



Yarrabah Aboriginal Shire Council

Budget

FOR THE YEAR ENDED 30 JUNE 2022

YARRABAH ABORIGINAL SHIRE COUNCIL
BUDGET STATEMENTS Year Ending 30 June 2022
BUDGET CAPITAL WORKS PROGRAM

	Cost	Funding Source		Total
		Grant	Revenue	
TECHNICAL SERVICES				
Roads and Streets				
Roads to recovery	\$ 30,791	\$ 30,791		\$ 30,791
Backbeach Causeway	\$ 17,823	\$ 17,823		\$ 17,823
Buddabadoo Bridge	\$ 29,803	\$ 29,803		\$ 29,803
REPA 11.2021	\$ 369,810	\$ 369,810		\$ 369,810
Djenghi Shared Pathway	\$ 108,000	\$ 106,425	\$ 1,575	\$ 108,000
LRCI 3	\$ 90,500	\$ 90,500		\$ 90,500
Total	\$ 646,727	\$ 645,152	\$ 1,575	\$ 646,727
Housing				
Upgrades	\$ 950,000		\$ 950,000	\$ 950,000
New Construction	\$ 910,000		\$ 910,000	\$ 910,000
Total	\$ 1,860,000	\$ -	\$ 1,860,000	\$ 1,860,000
Infrastructure				
Sewerage pump stations ICCIP	\$ 1,297,838	\$ 1,297,838		\$ 1,297,838
Water mains upgrade ICCIP	\$ 431,617	\$ 431,617		\$ 431,617
Remote Capital Program	\$ 790,067	\$ 790,067		\$ 790,067
Works for Qld Program - 3	\$ 784,316	\$ 784,316		\$ 784,316
Works for Qld Program - COVID	\$ 669,408	\$ 669,408		\$ 669,408
Works for Qld Program - 4	\$ 326,395	\$ 326,395		\$ 326,395
Total	\$ 4,299,641	\$ 4,299,641	\$ -	\$ 4,299,641
Buildings				
Arts Precinct Gateway Building	\$ 155,779	\$ 155,779		\$ 155,779
Works for Qld Program - 3	\$ 145,000	\$ 145,000		\$ 145,000
Works for Qld Program - COVID	\$ 568,954	\$ 568,954		\$ 568,954
Works for Qld Program - 4	\$ 1,115,305	\$ 1,115,305		\$ 1,115,305
Total	\$ 1,985,038	\$ 1,985,038	\$ -	\$ 1,985,038
COMMUNITY SERVICES				
Plant & Equipment				
Generator - Supermarket	\$ 75,000	\$ 75,000		\$ 75,000
Internet connection Mt Yarrabah	\$ 36,635		\$ 36,635	\$ 36,635
Range Road Variable Message	\$ 90,000	\$ 90,000		\$ 90,000
Range Road VAS signs	\$ 166,550	\$ 166,550		\$ 166,550
Total	\$ 368,185	\$ 331,550	\$ 36,635	\$ 368,185
TOTAL CAPITAL WORK PROGRAM	9,159,592	7,261,382	1,898,210	9,159,592

YARRABAH ABORIGINAL SHIRE COUNCIL
BUDGET STATEMENTS Year Ending 30 June 2022
BUDGET STATEMENT OF INCOME AND EXPENDITURE

	Forecast 2020/21 \$	Budget 2021/22 \$	Budget 2022/23 \$	Budget 2023/24 \$
<u>INCOME</u>				
Recurrent revenue:				
Levies & charges	1,051,303	1,100,000	1,133,000	1,166,990
Rental income	2,998,705	3,119,400	3,212,982	3,309,371
Interest received	45,214	50,000	51,500	53,045
Sales revenue	2,842,140	2,932,278	3,078,892	3,232,837
Other recurrent income	423,074	580,336	99,000	102,000
Grants, subsidies, contributions and donations	7,370,318	5,438,383	6,500,000	6,650,000
Total recurrent income	14,730,754	13,220,397	14,075,374	14,514,243
Capital Revenue:				
Grants, subsidies, contributions and donations & capital income	3,718,006	6,902,006	1,500,000	1,500,000
Gain on investment		0	0	0
Total capital income	3,718,006	6,902,006	1,500,000	1,500,000
TOTAL INCOME	18,448,760	20,122,403	15,575,374	16,014,243
<u>EXPENSES</u>				
Recurrent expenses:				
Employee benefits	6,171,118	6,530,246	6,135,000	6,350,000
Materials and services	5,957,446	7,694,072	5,226,000	5,356,000
Finance costs	14,699	319,560	14,000	14,420
Depreciation	4,834,065	4,868,900	4,775,000	5,150,000
Total recurrent expenses	16,977,327	19,412,778	16,150,000	16,870,420
Capital expenses:				
Capital expenses	757,820	950,000	1,500,000	1,700,000
Asset revaluation decrease	1,200,000	0	0	0
Total capital expenses	1,957,820	950,000	1,500,000	1,700,000
TOTAL EXPENSES	18,935,148	20,362,778	17,650,000	18,570,420
NET RESULT ATTRIBUTABLE TO COUNCIL	-486,386	-240,375	-2,074,626	-2,556,177

YARRABAH ABORIGINAL SHIRE COUNCIL
BUDGET STATEMENTS Year Ending 30 June 2022
BUDGET BALANCE SHEET

	Forecast 2020/21 \$	Budget 2021/22 \$	Budget 2022/23 \$	Budget 2023/24 \$
<u>CURRENT ASSETS</u>				
Cash and cash equivalents	9,202,869	5,621,803	6,322,177	7,009,801
Trade and other receivables	1,773,171	1,875,000	1,527,000	1,565,000
Inventories	144,734	149,076	153,549	158,155
Total current assets	11,120,774	7,645,880	8,002,726	8,732,956
<u>NON-CURRENT ASSETS</u>				
Investments	135,741	0	0	0
Property, plant and equipment	143,244,493	147,857,732	145,632,756	142,697,291
Total non-current assets	143,380,234	147,857,732	145,632,756	142,697,291
TOTAL ASSETS	154,501,008	155,503,612	153,635,482	151,430,247
<u>CURRENT LIABILITIES</u>				
Trade and other payables	4,863,997	6,370,682	6,561,802	6,889,893
Provisions	581,171	610,229	671,252	738,377
Total current liabilities	5,445,168	6,980,911	7,233,055	7,628,270
<u>NON-CURRENT LIABILITIES</u>				
Trade and other payables	212,687	0	0	0
Provisions	1,601,602	1,521,522	1,475,876	1,431,600
Total non-current liabilities	1,814,289	1,521,522	1,475,876	1,431,600
TOTAL LIABILITIES	7,259,457	8,502,433	8,708,931	9,059,870
NET COMMUNITY ASSETS	147,241,552	147,001,177	144,926,549	142,370,375
<u>COMMUNITY EQUITY</u>				
Asset revaluation reserve	91,685,538	91,685,538	91,685,538	91,685,538
Retained surplus (deficiency)	55,556,014	55,315,639	53,241,013	50,684,836
TOTAL COMMUNITY EQUITY	147,241,552	147,001,177	144,926,549	142,370,375

YARRABAH ABORIGINAL SHIRE COUNCIL
BUDGET STATEMENTS Year Ending 30 June 2022
BUDGET STATEMENT OF CASH FLOWS

	Forecast 2019/20 \$	Budget 2020/21 \$	Budget 2021/22 \$	Budget 2022/23 \$
Cash flows from operating activities:				
Receipts from customers	5,758,316	4,293,054	4,296,892	4,487,407
Payments to suppliers and employees	-11,787,407	-14,224,318	-11,361,000	-11,706,000
	-6,029,091	-9,931,264	-7,064,108	-7,218,593
Interest received	45,214	50,000	51,500	53,045
Rental Income	2,998,705	3,119,400	3,212,982	3,309,371
Non capital grants and contributions	7,370,318	5,438,383	6,500,000	6,650,000
Net cash inflow (outflow) from operating activities	4,385,145	-1,323,481	2,700,374	2,793,823
Cash flows from investing activities				
Payments for property, plant and equipment	-5,985,674	-9,159,592	-3,540,000	-3,646,200
Proceeds from sale of property, plant and equipment	0	0	40,000	40,000
Grants, subsidies, contributions and donations	3,718,006	6,902,006	1,500,000	1,500,000
Net cash inflow (outflow) from investing activities	-2,267,667	-2,257,585	-2,000,000	-2,106,200
Net increase (decrease) in cash held	2,117,476	-3,581,066	700,374	687,623
Cash at beginning of reporting period	7,085,394	9,202,870	5,621,803	6,322,177
Cash at end of reporting period	9,202,870	5,621,803	6,322,177	7,009,801

YARRABAH ABORIGINAL SHIRE COUNCIL
BUDGET STATEMENTS Year Ending 30 June 2022
BUDGET STATEMENT OF CHANGES IN EQUITY

	ASSET REVALUATION RESERVE				RETAINED SURPLUS				TOTAL			
	2020/21 Forecast	2021/22 Budget	22/23 Budget	23/24 Budget	2020/21 Forecast	2021/22 Budget	22/23 Budget	23/24 Budget	2020/21 Forecast	2021/22 Budget	22/23 Budget	23/24 Budget
Opening Balance	92,885,538	91,685,538	91,685,538	91,685,538	54,842,400	55,556,014	55,315,639	53,241,013	147,727,938	147,241,552	147,001,177	144,926,551
Adjustment on opening balance												
Revaluation of property, plant and equipment	-1,200,000								-1,200,000			
Available for sale investments												
Valuation gains (losses)												
Transferred to income statemnt on sale												
Impairment losses												
Net income recognised directly in equity	-1,200,000	0	0	0	0	0	0	0	-1,200,000	0	0	0
Surplus (Loss) for period					713,614	-240,375	-2,074,626	-2,556,177	713,614	-240,375	-2,074,626	-2,556,177
Total recognised income and expense	0	0	0	0	713,614	-240,375	-2,074,626	-2,556,177	713,614	-240,375	-2,074,626	-2,556,177
Closing balance	91,685,538	91,685,538	91,685,538	91,685,538	55,556,014	55,315,639	53,241,013	50,684,836	147,241,552	147,001,177	144,926,551	142,370,375

Yarrabah Aboriginal Shire Council - Budgeted Rates and Utility Charges - Value of Change
 For the period ending 30 June 2022

Rates and utility charges

Class of Service	Unit	2019/20 \$	2019/20 \$	Change \$	Change %
# Waste Management	Per Wheelie Bin	\$337.34	\$345.77	\$8.42	2.50%
Sewerage	Per W/C	\$625.03	\$640.65	\$15.62	2.50%
Water	Per Water Outlet	\$102.23	\$112.45	\$10.22	10.00%
Fee on residents, for those residents who hold a lease, licence or other interest in land ("interest") without a dwelling	Per Interest	\$155.68	\$159.57	\$3.89	2.50%



YARRABAH
ABORIGINAL SHIRE COUNCIL

Revenue Statement 2021/2022

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

The purpose of the revenue statement is to set out the revenue measures adopted by Council to frame the 2021/2022 Budget.

The Local Government Regulation 2012 s169(2)(b) and s172 states that the revenue statement must state –

- 1)
 - a) If the local government levies differential general rates –
 - i) the rating categories for rateable land in the local government area; and
 - ii) a description of each rating category; and
 - b) if the local government levies special rates or charges for a joint government activity – a summary of the terms of the joint government activity; and
 - c) if the local government fixes a cost-recovery fee – the criteria used to decide the amount of the cost-recovery fee; and
 - d) if the local government conducts a business activity on a commercial basis – the fees the local government receives for the activity.
- 2) The revenue statement for a financial year must include the following information for the financial year –
 - a) An outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of –
 - i) The rates and charges to be levied in the financial year; and
 - ii) The concessions for rates and charges to be granted in the financial year;
 - b) Whether the local government has made a resolution limiting an increase of rates and charges.

RATES AND CHARGES

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the shire as a whole. However, Council is unable to levy general rates based on the unimproved capital value of the land as is the case with all other non-indigenous local governments in Queensland.

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

Council expects to marginally increase the operating capability in 2021/2022 to maintain and deliver services to the reasonable expectations of the community.

Council has not made a resolution limiting an increase of rates and charges.

The contents of this Revenue Statement contains an outline and explanation of the measures that the local government has adopted for raising revenue, consistently with section 172(2)(a) of the Local Government Regulation 2012 .

1. GENERAL RATES

Not applicable to the Yarrabah Aboriginal Shire Council.

2. UTILITY CHARGES

Council has determined that it will make and levy charges for the supply of water, sewerage and waste management services in accordance with the provisions set out in section 92(4) of the Local Government Act 2009 and *Section 99 of the Local Government Regulation 2012*. Utility charges have been increased by 2.5% this financial year except for water which has increased by 10%. Water is still subsidised by Council to remain affordable to the Community.

a) Water

Charges are not based on the value of land. They are levied to cover costs associated with the operation, refurbishment and maintenance of services as per section 101(2)(a) of the *Local Government Regulation 2012*.

Council adopted the following water charges to be made and levied for the 2021/2022 financial year:

For premises connected to the Yarrabah Water Scheme a charge for each classification being in accordance with Table 1.

Table 1: Water Charging Schedule

No	Category		Charge
1	Residential	Per dwelling	\$674.70
2	Vacant Land		Nil
3	Commercial		\$674.32 plus \$1.48 per kilolitre

b) Waste Management

An annual waste management charge for the purpose of removal and disposal of perishable waste only for the year 2021/2022 will be set at an amount of \$691.54 for a bi-weekly service per wheelie bin.

Council has adopted a fee structure that provides a 240 litre Wheelie Bin service to apply on all improved properties for refuse removal and disposal and levied on each separate occupancy (whether occupied or vacant). Where land is for the first time built on during the year the charge shall be made from the date the structure is occupied, calculated proportionately for the unexpired part of the year.

c) Sewerage

Sewerage charges will be made for the cost of supplying a service for the removal of sewerage, for the financial year 2021/2022. In respect of the Yarrabah sewerage scheme Council will levy the following sewerage charges for the 2021/2022 financial year.

Charges are not based on the value of land. They are levied to cover costs associated with the operation, refurbishment and maintenance of services.

For premises connected to the Yarrabah Sewerage Scheme a charge for each classification being in accordance with Table 2.

Table 2: Sewerage Charging Schedule

No	Category		Charge
1	Residential	Per dwelling	\$640.65 per pedestal
2	Vacant Land		Nil
3	Commercial		\$640.65 per pedestal

3. FEE ON RESIDENTS

Section 100(2) of the *Local Government Act 2009* allows Council, by resolution, to levy a fee on residents of its local government area.

Council will levy a fee on those residents who hold a lease, licence or other interest in land (“**Interest**”), where the parcel of land over which the Interest relates does not contain a dwelling. This fee shall be set at \$159.57.

4. FEES AND CHARGES

Council’s adopted Fees and Charges register includes a mixture of regulatory and user pays fees. The regulatory charges are identified as such in Council’s Fees and Charges Schedule and have been determined with reference to the relevant legislation and where applicable recover the cost of performing the function.

The Fees and Charges register includes fees for the provision of services that applies where the resident is a lessee of vacant land. This is to cover the costs of road maintenance and parks and gardens beautification within the Shire area.

5. ON COST RATES

Council reviews on cost rates to enable financial recovery for overheads to works and services provided by Council to both its internal and external works.

6. DEPRECIATION

Council has budgeted to fund depreciation on its assets.

7. 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 criterion used to decide the amount of the cost-recovery fee is the quantum of the actual cost of providing these services and facilities.

Pursuant to section 97(4) of the *Local Government Act 2009*, cost-recovery fees must not be more than the cost to Council of taking the action for which the fee is charged.

8. INFRASTRUCTURE FUNDING

The level of new development occurring is quite limited but Council charges for infrastructure are applied as the opportunity arises. Infrastructure standards tend to be basic in order to encourage development to occur.

9. COMMERCIAL BUSINESS

Council has the power to conduct business activities, such as the above described 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.