

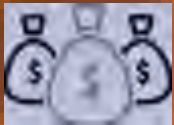


BUDGET REPORT

2024 – 2025

LOCKHART RIVER ABORIGINAL SHIRE COUNCIL

Total operating budget



Total operating revenue
\$36,317,771



Total operating expenditure
\$35,965,778



Net operating surplus
\$751,992

Total Capital Works

	Building	\$145,000
	Housing	\$2,135,191
	Other Structures	\$2,633,972
	Office Furniture	\$30,000
	Plant & Equipment	\$861,391
	Runway & Road Infrastructure	4,030,468
	Water Infrastructure	\$348,992
	Sewerage Infrastructure	\$4,360,455

Table of Contents		Page
Budget overviews and assumptions		1
Budget Summary		3
Budget variances for the year		4
Budget Statements (2 years budget period)		5
Income	Statement of Comprehensive	6
	Statement of Financial Position	6
	Statement of Cash Flows	7
	Statement of Changes in Equity	7
	Measures of Financial Sustainability	8
9 Years Forecasting		
Income	Statement of Comprehensive	9
	Statement of Financial Position	10
	Statement of Cash Flows	11
	Statement of Changes in Equity	12
Council Policies		13





Snap-Shot of Budget Summary

COUNCIL

\$35,044,974

Budgeted Operating Revenue

\$34,101,847

Budgeted Operating Expenditure

\$943,127

Budgeted Operating Surplus

CAPITAL EXPENDITURE

Sewerage infrastructure Upgrade

\$4,360,455

New Staff Housing

\$2,100,191

Softball Field

\$1,200,000

New sub-division
development
works

\$813,973

Culverts &
Drainage

\$813,385

New grader &
replacement of
ute

\$745,000

Environmental
Health Centre

\$620,000

AERODROME CO.

\$1,672,797

Budgeted Operating Revenue

\$1,863,931

Budgeted Operating Expenditure

(\$191,134)

Budgeted Operating Deficit

CAPITAL EXPENDITURE

Runway lighting

\$2,956,799

Cabins Critical Renewal Works &
Guttering

\$100,000

Under Cover
Baggage collection

\$50,000

Electrical
Gate/Vehicle Access

\$45,000

Under Cover war
memorial

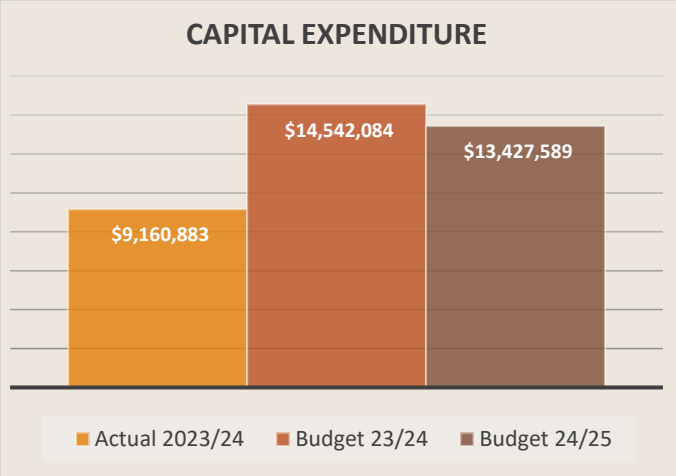
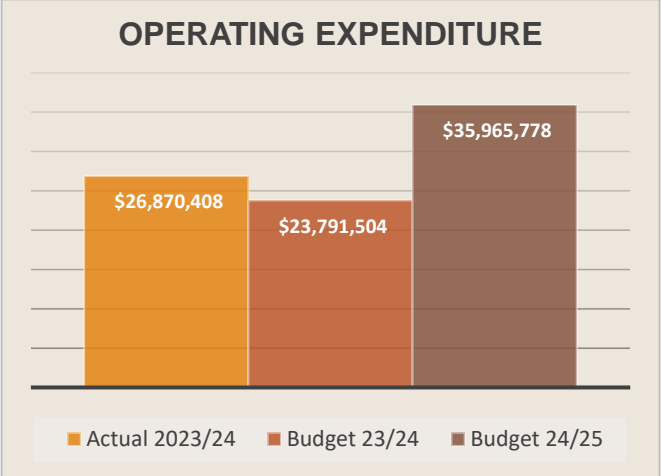
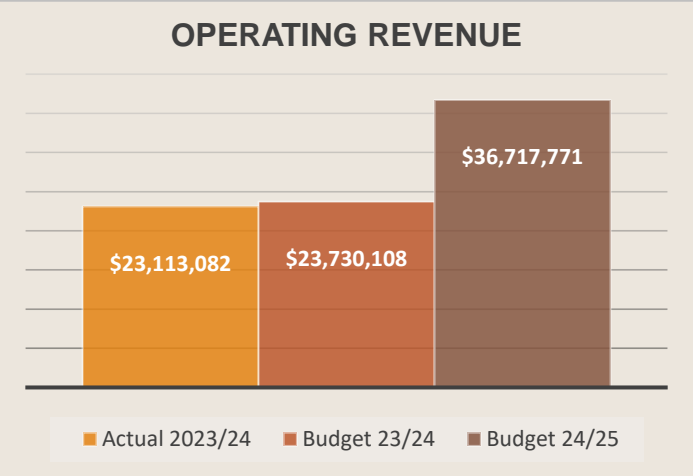
\$40,000

Runway repainting
works

\$28,000



Budget Variance



Reason for significant variance in the operating revenue is the impact of:

- New submissions from Disaster Recovery Funding Arrangement \$18.6 m

Reason for significant variance in the operating expenditure (roads restoration works) is the impact of:

- New submissions from Disaster Recovery Funding Arrangement \$18.6 m

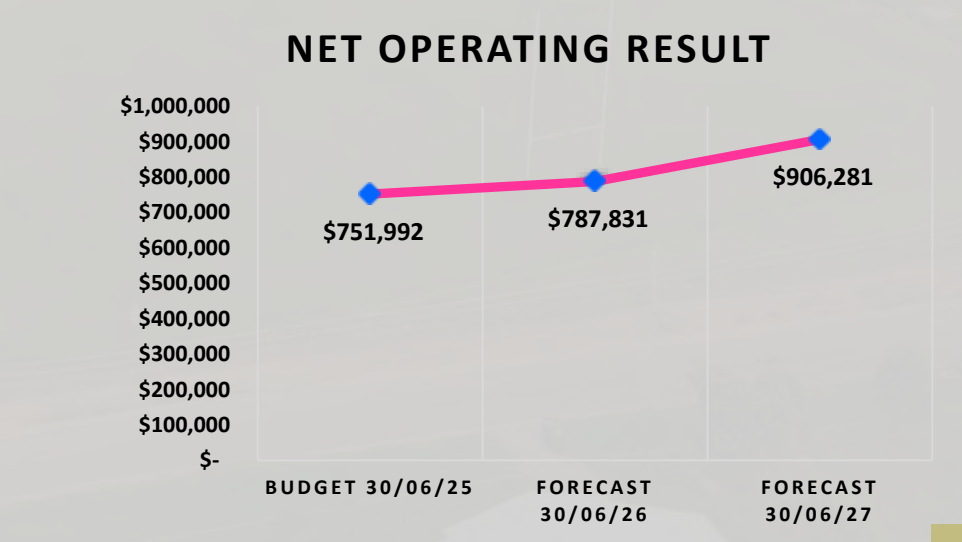
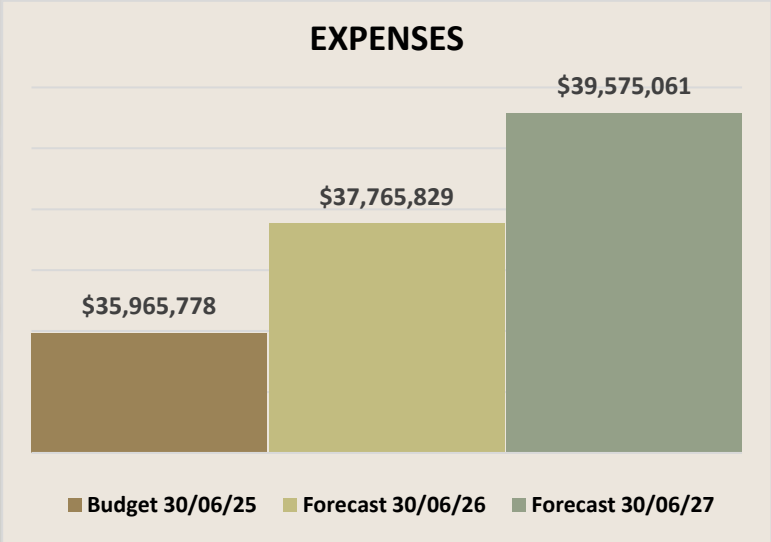
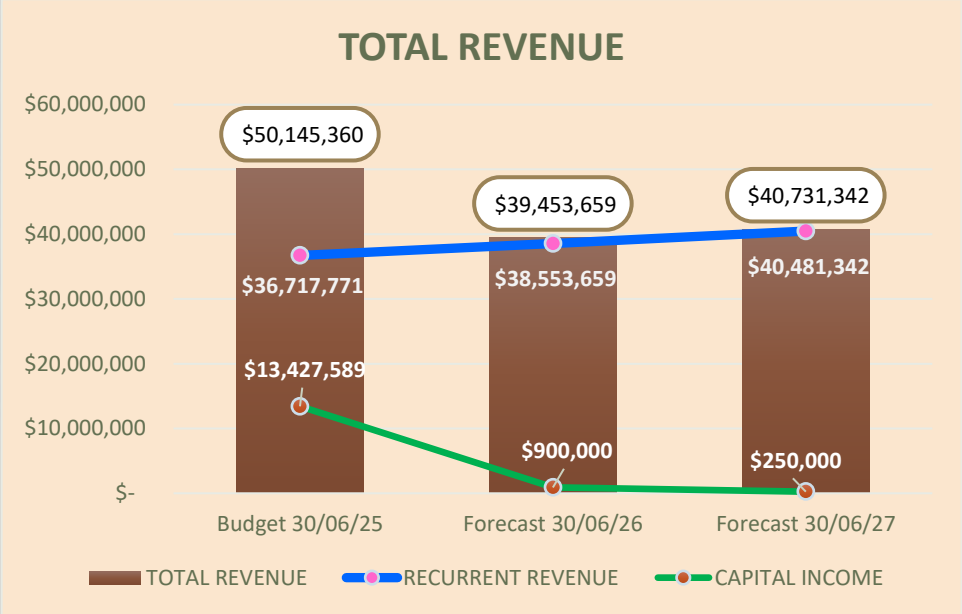
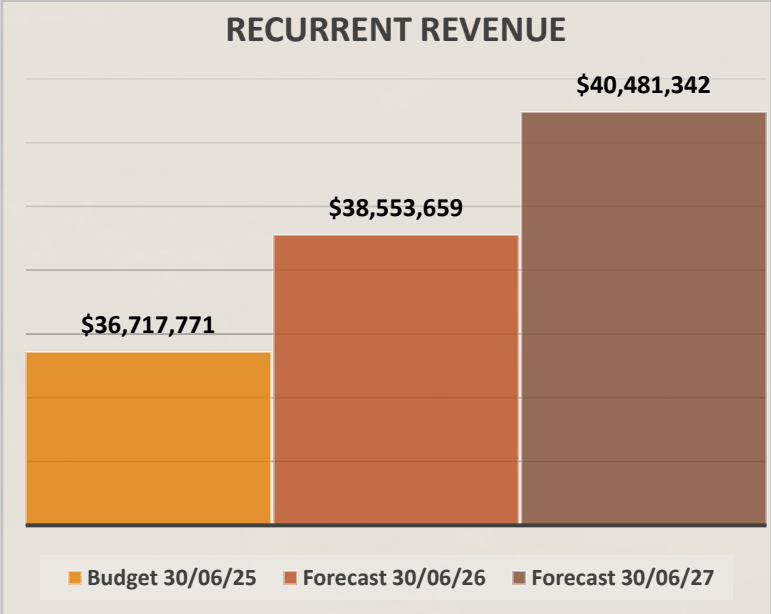
Reason for significant variance in the capital expenditure:

- New airport lighting upgrade funding by RAUP Program R10
- New sewerage upgrade by LGGSP subject to approval of the funding application
- Completed new subdivision works and CYRP2 capital works.





3Yrs Statement of Comprehensive Income



Budgeted and 2 Years Forecasted Statement of Comprehensive Income

Year ended	Budget	Forecast	
	30-Jun-25	30-Jun-26	30-Jun-27
	\$	\$	\$
Revenue			
Recurrent revenue			
General rates	194,993	204,742	214,979
Other rental income	58,541	61,468	64,541
Other interest received	165,487	173,762	182,450
Contract and recoverable works	6,637,531	6,969,408	7,317,878
State subsidies and grants—operating	29,541,848	31,018,940	32,569,887
Other income	119,371	125,340	131,607
Total recurrent revenue	36,717,771	38,553,659	40,481,342
Capital revenue			
Government subsidies and grants—capital	13,427,589	900,000	250,000
Total income	50,145,360	39,453,659	40,731,342
Expenses			
Employee benefits	8,104,214	8,544,696	8,971,931
Materials and services	24,804,670	26,087,486	27,390,796
Depreciation and amortisation	3,043,687	3,119,780	3,197,774
Other expenses	13,207	13,867	14,560
Total expenses	35,965,778	37,765,829	39,575,061
Capital expenses			
Total capital expenses	-	-	-
Total expenses	35,965,778	37,765,829	39,575,061
Net result attributable to Council	14,179,581	1,687,831	1,156,281
Operating Result			
Operating revenue	36,717,771	38,553,659	40,481,342
Operating expense	35,965,778	37,765,829	39,575,061
Net Operating result	751,992	787,831	906,281



Budgeted and 2 Years Forecasted Statement of Financial Position

Year ended	Budget	Forecast	
	30-Jun-25	30-Jun-26	30-Jun-27
	\$	\$	\$
Current assets			
Cash assets and cash equivalents	14,097,265	13,752,982	12,904,974
Inventories	393,187	396,636	400,258
Receivables	545,550	572,828	601,469
Other non-current assets	398,295	408,252	418,459
Total current assets	15,434,297	15,130,698	14,325,160
Non-current assets			
Property, plant and equipment	141,457,434	144,008,363	146,565,589
Other non-current assets	8,645,447	8,237,447	7,819,447
Total non-current assets	150,102,881	152,245,810	154,385,036
Total assets	165,537,178	167,376,508	168,710,195
Current liabilities			
Trade and other payables	2,349,587	2,467,066	2,590,419
Employee payables/provisions	600,290	630,304	661,820
Lease liabilities	43,834	26,629	-
Other current liabilities	-	-	-
Total current liabilities	2,993,711	3,123,999	3,252,239
Non-current liabilities			
Employee payables/provisions	1,808,426	1,856,265	1,905,432
Lease liabilities	75,960	49,331	49,331
Total non-current liabilities	1,884,386	1,905,597	1,954,763
Total liabilities	4,878,097	5,029,596	5,207,002
Net community assets	160,659,081	162,346,912	163,503,193
Community equity			
Asset revaluation reserve	51,640,703	51,640,703	51,640,703
Retained surplus (deficiency)	109,018,378	110,706,209	111,862,490
Total community equity	160,659,081	162,346,912	163,503,193

Budgeted and 2 Years Forecasted Statement of Cash Flows

Year ended	Budget	Forecast	
	30-Jun-25	30-Jun-26	30-Jun-27
	\$	\$	\$
Cash flows from operating activities:			
Receipts from customers	8,045,847	7,228,378	7,609,194
Payment to suppliers and employees	(32,206,064)	(34,454,165)	(36,176,874)
Interest received	165,487	173,762	182,450
Rental income	58,541	61,468	64,541
Non-capital grants and contributions	29,541,848	31,018,940	32,569,887
Net cash inflow (outflow) from operating activities	5,605,659	4,028,382	4,249,198
Cash flows from investing activities:			
Payments for property, plant and equipment	(14,680,469)	(5,272,665)	(5,347,206)
Grants, subsidies, contributions and donations	13,596,254	900,000	250,000
Net cash inflow (outflow) from investing activities	(1,084,215)	(4,372,665)	(5,097,206)
Net increase (decrease) in cash held	4,521,444	(344,283)	(848,008)
Cash at beginning of reporting period	9,575,821	14,097,265	13,752,982
Cash at end of reporting period	14,097,265	13,752,982	12,904,974

Budgeted and 2 Years Forecasted Statement of Changes in Equity



Year ended	Budget	Forecast	
	30-Jun-25	30-Jun-26	30-Jun-27
	\$	\$	\$
Asset revaluation surplus			
Opening balance	51,640,703	51,640,703	51,640,703
Increase in asset revaluation surplus	-	-	-
Closing balance	51,640,703	51,640,703	51,640,703
Retained surplus			
Opening balance	94,838,799	109,018,380	110,706,211
Net result	14,179,579	1,687,829	1,156,279
Closing balance	109,018,378	110,706,209	111,862,490
Total			
Opening balance	146,479,502	160,659,083	162,346,914
Net result	14,179,579	1,687,829	1,156,279
Increase in asset revaluation surplus	-	-	-
Closing balance	160,659,081	162,346,912	163,503,193



LOCKHART RIVER ABORIGINAL SHIRE COUNCIL

Budgeted and 9 Years Forecasted Measures of Financial Sustainability (Ratios)

Year ended	Target Ratio	Budget	Forecast									
		30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29	30-Jun-30	30-Jun-31	30-Jun-32	30-Jun-33	30-Jun-34	
1 Operating Surplus Ratio												
(Net Operating Surplus / Total Operating Revenue) (%)	N/A	2.0%	2.0%	2.2%	2.4%	2.3%	2.3%	2.3%	2.3%	2.2%	2.2%	
2 Operating Cash Ratio												
(Operating Result add Depreciation / Total Operating Revenue) (%)	>0%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	
3 Asset Sustainability Ratio												
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense) (%)	90.0%	16.4%	51.9%	162.1%	161.9%	142.9%	126.1%	88.0%	117.3%	38.9%	91.4%	
4 Asset Consumption Ratio												
(Written Down Replacement Cost of Depreciable Infrastructure Assets) / Current Replacement Cost of Depreciable Infrastructure Assets) (%)	60.0%	75.1%	74.2%	73.3%	72.5%	71.9%	71.0%	70.3%	69.4%	68.7%	67.8%	
5 Council-Controlled Revenue Ratio												
(Net Rates, Levies and Charges add Fees and Charges) / Total Operating Revenue) (%)	N/A	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	
6 Population Growth Ratio												
(Prior Year estimated population / Previous Year Estimated Population) - 1 (%)	N/A	(1.5)%	(0.8)%	0.0%	0.8%	0.8%	1.2%	1.2%	1.5%	1.5%	2.2%	



LOCKHART RIVER ABORIGINAL SHIRE COUNCIL
Budgeted and 9 Years Forecasted Statement of Comprehensive Income

Year ended	Budget	Forecast								
	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29	30-Jun-30	30-Jun-31	30-Jun-32	30-Jun-33	30-Jun-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Recurrent revenue										
General rates	194,993	204,742	214,979	225,728	234,758	244,148	253,914	264,070	274,633	285,618
Other rental income	58,541	61,468	64,541	67,768	71,157	74,714	78,450	82,373	86,491	90,816
Other interest received	165,487	173,762	182,450	191,572	201,151	211,208	221,769	232,857	244,500	256,725
Contract and recoverable works	6,637,531	6,969,408	7,317,878	7,683,772	7,991,123	8,310,768	8,643,198	8,988,926	9,348,483	9,722,423
State subsidies and grants—operating	29,541,848	31,018,940	32,569,887	34,198,382	35,833,408	37,617,079	39,489,614	41,455,444	43,519,218	45,685,822
Other income	119,371	125,340	131,607	138,187	145,096	152,351	159,969	167,967	176,366	185,184
Total recurrent revenue	36,717,771	38,553,659	40,481,342	42,505,409	44,476,692	46,610,269	48,846,914	51,191,637	53,649,692	56,226,588
Capital revenue										
Government subsidies and grants—capital	13,427,589	900,000	250,000	350,000	2,180,000	150,000	930,000	-	580,000	100,000
Total income	50,145,360	39,453,659	40,731,342	42,855,409	46,656,692	46,760,269	49,776,914	51,191,637	54,229,692	56,326,588
Recurrent expenses										
Employee benefits	8,104,214	8,544,696	8,971,931	9,420,527	9,890,461	10,383,847	10,901,858	11,445,722	12,016,729	12,616,236
Materials and services	24,804,670	26,087,486	27,390,796	28,759,245	30,196,088	31,704,746	33,288,809	34,952,045	36,698,412	38,532,067
Depreciation and amortisation	3,043,687	3,119,780	3,197,774	3,277,718	3,359,661	3,443,653	3,529,744	3,617,988	3,708,438	3,801,148
Other expenses	13,207	13,867	14,560	15,288	16,053	16,855	17,698	18,583	19,512	20,488
Total recurrent expenses	35,965,778	37,765,829	39,575,061	41,472,779	43,462,263	45,549,102	47,738,109	50,034,337	52,443,091	54,969,940
Capital expenses										
Total capital expenses	-	-	-	-	-	-	-	-	-	-
Total expenses	35,965,778	37,765,829	39,575,061	41,472,779	43,462,263	45,549,102	47,738,109	50,034,337	52,443,091	54,969,940
Net result attributable to Council	14,179,581	1,687,831	1,156,281	1,382,631	3,194,428	1,211,166	2,038,805	1,157,300	1,786,600	1,356,648
OPERATING RESULT										
Operating revenue	36,717,771	38,553,659	40,481,342	42,505,409	44,476,692	46,610,269	48,846,914	51,191,637	53,649,692	56,226,588
Operating expense	35,965,778	37,765,829	39,575,061	41,472,779	43,462,263	45,549,102	47,738,109	50,034,337	52,443,091	54,969,940
Operating result	751,992	787,831	906,281	1,032,631	1,014,428	1,061,166	1,108,805	1,157,300	1,206,600	1,256,648



Budgeted and 9 Years Forecasted Statement of Financial Position

Year ended	Budget	Forecast								
	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29	30-Jun-30	30-Jun-31	30-Jun-32	30-Jun-33	30-Jun-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current assets										
Cash assets and cash equivalents	14,097,265	13,752,982	12,904,974	12,053,131	12,024,885	11,580,876	11,181,515	11,254,246	10,988,535	12,022,870
Inventories	393,187	396,636	400,258	404,060	408,053	412,246	416,648	421,271	426,124	431,220
Receivables	545,550	572,828	601,469	631,543	656,805	683,077	710,400	738,816	768,368	799,103
Other non-current assets	398,295	408,252	418,459	428,920	439,643	450,634	461,900	473,448	485,284	497,416
Total current assets	15,434,297	15,130,698	14,325,160	13,517,654	13,529,387	13,126,833	12,770,463	12,887,780	12,668,312	13,750,609
Non-current assets										
Property, plant and equipment	141,457,434	144,008,363	146,565,589	149,397,870	153,243,209	155,540,556	158,640,812	160,407,824	163,164,387	164,213,238
Other non-current assets	8,645,447	8,237,447	7,819,447	7,390,447	6,950,447	6,499,447	6,037,447	5,564,447	5,079,447	4,582,447
Total non-current assets	150,102,881	152,245,810	154,385,036	156,788,317	160,193,656	162,040,003	164,678,259	165,972,271	168,243,833	168,795,685
Total assets	165,537,178	167,376,508	168,710,195	170,305,972	173,723,042	175,166,836	177,448,722	178,860,051	180,912,145	182,546,294
Current liabilities										
Trade and other payables	2,349,587	2,467,066	2,590,419	2,719,940	2,855,895	2,998,646	3,148,533	3,305,913	3,471,160	3,644,667
Employee payables/provisions	600,290	630,304	661,820	694,911	729,656	766,139	804,446	844,668	886,902	931,247
Lease liabilities	43,834	26,629	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Total current liabilities	2,993,711	3,123,999	3,252,239	3,414,851	3,585,552	3,764,786	3,952,979	4,150,581	4,358,061	4,575,913
Non-current liabilities										
Employee payables/provisions	1,808,426	1,856,265	1,905,432	1,955,966	2,007,908	2,061,300	2,116,187	2,172,614	2,230,628	2,290,277
Lease liabilities	75,960	49,331	49,331	49,331	49,331	49,331	49,331	49,331	49,331	49,331
Total non-current liabilities	1,884,386	1,905,597	1,954,763	2,005,297	2,057,239	2,110,631	2,165,519	2,221,946	2,279,959	2,339,609
Total liabilities	4,878,097	5,029,596	5,207,002	5,420,148	5,642,790	5,875,417	6,118,498	6,372,528	6,638,021	6,915,522
Net community assets	160,659,081	162,346,912	163,503,193	164,885,823	168,080,252	169,291,418	171,330,223	172,487,524	174,274,124	175,630,771
Community equity										
Asset revaluation reserve	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703
Retained surplus (deficiency)	109,018,378	110,706,209	111,862,490	113,245,121	116,439,549	117,650,715	119,689,521	120,846,821	122,633,421	123,990,069
Total community equity	160,659,081	162,346,912	163,503,193	164,885,823	168,080,252	169,291,418	171,330,223	172,487,524	174,274,124	175,630,771



LOCKHART RIVER ABORIGINAL SHIRE COUNCIL

Budgeted and 9 Years Forecasted Statement of Cash Flows

Year ended	Budget		Forecast								
	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29	30-Jun-30	30-Jun-31	30-Jun-32	30-Jun-33	30-Jun-34	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Cash flows from operating activities:											
Receipts from customers	8,045,847	7,228,378	7,609,194	8,017,614	8,345,715	8,680,994	9,029,758	9,392,548	9,769,929	10,162,490	
Payment to suppliers and employees	(32,206,064)	(34,454,165)	(36,176,874)	(37,985,717)	(39,883,952)	(41,877,015)	(43,969,686)	(46,166,943)	(48,474,013)	(50,896,387)	
Interest received	165,487	173,762	182,450	191,572	201,151	211,208	221,769	232,857	244,500	256,725	
Rental income	58,540.72	61,467.75	64,541.14	67,768.20	71,156.61	74,714.44	78,450.16	82,372.67	86,491.30	90,815.87	
Non-capital grants and contributions	29,541,848	31,018,940	32,569,887	34,198,382	35,833,408	37,617,079	39,489,614	41,455,444	43,519,218	45,685,822	
Net cash inflow (outflow) from operating activities	5,605,659	4,028,382	4,249,198	4,489,618	4,567,477	4,706,981	4,849,905	4,996,279	5,146,126	5,299,466	
Cash flows from investing activities:											
Payments for property, plant and equipment	(14,680,469)	(5,272,665)	(5,347,206)	(5,691,461)	(6,775,723)	(5,300,991)	(6,179,266)	(4,923,548)	(5,991,836)	(4,365,132)	
Grants, subsidies, contributions and donations	13,596,254	900,000	250,000	350,000	2,180,000	150,000	930,000	-	580,000	100,000	
Net cash inflow (outflow) from investing activities	(1,084,215)	(4,372,665)	(5,097,206)	(5,341,461)	(4,595,723)	(5,150,991)	(5,249,266)	(4,923,548)	(5,411,836)	(4,265,132)	
Net increase (decrease) in cash held	4,521,444	(344,283)	(848,008)	(851,843)	(28,246)	(444,010)	(399,361)	72,731	(265,711)	1,034,334	
Cash at beginning of reporting period	9,575,821	14,097,265	13,752,982	12,904,974	12,053,131	12,024,885	11,580,876	11,181,515	11,254,246	10,988,535	
Cash at end of reporting period	14,097,265	13,752,982	12,904,974	12,053,131	12,024,885	11,580,876	11,181,515	11,254,246	10,988,535	12,022,870	

LOCKHART RIVER ABORIGINAL SHIRE COUNCIL
Budgeted and 9 Years Forecasted Statement of Changes in Equity



Year ended	Budget	Forecast								
	30-Jun-25 \$	30-Jun-26 \$	30-Jun-27 \$	30-Jun-28 \$	30-Jun-29 \$	30-Jun-30 \$	30-Jun-31 \$	30-Jun-32 \$	30-Jun-33 \$	30-Jun-34 \$
Asset revaluation surplus										
Opening balance	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Closing balance	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703	51,640,703
Retained surplus										
Opening balance	94,838,799	109,018,380	110,706,211	111,862,492	113,245,122	116,439,551	117,650,717	119,689,522	120,846,823	122,633,423
Net result	14,179,579	1,687,829	1,156,279	1,382,629	3,194,426	1,211,164	2,038,803	1,157,298	1,786,598	1,356,646
Closing balance	109,018,378	110,706,209	111,862,490	113,245,120	116,439,549	117,650,715	119,689,520	120,846,821	122,633,421	123,990,068
Total										
Opening balance	146,479,502	160,659,083	162,346,914	163,503,195	164,885,825	168,080,254	169,291,420	171,330,225	172,487,526	174,274,126
Net result	14,179,579	1,687,829	1,156,279	1,382,629	3,194,426	1,211,164	2,038,803	1,157,298	1,786,598	1,356,646
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Closing balance	160,659,081	162,346,912	163,503,193	164,885,823	168,080,252	169,291,418	171,330,223	172,487,524	174,274,124	175,630,771

Consolidated entity budget - Council and Aerodrome Company



POLICIES



PROCUREMENT POLICY

Adoption Date: July 2024

Revision Date:

July 2025

Division: Corporate

Responsible Officer:

Director Corporate Services

Note:

P – Primary Author

S – Secondary Author

1. POLICY OBJECTIVE:

This policy provides a framework for undertaking any contract or tendering activities, guided by the following sound contracting principles set out in Section 106 of the Local Government Act 2009:-

- a) value for money ;
- b) open and effective competition;
- c) the development of competitive local business and industry;
- d) environmental protection; and
- e) ethical behaviour and fair dealing.

2. DEFINITIONS:

<i>Term</i>	<i>Definition</i>
<i>LGAQ Arrangement</i>	means an arrangement - a) entered into by: i. the Local Government Association of Queensland; or ii. a company registered under the Corporations Act if the association is its only shareholder; and b) that would be a purchasing arrangement if entered into by a local government; and for which the procedure set out in its purchasing arrangements has been followed by the association or company as if it were a local government.
<i>Preferred Supplier Arrangement</i>	for a local government means an arrangement by the local government with a supplier for the supply of goods or services under agreed pricing conditions for a stated price.
<i>Pre-qualified Supplier</i>	for a local government means an arrangement by the local government with a supplier for the supply of goods or services under agreed pricing conditions for a stated price.
<i>Purchasing Arrangement</i>	means an arrangement that is:- a) a standing offer arrangement; or

		b) a preferred supplier arrangement; or c) a register of pre-qualified suppliers.
Standing Arrangement	Offer	for a local government means an arrangement to which the local government is a party with a supplier for the supply of goods or services at a fixed price for a stated period.

3. RELEVANT LEGISLATION:

- Local Government Regulation 2012 (s.198)
- Local Government Act 2009 (s. 106)

4. POLICY STATEMENT:

Council is committed to adopting processes and procedures for contracts and tendering that will ensure transparency and accountability.

5. PROCEDURES:

5.1 ENTERING INTO A CONTRACT:

5.1.1 Contract under Delegation

- a) A contract by delegation can only take place if the spending relating to the making, varying or discharging of the contract:
 - has been provided for in an approved budget for the financial year in which the contract is made, varied or discharged;
 - if spending is incurred before the adoption of the budget by council, the spending must be:-
 - i. within the limits stated in the resolution of council delegating the power under which the contract is made varied or discharged and;
 - ii. provided for in the appropriate budget for the year.
 - the contract has been entered into because of genuine emergency or hardship.
- b) Before any contract is made, varied or discharged the delegate must have the appropriate financial delegation and must ensure if it is required by another law for:-
 - an approval, consent or permission to be obtained; or
 - a procedure to be complied with; or
 - the delegate has the appropriate level of financial delegation.

5.2 WHEN TENDERS AND EXPRESSIONS OF INTEREST ARE REQUIRED:

- 5.2.1 Before making a contract for the supply of goods or services, or the carrying out of work involving a cost of more than \$200,000, the Council will invite tenders through:-
 - a) placing an advertisement in the local newspaper circulating in the local government area;
 - b) placing an advertisement in other newspapers, if the scope of work to be carried out or goods and services required cannot be obtained from within the local government area, and;
 - c) allowing at least twenty-one (21) days from the day of the advertisement for the submission of tenders.
- 5.2.2 The Council will invite expression of interests in supply of goods or services, or the carrying out of work involving cost of more than \$200,000 and invite tenders from such persons:-
 - a) placing for a local government means an arrangement to which the local government is a party with a supplier for the supply of goods or services at a



- fixed price for a stated period, an advertisement in the local newspaper circulating in the local government area;
- b) placing an advertisement in other newspapers, if the scope of work to be carried out or goods and services required cannot be obtained from within the local government area, and;
- c) allowing at least twenty-one (21) days from the day of the advertisement for the submission of tenders.

5.2.3 WHEN QUOTATIONS ARE REQUIRED

Before making a contract for the supply of goods and services or carrying out of work involving a cost between \$5,000 and \$200,000 or if another range of amounts are prescribed by regulation, the Council's purchasing officer must -

- a) Invite at least three (3) written quotations for any acquisition of goods and services involving cost between \$15,000 and \$200,000 from suppliers who can meet the requirements of council at competitive prices;
- b) Invite at least two (2) verbal quotations for acquisition of goods and services involving cost between \$5,000 and \$15,000 from suppliers who can meet the requirements of council at competitive prices;
- c) Invite any number of verbal quotations involving cost under \$5,000.

5.2.4 EXCEPTIONS TO THE REQUIREMENT TO SEEK TENDERS OR QUOTATIONS:

Council is exempt from the requirement to seek tenders or quotations if:-

- a) under a standing offer or a preferred supplier arrangement; or
- b) with a supplier from a register of pre-qualified supplier;
- c) under an LGAQ arrangement-local buy; or
- d) it resolves that it is satisfied there is only 1 supplier reasonably available to it; or
- e) it resolves that a genuine emergency exists; or
- f) it resolves to obtain second-hand goods; or
- g) it resolves to purchase goods at an auction; or
- h) the contract is made with or under an arrangement with or made by:-
 - the State, a government entity or another local government entity; or
 - another Australian government, an entity of another Australian government or local government of another State or a Territory; or
 - it resolves that it is satisfied that the services to be supplied are of such a specialized nature that it would be impractical or disadvantageous to the Council to invite tenders or quotations; or
 - the contract is made with a person listed on council's panel of suitable providers.

5.2.5 CHANGES TO TENDERS:

Council may make changes to tenders if:-

- a) tenders were invited for the contract; and
- b) the invitation to tender states that the council might later invite all tenderers to change their tenders.

Council may invite all the persons who have submitted a tender to change their tender to take account of a change in the tender specifications before a decision is made on the tenders.

5.2.6 ACCEPTANCE OF TENDER OR QUOTATION:

Council will accept a tender or quotation most advantageous it;

Council will have regard to the objectives of this policy when deciding on which tender or quotation is the most advantageous.

Council may however decide not to accept any tender or quotation available to it.

5.2.7 PRECONDITIONS FOR ESTABLISHING A PANEL OF SUITABLE PROVIDERS, STANDING OFFER OR PREFERRED SUPPLIER ARRANGEMENT OR REGISTER OF PRE-QUALIFIED SUPPLIERS:

a) Panel of suitable providers, compiled by:

- inviting expressions of interest from persons to be included on the panel in the way provided for inviting tenders as set out under section 2 of this policy; and
- the objectives of this policy must be used as the basis when selecting persons to provide the service.

b) Standing offer or preferred supplier arrangement can only be established if:-

- supply of good or service is needed in large volumes or frequently; and
- through doing so the Council can obtain better value; and
- the goods or services can be stated clearly in a way well understood within the industry.

c) Register of pre-qualified suppliers can only be established if:-

- preparation and evaluation of invitations each time the goods or services are required would be costly; or
- the capability or financial capacity of the supplier is critical; or
- there are significant security considerations ; or
- a precondition of an offer to contract is compliance with defined standards; or
- the ability of local business to supply the goods or services needed by the Council needs to be encouraged.

6. BUDGETARY IMPLICATIONS:

Council must review its position each year.

7. IMPLEMENTATION:

Policy to be implemented by the Director of Administration and Finance

Policy commences immediately on adoption by Council

Policy applies to all employees of the Council.

DOCUMENT END



EXPENSE REIMBURSEMENT POLICY

Adoption Date: July 2024

Revision Date: July 2025

Division: Corporate

Responsible Officer: Director Corporate Services

Note: P – Primary Author
S – Secondary Author

1. Policy objective:

To provide the Mayor and Councillors with reimbursement of reasonable expenses incurred in the performance of their roles.

2. Relevant legislation:

Local Government Act 2009

3. Procedures:

This Councillor Expenses Reimbursement Policy complies with the Statement of Principles, set out in the Department of Local Government guidelines:

- **No private benefit to be derived:** Facilities provided to Councillors are for the sole use of councillors in undertaking their duties and must be used responsibly and appropriately.
- **Reasonable Expenses Reimbursement:** Councillors should not be financially disadvantaged when carrying out their roles, and should be fairly and reasonably compensated in accordance with community expectations.
- **Public accountability and transparency** The use of the provided facilities will be open for review to the extent appropriate to the proper performance of a Councillor's responsibilities.
- **Public perceptions and community expectations** The council will provide only those facilities reasonably necessary for the efficient performance of a Councillor's responsibilities.
- **Equity and Participation** To maximise equity and the participation of councillors from diverse backgrounds and circumstances, this councillor Expenses Reimbursement Policy expressly permits the reimbursement of expenses that are necessarily incurred to allow the participation of councillors who experience unusual barriers to participation, such as a disability or cultural responsibilities.

4. Scope:

This policy applies to the Mayor and councillors for the reimbursement of expenses incurred by them undertaking their roles.

5. Definitions:

Term	Definition
<i>Officials Council Business</i>	<p>Activities conducted on behalf of council where a Councillor is required to undertake certain tasks to satisfy legislative requirements or achieve business objectives for the Council. Official council business should result in a benefit being achieved either for the local government and/or the local community.</p> <p>This includes:</p> <ul style="list-style-type: none">- Attendance at council, committee and Briefing meetings- Attendance at prescribed Local Government training/workshops, seminars and conferences- Attendance at civic ceremonies and community events where a formal invitation has been received inviting councillors in their capacity to undertake official duty- Attending public meetings, annual meetings or presentation dinners where invited as a Councillor- Attending meetings of community groups where invited to speak about council programs or initiatives- Attending private meetings with constituents, where arranged through official council channels and details of discussions are documented in official records or diaries- Attending civic Reception functions on behalf of the Mayor- Attending organised meetings / deputations / inspections / community- Consultations on a one-off basis; and- Attending organised meetings pertaining to the meeting of a community organisation whereby a Delegate of the Council has not appointed to attend or is unavailable to attend.
<i>Reasonable</i>	Councillors must make sound judgements and consider what is prudent, responsible and acceptable to their communities when determining reasonable levels of expenditure
<i>Expenses</i>	Council will reimburse Councillors for their reasonable and necessary expenses incurred or to be incurred when discharging their duties as councillors.
<i>Professional Development</i>	<p>Attendance at workshops, course, seminars and conferences that improve councillor's skills relevant to the role of councillor.</p> <p>Mandatory Professional Development is the title that applies when the council resolves that all councillors must attend the event. Discretionary Professional Development is the title used to describe all professional development that is not Mandatory Professional Development.</p>
<i>Policy</i>	The Council will reimburse councillors for expenses as set out in this policy. In addition to the expenses expressly referred to in the section of this Policy headed Expenses Categories, the Council will reimburse other expenses that are necessarily incurred to allow the participation, such as a disability or cultural responsibilities.



6. Expense Category:

• **Professional Development**

The council will reimburse expenses incurred for:

- All mandatory professional development; and
- Discretionary professional development up to a maximum of \$5,000 (Indexed to CPI annually) during a single local government term

• **Travel as required to represent Council**

The Council will reimburse local, interstate and overseas travel expenses (e.g. flights, car, accommodation, meals and associated registration fees), deemed necessary to achieve the business of council when:

- A Councillor is acting as an official representative of Council; and
- The activity/event and travel have been endorsed by resolution of Council

Councillors must travel via the most direct route, using the most economical and efficient mode of transport. The amount of the reimbursement will be the actual amount expended by the Councillor, or where an actual amount cannot be directly substantiated, an equivalent mileage allowance.

NOTE: Any fines incurred while travelling in Council-owned vehicles or privately owned vehicles when attending to council business, will be the responsibility of the Councillor incurring the fine.

• **Travel Bookings**

All councillor travel approved by Council will be booked and paid for by Council. Economy class is to be used where possible although council may approve business class in certain circumstances.

Airline tickets are not transferable and can only be procured for the Councillor's travel on Council business. They cannot be used to offset other unapproved expenses (e.g. cost of partner or spouse accompanying the Councillor).

• **Travel transfer costs**

Any travel transfer expenses associated with Councillors travelling for Council approved business will be reimbursed, e.g. trains buses, taxi and ferry fares. Receipts must be provided with all claims for reimbursement.

• **Private vehicle usage**

Payment for use of the Councillor's private vehicle on council business will be reimbursed to the Councillor on a kilometre rate as set out in the Australian Taxation Office allowable deductions for motor vehicles.

In other circumstances, Councillor's private vehicle usage will be reimbursed by council if the:

- Travel has been endorsed by Council resolution
- Claim for mileage is substantiated with log book details; and
- Total travel claim does not exceed the cost of the same travel using economy flights plus the cost of taxi transfers.



- **Accommodation**

All Councillor Accommodation for council business will be booked and paid for by Council
Accommodation should be selected that provides:

- Council with the best price value; and
- Convenient to the conference/meeting

Councillors will be reimbursed for the actual cost of meals when:

- The Councillor incurs the cost personally
- The meal was not provided within the (registration) costs of the approved activity/event/travel; and
- The Councillor can produce documents sufficient to verify the actual meal cost.

If a Councillor cannot produce a receipt for a meal they have purchased then a Statutory Declaration must be completed to claim the reimbursement.

No alcohol will be paid for by Council.

- **Hospitality Expenses**

The Mayor will be reimbursed up to \$1,000 per annum for hospitality expense deemed necessary in the conduct of Council business.

- **Facilities Categories – ‘Administrative tools’**

Administration tools will be provided to councillors as required to assist councillors in their role. Administration tools include:

- Office space and meeting rooms
- Computers
- Stationery
- Access to photocopiers
- Printers
- Facsimile machines
- Publications
- Use of council landline telephones and internet access in council offices
- Secretarial support may also be provided for the Mayor and Councillors as required

DOCUMENT END



REVENUE POLICY

Adoption Date:	July 2024	Revision Date:	July 2025
Division:	Corporate	Responsible Officer:	Director Corporate Services
Note:	P – Primary Author S – Secondary Author		

1. Policy Objective

To establish the principles for the raising of adequate revenue to ensure balanced budget, long-term financial sustainability and providing services to the residents of Lockhart River.

2. Relevant Legislation

Local Government
Regulation 2012 (s.193)
Local Government Act
2009 (s. 94)

3. Policy Statement

Every year the Council is required to develop and adopt by resolution a revenue policy based on the following principles to guide generation of revenue.

- Transparency
- Simplicity
- Cost effectiveness
- Equity, and
- Flexibility

The Council principles are applicable to the following sources of revenue:

- The making of rates and charges
- The levying of rates and charges
- The recovery of rates and charges
- Granting rebates and concessions
- Charges for council services and use of Council facilities
- Charges for Council's other recoverable works (motor vehicle repairs and construction services)

STAT007 Revenue-Policy | Updated 01 Jul 2024 | 1/3



- Cost recovery and user fees and charges
- Overheads cost recovery for grants administration

Council has the option to make and levy rates and charges (s.91-100). However, in this policy "Rates and Charges" refers to user fees and charges for cost-recovery purposes only because Council does not levy rates on properties.

Council did not make any resolution to limit an increase in rates and charges.

3.1 Making of Charges:

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

Council will also have regard to the principles of:

- transparency in the making of rates and charges,
- a charging system that is simple and inexpensive to administer,
- equity, by taking account of the different levels of capacity to pay within the local community, and
- flexibility to take account of changes in the local community.

3.2 Levying of Charges:

To ensure there is a clear understanding on the responsibilities of Council and each ratepayer, the following principles will be applied:-

- The levying system will be simple and inexpensive to administer,
- the timing for levying of rates and charges must take into account the financial cycle of the local economy,
- allow for a flexible payment arrangement for ratepayers with a lower capacity to pay.

3.3 Recovery of Rates and Charges:

In exercising its rate recovery powers and to reduce the overall burden on ratepayers, Council will be guided by the following principles:

- ensuring there is transparency in the processes used by the council to meet financial obligations,
- ensuring ratepayers are clear on their obligations,
- ensuring processes used to recover outstanding rates and charges are clear, simple to administer, and cost effective,
- ensuring the capacity of ratepayers is considered in determining arrangements for payment,
- ensuring there is equity in arrangements for ratepayers in similar circumstances,
- ensuring flexibility to respond to local economic issues.

The Council may use (but not be limited to) the following processes to collect outstanding rates and charges:-

- Issue notification letters to individuals/corporations
- Attempt to work out a schedule of repayment.
- Initiate formal recovery procedures where debt settlement is not forthcoming,
- Withdraw service until debt is recovered.
- Other actions consistent with Council's debt recovery policies

3.4 Rebates and Concessions:

Council will grant rebates and concessions to residents who demonstrate genuine financial hardship or pensioners.

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

- a) ensuring equity by having regard to the different levels of capacity to pay within the local community.
- b) ensuring the same treatment for ratepayers with similar circumstances.
- c) ensuring transparency by clearly setting out the requirements necessary to receive concessions; and
- d) ensuring flexibility to respond to local economic issues.

Only Council has the authority to approve applications for rebates and concessions. Approvals should be documented through a Council resolution.

3.5 Physical and social infrastructure costs for new development

Council and developers will agree on special/additional rates and charges required to pay for costs associated with:

- a) Any increase in maintenance costs on the available capacity of the existing infrastructure due to new development.
- b) Any additional infrastructure required due to new development.
- c) Where appropriate, a contribution towards social infrastructure changes is required to cater for the increase or changes in population caused by new development.

3.6 Review of rates and charges:

The Council will undertake an annual review of rates and charges with a view to adjusting charges based upon the cost of providing the service and CPI increases. The intention of the review is to ensure full cost recovery because the Council does not make profit margins.

4. Budget implications

Council is unable to fund major asset replacements/capital works and as such it relies on state and federal government grants to fund all new developments.

5. Implementation

Policy to be implemented by the Chief Executive Officer.

Policy commences immediately on adoption by Council.

Policy applies to all employees of the Council.

DOCUMENT END





REVENUE STATEMENT

Adoption Date: July 2024

Revision Date: July 2025

Division: Corporate

Responsible Officer: Director Corporate Services

Note: P – Primary Author
S – Secondary Author

POLICY OBJECTIVE:

To provide an outline and the measures the Council has adopted for raising revenue including the rates, charges and concessions for each.

RELEVANT LEGISLATION:

Local Government Regulation 2012 (s.172)

Local Government Act 2009 (s. 94)

PROCEDURES:

This Statement is adopted pursuant to Local Government Regulation 2012, Chapter 5 Financial Planning and Accountability, Part 3 Financial Accountability Documents, Division 1.

- a) Council's ability to raise a general rate or other rate is limited, as the Shire controls the land, which is predominantly Deed of Grant in Trust with Council as Trustee.

Council is reliant on continued government grant funding remaining at least at its current levels to maintain operating capability.

Details of budget grant funding revenue is disclosed as an attachment to the budget.

Council also raises revenue from various other sources including housing rent, sale of goods and services and miscellaneous fees and charges. Details of budget non-grant revenue are disclosed as an attachment to the budget. Concessions are granted only in accordance with the Revenue Policy.

Utility service fees and charges will be levied in 2024/25 on each Government owned, leased, or occupied property in relation to:-

- Sewerage
- Waste collection and disposal

- Water supply

These charges are set to recover the cost of provision of each service including on-going operations and maintenance and are set out in the schedule of fees and charges.

- b) No resolution has been made to limit increases in fees and charges.
- c) Physical and social infrastructure costs for new development are partly funded by charges for the development.
- d) The operational capability of the Council is to be maintained.
- e) Depreciation on infrastructure and community housing is not funded by Council.

BUDGETARY IMPLICATIONS:

Council is not in a position to self-fund major asset replacement and is solely reliant on government grants to do so.

New Developments: All new developments will be funded from Government Grants

Reserves: It is not intended to establish reserves to fund projects unless they have been specifically identified in the Corporate and Operational Plans.

IMPLEMENTATION:

To be implemented by the Chief Executive Officer

Commences immediately on adoption by Council

Applies to all employees of the Council.

DOCUMENT END



SCHEDULE OF REGULATORY AND NON- REGULATORY FEES AND CHARGES





SCHEDULE OF REGULATORY AND NON-REGULATORY FEES AND CHARGES

Adoption Date: July 2024

Revision Date: July 2025

Division: Corporate

Responsible Officer: Chief Executive Officer

Note: P – Primary Author
S – Secondary Author

Policy Objective:

To set a consistent range of fees and charges payable to Council.

Definitions:

The following schedule of fees and charges will be reviewed annually prior to Council adopting the budget.

Relevant Legislation:

Local Government (Finance, Plans and Reporting) Regulation 2012

Local Government Act 2009

TRADESMAN AND ASSISTANT TRADESMAN

NB: 30% Discount on labour costs only applies to local community residents.

DESCRIPTION	HOURLY RATE (\$) GST INCLUSIVE
– Carpenter	177.50
– Plumber	177.50
– Painter	152.50
– Mechanic	163.00
– Assistant Tradesman Carpenter	118.50
– Assistant Tradesman Plumber	118.50
– Assistant Tradesman Mechanic	118.50
– Plant Operator/Road Gang	74.50
– Call out fees (Min 2hrs)	195.00



WORKSHOP MATERIALS

OIL / LUBRICANT DESCRIPTION*	TOTAL (\$) GST INCLUSIVE
- 5W30 per litre	17.50
- 15W40 per litre	16.00
- 80W90 / LS90 per litre	17.50
- Coolant per litre	17.50
- Grease – Cartridge	20.50
* Oils supplied only for work carried out in workshop. Council Stores carries stock and sell	
* Parts (costs + freight + 40%), ordered if required with payment made in full before purchase.	

WORKSHOP SERVICES

*30% Discount Labour for Local Residents only

SERVICE DESCRIPTION	TOTAL (\$) GST INCLUSIVE
- Tyre Change 'A' – Car	65.00
- Tyre Repair 'A' – Car	104.00
- Tyre Change 'B' – Truck / Plant	129.50
- Tyre Repair 'B' – Truck / Plant	168.50
- Wheel Balance	78.00
- Windscreen Replacement – Labour*	552.00
- Windscreen Replacement – Labour Local Res.	389.50

MATERIALS

DESCRIPTION	TOTAL (\$) GST INCLUSIVE
- Sand (m ³)	49.00
- Top Soil (m ³)	137.50

ADMINISTRATION

DESCRIPTION	TOTAL (\$/%)
- Grants & subsidies overhead recovery	12.5% - 20 %
- General Administration recoveries (Local Subcontracting included)	15%
- Sub-contracting	25%
- Permanent employees - oncosts	43.7%
- Stores issues – oncosts	15%
- Casual employees – oncosts (casual loading apply)	18.6%
- Materials overhead recoveries	Cost + 35%
- Photocopying per page - colour A4	\$1.70
- colour A3	\$2.70
- black & white A4	\$0.50
- black & white A3	\$1.00

DUMPING FEES

DESCRIPTION	TOTAL (\$) GST INCLUSIVE SMALL LOAD	TOTAL (\$) GST INCLUSIVE LARGE LOAD
- General Waste (Domestic)	90.50	181.00
- Green Waste Domestic	10.00	20.00
- Building Waste	271.00	542.00
- Commercial Waste	111.00	221.50

OTHERS

DESCRIPTION	TOTAL (\$) GST INCLUSIVE
- Application for Development Fees	5,161.00
- Green Wheelie Bin (120L)	258.00
- Dog registration (per dog)	34.50
- Barge offloading services (plant and operator per hour)	233.50

CONCRETE BATCHING

DESCRIPTION	TOTAL \$ AMOUNT GST EXCLUSIVE	
	COUNCIL WORK	NON-COUNCIL WORK
Batched concrete m ³	1,200.00	1,680.00

YARD CLEANING

DESCRIPTION	TOTAL (\$) EXC GST
- Mowing/slashing (normal cut) / 800 m ²	97.50
- Mowing/slashing (overgrown yard) 800 m ²	193.00
- General waste/garbage per m ³	39.50

ACCOMMODATION / HIRE OF FACILITIES

DESCRIPTION	TOTAL (\$) GST INCLUSIVE
- Guesthouse Accommodation per night	228.00
- Staff housing per week	87.00
- Contractor Donga per night	85.00
- Community Hall – Full Day Hire	876.00
- Community Hall – ½ Day Hire	526.50
- Puuya Centre Hall – Full Day Hire	526.50
- Puuya Centre Hall – ½ Day Hire	350.00
- Puuya Centre Office Spare – Per Week	173.50
- Conference/Meeting Room – Full Day	667.50
- Council Conference/Meeting Room – ½ Day	400.50
Community Housing – Rental charged policy is pegged on 25% of assessable income + rent assistance (<i>maximum rent per week is determined by Department of Housing</i>)	



USER FEES AND SERVICE CHARGES (INCLUDES UNLIMITED WATER USAGE, GARBAGE / WASTE DISPOSAL, SEWERAGE AND OTHER SERVICES)

PROPERTY OF	DESCRIPTION OF PROPERTY	TOTAL \$ EXC. GST PER ANNUM
Lockhart River State School	- School	13,259.50
Queensland Education	- 13A/13B Bladygrass St	7,955.00
	- 7 Blady Grass St	6,712.00
Department of Housing and Public Works, Government Employee Housing	- 3A / 3B Piiramo St	7,955.00
	- 8A / 8B Bladygrass St	7,955.00
	- 1 Paytham St	6,712.00
	- 6 Piiramo St	6,712.00
Torres and Cape Hospital and Health Service	- Hospital	13,259.50
	- Duplex x2	7,955.00
	- Houses x2	6,712.00
Queensland Police Service	- Police Station / Watch House / Court	21,035.50
	- Houses x 2	6,394.00
	- Duplex x 1	7,955.00
Department of Communities	- Multi-Tenancy Centre (new)	13,259.50
Community Enterprise Queensland (Former Retail Store)	- Retail Store	13,259.50
	- Manager's House	9,960.00
Community Enterprise Anglican Store	- Church, Lot 70	6,713.50
Ergon Energy	- Power Station	8,766.50
Puuya Foundation	- Kuunchi Kakana Centre	13,259.50
	- Residential	7,955.00

PLANT HIRE – WET / DRY

NB: Hire of Plant and/or Plant Operator is set at minimum of 2 hours.

Please contact Council for details of Plant available for hire and applicable pricing schedule on 07 4060 7144 / 07 4031 0155.

Document End
