Local Government Regulation 2012*

1. OBJECTIVE

Woorabinda Aboriginal Shire Council's overall investment objective is, at all times, to invest its funds at the most advantageous rate of interest available for the investment type, and in a way that Council considers most appropriate to the circumstances.

2. SCOPE

This policy applies to the investment of all surplus funds held by Woorabinda Aboriginal Shire Council.

For the purposes of this policy, investments are defined as arrangements that are required or undertaken for the purpose of producing income and/or capital gains.

3. DELEGATIONS

The Chief Executive Officer, or his or her sub-delegate, has been authorised to invest Woorabinda Aboriginal Shire Councils operating funds in investments consistent with legislation and this policy.

Woorabinda Aboriginal Shire Council has authority to exercise Category 1 investment powers under Part 6 of the *Statutory Bodies Financial Arrangements Act 1982* and the *Statutory Bodies Financial Arrangements Regulations 2007*.



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1. POLICY STATEMENT

The structure and features of Council's investments are to take account of the time horizons and risk parameters associated with available investment options and the liquidity and operational requirements of Council as per the guidelines below.

a) Quotations on Investments

No less than three quotations shall be obtained from authorised institutions when an investment is proposed.

Investment with the Queensland Treasury Corporation Capital Guaranteed Cash Fund does not constitute an investment decision requiring three quotes.

In assessing fair value of quotes obtained, the risk of the entity providing the return must be considered. The *Fair Value Calculator* tool, made available by Queensland Treasury Corporation can be used to assist in this evaluation.

b) Term to Maturity

The term to maturity of Council's investments may range from nil (i.e. funds available at call from time of establishment) to one year. At any time, investment decisions will reflect Council's future cash flow requirements and the prevailing outlook regarding interest rates.

c) Diversification and Credit Risk

When placing investments, consideration will be given to the relationship between credit rating and interest rate.

Council will manage investment risk through appropriate diversification.

d) Liquidity

Maintaining Council's ability to access funds in the short-term and meet day-to-day operational requirements will be a priority. Council will seek to minimise costs arising from failure to adequately manage liquidity by monitoring cash flow requirements, establishing and maintaining procedures for cash balancing and prudently choosing between investment options for surplus funds.



WOORABINDA ABORIGINAL SHIRE COUNCIL

STATUTORY POLICY

NUMBER: STAT/003

POLICY TITLE: DEBT POLICY

ACT: *Local Government Regulation 2012*

1. Purpose of the Policy

To provide Woorabinda Aboriginal Council with a debt management strategy based on sound financial management guidelines.

To provide the parameters for Council's debt structure for the next 10 year period.

2. Policy Statement

Long Term Debt

Council aims to finance capital works and new assets to the greatest extent possible from revenue, grants and subsidies or any specific reserves primarily established to fund capital works rather than relying on loans.

Short Term Debt

Council will not hold any short term debt.

Debt Provider

Queensland Treasury Corporation will be the debt provider for any approved Council debt.

Current Debt

Council has no current debt and does not plan to raise debt as part of the 2018/19 budget.



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Projected 10 year debt

Projected Debt and repayments for the next 10 years

Year Ending	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Current Debt	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
New Debt	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Annual Interest	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Annual Redemption	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



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STATUTORY POLICY

NUMBER: STAT/004
POLICY TITLE: Revenue Policy
ACT: *Local Government Regulation 2012*
Local Government Act 2009

1. Purpose of the Policy

- 1.1 This Revenue Policy forms part of Woorabinda Aboriginal Shire Council's budget each year. *The Local Government Regulation 2012* identifies the matters that a local government must include in its Revenue Policy. In essence, a Revenue Policy is a statement outlining the strategic policy position of Council in relation to revenue measures to be adopted in the budget.
- 1.2 This policy clearly states Council's revenue principles for the financial year 2018-2019.

2. Policy Statement

(a) **Making and levying rates and charges;**

Council will not levy a general charge for rates as the land exists under a Deed of Grant in Trust (DOGIT), however, Council will levy a service charge in respect of water, sewerage and cleansing.

(b) **Exercising its powers to grant rebates and concessions;**

Council will provide a concession to a qualifying Aged or Veterans Pensioner in respect of service charges levied.

(c) **Recovery of unpaid amounts of rates and charges;**

Council will make recovery of unpaid service charges in accordance with its debt recovery policy.



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WOORABINDA ABORIGINAL SHIRE COUNCIL REVENUE STATEMENT 2018/19

DATE OF RESOLUTION: 30 JULY 2018
AUTHORITY: COUNCIL



1.0 PURPOSE

The purpose of the Revenue Statement is to outline and explain revenue measures adopted in the budget and to comply in all respects with legislative requirements.

2.0 SCOPE

The objectives of the policy are:

- To establish an administrative framework for the levy and recovery of rates and regulatory fees.
- To ensure compliance with the Local Government Regulation 2012 requirements namely:

“The revenue statement for a financial year must include the following information for the financial year -

- a) An outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of -
 - i) the rates and charges to be levied in the financial year; and
 - ii) the concessions for rates and charges to be granted in the financial year;
- b) whether the local government has made a resolution limiting the increase in rates and charges.



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3.0 DEFINITIONS

"the Act" means the *Local Government Act 2009*.

4.0 BACKGROUND

The revenue is comprised of rent and charges imposed by Council, Commonwealth and State Government Grants and Subsidies, fees, contract works and interest on investments. The Council does not levy general rates as it is a Deed of Grant in Trust Land (DOGIT).

This policy deals with how Council will levy and recover the charges for the following:

- Water
- Sewerage
- Cleansing



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5.0 REQUIREMENTS

5.1 LEVY OF UTILITY CHARGES

These charges generally based on the application of the user pays principal, and are detailed in the schedule of fees and charges accompanying the budget document.

5.1.1 Water charges

In the absence of water meters, water charges are based on a fixed unit rate which will assist to recover operational and infrastructure costs for the financial year.

5.1.2 Sewerage charges

The charge per pedestal will assist in recovering costs associated with operational and infrastructure for the financial year.

5.1.3 Cleansing charges

Cleansing charges incorporate the cost of the various services provided by municipal works in collecting refuse, the cost of providing and maintaining refuse tips and the cost of implementing waste management strategies. The type or level service to be supplied to each premise in Woorabinda will have regard to the nature of the activities and the volumes of waste generated on and from the premises.



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5.2 UTILITIES CHARGES – GENERAL POLICY

5.2.1 Water Supply charges – General Policy

1. Council operates a Water Supply as part of the Infrastructure Function for this aspect of the Shire's activities.
2. Council is now able to measure water consumed as it does have water meters installed in all existing commercial premises. This is the first year that water meters will be used to measure water consumption.
3. Revenue contributions from the water supply charges are used towards operational and water supply infrastructure.
4. Water supply charges for each class of occupancy will be levied in accordance with Table 1.

TABLE 1:

Class	Class of occupancy	Units
1	Boarding Houses	8
2	Business with Quarters attached	6
3	Caravan Parks - per site	1
4	Churches	1
5	Churches - with residence attached	5
6	Combined Business/Dwelling	6
7	Day-care Centre/ Kindergarten	8
8	Fire Station	10
9	Flats - per flat	3
10	Hospital	20
11	Police Station with residence attached	6
12	Private Club & Organisation Premises	2
13	Public Buildings	46
14	Racecourse	4
15	Permanent Camps (including main roads) - per camp	1
16	Recreation grounds	4



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Class	Class of occupancy	Units
17	Residences	4
18	Roadhouses	10
19	Schools	16
20	Service Stations	6
21	Supermarkets	10
22	Surveyed allotments in a water area which have no buildings erected thereon and to which water is not connected - per allotment	1
23	Surveyed allotments in a water area which have no buildings erected thereon and to which water has been connected - per allotment	4
24	Land not subdivided into allotments and which is capable of being subdivided - per .202 Ha	1
25	Other land or structures	on application
26	Connections outside the designated water area	on application



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5.2.2 Sewerage charges – General Policy

1. Council operates a Sewerage Function for this aspect of the Shire's activities.
2. Annual sewerage charges are calculated on a user pay basis.
3. Revenue contributions from the sewerage function are used to operate and maintain sewerage infrastructure.
4. Sewerage charges for each class of occupancy will be levied in accordance with Table 2.

TABLE 1:

Class	Class of occupancy	Units
1	Vacant Land - Infrastructure	15
2	Occupied Residential Land	30
3	For each additional Pedestal	5
4	Flat, Unit, APH (each)	20
5	For additional Pedestal	5
6	Hospital	30
7	For each additional Pedestal/Cistern	5
8	Police	30
9	For each additional Pedestal/Cistern	5
10	Fire Brigade/SES	15
11	Church/Residence	30
12	For each additional Pedestal/Cistern	5
13	General Store	30
14	For each additional Pedestal/Cistern	5
15	Other Businesses	30
16	For each additional Pedestal/Cistern	5
17	School	30
18	For each additional Pedestal/Cistern	5
19	Swimming Pool	200
20	Median Strips	0
21	Industrial Blocks	0
22	Rural/Residential Blocks	0



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5.2.3 Cleansing charges – General Policy

1. Council operates a Waste Management Function for this aspect of the Shire's activities.
2. Annual waste collection charges are calculated on a user pay basis.
3. Revenue contributions from the waste collection function are used to maintain the dump.
4. Cleansing charges for each class of occupancy will be levied in accordance with Table 3.

TABLE 1:

Class	Class of occupancy	Units
1	Vacant Land - Infrastructure	0
2	Occupied Residential Land	20
4	Flat, Unit, APH (each)	20
6	Hospital	100
8	Police	60
10	Fire Brigade/SES	20
11	Church/Residence	20
13	General Store	100
15	Other Businesses	40
17	School	20
19	Swimming Pool	20
20	Median Strips	
21	Industrial Blocks	
22	Rural/Residential Blocks	



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6.0 REBATES AND CONCESSIONS

A concession of fifty per cent (50%) will be allowed on service charges levied on any rate able land owned by an Aged or Veterans Pensioner. Evidence must be produced to council for any complying Aged or Veteran pensioner.

7.0 LIMITATION OF INCREASE IN RATES

Council has not resolved to exercise the powers conferred under Section 1036 of the Act to limit the increase of any rate or service charge.

8.0 COMMERCIAL CHARGES

Commercial charges are based on the user pays policy. A schedule of Commercial Charges is adopted as part of the budget process. However, these may be changed by Council throughout the financial year.

9.0 REGULATORY FEES

Regulatory fees are fixed by Council for any of the following:-

- (a) an application for, or the issue of, an approval, consent, licence, permission, registration or other authority under the Act;
- (b) giving information kept under the Act;
- (c) seizing property or animal under the Act.

These regulatory fees are based on the cost to Council for providing the service or taking the action for which the fee is charged.

10.0 RECOVERY OF OVERHEAD COSTS

Council has not calculated on cost charges to recover overhead costs associated with Council works and private works.



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Commercial Fees & Charges 2018-2019



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WOORABINDA ABORIGINAL SHIRE COUNCIL COMMERCIAL FEES AND CHARGES 2018-19			
CATEGORY		GST	FEE
ADMINISTRATION CHARGES			
PHOTOCOPYING	Black - A4 per page	GST Inc	\$0.55
	Black - A4 per page (double sided)	GST Inc	\$0.75
	Black - A3 per page	GST Inc	\$1.10
	Black - A3 per page (double sided)	GST Inc	\$1.50
	Colour - A4 per page	GST Inc	\$1.10
	Colour - A4 per page (double side)	GST Inc	\$1.50
	Colour - A3 per page	GST Inc	\$2.20
	Colour - A3 per page	GST Inc	\$3.00
FACSIMILE	First page	GST Inc	\$1.10
LAMINATING	A4 Per page	GST Inc	\$3.00
	A3 Per page	GST Inc	\$5.00
	Laminating larger than A3 per page	GST Inc	\$7.00
BINDING	Binding (any size)	GST Inc	\$2.50
HIRE OF PUBLIC FACILITIES			
KANGAROO STADIUM	Casual hourly rate (Minimum 2 hrs)	GST Inc	\$37.50
	Full day (8 hrs)	GST Inc	\$300.00
	Hall Deposit - To cover breakages and cleaning (\$100) PLUS key deposit (\$50)	No GST	\$150.00
HACC BUILDING	Casual hourly rate (Minimum 2 hrs)	GST Inc	\$37.50
	Full day (8 hrs)	GST Inc	\$300.00
	Hall Deposit - To cover breakages and cleaning (\$100) PLUS key deposit (\$50)	No GST	\$150.00
OPAL HALL	Casual hourly rate (minimum 2 hrs)	GST Inc	\$37.50
	Full day (8 hrs)	GST Inc	\$300.00
	Hall Deposit - To cover breakages and cleaning (\$100) PLUS key deposit (\$50)	No GST	\$150.00
MISCELLANEOUS			
INTINERANT VENDOR FEE	Per Week	No GST	\$52.00
LOCAL - CHARITABLE PURPOSES	Per Day	No GST	\$10.00
GENERAL VENDOR FEE	Per Instance	GST Inc	\$50.00
WASC CONFERENCE ROOM	Per Instance/Per Day (subject to availability)	GST Inc	\$250.00



WOORABINDA ABORIGINAL SHIRE COUNCIL

ACCOMMODATION			
TRADESMEN DONGAS	1 Bedroom per night		\$55.00
OFFICE SPACE AND FACILITIES	As per negotiated contract price		Negotiable
SHOP RENTAL	As per negotiated contract price		Negotiable
UNDOONOO CHILD CARE			
FEE STRUCTURE	Pre-Prep: after 11.30am will be charged \$6 per day, excluding Fridays		
	1 or 2 days: for children who are not attending pre-prep will be charged \$15 per day		
	3 or more days (classed as 1 week) for 1 child will be charged \$50		
	2 children (3 or more days) will be charged \$50		
	3 children (3 or more days) will be charged \$60		
	4 children (3 or more days) will be charged \$70		
COUNCIL BUS			
	Hire of Bus per day	GST Inc	\$350.00
	Refundable deposit of \$150 to cover cleaning	GST Inc	\$150.00
	<i>Conditions of Hire (1) Must be driven by a Council Employee (2) Fuel surcharge for excess over 500 kms</i>		
	<i>at \$0.50 per km (3) Bus to be returned fully refuelled or fuel surcharge applied at WASC Servo cost</i>		
COUNCIL TOWN TRUCK			
Rockhampton - Woorabinda (One Way)	Collection and transport of Goods (subject to available space)	GST Inc	\$150.00
This service excludes house removals	<i>Based on Conisgnment Size -Small \$25, medium \$50 and large \$150</i>	GST Inc	\$150.00
Woorabinda Local Service ONLY	Collection and transport of goods door to door in Woorabinda ONLY	GST Inc	\$50.00
COUNCIL BBQ TRAILER			
Hire of BBQ Trailer per day	Refundable deposit of \$50 to cover cleaning/lost implements. Charge of \$25 to cover cost of gas and consumables	GST Inc	\$75.00
CEMETERY			
	Grave Digging Charge	GST Inc	No Charge
REGULATED WASTE FEES			
	Disposal of tyres in commercial quantities per each	GST Inc	\$5.00



WOORABINDA ABORIGINAL SHIRE COUNCIL

PLANT HIRE

All Plant hire subject to availability	Wet Hire - Operator \$40.00 additional charge per hour		
	Dry Hire: per hour - minimum 2 hours hire (subject to appropriate valid operator ticket/licence)		
	Grader	GST Inc	\$180.00
	Komatsu Loader	GST Inc	\$120.00
	Backhoe	GST Inc	\$110.00
	Truck - Tipper	GST Inc	\$120.00
	Utility (Daily) / Motor Vehicles	GST Inc	\$75.00
	Forklift - Unloading for local businesses, Government, agencies (with licenced operator)	GST Inc	\$60.00
	Tractor/Slasher	GST Inc	\$100.00
	Bobcat	GST Inc	\$100.00



WOORABINDA ABORIGINAL SHIRE COUNCIL

Regulatory Fees & Charges 2018-2019



WOORABINDA ABORIGINAL SHIRE COUNCIL

WOORABINDA ABORIGINAL SHIRE COUNCIL

REGULATORY FEES AND CHARGES 2018-2019

CATEGORY	LEGISLATION	SECTION	GST	FEE
CORPORATE				
Annual Minute Subscription Printed and Mailed	Local Government (Beneficial Enterprises and Business Activities) Regulation 2010 Chapter 3 Business Reform Part 6 Corporate Entities	s 103	No GST	\$60.00
Annual Financial Statements			No GST	\$15.00
Budgeted Operational Plan			No GST	\$15.00
Annual Report			No GST	\$15.00
Corporate Plan			No GST	\$15.00
Right to Information				
Application fees and access as set by the <i>Right to Information Act 2009</i> (from 1 July 2009)				
Accessing and search fees as determined by Act	RTI Act 2009			
TOWN PLANNING APPLICATIONS				
Archive Fee			No GST	\$100.00
Planning Application	IPA 1197	s 3.2.1	(a)	No GST
				150.00 + Certifying Fee



WOORABINDA ABORIGINAL SHIRE COUNCIL

ANIMAL CONTROL					
Dog Registration	LGA 2009				
Permit Year 2018-19	sec 97(1) & (2)(2)				
Kennel Permit, per year			No GST		\$100.00
Replacement of Registration Tab			No GST		\$2.50
Whole Dog- over 6 months			No GST		\$50.00
De-sexed Dog - over 6 months			No GST		\$15.00
Aged Pensioners - per Dog			No GST		\$15.00
Cat Registrations - 50% cost, for the equivalent dog status					
Declared Dangerous Dog			No GST		\$200.00
Unregistered dog fine (21 days to pay if not dog will be impounded)			No GST		\$150.00
Whole Horse			No GST		\$50.00
De-sexed Horse			No GST		\$40.00
<i>A reduction of 50% applies to registration of Micro-chipped cats or dogs</i>					
Impounding Fees - Dog					
1st Impounding			No GST		\$50.00
2nd Impounding			No GST		\$100.00
3rd Impounding			No GST		\$150.00
Sustenance -per day- or part thereof per dog			No GST		\$20.00
Impounding Fees - Other Animals					
Bull, Cow, Horse			No GST		\$200.00
Sheep			No GST		\$5.00
Goat			No GST		\$10.00
Driving fees for leading, transporting etc to pound			GST inc		at cost
Sustenance - all animals other than sheep-per day			No GST		\$20.00
Sustenance -sheep - per day			No GST		\$2.00



WOORABINDA ABORIGINAL SHIRE COUNCIL

Impounding Fees - Other Animals					
Bull, Cow, Horse				No GST	\$200.00
Sheep				No GST	\$5.00
Goat				No GST	\$10.00
Driving fees for leading, transporting etc to pound				GST inc	at cost
Sustenance - all animals other than sheep-per day				No GST	\$20.00
Sustenance -sheep - per day				No GST	\$2.00
	LGA 209 SEC 97(1)				
	& (2) (2)				
Pest Control Activities					
Overgrown Land					
Mowing/slashing/clean up following Notice				No GST	\$90.00
General Permit Application Fee				No GST	\$96.00
General Permit Fee				No GST	\$96.00
Miscellaneous Fees					
Permit for Private Swimming Pools				No GST	\$128.00
(subject to regulation size)					
Transfer of Permit				No GST	\$70
Abandoned Vehicles impounding				No GST	Actual
					Cost or
					minimum \$750



WOORABINDA ABORIGINAL SHIRE COUNCIL

OTHER LICENCE FEES

	LGA 209 SEC 97(1) & (2) (2)			No GST	\$325.00
Food Licence Application(For new food premises only)				No GST	\$100.00
Food Premise Licence Fee (Annual Fee)				No GST	\$270.00
Licence fee for small food shops such as hall kiosk (including home occupation)				No GST	\$112.00
Re-inspection of Food Premises				No GST	\$100.00
Tranfer of Licence				No GST	\$36.00
Temporary Food Stalls - per site per event				No GST	
Charity/Non Profit(subjet to conditions)					
Roadside Vendor					
Application Fee				No GST	\$284.00
Permit Fee				No GST	\$113.00



WOORABINDA ABORIGINAL SHIRE COUNCIL

CONNECTION

Water Connection (Commercial Premises)	Water Act 2000	s455(2)		No GST	\$700.00
Water Connection (Residential)				No GST	\$600.00

FLAMMABLE & COMBUSTIBLE LIQUID STORAGE

Storage Capacity of Class 3 Flammable and Combustible Liquids (L)					
1L -15,000 L				No GST	\$75.00
15,001 L -50,000 L				No GST	\$100.00
51,000 L -100,000 L				No GST	\$150.00
101,000 L -200,000 L				No GST	\$250.00
> 200,000 L				No GST	\$300.00



WOORABINDA ABORIGINAL SHIRE COUNCIL

UTILITY CHARGES

Garbage per unit	Local Government (Finance, Plans and Reporting)	s 33	No GST	\$17.64
Sewerage per unit			No GST	\$10.10
Water per unit			No GST	\$13.62
Dump Fees Industrial Waste(Box Trailer) or Tipper Truck Load				\$16.00
Applied in accordance with the following unit table:				
Description		Garbage Units	Sewer Units	
Vacant Land - Infrastructure			15	
Occupied Residential Land		20	30	
For each additional Pedestal			5	
Flat, Unit, APH (each)		20	20	
For additional Pedestal			5	
Hospital		100	30	
For each additional Pedestal/Cistern			5	
Police		60	30	
For each additional Pedestal/Cistern			5	
Fire Brigade/SES		20	15	
Church/Residence		20	30	
For each additional Pedestal/Cistern			5	
General Store		100	30	
For each additional Pedestal/Cistern			5	
Other Businesses		40	30	
For each additional Pedestal/Cistern			5	
School		20	30	
For each additional Pedestal/Cistern			5	
Swimming Pool		20	200	
Median Strips				
Industrial Blocks				
Rural/Residential Blocks				



WOORABINDA ABORIGINAL SHIRE COUNCIL

Utility and Water Charges

The Woorabinda water supply scheme access charges be set at \$160.00 per chargeable unit based on the following schedules

Category	No of Units	Access Fee P/A			
Boarding Houses	8	\$1,280.00			
Business with Quarters attached	6	\$960.00			
Caravan Parks - per site	1	\$160.00			
Churches	1	\$160.00			
Churches - with residence attached	5	\$800.00			
Combined Business/Dwelling	6	\$960.00			
Daycare Centre/ Kindergarten	8	\$1,280.00			
Fire Station	10	\$1,600.00			
Flats - per flat	3	\$480.00			
Hospital	20	\$3,200.00			
Police Station with residence attached	6	\$960.00			
Private Club & Organisation Premises	2	\$320.00			
Public Buildings	46	\$7,360.00			
Racecourse	4	\$640.00			
Permanent Camps (including main roads) - per camp	1	\$160.00			
Recreation grounds	4	\$640.00			
Residences	4	\$640.00			
Roadhouses	10	\$1,600.00			
Schools	16	\$2,560.00			
Service Stations	6	\$960.00			
Supermarkets	10	\$1,600.00			
Surveyed allotments in a water area which have no buildings erected thereon and to which water is not connected - per allotment	1	\$160.00			
Surveyed allotments in a water area which have no buildings erected thereon and to which water has been connected - per allotment	4	\$640.00			
Land not subdivided into allotments and which is capable of being subdivided - per .202 Ha	1	\$160.00			
Other land or structures	on application				
Connections outside the designated water area	on application				



WOORABINDA ABORIGINAL SHIRE COUNCIL

Whole of Council Budget 2018-2019

Whole of Council	Revenue	Expenditure	Net
Council Operations	5,789,885	(8,336,998)	(2,547,113)
Untied Grants	2,375,643	-	2,375,643
Enterprises	935,274	(935,275)	(0)
Council Ops & Untied Funds	9,100,802	(9,272,273)	(171,471)
Tied Grants	7,080,530	(6,864,309)	216,220
TOTAL - Less Depreciation	16,181,332	(16,136,582)	44,750
Depreciation	-	(2,274,170)	(2,274,170)
TOTAL -(Deficit)/Surplus	16,181,332	(18,410,752)	(2,229,420)



WOORABINDA ABORIGINAL SHIRE COUNCIL

Operations Budgets 2018-2019

Summary of Operations	Revenue	Expenditure	Net
Administration	1,214,951	(1,214,951)	-
Corporate Services	-	(825,435)	(825,435)
Community Services	-	(197,683)	(197,683)
Human Resources	-	(332,566)	(332,566)
Infrastructure Services	-	(529,406)	(529,406)
Councillor Costs	-	(413,943)	(413,943)
Staff Housing	42,000	(59,500)	(17,500)
Zamia - Bio Diversity	742,068	(742,068)	-
Parks & Gardens	10,000	(508,958)	(498,958)
Essential Services	-	(733,118)	(733,118)
Building Asset Services	3,525,866	(2,444,401)	1,081,465
BAS Proj 78340 - New Builds 5*Houses	220,000	(165,000)	55,000
IBP - Radio Station	-	(55,772)	(55,772)
Swimming Pool	5,000	(84,198)	(79,198)
CHRC - MOU	30,000	(30,000)	-
TOTAL - Less Depreciation	5,789,885	(8,336,998)	(2,547,113)
Depreciation	-	(2,274,170)	(2,274,170)
TOTAL -(Deficit)/Surplus	5,789,885	(10,611,168)	(4,821,283)



WOORABINDA ABORIGINAL SHIRE COUNCIL

Untied Budgets 2018-2018

Summary of Untied Grants	Revenue	Expenditure	Net
State Government Financial Aid (SGFA) - DILGP	1,782,359	-	1,782,359
Financial Assistance Grant - FAGS	549,343	-	549,343
Financial Assistance Grant - FAGS Roads Component	43,941	-	43,941
TOTAL -(Deficit)/Surplus	2,375,643	-	2,375,643



WOORABINDA ABORIGINAL SHIRE COUNCIL

Enterprise Budgets 2018-2019

Summary of Enterprises	Revenue	Expenditure	Net
Butchery	300,000	(300,000)	(0)
Service Station	312,603	(312,603)	0
Workshop	322,671	(322,671)	(0)
TOTAL -(Deficit)/Surplus	935,274	(935,275)	(0)



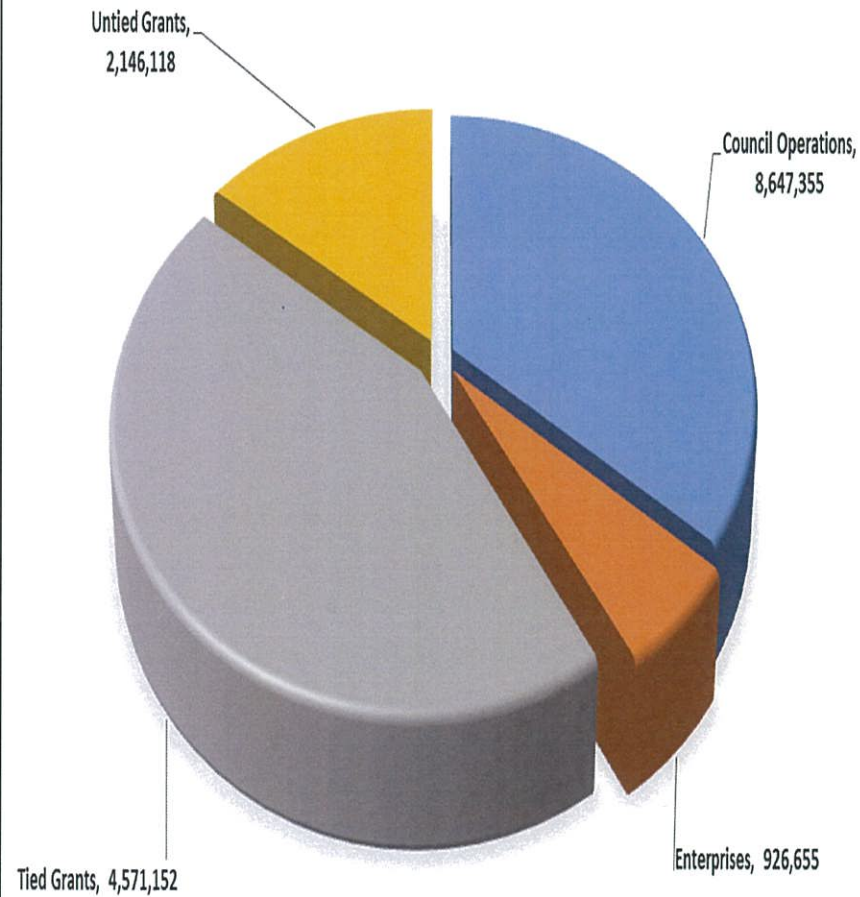
WOORABINDA ABORIGINAL SHIRE COUNCIL

Tied Budgets 2018-2019

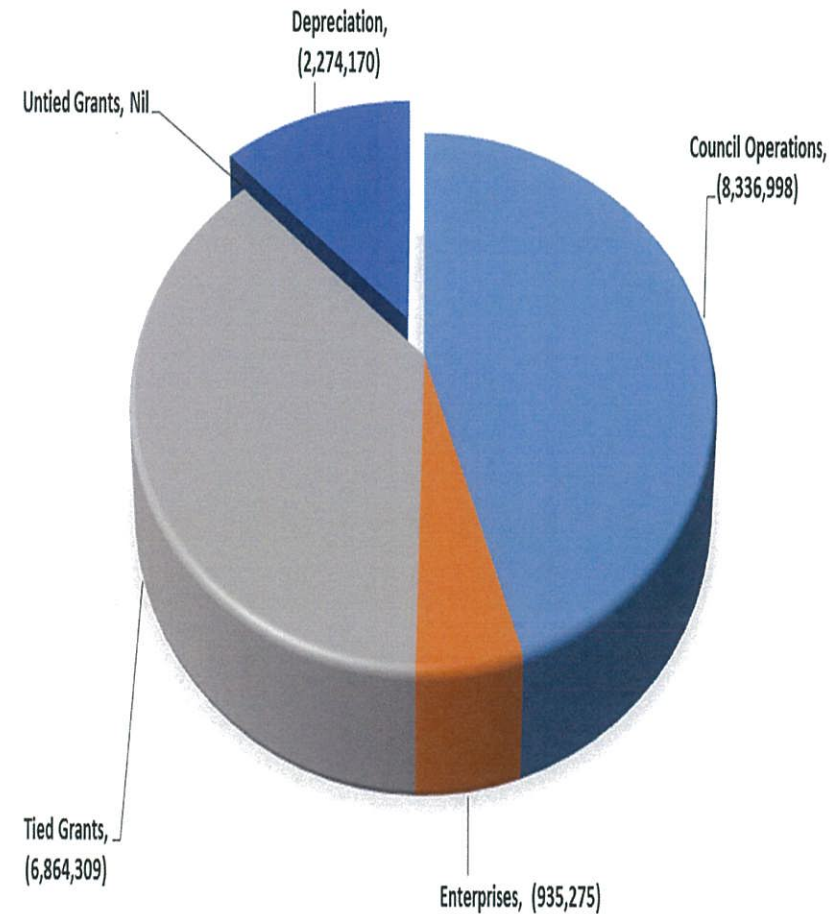
Summary of Tied Grants	Revenue	Expenditure	Net
DATSIP-Reconciliation Week 20108	2,500	(2,500)	-
Get Ready QLD 17-18	6,000	(6,000)	-
Energex-Ergon Community Fund	5,000	(5,000)	-
FOOTPATHS - TIDS	52,515	(52,515)	-
ICCIP - Sewerage Upgrade	862,500	(862,500)	(0)
IKC - State Government Grant	14,600	(71,461)	(56,861)
IRADF - Arts Queensland Grant	10,430	(10,430)	-
Justice Group	99,500	(99,500)	0
DFV CJG Enhancement Program	262,500	(262,500)	-
NAIDOC	6,000	(6,000)	-
NDRRA 11.18 - Grant	1,149,161	(1,149,161)	(0)
NDRRA 12.18 - Grant	971,750	(971,750)	-
Public Health - QLD Health Grant	154,630	(154,630)	(0)
ROADS & DRAINAGE - TIDS	80,000	(80,000)	-
SES / RFB - Operating Grant	7,000	(11,000)	(4,000)
Undoonoo - CCCF Child Care	1,081,598	(1,044,931)	36,667
WATER - IEDG - DIP Grant	80,000	-	80,000
W4QLD 17/19 - DILGP Grant	737,523	(737,523)	-
WASC ILGSP Grants Manager	46,257	(46,257)	(0)
WASC ILGSP 16-18 - Fin Mngnt Package	175,000	(14,585)	160,415
WASC LGGSP 17-19 4*2Units Munns Dr	1,276,066	(1,276,066)	-
TOTAL -(Deficit)/Surplus	7,080,530	(6,864,309)	216,220

WOORABINDA ABORIGINAL SHIRE COUNCIL

WHOLE OF COUNCIL BUDGETED REVENUE 2018-2019

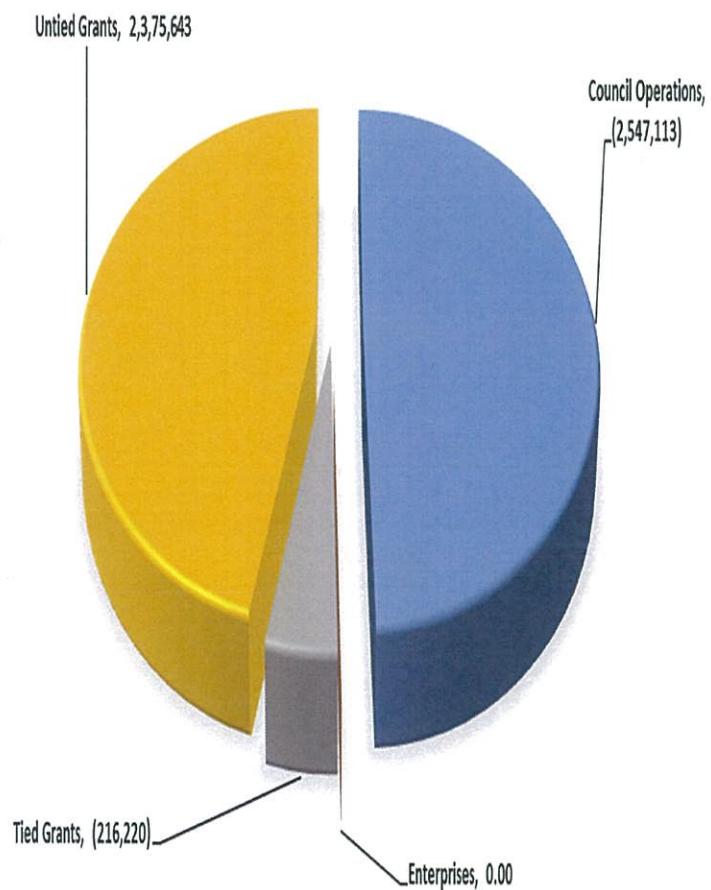


WHOLE OF COUNCIL BUDGETED EXPENDITURE 2018-2019

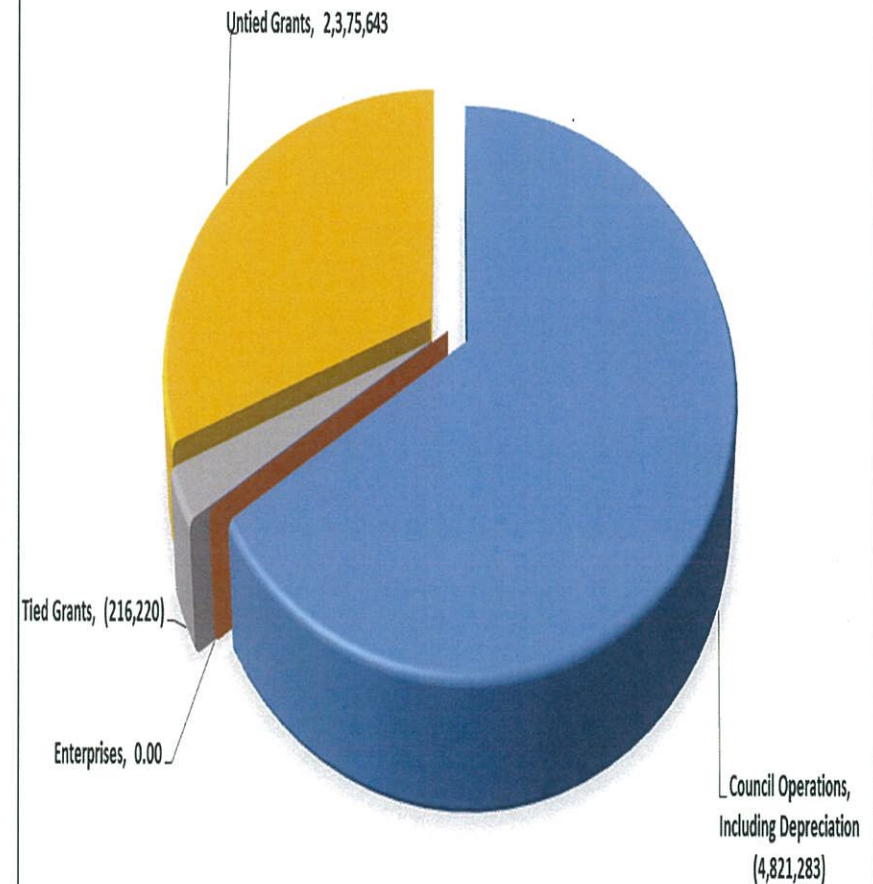


WOORABINDA ABORIGINAL SHIRE COUNCIL

WHOLE OF COUNCIL BUDGET - BEFORE DEPRECIATION 2018-2019



WHOLE OF COUNCIL BUDGET - AFTER DEPRECIATION 2018-2019



WOORABINDA ABORIGINAL SHIRE COUNCIL

Capital Budget 2018-2019 FY

Summary of Capital	YTD	Summary of Capital	YTD
Vehicles		Essential Services	
Toyota Prado GX 2.8L T Diesel	49,486	John Deer Ride On Mower	60,000
Toyota Prado GX 2.8L T Diesel	49,486	Exhaust Vent	10,000
Toyota Hilux 4*2 Workmate 2.4L	37,034	Dingo Mini Earth Mover	10,000
Toyota Hilux 4*2 Workmate 2.4L	37,034		
Toyota Hilux 4*2 Workmate 2.4L	37,034	Workshop	
Toyota Hilux 4*2 Workmate 2.4L	37,034	Full Workshop Kit-Mechanics/Fitter Tool Kits	20,000
Toyota Hilux 4*4 Workmate 2.4L	42,225	Elevating Work Platform - Scissor Lift	15,000
Toyota Hilux 4*4 Workmate 2.4L	42,225		
Toyota Hilux 4*4 Workmate 2.4L	42,225		
Plant & Equipment			
Tractor/Slasher-45 HP	40,000		
Slasher Extension Arm-Attachment to Fit Tractor	10,000		
Sub Total	423,780	Sub Total	115,000
		Grand Total of Budgeted Capital	538,780

WOORABINDA ABORIGINAL COUNCIL	Estimate	Budget	Forecast							
Statement of Comprehensive Income 2018-2027										
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Income	Estimate	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue										
Recurrent Revenue										
Fees and charges	96,854	65,000	66,625	68,291	69,998	71,748	73,542	75,380	77,265	79,196
Rental income	249,943	249,707	255,950	262,348	268,907	275,630	282,521	289,584	296,823	304,244
Interest received	-	-	129,496	124,676	132,766	154,989	192,648	247,129	319,908	412,555
Dividend received	125,000	125,000	127,500	130,050	132,651	135,304	138,010	140,770	143,586	146,457
Sales revenue	9,396,522	9,925,397	10,421,667	10,942,751	11,489,888	12,064,383	12,667,602	13,300,982	13,966,031	14,664,333
Net market value increment from biological assets	-	-	-	-	-	-	-	-	-	-
Other income	838,292	772,544	811,171	851,730	894,316	939,032	985,984	1,035,283	1,087,047	1,141,399
Grants, subsidies, contributions and donations	3,978,431	4,911,169	5,033,948	5,159,796	5,288,791	5,421,011	5,556,536	5,695,450	5,837,836	5,983,782
	14,685,041	16,048,817	16,846,357	17,539,642	18,277,318	19,062,097	19,896,842	20,784,578	21,728,496	22,731,967
Capital revenue										
Grants, subsidies and contributions	149,044	132,515	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Revenue	14,834,085	16,181,332	16,996,357	17,689,642	18,427,318	19,212,097	20,046,842	20,934,578	21,878,496	22,881,967
Capital income	(6,696)	-	-	-	-	-	-	-	-	-
Total Income	14,827,389	16,181,332	16,996,357	17,689,642	18,427,318	19,212,097	20,046,842	20,934,578	21,878,496	22,881,967
Expenses										
Recurrent Expenses										
Employee benefits	(4,204,012)	(4,603,951)	(4,673,010)	(4,743,105)	(4,814,252)	(4,886,466)	(4,959,763)	(5,034,159)	(5,109,672)	(5,186,317)
Materials and services	(8,771,978)	(9,839,566)	(9,987,160)	(10,136,967)	(10,289,021)	(10,443,357)	(10,600,007)	(10,759,007)	(10,920,392)	(11,084,198)
Finance costs	(2,431)	(2,500)	(2,550)	(2,601)	(2,653)	(2,706)	(2,760)	(2,815)	(2,872)	(2,929)
Depreciation and amortisation	(2,274,170)	(2,274,170)	(2,319,653)	(2,366,047)	(2,413,367)	(2,461,635)	(2,510,868)	(2,561,085)	(2,612,307)	(2,664,553)
Total recurrent expenses	(15,252,591)	(16,720,187)	(16,982,373)	(17,248,720)	(17,519,294)	(17,794,163)	(18,073,397)	(18,357,067)	(18,645,242)	(18,937,997)
Capital Expenses	-	(1,690,565)	(1,690,565)	(1,724,376)	(1,758,864)	(1,794,041)	(1,829,922)	(1,866,520)	(1,903,850)	(1,941,927)
Total expenses	(15,252,591)	(18,410,752)	(18,672,938)	(18,973,096)	(19,278,157)	(19,588,204)	(19,903,319)	(20,223,587)	(20,549,092)	(20,879,924)
Net result	(425,202)	(2,229,420)	(1,676,581)	(1,283,454)	(850,840)	(376,108)	143,523	710,991	1,329,403	2,002,043
Other comprehensive income										
Items that will not be reclassified to net result										
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	(425,202)	(2,229,420)	(1,676,581)	(1,283,454)	(850,840)	(376,108)	143,523	710,991	1,329,403	2,002,043

WOORABINDA ABORIGINAL COUNCIL
Balance Sheet 2018-2027

		2017-2018 Estimate	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Current Assets											
	Cash and cash equivalents	5,031,399	4,316,519	4,155,853	4,425,527	5,166,302	6,421,598	8,237,638	10,663,613	13,751,850	17,557,981
	Trade and other receivables	897,519	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Inventories	37,382	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Other financial assets	659,411	679,193	699,569	720,556	742,173	764,438	787,371	810,992	835,322	860,382
		6,625,710	6,010,712	5,870,422	6,161,083	6,923,475	8,201,035	10,040,009	12,489,606	15,602,172	19,433,362
	Non-current assets classified as held for sale										
	Total current assets	6,625,710	6,010,712	5,870,422	6,161,083	6,923,475	8,201,035	10,040,009	12,489,606	15,602,172	19,433,362
Non-current assets											
	Investments	462,129	462,129	462,129	462,129	462,129	462,129	462,129	462,129	462,129	462,129
	Property, plant and equipment	47,215,655	45,865,655	44,415,655	42,965,655	41,465,655	39,915,655	38,365,655	36,815,655	35,265,655	33,715,655
	Other financial assets	19,290,930	19,580,201	18,995,009	18,353,833	17,705,571	17,049,103	16,333,288	15,556,963	14,718,947	13,818,034
	Work in Progress	49,435									
	Total non-current assets	67,018,149	65,907,985	63,872,793	61,781,617	59,633,355	57,426,887	55,161,072	52,834,747	50,446,731	47,995,818
	TOTAL ASSETS	73,643,859	71,918,697	69,743,215	67,942,700	66,556,830	65,627,923	65,201,080	65,324,353	66,048,902	67,429,181
Current Liabilities											
	Trade and other payables	1,610,742	985,000	982,929	965,808	933,813	887,125	825,931	750,422	660,796	557,254
	Borrowings	-									
	Provisions	144,029	22,974	22,974	22,974	22,974	22,974	22,974	22,974	22,974	22,974
	Total current liabilities	1,754,771	1,007,974	1,005,903	988,782	956,787	910,099	848,905	773,396	683,770	580,228
Non-current liabilities											
	Trade and other payables	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	Borrowings	-									
	Provisions	122,845	31,137	31,137	31,137	31,137	31,137	31,137	31,137	31,137	31,137
	Total non-current liabilities	122,845	61,137	61,137	61,137	61,137	61,137	61,137	61,137	61,137	61,137
	TOTAL LIABILITIES	1,877,616	1,069,111	1,067,040	1,049,919	1,017,924	971,236	910,042	834,533	744,907	641,365
LOCAL GOVERNMENT ASSETS		71,766,243	70,849,586	68,676,175	66,892,781	65,538,906	64,656,686	64,291,038	64,489,820	65,303,996	66,787,816
EQUITY											
	Retained Surplus	47,848,744	45,619,324	43,942,743	42,659,288	41,808,449	41,432,341	41,575,864	42,286,855	43,616,259	45,618,301
	Asset revaluation reserve	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777
	Other Reserves	-	269,896	269,896	269,896	269,896	269,896	269,896	269,896	269,896	269,896
	TOTAL EQUITY	72,187,521	70,227,997	68,551,416	67,267,961	66,417,122	66,041,014	66,184,537	66,895,528	68,224,932	70,226,974

WOORABINDA ABORIGINAL SHIRE COUNCIL

	Estimate	Budget	Forecast							
Statement of Cash Flows 2018-2027										
	2017-2018 Estimate	2018-2019 Budget	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Cash flows from operating activities :										
Receipts from customers	10,331,668	10,762,941	11,299,464	11,862,771	12,454,202	13,075,163	13,727,127	14,411,645	15,130,343	15,884,928
Payments to suppliers and employees	(12,975,990)	(14,938,117)	(15,163,908)	(15,392,991)	(15,625,026)	(15,860,055)	(16,098,120)	(16,339,266)	(16,583,538)	(16,830,979)
	(2,644,322)	(4,175,175)	(3,864,444)	(3,530,220)	(3,170,823)	(2,784,892)	(2,370,993)	(1,927,622)	(1,453,195)	(946,051)
Dividend received	125,000	125,000	127,500	130,050	132,651	135,304	138,010	140,770	143,586	146,457
Interest received	-	-	129,496	124,676	132,766	154,989	192,648	247,129	319,908	412,555
Rental income	249,943	249,707	255,950	262,348	268,907	275,630	282,521	289,584	296,823	304,244
Non capital grants and contributions	3,978,431	4,911,169	5,033,948	5,159,796	5,288,791	5,421,011	5,556,536	5,695,450	5,837,836	5,983,782
Borrowing costs	(2,431)	(2,500)	(2,550)	(2,601)	(2,653)	(2,706)	(2,760)	(2,815)	(2,872)	(2,929)
Net cash inflow (outflow) from operating activities	1,706,620	1,108,200	1,679,899	2,144,050	2,649,639	3,199,336	3,795,962	4,442,496	5,142,087	5,898,059
Cash flows from investing activities:										
Payments for property, plant and equipment	(1,536,877)	(1,690,565)	(1,690,565)	(1,724,376)	(1,758,864)	(1,794,041)	(1,829,922)	(1,866,520)	(1,903,850)	(1,941,927)
Payments for biological assets										
Proceeds from sale of property plant and equipment	(6,696)	-	-	-	-	-	-	-	-	-
Proceeds from sale of investments										
Capital grants, subsidies, contributions and donations	(149,044)	(132,515)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Net cash inflow (outflow) from investing activities	(1,692,617)	(1,823,080)	(1,840,565)	(1,874,376)	(1,908,864)	(1,944,041)	(1,979,922)	(2,016,520)	(2,053,850)	(2,091,927)
Cash flows from financing activities:										
Repayment of borrowings										
Proceeds from finance leases	-	-	-	-	-	-	-	-	-	-
Repayments made on finance leases										
Net cash inflow (outflow) from financing activities	-	-	-	-	-	-	-	-	-	-
Net increase (decrease) in cash held	14,003	(714,880)	(160,666)	269,674	740,775	1,255,295	1,816,040	2,425,976	3,088,236	3,806,131
Cash at beginning of the financial year	5,017,396	5,031,399	4,316,519	4,155,853	4,425,527	5,166,302	6,421,598	8,237,638	10,663,613	13,751,850
Cash at end of the financial year	5,031,399	4,316,519	4,155,853	4,425,527	5,166,302	6,421,598	8,237,638	10,663,613	13,751,850	17,557,981

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Statement of Changes in Equity

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Estimate	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Asset revaluation surplus	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777	24,338,777
Retained surplus	47,848,744	45,619,324	43,942,743	42,659,288	41,808,449	41,432,341	41,575,864	42,286,855	43,616,259	45,618,301
Other										
Net Result										
Other Reserves	-	269,896	269,896	269,896	269,896	269,896	269,896	269,896	269,896	269,896
Total	72,187,521	70,227,997	68,551,416	67,267,961	66,417,122	66,041,014	66,184,537	66,895,528	68,224,932	70,226,974

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			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Measures of Financial Sustainability	How the Measure is Calculated	Target	Estimated	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Operating Surplus Ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items).	Between 0% & 10%	-3.86%	-4.18%	-0.81%	1.66%	4.15%	6.65%	9.16%	11.68%	14.19%	16.69%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	Greater than 90%	15.18%	16.70%	16.38%	16.38%	16.38%	16.38%	16.38%	16.38%	16.38%	16.38%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items).	Not greater than 60%	-32.33%	-30.79%	-28.51%	-29.14%	-32.31%	-37.93%	-45.89%	-56.08%	-68.38%	-82.67%

WOORABINDA ABORIGINAL SHIRE COUNCIL			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Measures of Financial Sustainability	How the Measure is Calculated	Target	Estimated	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Operating Surplus Ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items).	Between 0% & 10%	-3.86%	-4.18%	-0.81%	1.66%	4.15%	6.65%	9.16%	11.68%	14.19%	16.69%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	Greater than 90%	15.18%	16.70%	16.38%	16.38%	16.38%	16.38%	16.38%	16.38%	16.38%	16.38%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items).	Not greater than 60%	-32.33%	-30.79%	-28.51%	-29.14%	-32.31%	-37.93%	-45.89%	-56.08%	-68.38%	-82.67%



WOORABINDA ABORIGINAL SHIRE COUNCIL

End of Budget Presentation 2018-2019