



**Kowanyama Aboriginal Shire Council
2019-2020 Budget**





Disclaimer

Information contained in this document is based on available information at the time of writing.

Council or its officers accept no responsibility for any loss occasioned to any person acting or refraining from acting in reliance upon any material contained in this document.

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Acknowledgement

Kowanyama Aboriginal Shire Council wishes to acknowledge elders past and present, elected members, employees, contractors, community members and our local, state and federal government stakeholders for their contributions to Council operations.

Mayoral Foreword



I am pleased to present Kowanyama Aboriginal Shire Council's budget for 2019-2020.

In this year's \$17.5m operating budget my Council has focused on investing in essential services to ensure it meets the needs of our community.

This year's budget has an additional focus on creating revenue and gaining cost efficiencies so that there is a greater surplus in future years that can be reinvested back into community.

The budget will enable the implementation of our 2019-2020 Operational Plan which has been developed to strengthen the local economy, improve the health and opportunities of our people and protect our local environment.

The budget will also deliver the following key capital works totalling \$12.4m for 2019-2020.

- Airport Terminal Upgrade
- Road Renewals – Natural Disaster Relief and Recovery Arrangements (NDDRA)
- Water, Sewer and Solid Waste Works - Indigenous Councils Critical Infrastructure Program (ICCIP)
- Contractors Camp & Stage 2 Workshop Area - Works for Queensland (W4Q) program round 3
- Blue Café & Canteen Upgrade

These projects have only been possible due to our partnership with and support by State and Federal government – I would like to thank our government stakeholders for their continued assistance and I look forward to our ongoing collaboration to further strengthen the Kowanyama community.



Structure of the Budget

This report has four main sections:

- **Section One** – Budget Assumptions
- **Section Two** - Policies
- **Section Three** – Financial Budget papers
- **Section Four** – Queensland Treasury Corporation - Local Government Forecasting Model



Section One - Budget Assumptions



Budget Assumptions

Legislative requirements:

- Local Government Act 2009 107A
- Local Government Act 2009 (12)(4)(b)
- Local Government Act 2009 (94)(2)
- Local Government Act 2009 (104)(5)(a)(iv)
- Local Government Regulation 2012 Chapter 5 Division 3

Council's vision:

"To deliver good and effective governance through strong leadership that will positively contribute to the improvement of the quality of life and wellbeing for the community".

Council's mission:

"To enhance the quality of life and wellbeing through improved delivery of service, enterprise and business development, recognising and respecting culture, maintaining and expanding on networks and promoting capacity to build a successful and healthy community

Council's values

- Improving quality services
- Culture
- Improving and maintaining quality of lifestyles
- Education and training
- Communication
- Maintaining networks
- Accountability and transparency

Budget Principles and Assumptions

1. Capital expenditure limited to compliance with Workplace Health and Safety, available grant funding and cash constraints.
2. Increase in fees and charges to cover increased operating costs.
3. No increase to current levels in line with Corporate Structure, and limitation of overtime.



4. Current levels of operating revenue from Council's own source and untied grants cannot cover operating expenditure
 - a. Council Administration and Councillor remuneration
 - b. Water, Sewerage, and Waste Management
 - c. Town Streets
 - d. Sports and Recreation
 - e. Stores

Expenditure has been based on historical and expected annual costs to provide these services.

5. Operating Revenue and Expenditure from Council enterprises were all based on historical and expected data:
 - a. Bakery
 - i. Products and pricing have been reviewed
 - ii. Efficiencies to be introduced and loss minimised
 - b. Building and Construction services
 - i. Based on expected estimates provided by BAS. May be less if Council is to complete works to a satisfactory standard in a timely manner.
 - ii. Ensure BAS recoveries are in line with the agreed Schedule of Rates and Council agreed margins.
 - c. Batching Plant
 - i. Significant income derived from Internal and External projects such as Roads
 - d. Post Office
 - i. Break even assumption is not achievable based on wages, low merchandise margins and cost of cash for ATM.
 - e. Airport
 - i. Increased passenger numbers
 - f. Accommodation Centre
 - i. Based on expected guests and occupancy of 30%

6. Tied Grants

- a. Unexpended funds quarantined in bank accounts
- b. Accurate allocation costs from requisition level
- c. Close monitoring of expenditure levels
- d. Timely lodgement of reports



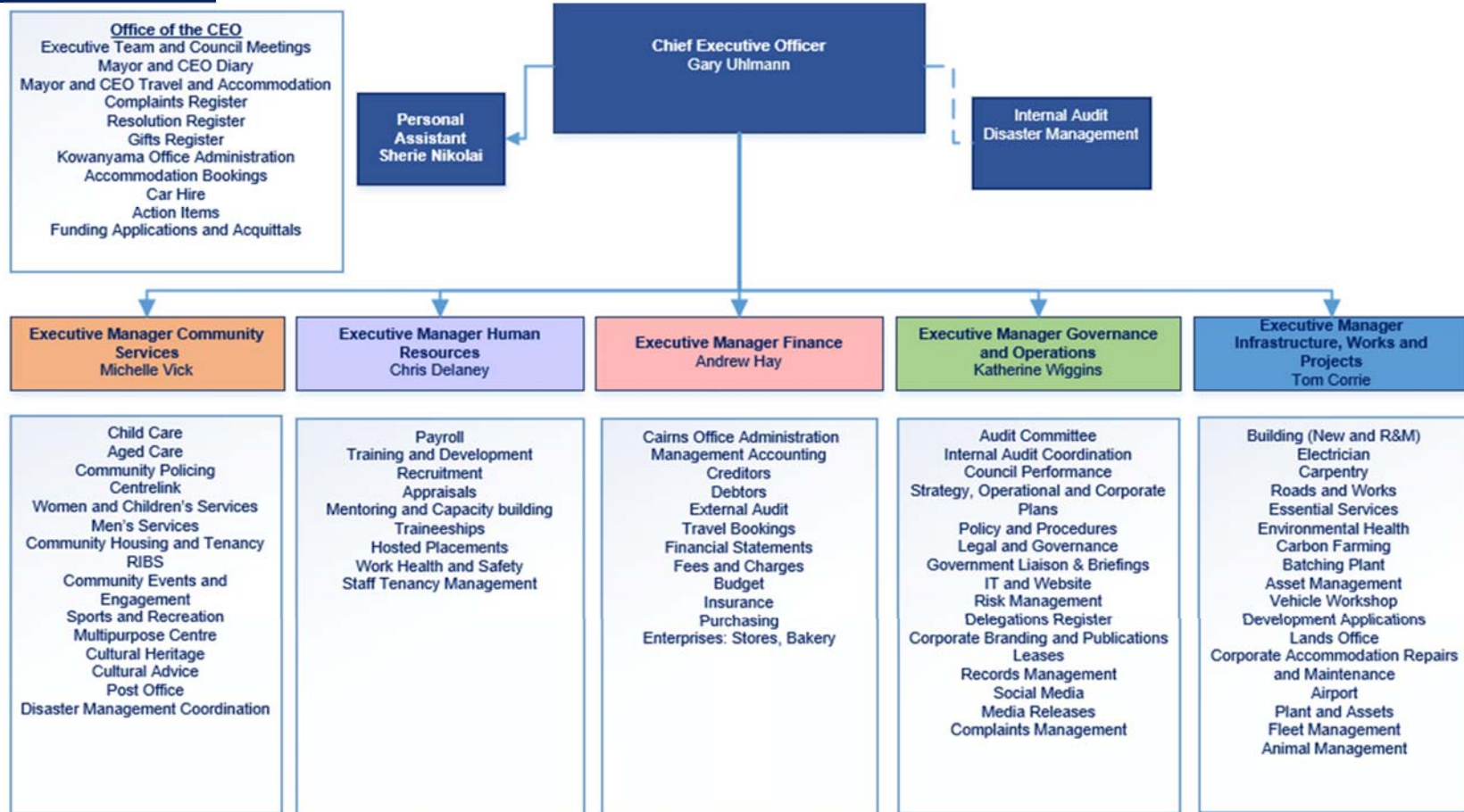
7. Untied Grants

- a. Essential for Council long term sustainability, as there is insufficient profitability from enterprises to cover Council operations
- b. Budget presumes partial pre-payment in June for 2019-2020 year for some recurrent funding such as State Government Financial Aid (SGFA) and Financial Assistant Grants (FAGs).

8. Capital Works

- a. Based on agreed funding estimates and timelines.

Corporate Structure





Section Two - Policies



Revenue Policy

Number:	Stat.PO3
Responsible Manager:	Executive Manager Finance
Head Policy:	N/A
Legislation:	Local Government Act 2009 Local Government Regulation 2012

1. Purpose

This Revenue Policy forms part of Kowanyama 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.

2. Overview

- 2.1 Council intends to achieve an equitable distribution of the cost of its operations between different parts of the community and other customers. In seeking to achieve this equitable distribution, Council will have regard to the measures required to stimulate the local economy.
- 2.2 Council will ensure that the charges made contribute to the cost of its operations and that it is able to continue to provide services to the community at a level consistent with the growth and development of the area. In formulating this policy, Council has had regard to the need to consider:
 - The interests of all people living in Council's local government area;
 - The efficient, effective and proper management of Council's local government area; and
 - Planning for the future.

3. Principles for Fees, Rates and Charges

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

- Consider the level of revenue that can be achieved from direct user charges, grants and subsidies, contributions and other sources
- Consider the cost of maintaining existing facilities and necessary services and the need for additional facilities and services
- Clarity for what is the Council's and each ratepayers' responsibility to the rating system



- Timing any rates and charges to ensure a sustainable cash flow for the operation of Council and to spread the burden to the ratepayer over the financial year
- Equity through flexible payment arrangements for ratepayers with a lower capacity to pay
- Transparency in the making of rates and charges
- Having in place a rating regime that is simple and inexpensive to administer
- Equity by taking account of the different levels of capacity to pay within the local community
- Flexibility to take account of changes to the local economy
- Council will consider National Competition Policy when considering utility charges

Council may consider charging special and separate rates where appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayers or class of ratepayer.

4. Principles for Granting Concessions

- 4.1 In considering the application of concessions, Council will be guided by the following principles:
- Ensuring the same treatment for residents and other customers who have similar circumstances
 - Ensuring transparency by clearly setting out the requirements necessary to receive concession
 - Ensuring flexibility to respond to local economic issues.

5. Principles for Recovering Overdue Charges and Fees

- 5.1 Council requires payment of charges and fees within the specified period and it is Council's policy to pursue the collection of all outstanding charges and fees diligently but with due concern for financial hardship which may be faced by some members of the community.
- 5.2 Reminder notices will generally be issued within two weeks after the due date for payment. Council reserves the right to send the details of any residents and other customers that still have not paid their charges and/or fees after the due date to a Collection Agency to instigate recovery procedures unless an alternative arrangement have been made. Payment must be made within 30 days of the date of the notice.
- 5.3 In cases of financial hardship, Council may approve debt repayment arrangements for individual residents and other customers or, in instances such as natural disasters, for classes of residents and classes of other customers.



6. Principles for Cost-Recovery

- 6.1 Council recognises the validity of maximising the use of appropriate user pay charges or cost recovery fees to reduce the burden on other funding sources. However in setting its cost recovery fees, Council consider the need for such a fee not being more than the cost to Council of providing the service or taking the action to which the fee applies.

7. Extent to Which Physical and Social Infrastructure Costs for a New Development are to be Funded by Charges for the Development

- 7.1 Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. Specific charges are subject to the regulated infrastructure charges regime imposed by the State government via the *Sustainable Planning Act 2009*.
- 7.2 The imposition of infrastructure charges are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of the community, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected and so that existing residents are not burdened with the cost of providing the additional infrastructure.



Revenue Statement

Number:	Stat.PO4
Responsible Manager:	Executive Manager Finance
Head Policy:	N/A
Legislation:	Local Government Act 2009 Local Government Regulation 2012

1. Introduction - Purpose of the Revenue Statement

A Revenue Statement forms part of Council's budget each year. *The Local Government Regulation 2012, Section 172*, identifies the matters that a local government must include in its Revenue Statement. In essence, a Revenue Statement is an explanatory statement outlining and explaining the revenue measures adopted in the budget.

2. Revenue Raising Measures Adopted in The Budget Concerning the Making and Levying of Rates and Charges

(A) Overview

Council identifies costs of services which the consumer of the service will be expected to meet – either all or the greater part of the total cost of providing the service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or organisation to process and/or deliver the commodity or service and any overheads associated with these cost components.

However, it is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason there is a need for specific user charges to be supplemented by other general revenue sources.

Council does not presently have the ability to apply general rates, due to there being no rateable land capable of being subject to such a charge.

The relevant components of Council's Revenue Statement are based on a combination of:

- Specific user charges
- Utility charges (Water, Garbage and Sewerage)
- Charge in lieu of rent (residential)
- General levies (commercial)
- Staff Tenancy Agreements



- Community Housing Tenancy Agreements (administered through the Department of Housing and Public Works)
- State Government 40 Year Leases
- Leases
- Licences
- Sales of goods and services

These levies are set at levels that provide the most equitable and rational basis for raising revenue to provide council services.

Levies are determined from the following:

- (i) Council's legislative obligations
- (ii) the needs and expectations of the general community
- (iii) the expected cost of providing services;

(B) General Rate

As stated above, Council does not presently have the ability to apply general rates, due to their being no rateable land capable of being subject to such a charge.

(C) General Levy

Council will charge general levy to support local government infrastructure and operations as identified in Council's "Fees and Charges Schedule" and "Commercial Charges Schedule".

(D) Utility Charge (in Lieu of Rent)

Council will charge a "Utility Charge in Lieu of rent" for all residential properties that are not charged a rental payment from Council or the Department of Housing and Public Works as identified in "Fees and Charges Schedule" and "General Rates Equivalent and Utilities Charges".

(E) Limitation on Increase in Rates and Charges

As stated in paragraph 4(b) above, Council does not have the ability to levy general rates. As a consequence, Council will not be passing any resolution pursuant to section 116 of the *Local Government Regulation 2012*, to limit any increase of general rates or charges.



(F) **Utility Charges**

(i) **Water**

Water charges are determined, collected and used for the purpose of defraying the cost of planning, water demand management and constructing water infrastructure including interest and redemption charges incurred by Council, and the cost of operating, maintaining and managing the water supply system. The charges apply to all businesses and community members who have access to Council's water supply infrastructure and comprise an annual access charge for all connections to the system.

In accordance with section 92 & 94 of the *Local Government Act 2009* & section 99 and 101 of the *Local Government Regulation 2012*, Council makes water utility charges as per "Fees and Charges Schedule" and "Commercial Charges Schedule".

(ii) **Sewerage Charges**

Sewerage charges are determined, collected and used for the purpose of defraying the cost of planning and constructing sewerage infrastructure including interest and redemption charges incurred by Council, and the cost of operating, maintaining and managing the sewerage system.

In accordance with section 92 & 94 of the *Local Government Act 2009* & section 99 of the *Local Government Regulation 2012*, Council makes sewerage utility charges, as per "Fees and Charges Schedule" and "Commercial Charges Schedule".

(iii) **Garbage Charges**

Garbage charges are determined on a user pays basis and collected and used for the purpose of defraying the cost of supplying a cleansing service for the removal and disposal of waste. The charge is set so as to recover these costs. Garbage charges vary depending on whether use is domestic, educational, business, commercial or otherwise.

In accordance with section 92 & 94 of the *Local Government Act 2009* & section 99 of the *Local Government Regulation 2012*, Council makes garbage utility charges, as per "Fees and Charges Schedule" and "Commercial Charges Schedule".



(H) **Cost – Recovery Fees**

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

The quantum of each fee reflects as far and as accurately as possible, the actual cost of providing these services and facilities.

Council’s cost-recovery fees (together with Council’s business activity fees) are detailed in Council’s “Fees and Charges” and “General Rates Equivalents and Utilities”

(I) **Business activity fees (Fees and Charges)**

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

Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

Council’s business activity fees are detailed “Fees and Charges Schedule” and “General Rates Equivalents and Utilities”.

3. Concessions

Council have endorsed to waive \$75% of the General Rates Equivalent charge for Indigenous owned businesses.

Concessions totalling \$7,654 have been allowed in the 2019-2020 budget.

4. Discount

Given Council’s very limited revenue base, Council does not presently grant any discount on its specific user charges, utility charges and general levy equivalents.

5. Interest

In accordance with section 133 of the *Local Government Regulation 2012* Council will apply interest at a rate of 11% per annum compounding on all overdue specific user charges, utility charges and general rates equivalents, and any other amount outstanding indicated on the rate notice from the date on which they became overdue.



6. Issue of Notices

In accordance with section 107 of the *Local Government Regulation 2012*, Council will issue rate notices for all specific user charges, utility charges and general rates equivalents annually.

7. Payment of Fees, Rates & Charges

In accordance with section 118 of the *Local Government Regulation 2012* payment must be made by 30 days after the issue of rate notice.



Attachment A

Fees and Charges Schedule

STAFF HOUSING	Staff Tenancy Agreement - per week - 2brm	<i>Exempt</i>	POA
	Staff Tenancy Agreement - per week - 3brm	<i>Exempt</i>	POA
	Staff Tenancy Agreement - per week - 4brm	<i>Exempt</i>	POA
LEASING	Residential - As per Department of Housing & Public Works		
LEASING	Commercial - As per lease or negotiated agreements	<i>Exempt</i>	POA
UTILITY CHARGES	Garbage collection - Residential	<i>Exempt</i>	\$ 278.00
Per Annum	Garbage collection - Commercial	<i>Exempt</i>	\$ 1,110.00
	Replacement wheelie bin (per bin)	<i>Incl GST</i>	\$ 140.00
	Utility Fee (Katter Lease Granted Properties) per Wk	<i>Exempt</i>	\$ 55.00
LANDFILL WASTE FEES	Up to 1m3 (trailer or utility load)	<i>Incl GST</i>	\$ 25.00
	Car bodies - excluding during cyclone clean up	<i>Incl GST</i>	\$ 500.00
	Commercial Waste per truck load	<i>Incl GST</i>	\$ 500.00
	Dry waste per ute/car load	<i>Incl GST</i>	\$ 70.00
	Green waste - per load	<i>Incl GST</i>	\$ 50.00
	Bulk Refuse Disposal per month	<i>Incl GST</i>	\$ 700.00
WATER	Water Annual Service Charge - Residential - base rate	<i>Exempt</i>	\$ 1,240.00
	Water Annual Service Charge - Commercial - base rate includes 5,000 kilolitres	<i>Exempt</i>	\$ 3,920.00
	Water Annual Service Charge - Industrial - base rate includes 5,000 kilolitres	<i>Exempt</i>	\$ 4,820.00
	Water connection charge - Residential (Per connection)	<i>Exempt</i>	\$ 700.00
	Water connection charge - Commercial (per connection)	<i>Exempt</i>	\$ 2,340.00
	Water connection charge - Industrial (per connection)	<i>Exempt</i>	\$ 2,340.00
	Commercial and industrial excess water charge (>5,000 Kilolitres) per kilolitre	<i>Exempt</i>	\$ 2.00
	Other commercial operations charge per kilolitre	<i>Exempt</i>	\$ 2.00
SEWERAGE	Sewerage - Annual Service Charge - Residential - per pedestal	<i>Exempt</i>	\$ 1,240.00
	Sewerage - Annual Service Charge - Commercial / Industrial - per pedestal	<i>Exempt</i>	\$ 3,920.00
	Sewerage Connection Charge - Residential - per pedestal	<i>Exempt</i>	\$ 700.00
	Sewerage Connection Charge - Commercial - per pedestal	<i>Exempt</i>	\$ 2,340.00
	Sewerage Connection Charge - Industrial - per pedestal	<i>Exempt</i>	\$ 2,340.00
	Inspection Fee - septic/composting/other on site systems		POA
	Pumping and Disposal Charges - grease traps/septics - per hour		POA
FUNERAL COSTS RECHARGE	Includes liaison with family for grave location, transport of machinery to cemetery, machinery hire (bob cat, digger, pump if required), labour, sand + transport to site, tidy site post funeral, within the Kowanyama Local Government Area.		In Kind
(Essential Services)	Outside Kowanyama LGA please refer to Kowanyama Sport & Recreation Association		
CORPORATE SERVICES	A4 Photocopying per copy	<i>Incl GST</i>	\$ 1.00

	A3 Photocopying per copy	<i>Incl GST</i>	\$ 2.00
	Facsimile Charge Receiving - per 10 pages	<i>Incl GST</i>	\$ 5.00
	Facsimile Charge Sending 1st page	<i>Incl GST</i>	\$ 5.00
	- each page thereafter	<i>Incl GST</i>	\$ 1.00
	Laser Printer (A4, per page) B&W	<i>Incl GST</i>	\$ 0.50
	Laser Printer (A4, per page) Colour	<i>Incl GST</i>	\$ 1.00
	Administration Bank Transfer Fee (per transaction)	<i>Incl GST</i>	\$ 5.00
	Annual Report	<i>Incl GST</i>	N/C
	Corporate Plan	<i>Incl GST</i>	N/C
	Town Plan	<i>Incl GST</i>	N/C
	Individual Local Law or Policy	<i>Incl GST</i>	N/C
	Complete Local Law or Policy	<i>Incl GST</i>	N/C
	Dishonoured Cheque Fee	<i>Incl GST</i>	\$ 40.00
ADMINISTRATION SERVICES	Administration fee on management of contracts / programs (% based on contract value - internal fee)		up to 15%
ACCOUNTING SERVICES	Bookeeping per Hour (including Payroll, payments, receipts, invoicing, financial reporting to trial balance) - Hourly Rate	<i>Incl GST</i>	\$ 70.00
	Software plan per month (Xero) - Dependant on employee & expected transactions -hourly Rate		POA
	Payroll 3rd party deductions processing fee - per transaction	<i>Incl GST</i>	\$ 2.00
RIGHT TO INFORMATION	Application Fees and Charges - Right to Information Act 2009		nil
	Application Fees and Charges - Information Privacy Act 2009		nil
	Processing Charges per hour	<i>Incl GST</i>	\$ 30.00
VENDOR PERMIT FEES	Per day of operation	<i>Exempt</i>	\$ 100.00
	7 day weekly operation	<i>Exempt</i>	\$ 600.00
KOWANYAMA ACCOMMODATION			
	Campground		
	Camping grounds per vehicle per night (includes 2 people)	<i>Incl GST</i>	\$ 65.00
	Camping Fees per person per night	<i>Incl GST</i>	\$ 15.00
	Contractors Camp - Current		
	Current Contractors compound per room per night	<i>Incl GST</i>	\$ 55.00
	Current Contractors Camp - use of water & sewerage levy /per day (for caravans / RV's)	<i>Incl GST</i>	\$ 35.00
	Accommodation Centre		
	Ensuite Room - per night	<i>Incl GST</i>	\$ 224.00
	Share facilities room - per night	<i>Incl GST</i>	\$ 112.00
	1 bedroom unit - per night	<i>Incl GST</i>	\$ 255.00
	2 bedroom unit - per night	<i>Incl GST</i>	\$ 510.00

	3 bedroom unit - per night	<i>Incl GST</i>	\$ 765.00
	Discount for long term stays (6 months and over) *on application only for Accommodation Centre		20%
	Replacement of lost keys	<i>Incl GST</i>	\$ 80.00
COMMUNITY VENUES			
Council Offices	Hire Fee per office per day	<i>Incl GST</i>	\$ 100.00
Training Centre	Training Room per day (minimum 4 hours)	<i>Incl GST</i>	\$ 225.00
	Replacement of lost keys	<i>Incl GST</i>	\$ 110.00
Sport & Recreation Facility	MPC - use for group accommodation per night (discount on bookings > 5dys)	<i>Incl GST</i>	\$ 200.00
	Administration Fee (annual, for groups/ organisations only)	<i>Incl GST</i>	\$ 50.00
	Cleaning fee	<i>Incl GST</i>	\$ 50.00
	Gymnasium (for groups, per hour)	<i>Incl GST</i>	\$ 30.00
	Casual Gym, Fitness, Swimming or Sports per session	<i>Incl GST</i>	\$ 6.00
	Casual Gym, Fitness, Swimming or Sports per week (as part of a program)	<i>Incl GST</i>	\$ 25.00
	Swimming pool entry fee per session	<i>Incl GST</i>	\$ Nil
	Weight Room per visit	<i>Incl GST</i>	\$ 5.00
	Weight Room per month	<i>Incl GST</i>	\$ 30.00
	Theatre and Gymnasium per hour	<i>Incl GST</i>	\$ 40.00
	Kiosk 1 outdoor per hour	<i>Incl GST</i>	\$ 20.00
	Kiosk 2 indoor per hour	<i>Incl GST</i>	\$ 25.00
	Both kiosks per hour	<i>Incl GST</i>	\$ 40.00
	Kitchen (cooking, freezer and storage) per hour	<i>Incl GST</i>	\$ 25.00
	Outdoor barbeque area per hour	<i>Incl GST</i>	\$ 20.00
	Conference room including AV equipment per hour	<i>Incl GST</i>	\$ 50.00
	Replacement of lost keys	<i>Incl GST</i>	\$ 50.00
Staffing Costs	Cooking BBQ per hour, per staff	<i>Incl GST</i>	\$ 45.00
	Cleaning per hour, per staff	<i>Incl GST</i>	\$ 45.00
	Event Set up per hour, per staff	<i>Incl GST</i>	\$ 40.00
	Event facilitation per hour, per staff	<i>Incl GST</i>	\$ 45.00
Equipment Cost	Tables , per table		\$ 5.00
	Chairs , per chair	<i>Incl GST</i>	\$ 2.00
	Sports & Rec Equipment (small)	<i>Incl GST</i>	\$ 10.00
	Sports & Rec Equipment (team)	<i>Incl GST</i>	\$ 20.00
	Sports & Rec Equipment (medium)	<i>Incl GST</i>	\$ 20.00
	Sports & Rec Equipment (large)	<i>Incl GST</i>	\$ 30.00
	AV Equipment		POA
Packages	Disco Package	<i>Incl GST</i>	\$ 310.00
	Deposit	<i>Incl GST</i>	\$ 155.00
	Does not include AV Equipment		

	<i>Inclusions; 4 hours use of: Gymnasium, Theatre Stage, Kiosk 2, 3x Tables, Food Storage Areas, Admin Fee, Cleaning Fee</i>		
Movie Package	Movie Package	<i>Incl GST</i>	\$ 375.00
	Deposit	<i>Incl GST</i>	\$ 150.00
	Inclusions:		\$ -
	<i>Inclusions; 3 hours use Gymnasium, Kiosk 2, 100 Chairs, Movie Screen</i>		\$ -
			\$ -
CHILD CARE	* Child Care per child per week	<i>Exempt</i>	\$ 27.00
	* Holiday Program per child per week	<i>Exempt</i>	\$ 20.00
NDIS	Hourly Rate - as per NDIS Price Guide Very Remote - Valid from: 1 February 2019	<i>Exempt</i>	
AGED CARE	Domestic Assistance (Hourly)		
Commonwealth Home Support Programme	General Cleaning		\$ 39.47
	Linen Services		\$ 39.47
	Unaccompanied Shopping		\$ 39.47
	Social Support Individual (Hourly)		
	Accompanied Activities		\$ 40.39
	Telephone/web Contact		\$ 40.39
	Home visits		\$ 40.39
	Personal Care (Hourly)		
	Assistance with Self Care		\$ 39.35
	Assistance with Medication		\$ 39.35
	Meals		
	Meals x 3 meals per day at centre (Daily)		\$ 12.50
	Meals x 2 per day at Home (Daily)		\$ 10.00
	Weekend Pack - (per Day)		\$ 10.00
	Flexible Respite (Hourly)		
	Community Access Individual		\$ 39.47
	Other Planned Respite		\$ 39.47
	Transport		
	Direct Transport (per Trip)		\$ 19.42
	Home Maintenance		
	Lawn Mowing and Gardening (hourly)		\$ 41.41
AGED CARE			
Home Care Package Fees	Domestic Assistance (Hourly)		
	General Cleaning		\$ 54.00
	Linen Services		\$ 39.00
	Unaccompanied Shopping		\$ 39.47
	Social Support Individual (Hourly)		
	Accompanied Activities		\$ 40.39
	Telephone/web Contact		\$ 40.39



	Home visits		\$	54.00
	Flexible Respite			
	Assistance with Self Care		\$	39.47
	Assistance with Medication		\$	39.47
	Social Support Group		\$	25.00
	Meals			
	Meals x 3 meals per day at centre (Daily)		\$	12.50
	Meals x 2 per day at Home (Daily)		\$	10.00
	Weekend Pack - (per Day)		\$	10.00
	Flexible Respite - Hourly			
	Community Access Individual		\$	39.47
	Other Planned Respite		\$	39.47
	Transport			
	Direct Transport		\$	20.00
	Home Maintenance			
	Lawn Mowing and Gardening		\$	56.00
	Administration Charges			
	Case Management Charge- Monthly			
	Level 1		\$	68.92
	Level 2		\$	125.38
	Level 3		\$	275.64
	Level 4		\$	419.05
	Service Administration Charge			
	Level 1		\$	137.85
	Level 2		\$	250.76
	Level 3		\$	551.27
	Level 4		\$	838.10
	Start Up Fee			
	Level 1		\$	34.46
	Level 2		\$	62.69
	Level 3		\$	137.82
	Level 4		\$	209.53
	Exit Fee		\$	500.00
	AIRPORT FEES		\$	-
Aerodrome, Landing Fees	Turn around fee - greater than 12 passenger seat capacity		\$	356.65
	Turn around fee – up to 12 passenger seat capacity		\$	178.33

	Fixed wing or helicopter - minimum landing charge excluding RFDS, maximum 12 seat capacity		\$	117.19
	Additional landing fees per 1000kg			POA
	After hours, weekend or Public Holiday call-out fee (excluding RFDS)		\$	250.00
			\$	-
Aviation fuel	Jet A1		\$	2.40
	Avgas			n/a
	After hours call-out		\$	130.00
Helicopter Rescues	Non-Council helicopter rescues are payable direct to the supplier by the user or arranged through the SES. Costs will not be covered by Council under any circumstances.			n/a
COUNCIL PLANT HIRE	Rates - DRY HIRE/ PER HOUR (minimum 4 hours)			
<i>(Dry - Plant only)</i>	Loader	<i>Incl GST</i>	\$	265.00
	Mini Excavator	<i>Incl GST</i>	\$	115.00
	Water Jetter	<i>Incl GST</i>	\$	65.00
	Backhoe/Front end Loader	<i>Incl GST</i>	\$	130.00
	Job Truck 3m3 tipper	<i>Incl GST</i>	\$	80.00
	Tractor	<i>Incl GST</i>	\$	90.00
	Tractor & Slasher	<i>Incl GST</i>	\$	115.00
	8m3 Truck	<i>Incl GST</i>	\$	100.00
	Grader 12 M - DH 007	<i>Incl GST</i>	\$	147.00
	Front End Loaders 962H - DH008	<i>Incl GST</i>	\$	135.00
	Roller CS 76 Pad Floor - DH 009	<i>Incl GST</i>	\$	93.00
	Track Loader 279D - DH 010	<i>Incl GST</i>	\$	84.00
	Backhoe Loader 432F - DH 011	<i>Incl GST</i>	\$	99.00
	Side Tipper Dbl 4800FX - CE001	<i>Incl GST</i>	\$	151.80
	Concrete Truck 6m3	<i>Incl GST</i>	\$	100.00
	Multi tyre roller	<i>Incl GST</i>	\$	150.00
	Crane	<i>Incl GST</i>	\$	150.00
	Knuckle Boom	<i>Incl GST</i>	\$	175.00
	Forklift (no Dry Hire)	<i>Incl GST</i>		n.a
	Rates - WET HIRE/ PER HOUR (minimum 4 hours)			
	Wet Hire - additional cost to dry hire rate per hour	<i>Incl GST</i>	\$	100.00
	Mig Welder (Workshop)	<i>Incl GST</i>	\$	35.00
	Forklift	<i>Incl GST</i>	\$	125.00
	Rates - WEEKEND / OUT OF HOURS PENALTY / PER HOUR	<i>Incl GST</i>	\$	150.00
	Short notice Admin Fee	<i>Incl GST</i>	\$	150.00
<i>(Wet - Plant Hire + Operator)</i>				
	Operator for Wet Hire per hour of Hire (minimum 4 hours) plus Dry Hire Fee	<i>Incl GST</i>	\$	90.00
COUNCIL CAR HIRE	Toyota Trayback - per hour	<i>Incl GST</i>	\$	65.00
	Toyota Dual Cab - per hour	<i>Incl GST</i>	\$	65.00

	Toyota Landcruiser Wagon - per hour	<i>Incl GST</i>	\$ 75.00
	Toyota Trayback - per day	<i>Incl GST</i>	\$ 200.00
	Toyota Dual Cab - per day	<i>Incl GST</i>	\$ 200.00
	Toyota Landcruiser Wagon - per day	<i>Incl GST</i>	\$ 225.00
	Accident Excess for Insurance Claims	<i>Exempt</i>	\$ 5,000.00
MATERIALS - per M3	Sand - delivered from pit	<i>Incl GST</i>	\$ 78.50
(delivery within DOGIT)	Sand - delivered from stockpile	<i>Incl GST</i>	\$ 59.50
	Sand - screened and delivered from pit	<i>Incl GST</i>	\$ 102.05
	Sand - screened and delivered from stockpile	<i>Incl GST</i>	\$ 77.35
	Brickies loam - delivered	<i>Incl GST</i>	\$ 83.00
	Compactable fill - delivered	<i>Incl GST</i>	\$ 55.00
CONCRETE - per M3	Batch and deliver to site 30 MPA (inside town boundary)	<i>Incl GST</i>	\$ 1,150.00
	Batch and delivery to site 40 MPA (inside town boundary)	<i>Incl GST</i>	POA
	Batch and deliver to Council Owned Site (Internal usage)	<i>Incl GST</i>	\$ 1,000.00
	Batch and deliver client supplied materials	<i>Incl GST</i>	POA
	Bulk purchases charges to be negotiated with CEO	<i>Incl GST</i>	POA
	Delivery outside of town boundaries surcharge per KM	<i>Incl GST</i>	\$ 11.00
		<i>Incl GST</i>	
LANDS RANGER SERVICES	Senior Lands Office staff per hour	<i>Incl GST</i>	\$ 120.00
	Ranger Staff per hour	<i>Incl GST</i>	\$ 65.00
	Night & weekend		x 1.5
	Four wheel drive vehicles per hour (Wet hire) minimum 4 hours, including driver, excluding fuel	<i>Incl GST</i>	\$ 65.00
	Boats per day	<i>Incl GST</i>	\$ 300.00
	Quad bikes per day	<i>Incl GST</i>	\$ 250.00
	Office meeting facilities per day	<i>Incl GST</i>	\$ 100.00
	Training room per day	<i>Incl GST</i>	\$ 200.00
	Emergency Recovery Callout Fee (Per KM travel fee also applies)	<i>Incl GST</i>	\$ 500.00
	Emergency Callout Travel Fee per KM outside of DOGIT	<i>Incl GST</i>	\$ 11.00
PURCHASE STORE SUNDRY SALES	Tyre - TOYO 265/75R16 OP M/T 123P (808451111)	<i>Incl GST</i>	\$ 331.00
	Tyre - TOYO 185R16C HO8 102S (808451112)	<i>Incl GST</i>	\$ 155.00
	Tyre - TOYO 235/85R16 M55F 120N/(10) (808451114)	<i>Incl GST</i>	\$ 320.00
	Tyre - TOYO 205/70R15 106S H19 (808451116)	<i>Incl GST</i>	\$ 226.00
	Tyre - TOYO 225/75R16 OPAT2 115Q 4WD (808451117)	<i>Incl GST</i>	\$ 276.00
	Delivery Fee per pallet - Kowanyama using standard 4WD forklift	<i>Incl GST</i>	\$ 90.00
	Delivery Fee per pallet - outside Kowanyama using standard 4WD forklift	<i>Incl GST</i>	\$ 160.00
	Staff Purchases -50% of purchase to be paid up front. Payroll Deduction cannot exceed \$500		
STAFF & COUNCILLOR CREDIT			

FOR COUNCIL PURCHASES	Refer policy for further information		
LEASE FEES	Lessee Legal fees		At Cost
COMMERCIAL TRADES PRIVATE WORKS	Labour - Trades/ hr	<i>Incl GST</i>	\$ 130.00
	Labour - Other / hr	<i>Incl GST</i>	\$ 75.00
	Plant Operator/hr	<i>Incl GST</i>	\$ 130.00
	After Hours/Weekend Trade callout - minimum 3hrs - per hour	<i>Incl GST</i>	\$ 195.00
	Supervisor/hr	<i>Incl GST</i>	\$ 150.00
	Management Fee/hr	<i>Incl GST</i>	\$ 180.00
	Internal Trades/ hr	<i>Incl GST</i>	\$ 100.00
	Materials		Cost +30%
	Contractor Labour /hr or materials - oncharged amount + admin recovery		Cost +30%
	Split System Air Conditioner installation (labour only) - residential bedroom	<i>Incl GST</i>	\$ 1,150.00
	Split System Air Conditioner installation (labour only) - residential lounge room	<i>Incl GST</i>	\$ 1,275.00
	Box Air Conditions installation - Window - (labour & install materials, excludes AC unit)	<i>Incl GST</i>	\$ 400.00
	Box Air Conditions installation - Block Wall - (labour & install materials, excludes AC unit)	<i>Incl GST</i>	\$ 450.00
	BAS works as per approved schedule of rates		Schedule of Rates
GARDENING SERVICES	<i>Including WhipperSnipping, Lawn Mowing & green waste removal</i>		
	Small Yard (Duplex 50sqm)	<i>Incl GST</i>	\$ 40.00
	Medium Yard (House 110sqm)	<i>Incl GST</i>	\$ 60.00
	Large Yard (110sqm +)	<i>Incl GST</i>	\$ 80.00
	Overgrown Yard		\$ 120.00
	Regular maintenance contracts		Discounted fees by negotiation
WORKSHOP	Service 4x4	<i>Incl GST</i>	\$ 375.00
	Service 2wD	<i>Incl GST</i>	\$ 300.00
	Labour External Work- per hour	<i>Incl GST</i>	\$ 115.00
	Labour Internal Work - per hour	<i>Incl GST</i>	\$ 90.00
	Batteries (uninstalled)	<i>Incl GST</i>	Cost + 30%
	Batteries (Installed)	<i>Incl GST</i>	Cost + 30%
	Strip and fit replacement tyre Standard Car	<i>Incl GST</i>	\$ 40.00
	Strip and fit replacement tyre 4X4	<i>Incl GST</i>	\$ 50.00
	Split rim	<i>Incl GST</i>	\$ 60.00
	Inner tubes	<i>Incl GST</i>	\$ 50.00
	Bob Cat and small forklift tyre repairs	<i>Incl GST</i>	\$ 85.00
	Tractor Loader large forklift	<i>Incl GST</i>	\$ 100.00
	New Valve stem	<i>Incl GST</i>	\$ 7.50

	Balancing only if tyre supplied	<i>Incl GST</i>	\$ 25.00
	Tyre disposal	<i>Incl GST</i>	\$ 30.00
	Hire of workshop facilities and equipment (materials not included) per hour	<i>Incl GST</i>	\$ 85.00
	Other Equipment Hire	<i>Incl GST</i>	POA
	Tyre Repair	<i>Incl GST</i>	\$ 50.00
FUEL	Diesel Ltr	<i>Incl GST</i>	\$ 2.04
	Opal ULP Ltr	<i>Incl GST</i>	\$ 1.69
	Oils Ltr	<i>Incl GST</i>	\$ 10.00
GAS	45kg Cylinder installation	<i>Incl GST</i>	\$ 25.00
FOOD BUSINESS -	<i>s.52(1)(9) Food Act 2006</i>		
	Food Licence - New Food Business Licence	<i>Exempt</i>	\$ 415.00
	Food Licence - Annual Licence Fee	<i>Exempt</i>	\$ 415.00
	Food Licence - Temporary Food Stall/per event	<i>Exempt</i>	\$ 65.00
	Food Licence - Temporary Food Stall/annual	<i>Exempt</i>	\$ 125.00
	Food Licence - Inspection Fee	<i>Exempt</i>	\$ 100.00
TOWN PLANNING	All application fees & other 0072related charges	<i>Exempt</i>	POA
	Public Notice Signs		POA
	External Assessor's Costs		At Cost
	Building Permit Private Certifier Lodgement Fee		At Cost
OPERATIONAL WORKS	All application fees & other related charges	<i>Various</i>	POA
BUILDING SERVICES	All building works applications / permits / plans	<i>Various</i>	POA
PLUMBING AND DRAINAGE WORKS	All building works applications / permits / plans	<i>Various</i>	POA
	Pound fees - Horse, Cattle and other Stock	<i>Exempt</i>	\$ 50.00
	Release Fee	<i>Exempt</i>	\$ 100.00
Stock	Pound Fees - one animal	<i>Exempt</i>	\$ 250.00
	Pound Fees - Second and subsequent animal	<i>Exempt</i>	\$ 100.00
	Release Fee	<i>Exempt</i>	\$ 50.00

Attachment B

General Rates Equivalents & Utility Charges



COUNCIL LEVIES (GST Free)				General Rates Equivalent Charge	Garbage	Water	Sewerage	Total
Department of Education	145 Kowanyama St	SP278087	Residential	10,205	278	1,240	1,240	12,963
	47 Chapman Rd	SP27258	Residential	10,205	556	2,480	2,480	15,721
	49 Chapman Rd	SP272058	Residential	10,205	278	1,240	1,240	12,963
	14 Koltmomum St	SP272075	Residential	10,205	556	2,480	2,480	15,721
	13 Koltmomum St	SP272075	Residential	10,205	556	2,480	2,480	15,721
	11 Koltmomum St	SP272075	Residential	10,205	560	2,480	2,480	15,725
	12 Koltmomum St	SP272075	Residential	10,205	278	1,240	1,240	12,963
	501 Koltmomum St	Lot 807 SP263800	Residential	10,205	556	2,480	2,480	15,721
	26 ABCD Thagedl St	Lot 99 SP272075	Residential	10,205	1,112	4,960	4,960	21,237
				91,845	4,730	21,080	21,080	138,735
Kowanyama State School	38 Kowanyama St	L817 SP263800	Kindergarten	10,205	1,110	3,920	2,480	17,715
	6 Kowanyama St	SP263800	School	10,205	1,110	3,920	2,480	17,715
				20,410	2,220	7,840	4,960	35,430
Qld Police Service	31 Chapman Road	Lot 31 on Plan DB 18	Court House	10,205	1,110	3,920	2,480	17,715
	28 Chapman Road	Lot 28 on Plan DB 18	Residential	10,205	278	1,240	1,240	12,963
	32 Chapman Road	Lot 32 on Plan DB 18	Residential	10,205	278	1,240	1,240	12,963
	41 Chapman Road	Lot 41 on Plan DB19	Duplex	10,205	556	2,480	2,480	15,721
	46 Chapman Road	Lot 46 on Plan DB 19	Duplex	10,205	556	2,480	2,480	15,721
				51,025	2,778	11,360	9,920	75,083
Cape York District	20a Carrington St	Lot 20 on Plan DB15	Residential	10,205	556	2,480	1,240	14,481
Health Services TCHHS	42 Chapman Road	Lot 42 on Plan DB 19	Residential	10,205	556	2,480	1,240	14,481
	Lot 20 Duplex Internal Donga	Lot 20 on Plan DB15	Residential	10,205	556	2,480	1,240	14,481
	20b Carrington St	Lot 20 on Plan DB15	Residential	10,205	278	1,240	1,240	12,963
	20 Ogimburgll St	Lot 20 on Plan DB15	Residential	10,205	278	1,240	1,240	12,963
	10 Kotomun St	Lot 10 on Plan DB8	Residential	10,205	278	1,240	1,240	12,963
	20 Chellikee St	Lot 20 on Plan DB15	Hospital	10,205	1,110	3,920	2,480	17,715
	23 Wulerr Street	Lot 23 on Plan SP 272075	Residential	10,205	278	1,240	1,240	12,963
				81,640	3,890	16,320	11,160	113,010



Community Enterprise Qld	37 Chapman Road	Lot 37 on Plan DB18	Retail store	10,205	1,110	3,920	2,480	17,715
	25 Thangeol St	Lot 25 on Plan DB18	Residential	10,205	278	1,240	1,240	12,963
	25 Thangeol St Donga	Lot 25 on Plan DB18	Residential	10,205	278	1,240	1,240	12,963
				30,615	1,666	6,400	4,960	43,641
Kowanyama River House	Lot 303 Inaruwel St	* 75% Discount applied		2,551	1,110	3,920	2,480	10,061
				2,551	1,110	3,920	2,480	10,061
QAS	19 Chapman Road	Lot 19 on Plan DB16	Ambulance	10,205	556	3,920	2,480	17,161
DATSIP Asset Management - Dept Public Works	24 Wulerr St	Lot 24 on Plan DB18	Residential	10,205	278	1,240	1,240	12,963
Anglican Diocese of Nth Qld	238 Chapman Road	Lot 8&9 on Plan DB10	Residential	Exemption Granted	278	1,240	1,240	2,758
	236 Chapman Road		Church shop	10,205	1,110	3,920	1,240	16,475
				10,205	1,388	5,160	2,480	19,233
Department of Housing & Public Works	291 Kunjen St	Lot 19 on Plan DB16	BAS	10,205	556	2,480	1,240	14,481
				318,906	19,172	79,720	62000	479,798
* Note Council have endorsed to waive 75% of the General Rates Equivalent charge for Indigenous owned businesses.								



Investment Policy

Number:	Stat.PO1
Responsible Manager:	Executive Manager Finance
Head Policy:	N/A
Legislation:	Local Government Act 2009 Local Government Regulation 2012

1. Purpose of the Policy

The purpose of this policy is to outline the objectives, recognition of risk and management approach that Kowanyama Aboriginal Shire Council will adopt in the investment risk management process.

2. Application of this Policy

This policy applies to all people acting for and on behalf of the Kowanyama Aboriginal Shire Council, including Councillors, employees, consultants and contractors.

3. Policy Provisions

- 4.1 Council must ensure that any investment meets the requirements for a Category 1 Council under Schedule 3 of the *Statutory Bodies Financial Arrangements Regulation 2007*.
- 3.2 Council must give consideration of receiving the most advantageous return on investment having regard to risk and liquidity of that investment.
- 3.3 Council will invest funds that are surplus to its day to day operational needs. The surplus cash will be identified and estimated through developing short and long term cash flow needs.
- 3.4 Any investment made by Council will be undertaken through the appropriate delegations set out in the delegations register.



4. Approved Financial Institutions

- 4.1 Council considers that investing with the following financial institutions provides the most advantageous financial position of Council after considering cash flow and the financial risk profile.

Financial Institution	Fund Type	Maximum Term Length	Maximum Investment to be held
National Australia Bank	Investment Account	Unlimited	Unlimited
Queensland Treasury Corporation	Agreed Term Fixed Rate Deposits Cash Management Fund	1 year	Unlimited

- 4.2 All investment must be held in Australia and in Australian Dollars.

- 4.3 Investment cannot be undertaken with other financial institutions without this policy being amended.



Debt Policy

Number:	Stat.PO2
Responsible Manager:	Executive Manager Finance
Head Policy:	N/A
Legislation:	Local Government Act 2009 Local Government Regulation 2012

1. Purpose of the Policy

To comply with the legislative requirements under Local Government Regulation 2012 and provide the parameters for Kowanyama Aboriginal Shire Council's debt structure for the next 15 year period.

2. Application of this Policy

This policy applies to all people acting for an on behalf of the Kowanyama Aboriginal Shire Council including councillors, employees, consultants and contractors.

4. Definitions

Debt is also defined as borrowings

5. Policy Provisions

- 5.1 Council will ensure that consideration be given to the long term financial sustainability of Council before entering into any applications for debt.
- 5.2 Council will give consideration to the interests of the community and external funding providers when making decision regarding establishing debt.
- 5.3 Any applications for debt will only be for non-current assets to deliver essential services, reflect the approved budget for debt, be for a repayment period of no longer than 15 years, and will be made through the most competitive institution.
- 5.4 Effective 1 July 2016, the Working Capital Facility of \$2.150M was converted to a loan borrowing attracting interest at a current rate of 2.803%, and payable over 15 years.
- 5.5 Estimated Debt repayments, based on Queensland Treasury Corporation loan calculation, for the next 12 years for Kowanyama Aboriginal Shire Council are detailed in the QTC Indicative Principal and Interest Schedule.
- 5.6 All loan applications must be endorsed by Council resolution before progressing to the application stage.



QTC Indicative Principal and Interest Schedule

Indicative Principal and Interest Schedule



ACCOUNT ENQUIRIES
1800 641 057

DATE OF ISSUE
30 June 2019
REPORTING DATE
30 June 2019

Current Interest Rate: 2.803%
Client: Kowanyama Aboriginal Shire Council
Account: 81259 - Kowanyama ASC - WCF

Payment Date	Opening Balance \$	Payment \$	Interest \$	Administration \$	Principal \$	Closing Balance \$
16 Sep 2019	1,765,556.13	43,442.16	11,864.54	507.60	31,070.02	1,734,486.11
16 Dec 2019	1,734,486.11	43,442.15	11,655.75	498.66	31,287.74	1,703,198.37
16 Mar 2020	1,703,198.37	43,442.15	11,445.49	489.67	31,506.99	1,671,691.38
15 Jun 2020	1,671,691.38	43,442.15	11,233.77	480.61	31,727.77	1,639,963.61
15 Sep 2020	1,639,963.61	43,442.16	11,020.56	471.49	31,950.11	1,608,013.50
15 Dec 2020	1,608,013.50	43,442.15	10,805.85	462.30	32,174.00	1,575,839.50
15 Mar 2021	1,575,839.50	43,442.14	10,589.64	453.05	32,399.45	1,543,440.05
15 Jun 2021	1,543,440.05	43,442.15	10,371.92	443.74	32,626.49	1,510,813.56
15 Sep 2021	1,510,813.56	43,442.15	10,152.67	434.36	32,855.12	1,477,958.44
15 Dec 2021	1,477,958.44	43,442.15	9,931.88	424.91	33,085.36	1,444,873.08
15 Mar 2022	1,444,873.08	43,442.15	9,709.55	415.40	33,317.20	1,411,555.88
15 Jun 2022	1,411,555.88	43,442.15	9,485.66	405.82	33,550.67	1,378,005.21
15 Sep 2022	1,378,005.21	43,442.16	9,260.20	396.18	33,785.78	1,344,219.43
15 Dec 2022	1,344,219.43	43,442.14	9,033.15	386.46	34,022.53	1,310,196.90
15 Mar 2023	1,310,196.90	43,442.15	8,804.52	376.68	34,260.95	1,275,935.95
15 Jun 2023	1,275,935.95	43,442.15	8,574.29	366.83	34,501.03	1,241,434.92
15 Sep 2023	1,241,434.92	43,442.14	8,342.44	356.91	34,742.79	1,206,692.13
15 Dec 2023	1,206,692.13	43,442.14	8,108.97	346.92	34,986.25	1,171,705.88
15 Mar 2024	1,171,705.88	43,442.15	7,873.86	336.87	35,231.42	1,136,474.46
17 Jun 2024	1,136,474.46	43,442.16	7,637.11	326.74	35,478.31	1,100,996.15
16 Sep 2024	1,100,996.15	43,442.15	7,398.69	316.54	35,726.92	1,065,269.23
16 Dec 2024	1,065,269.23	43,442.15	7,158.61	306.26	35,977.28	1,029,291.95
17 Mar 2025	1,029,291.95	43,442.15	6,916.84	295.92	36,229.39	993,062.56
16 Jun 2025	993,062.56	43,442.15	6,673.38	285.51	36,483.26	956,579.30
15 Sep 2025	956,579.30	43,442.15	6,428.21	275.02	36,738.92	919,840.38
15 Dec 2025	919,840.38	43,442.15	6,181.33	264.45	36,996.37	882,844.01
16 Mar 2026	882,844.01	43,442.15	5,932.71	253.82	37,255.62	845,588.39
15 Jun 2026	845,588.39	43,442.15	5,682.35	243.11	37,516.69	808,071.70
15 Sep 2026	808,071.70	43,442.15	5,430.24	232.32	37,779.59	770,292.11
15 Dec 2026	770,292.11	43,442.15	5,176.36	221.46	38,044.33	732,247.78



Indicative Principal and Interest Schedule

ACCOUNT ENQUIRIES
1800 641 057

Current Interest Rate: 2.803%

Client: Kowanyama Aboriginal Shire Council

Account: 81259 - Kowanyama ASC - WCF

DATE OF ISSUE

30 June 2019

REPORTING DATE

30 June 2019

Payment Date	Opening Balance \$	Payment \$	Interest \$	Administration \$	Principal \$	Closing Balance \$
15 Mar 2027	732,247.78	43,442.15	4,920.71	210.52	38,310.92	693,936.86
15 Jun 2027	693,936.86	43,442.16	4,663.26	199.51	38,579.39	655,357.47
15 Sep 2027	655,357.47	43,442.15	4,404.00	188.42	38,849.73	616,507.74
15 Dec 2027	616,507.74	43,442.15	4,142.93	177.25	39,121.97	577,385.77
15 Mar 2028	577,385.77	43,442.15	3,880.03	166.00	39,396.12	537,989.65
15 Jun 2028	537,989.65	43,442.15	3,615.29	154.67	39,672.19	498,317.46
15 Sep 2028	498,317.46	43,442.15	3,348.69	143.27	39,950.19	458,367.27
15 Dec 2028	458,367.27	43,442.15	3,080.23	131.78	40,230.14	418,137.13
15 Mar 2029	418,137.13	43,442.14	2,809.88	120.21	40,512.05	377,625.08
15 Jun 2029	377,625.08	43,442.15	2,537.64	108.57	40,795.94	336,829.14
17 Sep 2029	336,829.14	43,442.15	2,263.49	96.84	41,081.82	295,747.32
17 Dec 2029	295,747.32	43,442.15	1,987.42	85.03	41,369.70	254,377.62
15 Mar 2030	254,377.62	43,442.15	1,709.42	73.13	41,659.60	212,718.02
17 Jun 2030	212,718.02	43,442.16	1,429.47	61.16	41,951.53	170,766.49
16 Sep 2030	170,766.49	43,442.15	1,147.55	49.10	42,245.50	128,520.99
16 Dec 2030	128,520.99	43,442.15	863.66	36.95	42,541.54	85,979.45
17 Mar 2031	85,979.45	43,442.15	577.78	24.72	42,839.65	43,139.80
16 Jun 2031	43,139.80	43,442.10	289.90	12.40	43,139.80	0.00
TOTALS		2,085,223.16	306,551.89	13,115.14	1,765,556.13	

THIS INFORMATION IS INDICATIVE ONLY.

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



Procurement Policy

Number:	Stat.PO9
Responsible Manager:	Executive Manager Finance
Head Policy:	N/A
Legislation:	Local Government Act 2009 Local Government Regulation 2012

1. Purpose of the Policy

- 1.1 This document sets out the Kowanyama Aboriginal Shire Council (KASC) policy for the procurement of goods and services. This policy applies to the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance).
- 1.2 All KASC procurement of goods and services must be carried out in compliance with the *Local Government Act 2009* (the “Act”) and the *Local Government Regulation 2012* (the “Regulation”).

2. Application of this Policy

All Council officers must comply with this policy

3. Definitions

Medium-sized contract - is a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, \$15,000 or more but less than \$200,000 in a financial year, or over the proposed term of the contractual arrangement

Large sized contract - s a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, \$200,000 or more in a financial year, or over the proposed term of the contractual arrangement.

Local supplier - a supplier which:

- (i) is beneficially owned by persons who are residents in the local government area of Kowanyama Aboriginal Shire Council, Cape York or Cairns or
- (ii) has its principle place of business within the local government area of Kowanyama Aboriginal Shire Council, Cape York or Cairns or
- (iii) otherwise has a place of business within the local government area of Kowanyama Aboriginal Shire Council, Cape York or Cairns, which solely



or primarily employs persons who are residents or ratepayers of the local government area, Cape York or Cairns.

Non-local supplier - is a supplier which is not a local supplier.

Purchase Order – the official order to the supplier

Requisition – an internal request for a purchase

4. Procurement Principles

Council staff members must have regard to the following procurement principles in all purchasing activities:

(a) Value for money

Council must harness its purchasing power to achieve the best value for money. The objective of obtaining value for money is that the goods, equipment or services being procured represent the best return and performance for the money spent. 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) technical compliance issues; and
- (vi) risk exposure; and,
- (vii) the value of any associated environmental benefits.

(b) Open and effective competition

Purchasing 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.

(c) The development of competitive local business and industry

Council encourages the development of competitive local businesses within its local government area.

In accordance with section 104(3) (c) of the Act, Council wishes to pursue the principle of the development of competitive local business and industry as part of the process of making its purchasing decisions. For this purpose Council



may accept a tender or offer from a local supplier in preference to a comparable tender or offer from a non-local supplier even if the tender or offer from the non-local supplier has been assessed as more favourable in terms of one or more of the assessment criteria applied (including but not limited to price), so long as the overall differences are not substantial, and so long as it is clear that the selected local supplier can meet Council's requirements at an acceptably high standard which is generally comparable to that of other offers.

(d) Environmental protection

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

- (i) promote the purchase 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
- (v) Use local products and services where possible

(e) Ethical behaviour and fair dealing

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

5. Purchase Orders

Purchase Orders must be generated for all purchases of goods and services other than:

- a) Qld Transport Registrations, Travel Allowances EFTs
- b) Long term supply arrangements (Electricity, Telstra, Australia Post)
- c) Petty cash, fuel card, and corporate credit card transactions
- d) Rent
- e) Licences
- f) Insurance
- g) Other purchases where the CEO and/or Executive Manager Finance has determined an official order is not required.



Purchase Orders must be generated and approved (as per this policy) prior to the supplier being engaged.

Requests for retrospective Purchase Orders (i.e., Purchase Orders issued after supply) may result in disciplinary action.

6. Fuel Cards

Fuel Cards can only be used for Council vehicles in accordance with the KASC Vehicle Usage Policy. All associated dockets must be forwarded to Accounts Payable for reconciliation with monthly statements. If dockets are not returned for reconciliation with monthly statements the card holder may be personally responsible for this expense.

7. Cabcharge

- 7.1 Cabcharge Vouchers are for Council business purposes only and authority is given to the Payroll Officer to deduct for unauthorised travel, lost or unreturned vouchers. All vouchers must be kept in a secure location and reconciled monthly by the responsible officers. All voucher issues must be signed for by the recipient.
- 7.2 The Cabcharge register must be kept updated at all times.
- 7.3 All Cabcharge receipts and unused cab charge vouchers must be returned to the issuing officer. Unused Cabcharge vouchers must not be used for personal travel.
- 7.4 Under no circumstances are Cabcharge Vouchers to be given to any other person. These vouchers are assigned to the person signing the form for official travel only.

8. Corporate Credit Card

- 8.1.A Council credit card is only allowable to the Chief Executive Officer, Executive Manager Governance and Operations, Executive Manager Community Services, Executive Manager Finance, Executive Manager Human Resources and Executive Manager Infrastructure Works and Projects.
- 8.2. The Chief Executive Officer, Executive Manager Governance and Operations, Executive Manager Community Services, Executive Manager Finance, Executive Manager Human Resources and Executive Manager Infrastructure Works and Projects must be provided training and guidelines on the appropriate use of the credit card, record keeping and credit limits, prior to being issued a credit card. The training is to be provided by the Governance and Operations department.
- 8.3. The credit cards must be stored securely by the holders must not be provided to any other employee unless in exceptional circumstances as approved by the Chief Executive Officer.
- 8.4. Credit card expenditure is to be in accordance with the current annual budget and solely for Council purposes.



- 8.5. The credit card should only be used when other methods of payment, such as purchase orders, are not available.
- 8.6. The credit card holders must provide an acquittal of credit card use each month. The report must detail a description of each purchase and the cost code for the expenditure and contain receipts for all transactions.
- 8.7. The acquittal must be presented to each council meeting for noting by Council by the Executive Manager Finance.
- 8.8. Any inappropriate usage must be reported to the Executive Manager Governance and Operations for further review in line with council's Fraud and Corruption Control Plan.
- 8.9. Council's internal and external auditors will at times review credit card usage.
- 8.10. A further Statutory Declaration may be submitted in cases where receipts have not been located.
- 8.11. Expenditures are to be reconciled by an independent officer (not a card holder) within 14 days from the Statement issue date.
- 8.12. Credit cards must be returned immediately if employment ceases.

9. Petty Cash

- 9.1. Purchases up to \$400 (inclusive of GST) may be spent out of petty cash.
- 9.2. Petty Cash expenditure is to be in accordance with the current annual budget and cost coded accordingly.
- 9.3. Petty cash should only be used when there is no other reasonable alternative for payment.
- 9.4. All petty cash payments must be accompanied by a tax invoice / receipt / "statement by a supplier".
- 9.5. Petty cash should be managed in accordance with the "Cash Handling" policy

10 Quotes

As per the Local Government Regulation 2012

- \$5,000 or less – at least one written quote
- \$5,001 to \$15,000 – at least two written quotes
- \$15001 to \$200,000 – at least three written quotes
- Over \$200,000 - Tender (see section 9)

- 11.1 Where the Purchasing Manager believes (or reasonably should believe) that the quote does not represent a fair price, additional quotes should be sought. All quotes obtained by the Purchasing Manager are to be attached to Councils requisitions.



- 11.2** There is no requirement to accept the lowest quotation. However where an officer recommends a quotation (other than the lowest quotation), they must provide a brief written justification which must be kept with the requisition.

12 Tenders

- 12.1 Council cannot enter into a large-sized contract unless Council first invites written tenders for the contract in accordance with the requirements of Section 228 of the Regulation. Queries on tenders can be made to the Purchasing Manager or Executive Manager Governance and Operations.

13 Exemptions

- 13.1 Chapter 6, Part 3, Division 3 of the Regulation identifies exceptions for medium and large-sized contracts.

Chapter 6, Part 3, Division 4 of the regulation identifies exemptions for valuable non-current asset contracts.

Queries on exemptions can be made to the Purchasing Manager or Executive Manager Governance and Operations.

15 Related Party Disclosures

As per KASC “Related Party Policy”, Council officers must notify the Executive Manager Finance if they suspect that the procurement of goods or service may be a related party transaction.

16 Delegations

- 16.1 Only Council officers who meet the following conditions are able to authorise procurement:

1. The cost is in their budget portfolio
2. There are available funds in their budget
3. They have financial delegation as per **Table 1**
4. They have obtained the relevant number of quotes as per section 10 “Quotes” of this policy.

- 16.2 It is the responsibility of the officer to adhere to the above conditions. Failure to comply may result investigations by Internal Auditors and Governance and Operations and may result in disciplinary action and

- 16.3 By signing a requisition / purchase order officers are confirming that they have taken full notice of this the requirements of this policy and will comply with all of the requirements of this policy.



- 16.4 Any requests for expenditure outside of these conditions must be made to the Chief Executive Officer for consideration. The Chief Executive Officer must note on the approval why expenditure outside the conditions has occurred.
- 16.5 Officers should consult the Executive Manager Finance, Executive Manager Governance and Operations or the Purchasing Manager if they have queries in regard to the policy.

17. Variation to Purchases

Variation processes are as follows:

Each variation can only be approved by an officer up to their authorised financial delegation;

1. All variations are to be approved in writing;
2. Each variation requires an additional line item on the original purchase order stating the scope and cost.

17.1 Approved variations

Where variations exist:

- a) So long as variations to the original consultancy or contract amount are within budget and the financial delegation of the officer approving, the officer is authorised to approve.
- b) Should the cumulative value of variations exceed 25% of the original value or \$20,000, whichever is the lesser, any further variation must be authorised by a manager or executive manager.

Where expenditure is still within overall budget but outside any officer's delegation then the variation must be approved by Council.



18 Purchasing Steps

Step 1

Manager submits Purchase Requisition into financial software package, or requests an officer to do so.

Step 2

Purchasing Manager to review Purchase Requisition to ensure it adheres to the Procurement Policy and cost codes are correct.

Step 3

Purchasing Manager submits checked Purchase Requisitions to Executive Manager Finance or delegate

Step 4

Executive Manager Finance confirms that purchase is in line with Procurement Policy

Step 5

Executive Manager Finance approves purchase with the financial software package.

Step 6

Purchasing Manager converts requisition to a Purchase Order

Step 7

Purchasing Manager provides the Purchase Order to the supplier

Step 8

On receipt of the goods or service, Purchasing Manager generates a “goods receipt” against the purchase order

Step 9

Purchasing Manager to submit goods receipt, supplier invoice, purchase order, requisition and quotes to Accounts Payable for processing.



Table 1 – Register of Financial Delegations

Position	\$0 - \$999	\$1,000 - \$4,999	\$5,000 - \$14,999	\$15,000 - \$199,999	\$200,000 +
Council	-	-	-	-	X
Chief Executive Officer	X	X	X	X	
Executive Manager Finance	X	X	X	X	
Executive Manager Governance and Operations	X	X	X		
Executive Manager Community Services	X	X	X		
Executive Manager Human Resources	X	X	X		
Executive Manager Infrastructure, Works and Projects	X	X	X		
Purchasing Manager	X	X			
Workshop Operations Manager	X				
Carpentry Supervisor	X				
Grants and Business Development Manager	X				
Building Manager	X	X			
Airport Manager	X				
Administration Manager	X				
Aged Care Manager	X				
Bakery Manager	X				
Post Office Manager	X				
Women's and Children's Service Coordinator	X				
Essential Services Manager	X				
Sport & Recreation Manager	X				
Men's Shed Coordinator	X				
Women's Hub Coordinator	X				
Family Engagement Worker	X				



Section Three - Financial Budget Papers



2019/2020 Profit & Loss Budget

Whole of Council by Function

Summary	Revenue	Expense	Profit/(Loss)
Office of the CEO	\$1,171,862	\$2,970,471	(\$1,798,609)
Finance	\$4,755,818	\$1,850,096	\$2,905,722
Human Resources	\$45,000	\$494,983	(\$449,983)
Community Services	\$3,207,020	\$3,524,897	(\$317,877)
Infrastructure, Works and Projects	\$8,336,336	\$7,771,394	\$564,942
Governance and Operations	\$0	\$758,327	(\$758,327)
TOTAL OPERATING BEFORE DEPRECIATION	\$17,516,036	\$17,370,167	\$145,868
Depreciation & Amortisation	\$0	\$7,311,968	(\$7,311,968)
TOTAL	\$17,516,036	\$24,682,135	(\$7,166,100)

Enterprises

Summary	Revenue	Expense	Profit/(Loss)
Airport	\$703,489	\$518,091	\$185,398
Bakery	\$310,605	\$310,857	(\$252)
Batching Plant	\$977,500	\$578,000	\$399,500
Blue Café	\$0	\$0	\$0
Post Office	\$405,000	\$478,563	(\$73,563)
Accommodation Centre	\$597,064	\$326,706	\$270,357
Car Hire	\$35,000	\$12,250	\$22,750
TOTAL	\$3,028,658	\$2,224,468	\$804,191

Recurrent Grants

Summary	Revenue	Expense	Profit/(Loss)
Financial Assistance Grant	\$1,687,324	\$0	\$1,687,324
SGFA - State Government Financial Aid	\$1,875,894	\$0	\$1,875,894
Financial Assistance Grant - Roads Component	\$223,572	\$243,143	(\$19,571)
Revenue Replacement	\$779,994	\$0	\$779,994
TOTAL	\$4,566,784	\$243,143	\$4,323,642



Summary of Tied Grants

Summary	Revenue	Expense	Profit/(Loss)
Remote Indigenous Broadcasting Service (RIBS)	\$56,634	\$56,634	(\$0)
Queensland Fire and Emergency Services	\$13,551	\$13,551	\$0
DETE Childcare	\$57,492	\$57,491	\$0
DETE Vacation Care	\$10,702	\$10,702	\$0
Enrichment Program	\$28,814	\$28,814	\$0
Get Ready Queensland	\$6,819	\$6,819	\$0
Indigenous Advancement Strategy (IAS) Family Services	\$271,419	\$271,419	(\$0)
Indigenous Advancement Strategy (IAS) Sport & Rec	\$80,000	\$80,000	(\$0)
Indigenous Economic Development	\$80,000	\$81,817	(\$1,817)
Indigenous Sports & Recreation Program	\$172,900	\$172,900	(\$0)
HCP/Medicare Payments for Aged Care	\$318,817	\$30,000	\$288,817
National Jobs Creation Package (NJCP) 279	\$380,011	\$380,011	\$0
Aged Care Commonwealth Home Support Programme	\$444,560	\$444,560	\$0
Aged Care Queensland Community Support Scheme	\$21,865	\$0	\$21,865
Women's Shelter	\$297,044	\$297,044	\$0
Qld Health Public Health	\$167,232	\$169,542	(\$2,310)
Working on Country	\$745,226	\$755,551	(\$10,325)
TOTAL	\$3,153,086	\$2,856,856	\$296,230



Capital Works

Summary	Total Project Cost	Capital Budget 19/20	Funding 19/20
Transport Hub-Airport Terminal Stage 2	\$1,030,000	\$1,029,609	\$530,000
Men's Shed	\$888,000	\$214,909	\$222,000
Works for Queensland Round.3	\$1,560,000	\$936,000	\$624,000
Natural Disaster Relief and Recovery Arrangements (NDRRA) 2018 (KASC 23.18) Tropical Cyclone Nora March 2018	\$4,511,600	\$1,539,557	\$1,668,284
Transport Infrastructure Development Scheme (TIDS)	\$236,493	\$236,493	\$236,493
Indigenous Councils Critical Infrastructure Program (ICCIP) -Water	\$4,736,250	\$1,400,000	\$1,000,000
Indigenous Councils Critical Infrastructure Program (ICCIP) - Sewer	\$2,074,625	\$1,176,000	\$60,000
Indigenous Councils Critical Infrastructure Program (ICCIP) - Solid Waste	\$2,847,287	\$2,000,000	\$150,000
Bore 3 Commissioning and Bores 1 & 2 Re-equipping	\$451,437	\$180,575	\$180,575
Works for Queensland Round 2	\$1,610,000	\$834,125	\$161,000
Multi-Purpose Centre	\$976,000	\$209,634	\$221,710
Pool Upgrade (Council Own Funds))	\$326,700	\$326,700	\$326,700
Aged Care Refurbishment	\$453,630	\$453,630	\$453,630
Canteen & Blue Café Refurbishment	\$946,688	\$852,019	\$946,688
Roads to Recovery	\$787,154	\$200,779	\$787,154
Iterra Disaster Recovery	\$71,644	\$71,644	\$71,644
Gensets Disaster Recovery	\$121,822	\$121,822	\$121,822
Power Infrastructure – Batching Plant, Men's Shed & Market Garden (Council Own Funds)	\$414,227	\$248,536	\$248,536
Fleet Renewal 2019-2020 (Council Own Funds)	\$200,000	\$200,000	\$200,000
Corporate Building Capital Works (Council Own Funds)	\$150,000	\$150,000	\$150,000
Purchase Store -Fuel Dispensing (Council Own Funds))	\$22,355	\$22,355	\$22,355
TOTAL	\$24,415,913	\$12,404,387	\$8,382,591



Portfolios – Operating Budgets

Office of the CEO

Summary	Revenue	Expense	Profit/(Loss)
Kowanyama office	\$0	\$875,827	(\$875,827)
Councillor Costs	\$0	\$440,791	(\$440,791)
General Council	\$574,798	\$1,327,146	(\$752,348)
Accommodation Centre	\$597,064	\$326,706	\$270,357
TOTAL	\$1,171,862	\$2,970,471	(\$1,798,609)

Community Services

Summary	Revenue	Expense	Profit/(Loss)
Centrelink	\$75,000	\$31,201	\$43,799
Community Police	\$0	\$98,281	(\$98,281)
Community Bus	\$0	\$46,171	(\$46,171)
Swimming Pool	\$0	\$38,000	(\$38,000)
National Disability Insurance Scheme (NDIS)	\$348,032	\$332,993	\$15,040
Blue Café	\$0	\$0	\$0
Post Office	\$405,000	\$478,563	(\$73,563)
Remote Indigenous Broadcasting Service	\$56,634	\$56,634	(\$0)
Queensland Fire and Emergency Services	\$13,551	\$13,551	\$0
DETE Vacation Care	\$10,702	\$10,702	\$0
Enrichment Program	\$28,814	\$28,814	\$0
Get Ready Queensland	\$6,819	\$6,819	\$0
Indigenous Advancement Scheme Family Services	\$271,419	\$271,419	(\$0)
HCP/Medicare Payments for Aged Care	\$318,817	\$30,000	\$288,817
Meals On Wheels (MOW)	\$88,360	\$345,474	(\$257,114)
National Jobs Creation Package (NJCP) 279	\$380,011	\$380,011	\$0
Aged Care Commonwealth Home Support Programme	\$444,560	\$444,560	\$0
Aged Care Queensland Community Support Scheme	\$21,865	\$0	\$21,865
Women's Shelter	\$297,044	\$297,044	\$0
Community Services Operating Grant	\$0	\$0	\$0
TOTAL	\$3,207,020	\$3,524,897	(\$317,877)



Finance

Summary	Revenue	Expense	Profit/(Loss)
Cairns Office	\$0	\$1,076,836	(\$1,076,836)
Purchase Store	\$102,000	\$462,403	(\$360,403)
Bakery	\$310,605	\$310,857	(\$252)
Financial Assistance Grant - General Purpose	\$1,687,324	\$0	\$1,687,324
SGFA - State Government Financial Aid	\$1,875,894	\$0	\$1,875,894
Financial Assistance Grant - Road Component	\$0	\$0	\$0
Revenue Replacement	\$779,994	\$0	\$779,994
TOTAL	\$4,755,818	\$1,850,096	\$2,905,722

Governance and Operations

Summary	Revenue	Expense	Profit/(Loss)
Governance & Operations	\$0	\$758,327	(\$758,327)
TOTAL	\$0	\$758,327	(\$758,327)

Human Resources

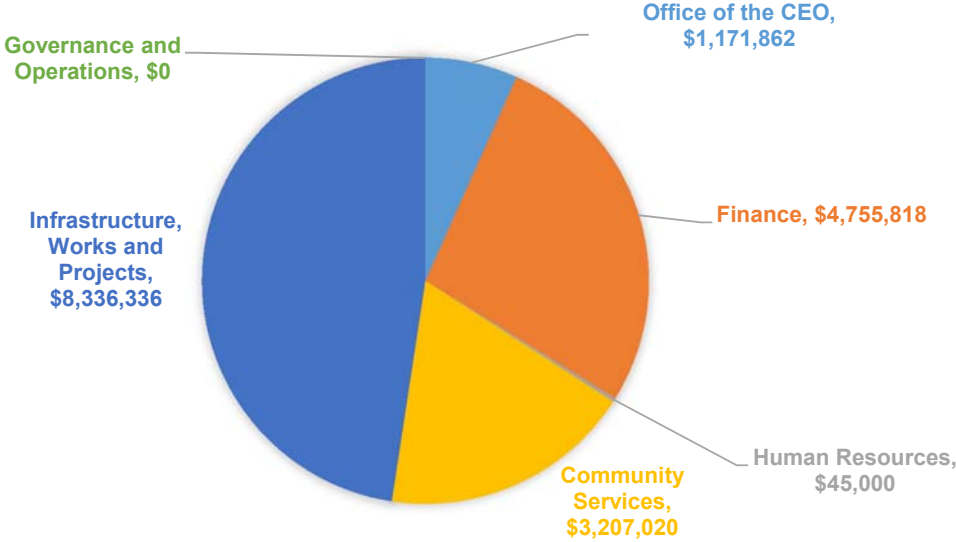
Summary	Revenue	Expense	Profit/(Loss)
Human Resources	\$45,000	\$494,983	(\$449,983)
TOTAL	\$45,000	\$494,983	(\$449,983)



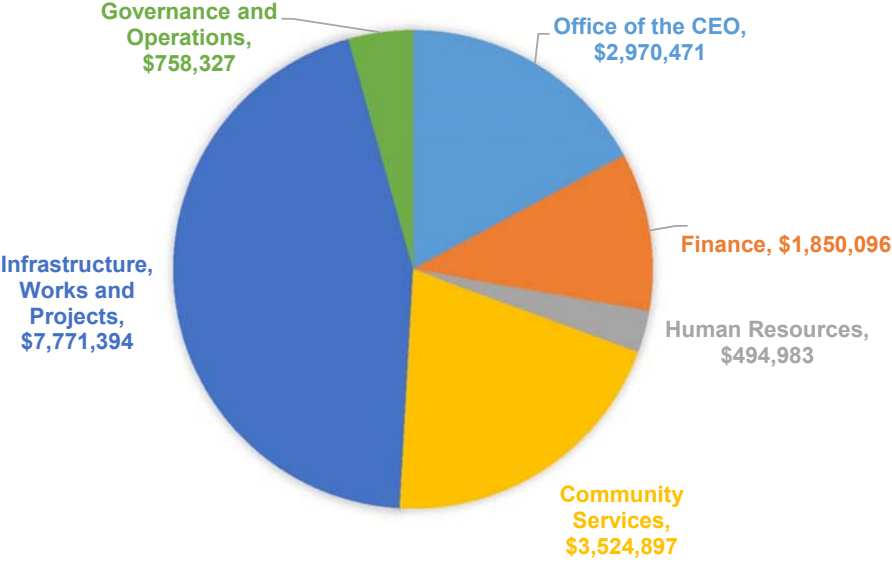
Infrastructure, Works and Projects Excluding Capital

Summary	Revenue	Expense	Profit/(Loss)
Council Houses / Buildings	\$1,089,317	\$365,000	\$724,317
Carbon Farming	\$200,000	\$224,274	(\$24,274)
Building / Carpenters	\$0	\$733,417	(\$733,417)
Electrician	\$0	\$194,825	(\$194,825)
Essential Services	\$5,000	\$756,927	(\$751,927)
Parks & Gardens	\$0	\$102,237	(\$102,237)
Parks & Roads	\$228,572	\$243,143	(\$14,571)
Workshop	\$50,000	\$266,637	(\$216,637)
Heavy Plant	\$150,000	\$62,000	\$88,000
Airport	\$703,489	\$518,091	\$185,398
Batching Plant	\$977,500	\$578,000	\$399,500
Laundromat	\$0	\$0	\$0
Car Hire	\$35,000	\$12,250	\$22,750
Qld Health Public Health	\$167,232	\$169,542	(\$2,310)
Working on Country	\$745,226	\$755,551	(\$10,325)
Bas Upgrade Program	\$2,835,000	\$1,984,500	\$850,500
Bas R&M Program	\$1,150,000	\$805,000	\$345,000
Bas New Builds	\$0	\$0	\$0
TOTAL	\$8,336,336	\$7,771,394	\$564,942

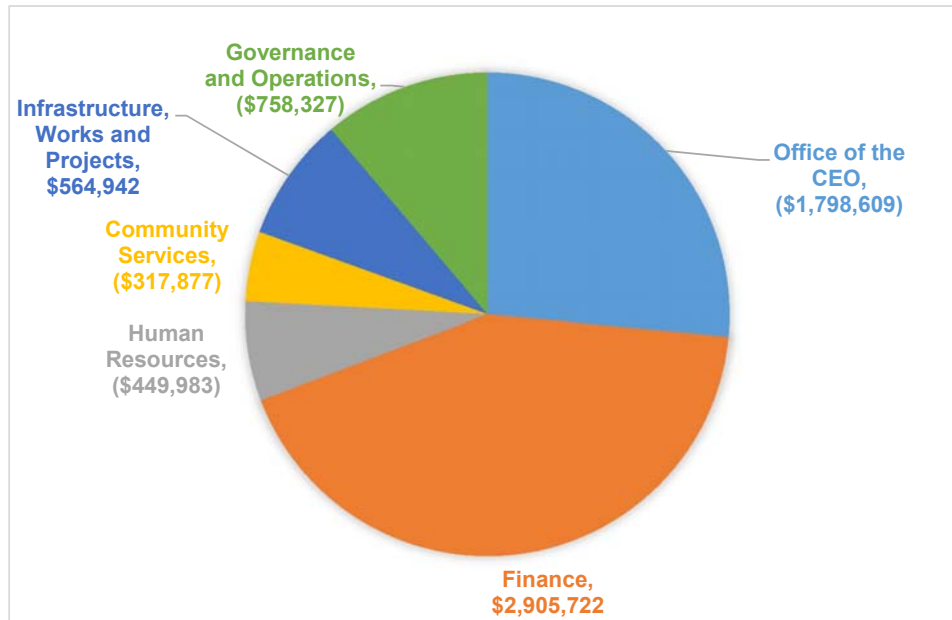
Graph 1 – Whole of Council Revenue



Graph 2 - Whole of Council Expenditure



Graph 3 – Whole of Council Profit / Loss





Balance Sheet

	2019/20 \$'000
Current assets	
Cash and cash equivalents	8,641
Trade and other receivables	1,413
Inventories	512
Other financial assets	200
Total current assets	<u>10,766</u>
Non-current assets	
Trade and other receivables	200
Other financial assets	5,538
Property, plant and equipment	124,875
Total non-current assets	<u>130,613</u>
Total assets	<u>141,380</u>
Current liabilities	
Trade and other payables	2,200
Borrowings	128
Provisions	542
Total current liabilities	<u>2,870</u>
Non-current liabilities	
Borrowings	1,512
Provisions	62
Total non-current liabilities	<u>1,574</u>
Total liabilities	<u>4,444</u>
Net community assets	<u>136,936</u>
Community equity	
Asset revaluation surplus	78,915
Retained surplus	58,021
Total community equity	<u>136,936</u>



Section Four – Queensland Treasury Corporation, Local Government Forecasting Model

**Kowanyama Aboriginal Shire Council
Budgeted Statement of Income and Expenditure**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Revenue										
Recurrent revenue										
Rates, levies and charges	472	481	491	501	511	522	531	542	553	564
Less: discounts	(8)	(8)	(8)	(8)	(8)	(8)	(9)	(9)	(9)	(9)
Net rates, levies and charges	480	489	499	509	519	530	540	551	562	573
Fees and charges	483	493	503	513	523	533	544	555	566	577
Rental income	1,686	1,720	1,755	1,790	1,825	1,862	1,899	1,937	1,976	2,015
Interest received	85	87	88	90	92	94	96	98	100	102
Sales revenue	6,662	6,529	6,659	6,792	6,928	7,067	7,208	7,352	7,499	7,649
Other income	400	408	416	425	433	442	451	460	469	478
Grants, subsidies, contributions and donations	7,720	7,874	8,032	8,192	8,356	8,523	8,694	8,868	9,045	9,226
	17,516	17,600	17,952	18,311	18,677	19,051	19,432	19,820	20,217	20,621
Capital revenue										
Grants, subsidies, contributions and donations	7,405	4,907	-	-	-	-	-	-	-	-
Capital Income	-	-	-	-	-	-	-	-	-	-
Total capital revenue	24,921	22,507	17,952	18,311	18,677	19,051	19,432	19,820	20,217	20,621
Total income	24,921	22,507	17,952	18,311	18,677	19,051	19,432	19,820	20,217	20,621
Expenses										
Recurrent expenses										
Employee benefits	8,673	8,846	8,897	9,074	9,257	9,441	9,629	9,821	10,018	10,218
Materials and services	8,649	8,822	8,653	8,826	9,003	9,183	9,366	9,554	9,745	9,940
Finance costs	48	49	43	39	35	31	27	23	19	19
Depreciation and amortisation	7,312	7,166	7,022	6,882	6,744	6,609	6,477	6,348	6,221	6,345
Other expenses	85	80	89	91	93	95	97	99	101	101
	24,767	24,963	24,704	24,912	25,132	25,359	25,596	25,845	26,104	26,624
Capital expenses	-	-	-	-	-	-	-	-	-	-
Total expenses	24,767	24,963	24,704	24,912	25,132	25,359	25,596	25,845	26,104	26,624
Net result	154	(2,456)	(6,753)	(6,601)	(6,455)	(6,309)	(6,165)	(6,024)	(5,887)	(6,003)
Other comprehensive income										
Items that will not be reclassified to net result										
(Decrease) / increase in asset revaluation surplus	1,547	1,578	1,610	1,642	1,675	1,708	1,743	1,777	1,777	1,813
Total other comprehensive income for the year	1,547	1,578	1,610	1,642	1,675	1,708	1,743	1,777	1,777	1,813
Total comprehensive income for the year	1,701	(878)	(5,143)	(4,959)	(4,780)	(4,600)	(4,422)	(4,247)	(4,110)	(4,190)

Kowanyama Aboriginal Shire Council
Budgeted Statement of Financial Position

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	8,641	7,798	7,772	7,751	7,735	7,719	7,710	7,705	7,710	7,746
Trade and other receivables	1,413	1,445	1,474	1,503	1,529	1,564	1,595	1,627	1,655	1,655
Inventories	512	517	512	491	496	491	496	491	486	481
Other financial assets	200	200	200	200	200	200	200	200	200	200
Total current assets	10,766	9,961	9,958	9,945	9,960	9,975	10,001	10,023	10,051	10,082
Non-current assets										
Trade and other receivables	200	200	200	200	200	200	200	200	200	200
Other financial assets	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538
Property, plant and equipment	124,875	128,836	125,176	121,740	118,483	115,436	112,585	109,946	109,765	107,276
Total non-current assets	130,613	134,574	130,914	127,478	124,221	121,174	118,323	115,684	115,503	113,014
Total assets	141,380	144,535	140,873	137,424	134,181	131,149	128,325	125,707	125,554	123,097
Current liabilities										
Trade and other payables	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Borrowings	128	130	135	138	142	146	149	152	156	161
Provisions	542	544	546	548	550	552	554	556	558	558
Total current liabilities	2,870	2,874	2,881	2,886	2,892	2,898	2,903	2,908	2,914	2,919
Non-current liabilities										
Borrowings	1,512	1,381	1,243	1,103	959	811	659	503	343	176
Provisions	62	64	66	68	70	72	74	76	78	78
Total non-current liabilities	1,574	1,445	1,309	1,171	1,029	883	733	579	421	254
Total liabilities	4,444	4,319	4,190	4,057	3,921	3,781	3,636	3,487	3,334	3,173
Net community assets	136,936	140,216	136,683	133,366	130,260	127,368	124,688	122,220	122,220	119,924
Community equity										
Asset revaluation surplus	78,915	80,493	82,103	83,745	85,420	87,129	88,871	90,649	90,649	92,462
Retained surplus	58,021	59,722	54,580	49,621	44,840	40,239	35,817	31,572	31,571	27,462
Total community equity	136,936	140,216	136,683	133,366	130,260	127,368	124,689	122,220	122,220	119,924

**Kowanyama Aboriginal Shire Council
Budgeted Statement of Cash Flows**

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities										
Receipts from customers	7,061	7,199	7,344	7,491	7,643	7,792	7,950	8,109	8,273	8,273
Payments to suppliers and employees	(16,935)	(17,267)	(17,616)	(17,968)	(18,330)	(18,691)	(19,068)	(19,449)	(19,841)	(19,841)
Interest received	85	87	88	90	92	94	96	98	100	102
Borrowing Costs	(49)	(45)	(41)	(37)	(34)	(30)	(25)	(21)	(17)	(17)
Rental income	1,686	1,720	1,755	1,790	1,825	1,862	1,899	1,937	1,976	2,015
Non-capital grants and contributions	8,286	8,446	8,617	8,789	8,967	9,142	9,327	9,514	9,706	9,706
Net cash inflow / (outflow) from operating activities	134	140	147	155	163	169	179	188	196	238
Cash flows from investing activities										
Payments for property, plant and equipment	(12,404)	(5,921)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Proceeds from sale of property plant and equipment	-	-	-	-	-	-	-	-	-	-
Finance lease receipts	160	160	160	160	160	160	160	160	160	160
Grants, subsidies, contributions and donations	7,405	4,907	-	-	-	-	-	-	-	-
Net cash inflow from investing activities	(4,839)	(854)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)
Cash flows from financing activities										
Borrowing costs	(125)	(129)	(133)	(136)	(140)	(144)	(148)	(153)	(157)	(157)
Net cash inflow from financing activities	(125)	(129)	(133)	(136)	(140)	(144)	(148)	(153)	(157)	(157)
Net increase in cash and cash equivalent held	(4,830)	(843)	(26)	(21)	(17)	(15)	(9)	(5)	(1)	41
Cash and cash equivalents at the beginning of reporting period	13,471	8,641	7,798	7,772	7,751	7,735	7,719	7,710	7,710	7,705
Cash and cash equivalents at end of reporting period	8,641	7,798	7,772	7,751	7,735	7,719	7,710	7,705	7,710	7,746

**Kowanyama Aboriginal Shire Council
Budgeted Statement of Changes in Equity**

	Asset Revaluation									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the period	77,368	78,915	80,493	82,103	83,745	85,420	87,129	88,871	88,871	90,649
Increase (decrease) in asset revaluation sur	1,547	1,578	1,610	1,642	1,675	1,708	1,743	1,777	1,777	1,813
Balance at the end of the period	78,915	80,493	82,103	83,745	85,420	87,129	88,871	90,649	90,649	92,462

	Retained Surplus									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the period	58,899	60,600	59,722	54,580	49,621	44,840	40,239	35,817	35,817	31,572
Increase (decrease) in net result	(878)	(878)	(5,143)	(4,959)	(4,781)	(4,600)	(4,422)	(4,246)	(4,246)	(4,109)
Balance at the end of the period	58,021	59,722	54,580	49,621	44,840	40,239	35,817	31,572	31,571	27,462

	Total									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the period	136,267	139,515	140,216	136,683	133,366	130,260	127,368	124,689	124,689	122,220
Increase (decrease) in asset revaluation sur	1,547	1,578	1,610	1,642	1,675	1,708	1,743	1,777	1,777	1,813
Increase (decrease) in net result	(878)	(878)	(5,143)	(4,959)	(4,781)	(4,600)	(4,422)	(4,246)	(4,246)	(4,109)
Balance at the end of the period	136,936	140,216	136,683	133,366	130,260	127,368	124,689	122,220	122,220	119,924



**Kowanyama Aboriginal Shire Council
Budgeted Financial Sustainability Ratios**

	Target	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Operating Surplus ratio revenue	Between 0% and 10%	0.9%	-14.0%	-37.6%	-36.0%	-34.6%	-33.1%	-31.7%	-30.4%	-29.1%	-29.1%
Asset Sustainability Ratio Capital expenditure on the replacement of assets (renewals) divided by	greater than 90%	169.6%	82.6%	2.8%	2.9%	3.0%	3.0%	3.1%	3.2%	3.2%	3.2%
Net Financial Liabilities Ratio Total liabilities less current assets divided by total operating revenue	not greater than 60%	-36.1%	-32.1%	-32.1%	-32.2%	-32.3%	-32.5%	-32.8%	-33.0%	-33.2%	-33.5%