



CARPENTARIA SHIRE

Outback by the Sea

BUSINESS PAPER

15 SEPTEMBER, 2021

BUSINESS PAPERS

NOTICE OF MEETING

COUNCILLORS:

Mayor Jack Bawden	Chairperson
Cr Ashley Gallagher	
Cr Bradley Hawkins	
Cr Andrew Murphy	
Cr Craig Young	
Cr Amanda Scott	
Cr Douglas Thomas	

Please find attached the Agenda for the Ordinary Council Meeting to be held in the Council Chambers, Haig Street, Normanton commencing at 9:00am.

Mark Crawley
CHIEF EXECUTIVE OFFICER

BUSINESS PAPERS

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	OPENING OF MEETING	5
2	RECORD OF ATTENDANCE.....	5
3	CONDOLENCES	5
4	CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS	5
5	BUSINESS ARISING FROM PREVIOUS MEETINGS	5
6	RECEPTION OF PETITIONS & DEPUTATIONS.....	5
7	MAYORAL MINUTES.....	5
8	REPORTS FROM THE CHIEF EXECUTIVE OFFICER	6
8.1	CEO Report.....	6
	Attachment 8.1.1 Tourism Futures Submission	14
8.2	Delegations Update - Council to CEO.....	22
	Attachment 8.2.1 Biosecurity Regulation Update.....	23
	Attachment 8.2.2 Land Regulation Update	25
	Attachment 8.2.3 Nature Conservation (Animals) Regulation Update	29
	Attachment 8.2.4 Nature Conservation (Plants) Regulation Update	36
	Attachment 8.2.5 Transport Infrastructure (Rail) Regulation Update	45
	Attachment 8.2.6 Register of Delegations Update	49
8.3	Human Resources Report.....	63
8.4	Christmas Shut Down Dates	65
9	REPORTS FROM DIRECTOR OF CORPORATE & COMMUNITY SERVICES	67
9.1	DCS Report.....	67
	Attachment 9.1.1 Local Laws Report	71
9.2	Monthly Financial Report - August 2021	73
	Attachment 9.2.1 Monthly Financial Statement - August 2021	78
	Attachment 9.2.2 Major Operating Expenditures August 2021	83
	Attachment 9.2.3 Capital Expenditures August 2021	84
	Attachment 9.2.4 Cash - August 2021	87
9.3	2020/2021 Draft Financial Statements.....	88

BUSINESS PAPERS

	Attachment 9.3.1 2020/2021 Draft Annual Financial Statements.....	90
9.4	Community Development Report	138
	Attachment 9.4.1 Library monthly report	142
10	REPORTS FROM DIRECTOR OF ENGINEERING - ROADS & SERVICES	144
10.1	DOE Report.....	144
10.2	NDRRA/QDRF Report	152
	Attachment 10.2.1 Appendix A - 2019 Expenditure Summary	155
	Attachment 10.2.2 Appendix B - QRA19 Completion Sketch.....	157
	Attachment 10.2.3 Appendix C - 2020 Expenditure Summary.....	158
	Attachment 10.2.4 Appendix D - QRA20 Completion Sketch	160
	Attachment 10.2.5 Appendix E - Betterment Projects	161
	Attachment 10.2.6 Appendix F - EOT Approvals	162
10.3	Water and Waste Report - August 2021	163
10.4	Workshop Report	171
10.5	Building and Planning Report.....	174
11	GENERAL BUSINESS	176
12	CLOSURE OF MEETING	176

BUSINESS PAPERS

- 1 OPENING OF MEETING**
- 2 RECORD OF ATTENDANCE**
- 3 CONDOLENCES**
- 4 CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS**

RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held 18 August 2021 be confirmed.

- 5 BUSINESS ARISING FROM PREVIOUS MEETINGS**
- 6 RECEPTION OF PETITIONS & DEPUTATIONS**
- 7 MAYORAL MINUTES**

BUSINESS PAPERS

8 REPORTS FROM THE CHIEF EXECUTIVE OFFICER

8.1 CEO REPORT

Attachments: 8.1.1. Tourism Futures Submission [↓](#)
Author: Mark Crawley - Chief Executive Officer
Date: 11 September 2021

Key Outcome: Day to day management of activities within the Office of the CEO
Key Strategy: As per the Departmental Plan for the Office of the CEO

Executive Summary:

This report provides information and updates to Council on various activities and programs that are facilitated within the Chief Executive Officer's portfolio.

RECOMMENDATION:

That Council:

1. receive and note the Chief Executive Officer's report; and
2. that those matters not covered by resolution be noted.

MEETINGS SCHEDULE

Date	Time	Event	Location
Council			
15 September 2021	9:00am	Ordinary Meeting of Council	Boardroom
16 September 2021	8:30am	Workshop – Councillors, CEO, Directors and Managers	Boardroom
20 October 2021	9:00am	Ordinary Meeting of Council	Karumba
21 October 2021	8:30am	Workshop – Councillors, CEO, Directors and Managers	Boardroom
NWQROC and LGAQ			
6 October 2021		Housing Study release – NWQROC and WQAC	Brisbane
25 - 27 October 2021		Annual Conference	Mackay
2 – 3 December		NWQ ROC Meeting	Burketown

BUSINESS PAPERS

Date	Time	Event	Location
2021			
Local Government Professionals Australia			
<p>My time as Immediate Past President has come to an end as has my need to attend National Executive Committee Meetings. I am now only required to attend Board Meetings which are held once per quarter – virtually at this point in time.</p>			

FINANCIAL REPORT

Governance Income and Expenditure to 31 July 2021

Responsible Officer	Chief Executive Officer			
Row Labels	Sum of Original Budget	Sum of YTD Actual	Sum of Order Value	Sum of Total Actual
Operating Expenditure				
Communications	50,000	37,534	23,282	60,816
Community Recovery Officer	0	13,454	3,612	17,066
Disaster Events	0	13,094	0	13,094
Disaster Preparedness	7,000	0	11,421	11,421
Elected Members	548,207	65,689	608	66,297
Emergency Response	110,000	2,969	0	2,969
Governance	1,185,337	184,301	1,200	185,501
Operating Expenditure Total	1,900,544	317,041	40,123	357,164
Operating Income				
Disaster Preparedness	-7,000	0	0	0
Emergency Response	-18,000	0	0	0
Operating Income Total	-25,000	0	0	0
Grand Total	1,875,544	317,041	40,123	357,164

BUSINESS PAPERS

Tourism Budget – Manager Tourism

Row Labels	Sum of Original Budget	Sum of YTD Actual	Sum of Order Value	Sum of Total Actual
Operating Expenditure				
Les Wilson Barramundi Discovery Centre	709,747	122,425	68,917	191,342
Tourism Events	120,000	6,850	70,514	77,364
Visitor Information	265,901	29,544	3,513	33,057
Operating Expenditure Total	1,095,648	158,818	142,944	301,762
Operating Income				
Les Wilson Barramundi Discovery Centre	-316,500	-218,312	0	-218,312
Tourism Events	-10,000	0	0	0
Visitor Information	-10,000	-3,235	0	-3,235
Operating Income Total	-336,500	-221,547	0	-221,547
Grand Total	\$759,148	-\$62,729	\$142,944	\$80,215

BUSINESS PAPERS

ACTIONS OUTSTANDING FROM PREVIOUS MEETINGS

Date:	Ref:	Action	Status	Comment
June 20		Advised Preston Law of Council desire to conduct a session with Contractors.	Complete	Will be added to Contractor 2022 construction season start Agenda
October 20	012	Concessions not granted. Upgrade the signage to provide passcode to airside traffic.	Part complete	Signage yet to be arranged. Someone scratched code on gate post.
February 21	023	approve the request subject to the conditions outlined in the Subordinate Local Law No. 1.2 Commercial use of LG controlled areas and roads	Progressing	Initial letter advising of Council support for use as requested. Follow up to be provided in relation to Local Law conditions
April 21	002	That Council call expressions of interest from Interested Persons for the café operations at the Les Wilson Barramundi Discovery Centre from 1 November 2021 for a period of 2 – 3 years with a further option of extension.	Progressing	EOI completed for a call within the next month
May 21	007	Recommence the process to finalise the Water Supply Easements in negotiation with Landholders and finalise all agreements for the water supply at Glenore.	Progressing	Sent advice to Preston Law to recommence.
August 21	009	Advisory Committee Policy and Terms of Reference for Advisory Committees adopted	Progressing	Drafts underway for the various Advisory Committees of Council
August 21	010	Adoption of six Policies	Progressing	New policies to be loaded onto Website
August 21	GB	Mutton Hole Wetlands Business Case	Complete	Information emailed to Councillors from CEO
August 21	GB	Pipeline Easement	Progressing	Contact made with Dean Patchett to progress the inclusion of the northern section of the easement/road in our asset register

BUSINESS PAPERS

MATTERS FOR COUNCIL CONSIDERATION

1. Covered in separate reports

A separate Report will be provided for all matters for Council consideration.

Recommendation: NIL

MATTERS FOR COUNCIL INFORMATION

2. Jones Marine

As a consequence of a complaint received by Council and a meeting with Jones Marine with Mayor Jack and myself, we requested that permission/application be sought so Council can assess the requirements of Jones Marine in relation to the Council Footpath.

For further discussion at the meeting to seek feedback to progress.

Recommendation: For feedback

3. Festival Dates – Outback by the Sea Festival

As a consequence of the rollover of the 2021 Outback by the Sea Festival to 2022 it has been suggested that we look at a timing change to the Festival.

Amanda O'Malley – LWBDC Centre Coordinator, has suggested a change to the timing to hold the festival in the June/July School Holidays for a few years to build the exposure of the Festival.

Amanda will be on hand to discuss further at the Council Meeting.

Recommendation: For feedback

4. Tourism Submission

Council has provided a submission (copy attached) to the Queensland Tourism Industry Reference Panel.

Council was made aware of this review when OQTA advised that any decision in relation to the request from Council to move to OQTA is put on hold until the review was completed.

We prepared a quick submission to put Council's views forward in relation to the Reference Panel questions.

Recommendation: For information

BUSINESS PAPERS

5. Vetta Creative Videos

The project funded from the FNQ and NQ Monsoon Trough funding has been completed and the final cut is available for Council to review.

A copy will be provided/played during the Council Meeting. Cut down versions of small snippets have also been provided to use on Social Media and can also be uploaded onto the Council's YouTube Channel.

Recommendation: For information

6. Regional Telecommunications Independent Review Committee (RTIRC)

A video has been prepared and provided to the LGAQ for inclusion with their submission.

A copy of the draft submission for Carpentaria Shire Council has been distributed to Councillors and final feedback is required by 19 September for inclusion in our final submission on 20 September.

LGAQ has advised that they are also preparing a submission and have requested a copy of the Council submission.

Recommendation: For information

7. Clearing of weeds in Karumba

During the past couple of weeks, we have dealt with concerns from Karumba residents in relation to the clearing of the Neem Trees etc. adjacent to the Bypass Road, Walker Street and Clarina Street.

Monitors have been engaged during the works to ensure we were not disturbing vegetation of significance and have been satisfied with the works and are working in conjunction with the operator engaged.

We could have done a better job of advising the local residents of the impacts of the Council works in the area to ensure that adequate advice was provided in relation to what Council was doing. Something that we need to take into consideration for further works, especially when we start to burn the piles of pushed timber.

The resident was quite concerned with the level of clearing that was being undertaken and this has caused distress to animals, residents, and visitors to the area.

Recommendation: For information

8. Auction

Auction is set down for Saturday 23 October 2021.

Recommendation: For information

BUSINESS PAPERS

Tourism Champions Update

Destination Marketing Activity

The recent consolidation of Council related social media accounts under a Council managed Business Suite has facilitated a streamlined approach to managing them and allows Council to have greater control of these assets in the event that employees leave the business.

The social media activity undertaken across the various assets continues to increase the number of followers and engagements. A recent initiative undertaken at LWBDC to request traveler reviews has generated excellent results as shown in the table below. The results cover the three-month period 1st June – 31st August 2021:

Platform/Asset	Followers	Likes	Reviews	Growth
Facebook	1866 - 1929	1757 - 1816		3.3%
Instagram	415 - 504			21%
Google My Business			170 - 258	51%
TripAdvisor			111 - 118	6.3%

The results above will provide a solid base for growth when management of the LWBDC social media assets transfers back to the employees of the Barra Centre at the end of this month (September) at the Manager's request.

A half page advertisement for the Barra Centre was produced for the Outback Queensland Visitor Guide due for publication later this year.

Industry Development

Membership and representation by regional and local tourism organisations has been an ongoing conversation and based on recent communications from TTNQ and Savannah Way the following proposal is provided for consideration.

Proposal: that LWBDC becomes a Partner in Tourism Member with TTNQ

Rationale: While there is still no movement by the State Government to realign the RTO boundaries to allow Carpentaria Shire to be formally recognised and represented by their preferred RTO, Outback Queensland Tourism Association, there is a requirement to remain aligned with the current RTO which is TTNQ in order to maintain current funding and marketing support that cannot be provided by any other RTO.

A Partner of Tourism Membership costs \$1,150 and at this level there are two key benefits that provide excellent return on investment in today's market. They do not rely on any engagement with the LTO Savannah Way and these are:

- TTNQ has an offer in market for all members at Partner of Tourism level and above to access \$5,000 each for content creation. (This will be on an EOI basis however *funds must be distributed across the entire region* and there is no likelihood that any other tourism entity in Carpentaria Shire would be a member at this level).
- Access to event funding in addition to funding provided by TEQ – up to \$25,000

There are other benefits that can be leveraged through TTNQ however the two mentioned above are new initiatives that are of very high value in the current environment.

BUSINESS PAPERS

In the process of reviewing the relative benefits of the LTO and RTO's, an observation is that there seems to be an historical issue that requires decisions to be made on anecdotal evidence and claims (usually made by the RTO's and LTOs) rather than factual data, and that is the lack of destination specific visitor research for the Carpentaria region.

While the broader strategic conversations continue, an initiative will be put in place to gather real time visitor data about point of origin. This has been made possible by Amanda O'Malley who has recently updated the Visitor Information Centre Point of Sale at Karumba and Normanton to include the data collection required to support the VIC accreditation requirements. It has been agreed to include a question about how visitors arrived there i.e. via the Savannah or Matilda Way. This may not be the world's best practice research, but it will be one more piece of data than we currently have to help guide the decision-making process.

There is potential that the \$10k contribution to the LTO could be used to support the LTO's visitor research initiatives given the visitor numbers are robust and likely to remain that way, and our own destination marketing initiatives are successfully supporting, if not driving, this outcome.

Experience and Event Development

The processes required to announce the postponement/cancellation of the Outback by the Sea Festival have been implemented with all key stakeholders now advised. The key activity now is to agree the new date for the Festival in 2022 so that TEQ and contracted artists can be advised and secured. Rolling over the event to the same period next year ie the second week of Qld school holidays would see the event run from Saturday 24th September to 3rd October. Discussion will need to be had with the Gulf Barramundi Restocking Association to determine their Fishing Classic dates will coincide with this date.

The Indigenous Cattle Women Display at the Normanton VIC is almost completed with an imminent launch date to be advised. Unfortunately, there will be no Ministerial representation at the launch of the display which has been funded through TEQ Events Program.

On an extremely positive note, publicity for this launch will include that the photographer who provided the images for both the Indigenous Rodeo Riders and Cattle Women's displays, David Prichard, has had three of the women's images shortlisted for the Taylor Wessing Photographic Portrait Prize. This is one of the most prestigious photography awards in the world, celebrating the very best in contemporary portrait photography, with the shortlisted images on display at the National Portrait Gallery in London.

Economic Development

With the new Discover Carpentaria website and Discover Carpentaria Facebook and Instagram accounts now operational it may be timely to determine how to best leverage these platforms.

Now that a planned visit in September for the Festival is no longer scheduled it is proposed that I come into region in mid-late October to undertake some planning sessions for next year and to further enhance my knowledge of the tourism operators and their products. If this timing is suitable a schedule of dates and activities would be provided in advance.



Designing our tourism future Submission

September 2021

*It's a great place to work,
live and play*



Contents

Introduction	2
Executive Summary.....	3
Tourism Issues impacting the Carpentaria Shire Council	4
Regional Representation.....	4
Promotion of attractions	4
Attendance at Trade Shows	4
Sufficient Accommodation – Caravan Park capacity etc.	4
Consultation Questions.....	5
1. What could be done at a local level to increase the benefits to tourism?	5
2. How do you want Queensland tourism to be defined in the 2020's?	5
3. How do we make the best of our tourism assets? In your own words, what is missing?	5
4. What practical measures can and should be taken to ensure tourism helps regenerate natural environments, and bring greater awareness as well as economic benefit?	5
5. Do you see additional trends or emerging challenges that we must also consider?	6
6. What are your ideas for the future of Queensland tourism industry?	6
7. What do you see as the obstacles to progress?	6
8. What should Queensland be doing to re-set, transform and embrace the opportunities a post COVID-19 world presents?	6

www.carpentaria.qld.gov.au

Enquiries:

Email: council@carpentaria.qld.gov.au

Telephone: 07 4745 2200

Fax: 07 4745 1340

Street Address: 29 – 33 Haig Street Normanton

Postal Address: PO Box 31 Normanton QLD 4890

Carpentaria Shire Council would like to respectfully acknowledge the Gkuthaarn, Kukatj and Kurtjar peoples as the traditional owners of the lands and waters that form the Region. Council pays its respect to elders' past, present and emerging and welcomes the ongoing role that indigenous people play within the Carpentaria community.



Introduction

Carpentaria Shire is located on the Savannah Way in North Western Queensland in the south eastern region of the Gulf of Carpentaria. The region is uniquely placed to offer residents and visitors opportunities and experiences in lifestyle, holidays, employment and investment opportunities. Carpentaria Shire has a friendly, laid-back lifestyle and is a place where children still ride their bikes down to the river to go fishing after school without parents having to worry as they would in larger towns and cities.

Carpentaria Shire is the traditional country of many Indigenous groups and the townships of Normanton and Karumba are the traditional land of the Gkuthaarn, Kukatj and Kurtijar people.

The Shire covers an area of approximately 65,000 square kilometres and has a population of 1,974. The countryside ranges from vast inland plains to mangrove forests, deltas and saltpans along the coastal areas of the Gulf.

Carpentaria Shire has a diverse industry base with agriculture, fishing, mining, tourism and government administration providing the majority of the Shire's income. Normanton is the region's government and administrative centre.

Much of the Shire's commercial activity comes through Karumba, which has an active port based around export of zinc and lead and previously live cattle to Asia. It also has a substantial fishing industry that targets prawns, barramundi, Spanish mackerel, salmon and mud crabs.

The region offers good infrastructure and facilities, with sealed access roads, well-serviced airports, developed freight routes, primary and secondary schools, medical services, recreational and sporting facilities and the standard infrastructure expected in a modern community.



Executive Summary

Tourism contributes a significant portion to the local, regional and national economy. It is also one of the pillars of our local economy and our small to medium businesses in the local Shire rely on the trade that comes to the Shire during the tourist season each year.

Those same businesses were hit hardest during the COVID-19 pandemic and the restrictions on trade was felt by every one of them during that early time between February 2020 through until July / August 2020 when some restrictions were lifted within Queensland. A different year was experienced in 2021 when we saw many tourists coming to the Gulf. Most of our Caravan Parks were full of no vacancy and travellers were spending well in the Shire.

All of them did however find it hard to attract staff to assist with the additional patronage. Most small to medium hospitality businesses all struggled with obtaining staff during this period. Some promotion of working within the industry has started through the State Government's Work in Paradise tourism and hospitality jobs website www.workinparadise.com.au and this may need to continue in the immediate future to encourage people to continue to apply for work in this often "seasonal" industry.

The immediate opportunity in our part of the world is the continued promotion of "holiday at home" encouraging Australians to holiday and see what Australia has to offer. From all reports it appears that caravan and 4WD sales are at an all time high and we should be doing all we can to promote the self-drive holidays available in Australia. Most of our holiday trade in the North West and across Outback Queensland is from drive tourism.

Council believes that the current Regional Tourist Organisation (RTO) boundaries do not reflect the behaviours of the new traveller and realignment of these boundaries will allow Carpentaria Shire to leverage greater benefits from the RTO's destination marketing initiatives.

Aussies are being encouraged to enjoy a "Staycation" and we have a great opportunity to work and promote this within our shores to assist in the survival of this important industry until our International visitors are once again welcomed into Australia as the world opens from the Pandemic.



Tourism Issues impacting the Carpentaria Shire Council

Regional Representation

Carpentaria Shire Council has two communities, Normanton and Karumba, that are located on two significant tourism drive routes, the Savannah Way (Cairns to Broome) and Matilda Way (Cunnamulla to Karumba). Our Regional Tourism Organisation (RTO) is Tourism Tropical North Queensland (TTNQ), and their focus is to attract people to visit Cairns and the Great Barrier Reef. As a result, we as Council see very little benefit from the RTO which also relies heavily on the workings of a Local Tourism Organisation (LTO) which lacks the financial and resources necessary to be highly efficient.

In contrast the North West, Central West and South West Queensland, making up the majority of Outback Queensland, has representation through the local Member Councils on three separate Regional Organisations of Council (ROC's) providing a good additional advocacy voice for tourism in the Outback. However, we are split across several RTO's.

In recent months the Council has been in discussions with Outback Queensland Tourism Authority to facilitate a move to representation from OQTA rather than TTNQ. More travellers are making their way to Carpentaria, travelling through Outback Queensland up to Normanton and Karumba, rather than travelling across the Savannah Way from Cairns. We see an opportunity to align RTO's boundaries with the ROC's boundaries during the current review.

Promotion of attractions

Karumba has a multi- award winning, world class facility in Karumba, the Les Wilson Barramundi Discovery Centre and the majority of the promotion for this attraction and the surrounding destination is conducted by Council employees or contractors with little to no promotion through our RTO. TTNQ appears to be very proactive with the promotion of the Reef and Rainforest and have significantly reduced the emphasis on the promotion of the Gulf Savannah, and other areas and attractions that fall within the current RTO footprint.

Attendance at Trade Shows

Often when we attend the Trade Shows we do so in conjunction with TTNQ and OQTA however we also attend on an independent basis, promoting the Les Wilson Barramundi Discovery Centre and the destination,

Sufficient Accommodation – Caravan Park capacity etc.

With the increase in drive tourism, we found in the recent season that caravan parks were at capacity with others staying in "free" camps or suggesting establishment of overflow facilities. Due to the seasonal nature of the industry, we will find it difficult to encourage further investment in infrastructure to cope with an increased demand if the increase is likely to continue, and we are talking about increasing tourism, so we guess it will increase.



Consultation Questions

1. What could be done at a local level to increase the benefits to tourism?

Identification and development of new attractions and the training for First Nations people in the Tourism Industry, cultural tourism in Outback Queensland is still in its infancy and has so much more potential with the right development, support and tools for it to continue.

Industry development initiatives that allow business owners to better understand tourism and how to drive benefits from this industry.

Funding for the development of additional attractions in rural and remote (Outback) Queensland should be a priority to facilitate more product into the market while the drive tourism experiences continue to grow and wanting to visit the Outback.

2. How do you want Queensland tourism to be defined in the 2020's?

With the impact of the Pandemic on world tourism, 2020's tourism in the early years will be defined with the continuation of the Staycation. With the ideal of vacating locally, this will require additional investment in our road networks (to allow people to move about safely, in greater numbers) and tourism product in Regional Centres away from the more populated centres on the Queensland Coastline.

Better education in relation to travelling on our road networks and travelling with large transports (road-trains in Outback Queensland). Education for "first time" caravan owners and how best to prepare for that new adventure drive and holiday.

3. How do we make the best of our tourism assets? In your own words, what is missing?

Through promotion of what is available within the various Regions around Queensland. We have many natural and built attractions to tempt the travellers looking to have an exciting Staycation.

The missing component is the appropriate representative body as the RTO for the Regions within Queensland. Some thought should be given to alignment of the RTOs with the ROCs to ensure appropriate representation.

4. What practical measures can and should be taken to ensure tourism helps regenerate natural environments, and bring greater awareness as well as economic benefit?

Provision of access to our National Parks using technology to register and pay for visitation to the National Parks in Queensland. Some States are doing this very well and could easily be adapted to improve the visitor experience when visiting the sites in Queensland.

Creating awareness of what can be done to reduce the impact of visitors on the natural environment in relation to waste management and management of water and wastewater when visiting some of the natural wonders in the State. The "Leave No Trace" philosophy adopted by some of the caravan and motorhome users should be adopted by all visitors to our natural attraction.



5. Do you see additional trends or emerging challenges that we must also consider?

The paper highlights some of the current trends and these should be further explored in the Queensland context as we have highlighted in our submission. The use of technology (we have recently heard of Geocaching and the number of people starting to adopt this in their travels) in promoting the area, its attractions and lifestyle.

Most tourism businesses are owner operated. The owners have been working for many years and now wish to sell their business and retire however there is no wave of new business owners to buy their business and continue the business operations.

6. What are your ideas for the future of Queensland tourism industry?

Until COVID-19 restrictions on International Travel are lifted and we are again free to once again experience world travels the opportunities all lie within Australia. We do have so much to offer visitors to Queensland.

7. What do you see as the obstacles to progress?

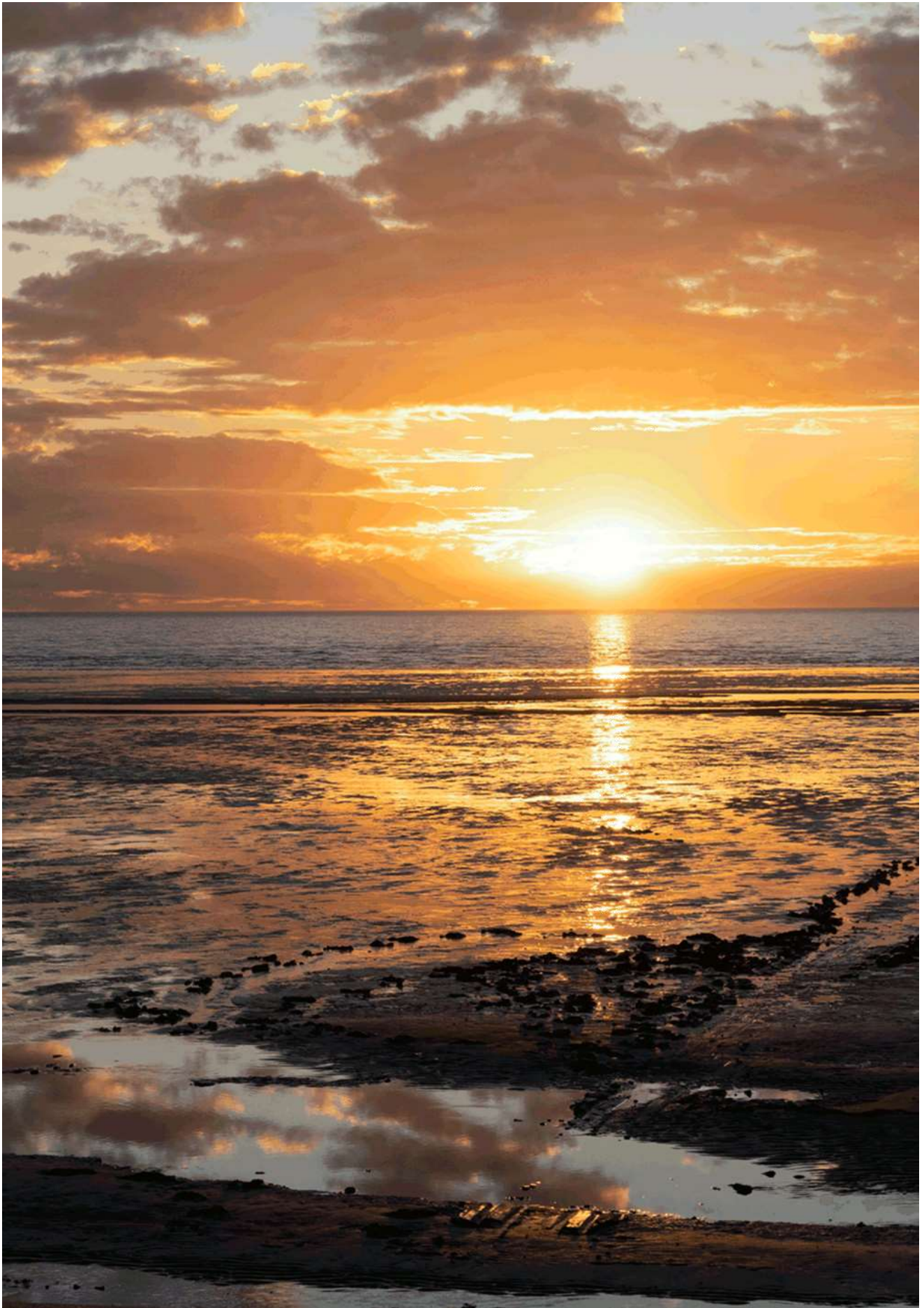
We see obstacles to identifying and progressing current and new product into the market if RTOs continue to rely on Local Tourist Organisations (LTO) to do the heavy lifting.

Often the membership and representatives of the LTO's lack the full capacity and skill of staff working full time in the RTO. Often small committees and Councils are left to manage and promote the area covered by the LTO with limited to no support from the RTO.

8. What should Queensland be doing to re-set, transform and embrace the opportunities a post COVID-19 world presents?

Making the most of current attractions, development of new adventure tourism product, working with First Nations groups to increase Cultural Tourism product in the Queensland Market and ensuring the right Regional Tourist Organisation is assigned the most appropriate Region to represent.





BUSINESS PAPERS

8.2 DELEGATIONS UPDATE - COUNCIL TO CEO

Attachments:	8.2.1. Biosecurity Regulation Update ↓
	8.2.2. Land Regulation Update ↓
	8.2.3. Nature Conservation (Animals) Regulation Update ↓
	8.2.4. Nature Conservation (Plants) Regulation Update ↓
	8.2.5. Transport Infrastructure (Rail) Regulation Update ↓
	8.2.6. Register of Delegations Update ↓

Author: Mark Crawley - Chief Executive Officer

Date: 7 September 2021

Key Outcome: Day to day management of activities within the Office of the CEO

Key Strategy: As per the Departmental Plan for the Office of the CEO

Executive Summary:

With a series of recent updates to amendments and changes to legislation there are several new and changed delegations that need to be applied to the delegations from Council to the Chief Executive Officer.

RECOMMENDATION:

That Council delegate authority to the Chief Executive Officer in accordance with the attached updates contained in the Officers Report

Background:

Twice each year a review is undertaken in relation to changes to legislation and the effects that this has on the delegations from Council to the Chief Executive Officer and then subsequently from the CEO to Staff and Contractors.

The attached reports have been collated because of the review undertaken and uploaded into the system used to now manage delegations for Council.

Consultation (Internal/External):

- Reliansys
- King and Company Solicitors

Legal Implications:

- As per delegation changes in attachments

Financial and Resource Implications:

- Not applicable

Risk Management Implications:

- Workplace Health and Safety Risk is assessed as low
- Financial Risk is assessed as low
- Public Perception and Reputation Risk is assessed as low

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

BIOSECURITY REGULATION 2016 COUNCIL TO CEO

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

31 AUGUST 2021

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549949	Biosecurity Regulation 2016	Section 94G(1)	Power, as a registered biosecurity entity for a designated place, to make a biosecurity management plan.		
549950	Biosecurity Regulation 2016	Section 94G(4)	Power, as an entity mentioned in subsection (1), to:- (a) keep the plan as a separate document at the place; and (b) make the plan available for inspection at the place, on request, during ordinary business hours; and (c) ensure a sign is conspicuously displayed at each management area for the plan stating that:- (i) a biosecurity management plan applies to the place; and (ii) it is an offence for a person entering, present at, or leaving the management area to fail to comply with the measures stated in the plan unless the person has a reasonable excuse.		

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

LAND REGULATION 2020 COUNCIL TO CEO

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

31 AUGUST 2021

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549951	Land Regulation 2020	Section 4(3)	Power, as trustee, to:- (a) give a public notice of the decision to adopt the model by-law, and (b) notify the chief executive. NB. for the avoidance of doubt, this section does not include the power to adopt the model by-law.		
549952	Land Regulation 2020	Section 4(6)	Power, as trustee, while the model by-law has effect, to keep a copy of the public notice available for inspection free of charge		
549953	Land Regulation 2020	Section 19(2)	Power, as lessee, to appeal against the purchase price decision.		
549954	Land Regulation 2020	Section 31(3)	Power, as prospective lessee or licensee, to appeal against the rental category decision.		
549955	Land Regulation 2020	Section 32(3)	Power, as prospective permittee, to appeal against the rental category decision.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549956	Land Regulation 2020	Section 48(1)	Power, as a tenure holder, to pay the rent or instalments for the tenure when and where required under Part 5, Division 5.		
549957	Land Regulation 2020	Section 60(2)	Power, as a tenure holder in the circumstances set out in subsection 60(1), to apply to the Minister for a deferral of all or part of the rent or instalments payable for the tenure.		
549958	Land Regulation 2020	Section 60(4)	Power, as a tenure holder who has lodged an application under subsection 60(2), to give the Minister any further information needed to help decide the application.		
549959	Land Regulation 2020	Sections 65(3) and (4)	Power, as a tenure holder in the circumstances set out in subsections 65(1) and (2), to pay the penalty interest.		
549960	Land Regulation 2020	Section 85(1)	Power, as the manager of a declared beach area, to temporarily close the declared beach area or a part of the declared beach area. NB, this power only applies to the proposed easements A, B and C on SP143259 situated in lots 69, 71 and 72 on plan FD395, which are in the Gladstone Regional Council area.		
549961	Land Regulation 2020	Section 85(2)	Power, as the manager of a declared beach area, to allow a person to access the closed area. NB, this power only applies to the proposed easements A, B and C on SP143259 situated in lots 69,		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
			71 and 72 on plan FD395, which are in the Gladstone Regional Council area.		

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

NATURE CONSERVATION (ANIMALS) REGULATION 2020 COUNCIL TO CEO

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

31 AUGUST 2021

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549962	Nature Conservation (Animals) Regulation 2020	Sections 42(2) and (3)	Power, as the owner of an airport, in the circumstances listed in subsection 42(1), to:- (a) take the animal at the airport; (b) remove or otherwise deal with an animal breeding place used by the animal; (c) keep an animal taken for the purpose of releasing it; and (d) release the animal into a prescribed natural habitat for the animal.		
549963	Nature Conservation (Animals) Regulation 2020	Section 43(1)	Power, as the owner of an airport, to keep a record for an animal taken under section 42(2).		
549964	Nature Conservation (Animals) Regulation 2020	Section 61(2)	Power, in the circumstances listed in subsection 61(1) to:- (a) destroy the flying-fox roost; (b) drive away, or attempt to drive away, a flying-fox from the roost; and (c) disturb a flying fox in the roost.		
549965	Nature Conservation (Animals) Regulation	Section 62(1)	Power to carry out the activities listed in subsection 62(1) in relation to a tree that is a flying-fox roost.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	2020				
549966	Nature Conservation (Animals) Regulation 2020	Section 235	Power to apply to the chief executive for the grant of an animal authority.		
549967	Nature Conservation (Animals) Regulation 2020	Section 242(4)	Power to comply with a notice from the chief executive asking for other information or a document the chief executive requires to decide the application		
549968	Nature Conservation (Animals) Regulation 2020	Section 243	Power to amend an application for the grant of an animal authority.		
549969	Nature Conservation (Animals) Regulation 2020	Section 258	Power, as the holder of a renewable licence, to apply to renew the licence.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549970	Nature Conservation (Animals) Regulation 2020	Section 265	Power, as the holder of an animal authority, to apply for an amendment of the authority.		
549971	Nature Conservation (Animals) Regulation 2020	Section 266(1)	Power to comply with a notice from the chief executive asking for other information or a document the chief executive requires to decide the amendment application.		
549972	Nature Conservation (Animals) Regulation 2020	Section 267	Power to amend an application for the amendment of an animal authority.		
549973	Nature Conservation (Animals) Regulation 2020	Section 271(1)	Power to comply with a notice from the chief executive the holder the opportunity to make written representations to the chief executive about why the proposed amendment should not be made.		
549974	Nature Conservation (Animals)	Section 275(1)	Power to make written representations to the chief executive about why the chief executive should not suspend or cancel an animal authority.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Regulation 2020				
549975	Nature Conservation (Animals) Regulation 2020	Section 276	Power to return an animal authority that has been amended to the chief executive.		
549976	Nature Conservation (Animals) Regulation 2020	Section 277	Power to return an animal authority that has been suspended to the chief executive.		
549977	Nature Conservation (Animals) Regulation 2020	Section 278	Power to return an animal authority that has been cancelled to the chief executive.		
549978	Nature Conservation (Animals) Regulation 2020	Section 279	Power to apply to have an animal authority that has been damaged, destroyed, lost or stolen, replaced.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549979	Nature Conservation (Animals) Regulation 2020	Section 280	Power to surrender an animal authority (with an accompanying notice of surrender) to the chief executive.		
549980	Nature Conservation (Animals) Regulation 2020	Section 371	Power to apply to the chief executive to amend the urban flying-fox management area map.		
549981	Nature Conservation (Animals) Regulation 2020	Section 372	Power to provide information to the chief executive that is relevant to the removal of an urban flying-fox management area from the urban flying-fox management area map.		
549982	Nature Conservation (Animals) Regulation 2020	Section 379(1)	Power, as an affected person, to apply to the chief executive for a review of the decision.		
549983	Nature Conservation (Animals)	Section 379(2)	Power, as an affected person, to ask the chief for an information notice for the decision.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Regulation 2020				
549984	Nature Conservation (Animals) Regulation 2020	Section 381(2)	Power to agree to a longer period for the chief executive to comply with section 381(1).		
549985	Nature Conservation (Animals) Regulation 2020	Section 382	Power, as an affected person, to apply to QCAT for a stay of the operation of a decision.		
549986	Nature Conservation (Animals) Regulation 2020	Section 383	Power to apply to QCAT for a review of an internal review decision.		

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

NATURE CONSERVATION (PLANTS) REGULATION 2020 COUNCIL TO CEO

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

31 AUGUST 2021

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549987	Nature Conservation (Plants) Regulation 2020	Section 63(2)	Power, as the holder of a plant authority, to ensure a relevant person carrying out an activity under the authority has a copy of the authority endorsed by the holder with the relevant person's name and residential address available for inspection.		
549988	Nature Conservation (Plants) Regulation 2020	Section 64(1)	Power, as the holder of a plant authority, to:- (a) give the chief executive a notice stating the nature of the change and (b) apply to the chief executive for an amendment of the authority to reflect the change.		
549989	Nature Conservation (Plants) Regulation 2020	Section 71	Power, as the holder of a protected plant growing licence, to carry out the activities listed in section 71.		
549990	Nature Conservation (Plants) Regulation 2020	Section 79	Power, as the holder of a protected plant harvesting licence, to take an authorised plant in accordance with section 79.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549991	Nature Conservation (Plants) Regulation 2020	Section 89	Power, as the holder of a protected plant clearing permit, to carry out the activities listed in section 89.		
549992	Nature Conservation (Plants) Regulation 2020	Section 97	Power to apply to the chief executive for the grant of a plant authority.		
549993	Nature Conservation (Plants) Regulation 2020	Section 105	Power to comply with a request from the chief executive asking for other information or a document the chief executive requires to decide the application.		
549994	Nature Conservation (Plants) Regulation 2020	Section 107	Power to amend an application for the grant of a plant authority.		
549995	Nature Conservation (Plants)	Section 117	Power, as the holder of a plant authority, to apply to amend the authority.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Regulation 2020				
549996	Nature Conservation (Plants) Regulation 2020	Section 121	Power, as the holder of a plant authority, to make written representations to the chief executive about why a proposed amendment to the plant authority should not be made.		
549997	Nature Conservation (Plants) Regulation 2020	Section 124	Power, as the holder of a plant authority, to make written representations to the chief executive about why the chief executive should not suspend or cancel the plant authority.		
549998	Nature Conservation (Plants) Regulation 2020	Section 125	Power to return a plant authority that has been amended to the chief executive.		
549999	Nature Conservation (Plants) Regulation 2020	Section 126	Power to return a plant authority that has been suspended to the chief executive.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
550000	Nature Conservation (Plants) Regulation 2020	Section 127	Power to return a plant authority that has been cancelled to the chief executive.		
550001	Nature Conservation (Plants) Regulation 2020	Section 128	Power to apply to have a plant authority that has been damaged, destroyed, lost or stolen, replaced.		
550002	Nature Conservation (Plants) Regulation 2020	Section 129	Power to surrender a plant authority (with an accompanying notice of surrender) to the chief executive.		
550003	Nature Conservation (Plants) Regulation 2020	Section 134	Power to ask the chief executive to agree to reduce the area of the usual buffer zone for an area to be cleared.		
550004	Nature Conservation (Plants)	Section 152	Power, as the holder of a protected plant licence in the circumstances set out in subsection 152(1), to keep a protected plant harvest record.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Regulation 2020				
550005	Nature Conservation (Plants) Regulation 2020	Section 153	Power, as the holder of a protected plant licence in the circumstances set out in subsection 153(1), to keep a protected plant trade record.		
550006	Nature Conservation (Plants) Regulation 2020	Section 154	Power, as the holder of a plant authority in the circumstances set out in subsection 154(1), to keep a record of the information listed in subsection 154(2).		
550007	Nature Conservation (Plants) Regulation 2020	Section 155	Power, as the holder of a plant authority in the circumstances set out in subsection 155(1), to keep a record of the information listed in subsection 155(2).		
550008	Nature Conservation (Plants) Regulation 2020	Section 163	Power, as the holder of a plant authority in the circumstances set out in subsection 163(1), to give the chief executive a notice stating the record or copy has been stolen, lost, destroyed or damaged.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
550009	Nature Conservation (Plants) Regulation 2020	Section 167	Power, as the holder of a protected plant harvesting licence in the circumstances set out in subsection 167(1), to attach a tag supplied under section 165 to the plant.		
550010	Nature Conservation (Plants) Regulation 2020	Section 173	Power, as the holder of a protected plant licence in the circumstances set out in subsection 173(1), to attach a protected plant harvest label.		
550011	Nature Conservation (Plants) Regulation 2020	Section 174	Power, as the holder of a protected plant harvesting licence in the circumstances set out in subsection 174(1), to attach a protected plant trade label.		
550012	Nature Conservation (Plants) Regulation 2020	Section 175	Power, as the holder of a protected plant harvesting licence in the circumstances set out in subsection 175(1), to mark or label a container containing the plant with the words required by subsection 175(2).		
550013	Nature Conservation (Plants)	Section 177	Power, in the circumstances set out in subsection 177(2), to remove a harvest label.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Regulation 2020				
550014	Nature Conservation (Plants) Regulation 2020	Section 190(1)	Power, as an affected person, to apply for a review of a decision.		
550015	Nature Conservation (Plants) Regulation 2020	Section 190(2)	Power, as an affected person, to ask the chief executive for an information notice for the decision.		
550016	Nature Conservation (Plants) Regulation 2020	Section 192	Power to agree to a longer period for the chief executive to comply with section 192.		
550017	Nature Conservation (Plants) Regulation 2020	Section 193	Power, as an affected person, to apply to QCAT for a stay of the operation of a decision.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
550018	Nature Conservation (Plants) Regulation 2020	Section 194	Power, in the circumstances set out in subsection 194(1), to apply to QCAT for a review of an internal review decision.		

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

TRANSPORT INFRASTRUCTURE (RAIL) REGULATION 2006 COUNCIL TO CEO

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

31 AUGUST 2021

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
550019	Transport Infrastructure (Rail) Regulation 2006	Sections 6(2)(b), 14(2), 16(5), 17(c), 25(2)(b) and 31	Power, as a railway manager, to give permission to persons with regards to the following:- (a) playing a musical instrument or operating sound equipment on a railway; or (b) publicly and personally selling anything, seeking business or conducting a survey on a railway; or (c) operating a gate at a railway crossing in a way other than opening, closing and securing the gate; or (d) going onto a railway track; or (e) loading luggage onto rolling stock; or (f) do an act or make an omission contrary to all or any of sections 26 to 30.		
550020	Transport Infrastructure (Rail) Regulation 2006	Section 8(1)	Power, as a railway manager, to:- (a) supply alcohol to persons on a railway; or (b) give permission to person to drink alcohol on a railway; and (c) to set aside an area for persons to drink alcohol		
550021	Transport Infrastructure (Rail) Regulation 2006	Section 10 (1)	Power, as a railway manager, to direct a person displaying coloured light on or near a railway, and which interferes with the safe operation of the railway, to remove or screen the light.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
550022	Transport Infrastructure (Rail) Regulation 2006	Section 11(1)	Power, as a railway manager, to provide an entrance or exit for a railway for the purpose of entering or exiting the railway.		
550023	Transport Infrastructure (Rail) Regulation 2006	Section 18	Power, as a railway manager, to take reasonable and necessary steps to move property abandoned or left on a railway.		
550024	Transport Infrastructure (Rail) Regulation 2006	Section 21	Power, as a railway manager, to recover Council's reasonable expenses of moving property abandoned or left on a railway, securely storing the property and publishing any newspaper notice for it from the person in charge of the property or the property's owner.		
550025	Transport Infrastructure (Rail) Regulation 2006	Section 22	Power to provide written directions to a railway manager or operator regarding the release of property abandoned or left on a railway.		
550026	Transport Infrastructure (Rail)	Section 23	Power, as a railway manager, to dispose of property Council reasonably considers to have been abandoned.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
550027	Transport Infrastructure (Rail) Regulation 2006	Section 23(6)	Power, as a railway manager, to waive part or all of the expenses reasonably incurred by Council in moving and disposing of property abandoned or left on a railway.		
550028	Transport Infrastructure (Rail) Regulation 2006	Section 32	Power, as a railway manager, to impose relevant conditions on a permission provided under section 31.		
550029	Transport Infrastructure (Rail) Regulation 2006	Section 42	Power, as a railway manager, to deal with property moved under part 3 of the now repealed Transport Infrastructure (Rail) Regulation 1996 as if the repealed regulation had not been repealed.		

RELIANSYS® DELEGATIONS - EXPORT OF UPDATES BY REGISTER - NEW & CHANGED

QLD - REGISTER OF DELEGATIONS COUNCIL TO CEO

Note - Exported provisions are separated into NEW and CHANGED groupings, sorted by Delegation Source and Section.

31 AUGUST 2021

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549426	Environmental Protection Act 1994	Section 130(3)(b)	Power, as an administering authority, to make a requirement under Chapter 5 relating to an application made by joint applicants, to the principal applicant nominated in the application.		
549427	Environmental Protection Act 1994	Section 157(1)	Power, as an administering authority, to keep the documents listed in subsection 157(1) open for inspection by members of the public during office hours on business days for all of the access period.		
549428	Environmental Protection Act 1994	Sections 161(1) and (3)	Power, as an administering authority, to accept a properly made submission and a submission that is not a properly made submission.		
549429	Environmental Protection Act 1994	Section 181	Power, as an administering authority after making a decision under division 2, subdivision 2, to give written notice of the decision.		
549430	Environmental Protection Act 1994	Section 194A	Power, as an administering authority, to make a final decision on an application for an environmental authority.		
549431	Environmental Protection Act	Section 227AAB(2)	Power, as an administering authority where an amendment application is not a properly made amendment application, to give the applicant a notice stating all the matter contained in the		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	1994		subsection.		
549432	Environmental Protection Act 1994	Section 227AAC(2)	Power, as an administering authority where a notice has been issued under subsection 227AAB(2), to agree to a further period to take the action mentioned in subsection 227AAB(2)(c).		
549433	Environmental Protection Act 1994	Section 248	Power, as an administering authority that decides to approve an amalgamation application, to amalgamate the existing authorities, issue it to the applicant and include a copy of it in the relevant register.		
549434	Environmental Protection Act 1994	Section 275	Power, as an administering authority, after deciding a surrender application to take the steps listed in subsections 275(a) or 275(b) as applicable.		
549435	Environmental Protection Act 1994	Section 284AA(2)	Power, as an administering authority in the circumstances set out in subsection 284AA(1), to cancel an environmental authority if the procedure in Chapter 5, Part 11, Division 2 is followed.		
549436	Environmental Protection Act 1994	Section 316D	Power, as an administering authority in the circumstances referred to in 316C, to make a claim on or realise a financial assurance.		
549437	Environmental Protection Act 1994	Section 316E	Power, as an administering authority in the circumstances set out in subsection 316E(1) and (2) give written notice to the entity who gave the EPA assurance or the entity who paid the surety.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549438	Environmental Protection Act 1994	Section 316G	Power, as an administering authority, to decide whether to make a claim on, or realise, the EPA assurance, or to ask for payment of the costs and expenses mentioned in subsection 316D(2)(b) and give an information notice about the decision		
549439	Environmental Protection Act 1994	Section 316I(2)	Power, as the administering authority, to give an annual notice		
549440	Environmental Protection Act 1994	Section 316I(4)	Power, as the administering authority, to recover from the holder of an environmental authority as a debt, outstanding annual fees.		
549441	Environmental Protection Act 1994	Sections 316L and 316M	Power, as an administering authority, to change the anniversary day for an environmental authority for which an annual fee is prescribed, in the circumstances provided for by section 316L(1)(a) and 316L(1)(b).		
549442	Environmental Protection Act 1994	Section 316N	Power, as an administering authority, to give the holder:- (a) if the decision is the change the day – written notice of the decision; or if the decision is not to change the day – an information notice for the decision.		
549443	Environmental Protection Act 1994	Section 316P	Power, as an administering authority to, in the circumstances specified in section 316P(1)(a) and 316P(1)(b):- (b) require the holder of the environmental authority to make a site-specific application for a new environmental authority under Chapter 5 Part 2 or make an amendment application for the authority under Chapter 5 Part 7;		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
			give written notice of the proposed requirement prior to making it.		
549444	Environmental Protection Act 1994	Section 316Q	Power, as an administering authority, to ask any entity for advice, comment or information about an application made under Chapter 5.		
549445	Environmental Protection Act 1994	Section 526	Power, as a party to an appeal, to ask the Land Court to conduct or provide mediation for the appeal, participate in the mediation and attempt to settle the appeal at mediation.		
549446	Environmental Protection Act 1994	Section 539A(1)	Power, as an applicant for internal review of an original decision mentioned in schedule 2, part 1 or 2, to apply for a stay of the decision.		
549447	Environmental Protection Act 1994	Section 547C(1) and (2)	Power, as an administering authority, to consider and decide a request for the issue of a temporary authority.		
549448	Environmental Protection Act 1994	Section 547C(3)	Power, as an administering authority, to give the person written notice of the decision to refuse the issue of a temporary authority and the reasons for the decision.		
549449	Environmental Protection Act	Section 547D(2)	Power, as an administering authority, to issue a temporary authority by giving a written notice.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	1994				
549491	Industrial Relations Act 2016	Section 354B	Power, as the employer, keep an authorisation given under this section at, or in a place where it can be accessed from, a workplace of the employer in Queensland.		
549492	Industrial Relations Act 2016	Section 354C(2)	Power, as the employer in the circumstances set out in subsection 354C(1), to give the information referred to in subsection 354C(2).		
549493	Industrial Relations Act 2016	Section 354C(5)	Power, as an employer who has given information to the registered employee organisation under subsection 354C(2)(a), to notify the employee.		
549450	Land Act 1994	Section 57(7)	Power, as trustee, to register a trustee lease in the appropriate register.		
549451	Land Act 1994	Section 64(1)	Power, as a relevant person, to apply to the Minister for written authority dispensing with the need to obtain the Minister's or chief executive's approval for relevant leases.		
549452	Land Act 1994	Section 176(2)(b)	Power to provide a statement of Council's views on the proposed subdivision.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549453	Local Government Act 2009	Section 166A(4)(b)	Power, where the runner-up consents to the appointment on or before the deadline for the runner-up, to fill the vacant office by appointing the runner-up.		
549454	Local Government Act 2009	Section 166B(6)	Power, where the chief executive officer receives any nominations from qualified persons or candidates, to fill the vacant office by appointing 1 of those persons or candidates.		
549455	Local Government Act 2009	Section 195	Power to appoint a qualified person to act as chief executive officer during:- (a) any vacancy, or all vacancies, in the position; or (b) any period, or all periods, when the chief executive officer is absent from duty or can not, for another reason, perform the chief executive officer's responsibilities.		
549456	Local Government Act 2009	Section 197A(3) and 197A(4)	Power to enter into a written contract of employment with a councillor advisor (including agreeing to any variation to a written contract of employment). NB this power only applies to those local government's that have been prescribed under section 197D(1)(a)		
549458	Local Government Regulation 2012	Section 141(4)	Power, in circumstances where Council has ended sale procedures, to decide to sell the land again under section 140(2)		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549457	Local Government Regulation 2012	Section 143(2) and (3)	Power, if the reserve price for the land is not reached at the auction, to enter into negotiations with any bidder who attended the auction to sell the land by agreement (for a price not less than the reserve price).		
549459	Local Government Regulation 2012	Section 144(1)	Power, after the day of the auction, to decide to continue to offer the land for sale by another auction, or sale by negotiation.		
549460	Local Government Regulation 2012	Section 144(4)	Power to prepare a sales notice if Council decides to offer the land for sale by negotiation under section 144.		
549461	Local Government Regulation 2012	Section 144(5)	Power to: <ul style="list-style-type: none"> (a) give a copy of the sales notice to each interested party who was given a notice of intention to sell the land; and (b) publish the sales notice on Council's website; and (c) display the sales notice in a conspicuous place in Council's public office; and (d) display the sales notice in a conspicuous place on the land unless it is not reasonably practicable to do so because the land is in a remote location or difficult to access; and (e) take all reasonable steps to publish the sales notice in another way to notify the public about the sale of the land. 		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549462	Local Government Regulation 2012	Section 144(6)	Power, if the land is a building unit and it is not practicable to display the sales notice in a conspicuous place on the land, to display the notice in a conspicuous part of the common property for the building units.		
549463	Local Government Regulation 2012	Section 144(7)	Power to ensure that the price for land offered for sale by negotiation is at least – (a) the market value of the land; or (b) the higher of the following – (i) the amount of the overdue rates or charges on the land; (ii) the value of the land		
549464	Local Government Regulation 2012	Section 173A(2)	Power to amend Council's annual budget for the 2020-2021 financial year to take account of an extraordinary decision.		
549465	Local Government Regulation 2012	Section 201B(4)	Power to make publicly available an availability notice.		
549466	Local Government Regulation 2012	Section 213A(2)	Power, in the circumstances set out in subsection (1), to give the Minister a notice and any documents about a controlled entity that Council considers to be relevant to a notifiable event		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549467	Local Government Regulation 2012	Section 213A(3)	Power, if a governing document of a Council controlled entity changes, to give the Minister a notice stating details of the change and a copy of the governing document as amended.		
549468	Local Government Regulation 2012	Section 213B(2)	Power, in the circumstances set out in subsection (1), to obtain a copy of the audited financial statements of the controlled entity.		
549469	Local Government Regulation 2012	Section 213B(4)	Power to ensure that a copy or a link to a copy of the controlled entity's audited financial statements is published on Council's website.		
549470	Local Government Regulation 2012	Section 228(8)	Power to invite all persons who submitted a tender to change their tender to take account of a change in the tender specifications.		
549471	Local Government Regulation 2012	Section 232(6)	Power to take all reasonable steps to publish an invitation in another way to notify the public about establishing the register of pre-qualified suppliers.		
549472	Local	Section	Power to take all reasonable steps to publish an invitation to tender in another way to notify the		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Government Regulation 2012	233(5)	public about the tender process.		
549473	Local Government Regulation 2012	Section 254B(1) and (2)	Power to publish a notice of the days and times when ordinary meetings will be held on Council's website and in other ways considered appropriate (Council and standing committee meetings).		
549474	Local Government Regulation 2012	Section 254B(3)	Power to display in a conspicuous place in Council's public office a notice of the days and times when meetings will be held (Council and committee meetings)		
549475	Local Government Regulation 2012	Section 254B(4)	Power to notify of any change to the days and times of meetings mentioned in section 254B(1) and (3) in the same way as the meetings were previously notified		
549476	Local Government Regulation 2012	Section 254C(1) and (2)	Power to give notice of each meeting or adjourned meeting to each councillor or committee member in accordance with section 254C(1) and (2).		
549477	Local Government	Section 254D(1)	Power to make the agenda for a Council or committee meeting publicly available in accordance with section 254D(1).		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	Regulation 2012				
549478	Local Government Regulation 2012	Section 254D(2)	Power to make a related report for a Council or committee meeting publicly available in accordance with section 254D(2).		
549479	Local Government Regulation 2012	Section 254F(6)	Power to make a copy of the minutes of each Council or committee meeting publicly available in accordance with section 254F(6).		
549480	Local Government Regulation 2012	Section 254F(7)	Power to make a copy of the confirmed minutes publically available, and available for for purchase at Council's public office in accordance with section 254F(7).		
549481	Local Government Regulation 2012	Section 254K	Power to allow a person to take part in a meeting (Council and committee meetings) by audio link or audio visual link.		
549482	Local Government Regulation	Section 277D(2)	Power, in the circumstances set out in subsection 277D(1), to ensure the meeting is available for real-time viewing or listening by the public at 1 of the local government's public offices or on the local government's website.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	2012				
549483	Local Government Regulation 2012	Section 295(4)	Power where a register of interests for a councillor changes, to amend the copy and the extract to reflect the changes.		
549484	Local Government Regulation 2012	Section 296A(2)	Power to ensure a register of interests kept under section 296A(1)(a) is available for inspection by the public at Council's public office for the period Council must keep the register.		
549485	Local Government Regulation 2012	Section 364(1)	Power to ensure that an extract of the register of interests for each councillor is made available for inspection under section 295 within 35 days after the commencement.		
549486	Planning Regulation 2017	Section 68E(1)	Power to publish certain material listed in subsection 1 on Council's website after adoption of economic support instrument.		
549487	Planning Regulation 2017	Section 68E(3)(b)	Power to give a copy of the economic support instrument and adoption notice to the chief executive.		

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
549488	Planning Regulation 2017	Section 68G(2)	Power to publish notice of revocation of an economic support instrument.		
549489	Planning Regulation 2017	Section 68G(6)	Power to give copy of notice of revocation of economic support instrument to the chief executive		
549494	Transport Infrastructure Act 1994	Section 36(4)	Power, as an owner or occupier of land, to make submissions to the proposed temporary occupier about the accommodation works or land management activities proposed to be carried out on the land.		
549495	Transport Infrastructure Act 1994	Section 303AAA	Power, as a person given a written notice under section 303(2D), to claim compensation under the Acquisition of Land Act 1967, section 12(5A) and (5B) and part 4.		
549490	Workers' Compensation and Rehabilitation Act 2003	Sections 226(4) and 226(5)	Power, as an employer, to give the insurer the prescribed details of a person appointed as a Rehabilitation and Return to Work Coordinator and details of any change to the prescribed details.		

BUSINESS PAPERS

8.3 HUMAN RESOURCES REPORT

Attachments: NIL
Author: Lisa Ruyg - Manager Human Resources
Date: 7 September 2021

Key Outcome: 1.1 – Responsive and effective service delivery
Key Strategy: 1.1.1 Foster appropriate corporate culture that aligns with Council's Mission, Values and Behaviours.

Executive Summary:

This report provides information on the progress of SAFEPLAN, Council's safety management system, and an update on general human resource matters.

RECOMMENDATION:

That Council accepts the Human Resources Report for information.

1. Work, Health and Safety Report

- Safeplan Progress Report August 2021

KPI	Average Group B Councils	CSC YTD Aug 2020	CSC YTD Aug 2021	Safe Plan Target Annual
Lost Time Injuries	5.59	2	0	5
Lost Time Days YTD	10.6	0	0	112 total days
Hazard Inspections	-	82%	100%	90%
Take 5's Completed	-	85%	58%	70%

Mechanism of Injury for Claims Submitted FYTD

		Days Lost #
i) Being hit by a moving object	1	0
ii) Hitting stationary objects	0	0
iii) Muscular stress while handling objects	3	0
iv) Muscular stress with no objects being handled	2	54
v) Muscular stress while lifting	3	53
vi) Being stuck between static objects	2	7
vii) Fall from a height	0	0

BUSINESS PAPERS

viii)	Work related harassment and stress	0	0
			114

2. Update – Certified Agreement 2021

An agreement in principle has been reached with the unions.

An update will be provided at the Council meeting.

3. Recruitment Update

○	Revenue Officer	Appointed
○	Lifeguard – Normanton & Karumba Pools	In progress
○	Hatchery Technician – Barra Centre (Internal)	Appointed
○	Customer Service Officer – Normanton	Appointed
○	Water Treatment Plant Operator	Advertised Internally

4. Drug and Alcohol Testing

Random Drug and Alcohol testing took place from 31 August 2021 to 6 September 2021. A total of 106 were conducted. No detections were recorded.

Consultation (Internal/External):

- Peak Services
- The Drug Detection Agency
- Executive Leadership Team
- Finance Team
- WHS Advisor

Legal Implications:

- Within normal operational parameters.

Financial and Resource Implications:

- Within allocated budget.

Risk Management Implications:

- Within normal operational parameters.

BUSINESS PAPERS

8.4 CHRISTMAS SHUT DOWN DATES

Attachments:	NIL
Author:	Lisa Ruyg - Manager Human Resources
Date:	7 September 2021
Key Outcome:	1.1 – Responsive and effective service delivery
Key Strategy:	1.1.2 Develop and maintain healthy and safe working conditions and regularly review workplace health and safety practices.

Executive Summary:

Council generally closes during the period between Christmas and New Year. The close dates are set by Council on an annual basis to allow for advertising of the shut down and to provide staff with ninety (90) days' notice of the shutdown occurring.

A skeleton staff will be rostered during the shutdown to ensure essential and emergency services are maintained.

RECOMMENDATION:

That Council select an option as presented for Christmas shut down dates.

Background:

It is anticipated the Road Construction Crews will finish on Thursday 16 December 2021.

Proposals for close dates are as follows:

Option A		
Division	Close Commences	Recommencement
Operational Staff (<i>excluding skeleton staff on RMPC, Town Crews and W&W</i>)	12 noon Wednesday 22 December 2021.	Tuesday 4 January 2022.
Office Based Staff	12 noon Wednesday 22 December 2021.	Tuesday 4 January 2022.
Child Care Centre	Provision of childcare services to cease 12 noon Tuesday 21 December 2021. Close for staff 12 noon Wednesday 22 December 2021.	Tuesday 4 January 2022 for staff. Provision of childcare services to recommence Wednesday 5 January 2022.
Libraries	Wednesday 22 December 2021.	Tuesday 4 January 2022.
Normanton and Karumba Pools	To be confirmed.	To be confirmed.
Barra Centre & NTN VIC	Closed Christmas Day and Boxing Day.	
Option B		

BUSINESS PAPERS

Division	Close Commences	Recommencement
Operational Staff (<i>excluding skeleton staff on RMPC, Town Crews and W&W</i>)	Close of business Friday 17 December 2021.	Tuesday 4 January 2022.
Office Based Staff	Close of business Friday 17 December 2021	Tuesday 4 January 2022.
Child Care Centre	Provision of childcare services to cease at close of business Thursday 16 December 2021. Close for staff Friday 17 December 2021.	Tuesday 4 January 2022 for staff. Provision of childcare services to recommence Wednesday 5 January 2022.
Libraries	Close of business Friday 17 December 2021.	Tuesday 4 January 2022.
Normanton and Karumba Pools	To be confirmed.	To be confirmed.
Barra Centre & NTN VIC	Closed Christmas Day and Boxing Day.	

Consultation (Internal/External):

- Chief Executive Officer
- Manager Economic and Community Development
- Barra Centre & Hatchery Manager

Legal Implications:

- Nil.

Financial and Resource Implications:

- Within budget.

Risk Management Implications:

- Risks are within normal operational parameters.

BUSINESS PAPERS

9 REPORTS FROM DIRECTOR OF CORPORATE & COMMUNITY SERVICES

9.1 DCS REPORT

Attachments: 9.1.1. Local Laws Report [↓](#)
Author: Julianne Meier - Director Corporate Services
Date: 9 September 2021

Key Outcome: 7.3 - Strategic management of Council
Key Strategy: 7.3.2 Implement integrated strategic planning approaches across Council, including efficient and effective risk management.

Executive Summary:

This report provides information and updates to Council on various activities and programs that are facilitated within the Director of Corporate Services portfolio.

RECOMMENDATION:

That Council:

1. receive and note the Director of Corporate Services Report; and
2. that those matters not covered by a resolution be noted.

Background:

.1 Actions Outstanding from Previous Meetings

Date:	Action	Status	Comment
	Review the water allocation on all non-profit and sport and recreation users.	In Progress	A review of General Rates and Utility Charges has been undertaken. However it was decided not to change the water methodology for the coming year. The allocations have not changed, some users will be able to use the raw water.

BUSINESS PAPERS

	Liaise with relevant parties to improve connectivity at Normanton Rodeo Grounds	Ongoing	Ongoing – reported fault with Telstra about service dropouts. Officers to discussed issue with Telstra to see if we can increase bandwidth during specific events, however, have been advised we already have the maximum bandwidth. Liaising with ICT and Electrician to investigate opportunities to optimise wi-fi capacity at Rodeo Grounds. A grant has been submitted to set up cameras and wi-fi facilities at the Grounds. The funding is expected to be announced in January 2022.
May-20	Enter into lease agreement with World Fuels and IOR for supply of avgas at Karumba Aerodrome.	Ongoing	Council to provide a small bitumen turnaround area to the bowsers, fill where the bowsers to be placed and a new electrical meter box to supply power to the bowsers. The survey has been completed and Council has received the Registered Plans. Preston Law are in the process of finalising the lease agreements.
Jan-20	Abandoned Vehicles	In Progress	Abandoned vehicles cannot be towed unless to a secure site. There is little room at Council Depot so engineering are identifying a suitable site at the Normanton tip and will obtain quotations to fence so the area can be secured. A site has been identified and cleared on the eastern side of the tip. An area to secure 30 vehicles is able to be fenced. Awaiting outcome of Waste Facility Report.
Jan 21	Lease Agreements	In Progress	Will commence after budget adoption.

.2 Budget

The 2021/2022 budget was adopted at the 30 June 2021 Special Meeting. There is only the first month of the year's transactions to report, but there are no budgetary concerns at this time.

The budget below is included for review.

BUSINESS PAPERS

Row Labels	Sum of Original Budget	Sum of YTD Actual	Sum of Order Value	Sum of Total Actual
Operating Expenditure				
Animal Control	108,216	8,567	0	8,567
Environmental Health	73,481	0	0	0
Information Technology	406,759	67,308	22,924	90,232
Local Laws	162,716	8,545	0	8,545
Major Opex	400,000	72,099	206,457	278,556
Mosquito Control	67,083	325	0	325
Pest Management Operations	77,943	1,350	42,134	43,484
Property And Leases	15,000	0	0	0
Weed Control	119,083	13,422	115,927	129,349
Operating Expenditure Total	1,430,281	171,616	387,442	559,058
Operating Income				
Animal Control	-2,000	-715	0	-715
Environmental Health	0	-1,532	0	-1,532
Local Laws	-89,000	-1,898	0	-1,898
Major Opex	-400,000	0	0	0
Property And Leases	-68,000	-4,000	0	-4,000
Records Management	0	-48	0	-48
Operating Income Total	-559,000	-8,192	0	-8,192
Grand Total	871,281	163,424	387,442	550,866

Pest management operations expenditure includes Round 2 of the 1080 baiting program.

The weed control budget includes purchase orders of \$38,525 for cultural monitoring around the township of Karumba. The actual expenditure is currently \$41,141, amounting to a total expenditure of \$79,666. Some purchase orders have been cancelled and the amount of \$115,927 does not include these changes. The weed control program is not expected to exceed the budgetary allocation at this time.

.3 Program Update

The local laws report for the month of August is attached. The number of illegal campers in the month of August has declined, to be expected as the NT border opened to Queenslanders.

The local laws officer will continue to monitor illegal dumping hotspots, and look for new hotspot areas, where people are illegally dumping rubbish. Whilst we do look for signs of an offender, often this information is not available. In the month of August there were 5 instances of illegal dumping. Three in Normanton on the Town Common and at the Town Dam, and 2 in Karumba. The types of waste included bottles, cans, cars, dead pig, old fish, cartons and general waste.

Audit

The preparation of Council's financial statements has been, as usual a significant body of work and the DRAFT financial statements are presented in a separate report for consideration. Council's external auditors will be onsite the week of the 13th September to conduct the final audit.

Consultation (Internal/External):

- Local Laws Officer
- Director of Engineering
- Engineer

BUSINESS PAPERS

- Chief Executive Officer
- Manager of Finance and Administration

Legal Implications:

- *Local Government Regulation 2012*
- *Local Government Act 2009*

Financial and Resource Implications:

- Within Budget.

Risk Management Implications:

- Risk is considered low and Council will be advised if major items deviate from the adopted budget and forecasts.

In respect of audit matters, risk is dependent on the rating provided in the audit reports.

Local Laws Reporting															
Month	New Animal Registrations				Impounded Animals				Euthanized Animals						
	Ntn	Kba	Ntn	Kba	Dogs	Cats	Other	Ntn	Kba	Euth. Dogs	Euth. Cats	Ntn	Kba		
Jan-21	3	7			7					5		45	30		
Aug-21	9	5			6					5		30	25		
Sep-21															
Oct-21															
Nov-21															
Dec-21															
Jan-22															
Feb-22															
Mar-22															
Apr-22															
May-22															
Jun-22															
Total	12	12	0	0	13	2	75	55	0	0	10	75	55	0	0

Local Laws Reporting														
Month	Illegal Campers		Snakes removed		Overgrown Allotment notices		Abandoned Vehicles		Pound Release fees		Infringements Issued		Fines Collected	
	Ntn	Kba	Ntn	Kba	Ntn	Kba	Ntn	Kba	Ntn	Kba	Ntn	Kba	Ntn	Kba
Jul	10	12	1											
Aug	5	6	2											
Sep														
Oct														
Nov														
Dec														
Jan														
Feb														
Mar														
Apr														
May														
Jun														
Total	15	18	3	0	0	0	0	0	0	0	0	0	0	0

BUSINESS PAPERS

9.2 MONTHLY FINANCIAL REPORT - AUGUST 2021

Attachments:	9.2.1. Monthly Financial Statement - August 2021 ↓ 9.2.2. Major Operating Expenditures August 2021 ↓ 9.2.3. Capital Expenditures August 2021 ↓ 9.2.4. Cash - August 2021 ↓
Author:	Jade Nacario - Manager Finance and Administration
Date:	13 September 2021
Key Outcome:	7.3 - Strategic management of Council
Key Strategy:	7.3.3 Implement sustainable financial management and effective procurement practices.

Executive Summary:

Presentation of the financial report for August 2021 as required under section 204 of the *Local Government Regulation 2012*. The report is presented for noting and indicates whether Council is progressing satisfactorily against its current budget.

RECOMMENDATION:

That Council accepts the Monthly Financial Report, as required under section 204 of the *Local Government Regulation 2012* for the period ended 31 August 2021.

FINANCIAL REPORT

The Monthly Finance Reports are prepared in accordance with the reporting requirements of the *Local Government Act 2009* and *Local Government Regulation 2012 s204*.

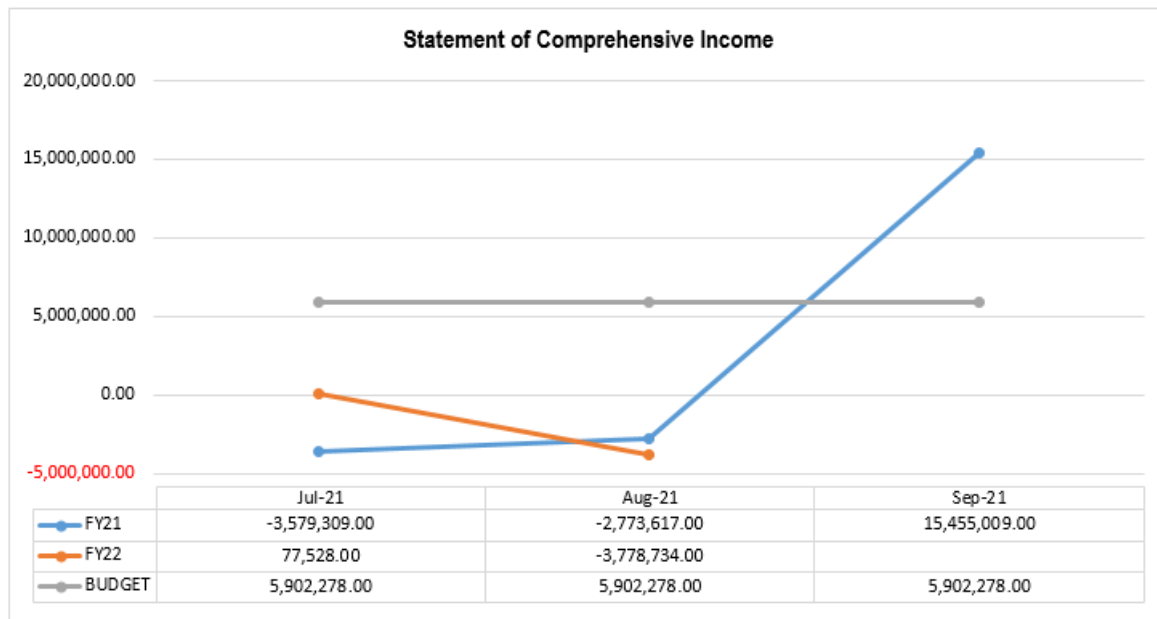
The following reports for 31 August 2021 are attached for Council's information.

- Statement of Comprehensive Income
- Statement of Comprehensive Income by Category
- Statement of Financial Position
- Cashflow Statement
- Accounts Summary

Operating Statement

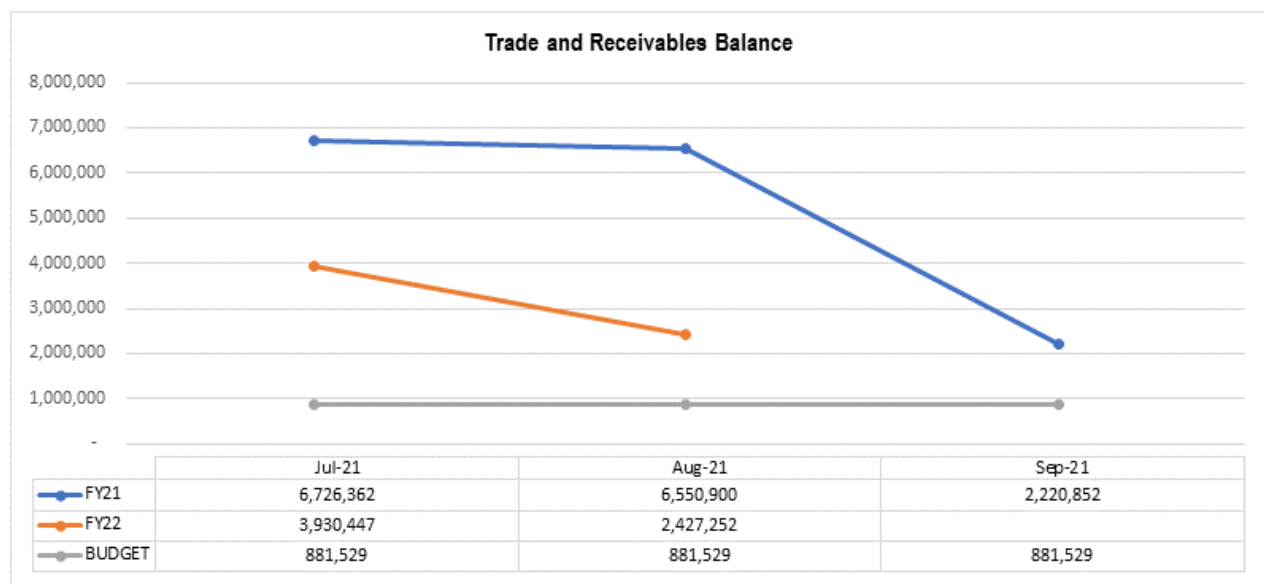
For the second month of the financial year 2021/2022, the comprehensive income statement indicated a net result of \$3,778,734 in deficit which is the sum of \$4,920,355 in recurrent revenue, \$11,216,144 in recurrent expenditure and \$2,517,055 in capital income. Depreciation expenditure for this month is not included in the report as the 2020/2021 asset year is not yet finalized. As per budget, the estimated depreciation expense for this month is \$1,657,714.

BUSINESS PAPERS



Financial Position Reports

The graph below shows Council's *Trade and Receivables* balance of \$ 2,427,252. The receivables balance is made up of rates receivable \$580,412 and the remaining balances are receivables from community loans, Main Roads recoverable works and airport charges.



Rates and Service Charges Receivables

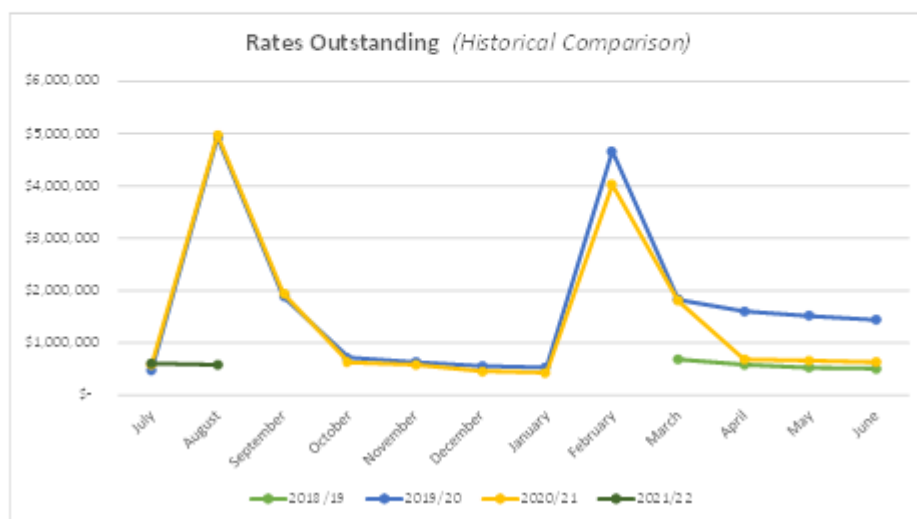
The audit work on the rates system is now complete. Finance team are currently preparing the for the first levy, to be issued in the month of September 2021.

The review of water usage readings has been completed by relevant officers. The total excess water revenue was \$244,893 which was accrued back to 2021 financial accounts.

BUSINESS PAPERS

The outstanding rates for the month of August 2021 is significantly lower compared to the balance of August last year. This is due to the first levy was issued on August last year and the discount period was 30 days after which falls on the following month.

Rates Outstanding					
	%	Aug-21	Jul-21	Jun-21	Aug-20
Current Year	0%	-	-	293,888	4,328,088
1 Year Arrears	38%	281,274	288,201	121,564	284,704
2 Year Arrears	16%	119,414	120,262	51,692	70,532
3+ Year Arrears	27%	196,154	197,754	147,801	165,071
Interest	19%	138,306	138,458	140,167	175,318
Credits		(154,736)	(137,968)	(126,183)	(52,254)
Balance	100%	580,412	606,707	628,928	4,971,459



Major Operating Expenditure Report 2021/2022

This report shows operational projects, some of which are grant funded, Council funded or a combination of both. Please see attached Major Operating Projects Report.

Capital Expenditure Report 2021/2022

Council has a capital budget of \$16.1 million for the 2021/2022 financial year. The attached capital expenditure report shows some projects are multi-year projects and identifies how the project is funded and how the project is tracking against the budget. Council is heavily reliant on grant funding for most capital expenditure, however the following items are fully funded by Council:

- Fleet and Plant Replacement \$1,557,699
- Gilbert St Pontoon Repairs \$ 15,000
- Disability Access Footpaths in Karumba and Normanton \$ 105,000

The following projects are partly funded by Council:

- Disaster Coordination Centre
- Normanton-Burketown Sealing

BUSINESS PAPERS

- Glenore Weir Rectification Stage 2
- Raw Water Irrigation
- Shire Office – External Repair

For capital works that are externally funded, work shall not commence, other than minor preliminary costs, until the funding agreements have been executed. It is noted that any preliminary works are not able to be acquitted against the grant.

The Capital Expenditure budget will be continually assessed to ensure the projects are managed within the budget. Where savings from under expenditure are achieved, it is likely this saving will be offset against other unplanned works. Failure of critical assets is an example of reallocation of budgetary resources. Ideally Council would maintain assets to a standard and spend an amount equivalent to its annual depreciation to achieve this.

Council's capital expenditure for the month of August 2021 was \$2,450,585 of the \$16.1m budget. The \$3.3 million in commitments shows works on those projects are underway.

QTC Loans

Council currently has three loans with Queensland Treasury Corporation (QTC), the details are shown below:

Loan Purpose	Balance	Maturity Date
Glenore Weir	4,681,071	15 March 2035
Karumba Sewerage	1,823,703	15 June 2030
Normanton Water	1,001,531	15 March 2031
TOTAL	7,506,304	

Consultation (Internal/External):

- Executive Leadership Team, Managers and relevant officers

Legal Implications:

- *Local Government Regulation 2012*, section 204:
 1. The local government must prepare a financial report.
 2. The chief executive officer must present the financial report –
 - a. if the local government meets less frequently than monthly—at each meeting of the local government; or
 - b. otherwise — at a meeting of the local government once a month.
 3. The financial report must state the progress that has been made in relation to the local government's budget for the period of the financial year up to a day as near as practicable to the end of the month before the meeting is held.

BUSINESS PAPERS

Financial and Resource Implications:

- The report identifies how Council is tracking against the adopted operational and capital budgets for the financial year.

Risk Management Implications:

- Risk is considered low and Council will be advised if major items deviate from the adopted budget and forecasts.



Statement of Comprehensive Income by Category
 for the period ended 31 August 2021

	Core \$	QRA \$	Non-Core \$	Total \$	Budget \$
Income					
Revenue					
Recurrent revenue					
Rates, levies and charges	-	-	-	-	8,183,000
Fees and charges	102,792	-	211,690	314,481	539,000
Rental income	5,507	-	30,544	36,051	581,000
Interest received	28,423	-	-	28,423	200,000
Sales revenue	3,538,772	-	30,909	3,569,681	10,408,500
Other income	90,414	-	-	90,414	20,000
Grants, subsidies, contributions and donations	730,387	114,315	36,603	881,305	46,487,331
	<u>4,496,294</u>	<u>114,315</u>	<u>309,746</u>	<u>4,920,355</u>	<u>66,418,831</u>
Capital revenue					
Grants, subsidies, contributions and donations	2,517,055	-	-	2,517,055	11,143,759
Total revenue	<u>7,013,350</u>	<u>114,315</u>	<u>309,746</u>	<u>7,437,410</u>	<u>77,562,590</u>
Capital income	-	-	-	-	-
Total income	<u>7,013,350</u>	<u>114,315</u>	<u>309,746</u>	<u>7,437,410</u>	<u>77,562,590</u>
Expenses					
Recurrent expenses					
Employee benefits	(861,634)	(187,614)	(84,485)	(1,133,733)	(10,852,910)
Materials and services	(2,220,198)	(7,591,617)	(203,954)	(10,015,769)	(50,491,285)
Finance costs	(66,642)	-	-	(66,642)	(369,824)
Depreciation	-	-	-	-	(9,946,292)
	<u>(3,148,474)</u>	<u>(7,779,231)</u>	<u>(288,439)</u>	<u>(11,216,144)</u>	<u>(71,660,312)</u>
Capital expenses	0	0	0	0	-
Total expenses	<u>(3,148,474)</u>	<u>(7,779,231)</u>	<u>(288,439)</u>	<u>(11,216,144)</u>	<u>(71,660,312)</u>
Net result	<u>3,864,876</u>	<u>(7,664,916)</u>	<u>21,307</u>	<u>(3,778,734)</u>	<u>5,902,278</u>
Other comprehensive income					
Items that will not be reclassified to net result					
Increase / (decrease) in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u>3,864,876</u>	<u>(7,664,916)</u>	<u>21,307</u>	<u>(3,778,734)</u>	<u>5,902,278</u>

Non Core activities include Les Wilson Barra Discovery Centre, Hatchery, Child Care, Gym, Staff Housing and Prisoner Housing



Statement of Comprehensive Income
 for the period ended 31 August 2021

	31 August 2021	2021.2022
	Actual	Adopted Budget
	\$	\$
Income		
Recurrent Revenue		
Rates and Charges	0	8,183,000
Fees and Charges	314,481	539,000
Rental Income	36,051	581,000
Interest Received	28,423	200,000
Sales & Recoverable Works	3,569,681	10,408,500
Other Recurrent Income	90,414	20,000
Grants, Subsidies and Contributions	881,305	46,487,331
Total Recurrent Revenue	4,920,355	66,418,831
Capital Revenue		
Grants, Subsidies and Contributions	2,517,055	11,143,759
Capital Income	0	0
Total Income	7,437,410	77,562,590
Expenses		
Recurrent Expenses		
Administration and Governance	(478,002)	(5,040,129)
Community	(370,015)	(2,907,107)
Engineering	(495,046)	(4,474,418)
Fleet and Plant	637,644	4,877,878
Recoverable Works	(1,752,843)	(9,096,300)
Environment	(271,287)	(1,283,144)
DRFA	(7,779,231)	(40,031,791)
Tourism	(183,374)	(1,254,213)
Water and Sewerage	(457,346)	(2,134,971)
Finance Costs	(66,642)	(369,824)
Depreciation	0	(9,946,292)
Total Expenses	(11,216,144)	(71,660,312)
Capital Expenses		
	-	-
Total Expenses	(11,216,144)	(71,660,312)
Net Result	(3,778,733)	5,902,278



Statement of Financial Position
 as at 31 August 2021

	31 August 2021 Actual \$	2021.2022 Adopted Budget \$
Current Assets		
Cash and Equivalents	27,305,252	36,376,615
Trade and Other Receivables	2,427,252	881,529
Inventories	639,534	424,693
Other Financial Assets	433,982	433,982
ATO Receivable	1,175,059	0
Contract Assets	6,036,520	14,435,566
Total Current Assets	38,017,598	52,552,385
Non-Current Assets		
Receivables	143,171	90,571
Property, Plant and Equipment	302,282,137	344,165,589
Capital Works in Progress	6,172,812	16,157,389
Total Non-Current Assets	308,598,119	360,413,549
TOTAL ASSETS	346,615,717	412,965,934
Current Liabilities		
Trade and Other Payables	3,602,391	7,530,468
ATO Payable	0	198,786
Interest Bearing Liabilities	502,189	512,809
Provisions	1,086,998	1,285,765
Other Accounts Payable	100,000	100,000
Contract Liabilities	14,398,750	20,415,906
Lease Liabilities	78,000	0
Total Current Liabilities	19,768,328	30,043,734
Non-Current Liabilities		
Interest Bearing Liabilities	7,004,116	6,439,150
Provisions	1,176,562	1,937,954
Other Accounts Payable	100,000	100,000
Lease Liabilities	68,152	0
Total Non-Current Liabilities	8,348,829	8,477,104
TOTAL LIABILITIES	28,117,157	38,520,838
NET COMMUNITY ASSETS	318,498,560	374,445,096
Community Equity		
Asset Revaluation Reserve	208,975,782	269,621,280
Retained Surplus	109,522,779	104,823,816
TOTAL COMMUNITY EQUITY	318,498,560	374,445,096



Cash Flow Statement
 for the period ended 31 August 2021

	31 August 2021	2021-2022
	Actual	Adopted Budget
	\$	\$
Cash Flows From Operating Activities:		
Receipts From Customers	4,531,744	19,185,439
Payments to Suppliers and Employees	(14,857,500)	(61,444,195)
	<u>(10,325,756)</u>	<u>(42,258,756)</u>
Interest Received	28,423	200,000
Rental Income	36,051	581,000
Non Capital Grant and Contributions	881,305	46,487,331
Borrowing Costs	(66,642)	(369,824)
Net Cash Flows From Operating Activities	<u>(9,446,619)</u>	<u>4,639,751</u>
Cash Flows From Investing Activities:		
Payments for Property, Plant and Equipment	(2,534,515)	(16,157,389)
Proceeds From Sale of Property, Plant and Equipment	0	2,184,000
Grants, Subsidies and Contributions	2,517,055	11,143,759
Net Cash Flows From Investing Activities	<u>(17,460)</u>	<u>(2,829,630)</u>
Cash Flows From Financing Activities		
Repayment of Borrowings	0	(487,349)
Net Cash Flows From Financing Activities	<u>0</u>	<u>(487,349)</u>
Net Increase (Decrease) in Cash Held	(9,464,079)	1,322,772
Cash at Beginning of Reporting Period	36,769,331	35,053,843
Cash at End of Reporting Period	<u>27,305,252</u>	<u>36,376,615</u>



Accounts Summary

	31 August 2021	31 July 2021
	\$	\$
General Accounts		
Westpac General Operating Accounts	717,970	584,391
QTC General Fund	23,666,582	25,552,402
QTC Sewerage Reserve	477,745	477,745
QTC Airport Reserve	144,728	144,728
QTC Water Supply Reserve	716,313	716,313
QTC Land Development Reserve	0	0
QTC Plant Replacement Reserve	1,577,306	1,577,306
QTC Flood Damage Event 2021 Reserve	0	0
Total balance held in banks	27,300,643	29,052,885
Trust Accounts		
Queensland Treasury Corporation	91,378	91,378
Westpac Bank	34,979	34,319
Total balance held in trust	126,357	125,697
Other Balances		
CSC Reserves	11,570,235	11,570,235
CSC Provisions	2,263,560	2,263,560
Net of Contract Assets and Liabilities	8,362,230	8,362,230
Total balance reserves, provisions and contract liabilities	22,196,025	22,196,025
QTC Borrowings		
Karumba Sewerage	1,823,703	1,814,029
Normanton Water Upgrade	1,001,531	996,333
Raise Glenore Weir	4,681,071	4,665,274
Total balance QTC borrowings	7,506,304	7,475,635
Net Council Position	-2,401,686	-618,775

Carpentaria Shire Council - Operational Projects Budget - 2021-2022

Job No	Project Description	Project Sponsor	Funding Body	Project Start	Project Finish	Grant Com'n Date	Project Funding Sources					Prior Actuals	Original Budget 2021-2022	Additional Items 2021-2022	YTD Expenses 2021-2022	Committed Orders	Total Expenses 2021-2022
							Project Expense Budget	Project Grant Funding	Other Revenue	Councils General Revenue	0						
GRANTS2002	Tyre Shredding at Normanton Landfill (DSOMIP)	DOE	DES	01-Jul-20	30-Nov-21	30-Jun-21	330,000	195,000	0	135,000	123,401	205,500	172,579	46,319	218,899		
	Community Childcare Fund - Open Competitive Act	DCS	AG	01-Jul-19	30-Jun-23		375,000	375,000	0	0	0	75,000	0	0	0		
	Apprenticeship/Training x 3	CEO	Qld	01-Jul-21	30-Jun-22		45,000	45,000	0	0	0	45,000	0	0	0		
	RADP - Regional Arts Development Fund - Priorities Identified by Committee	DCS	AQ	01-Jul-21	30-Jun-22		29,500	24,500	0	5,000	0	29,500	0	0	0		
UB001	Libraries - First 5 Forever	DCS	SLQ	01-Jul-21	30-Jun-22		4,249	4,249	0	0	9,405	4,249	0	0	0		
450432	Illegal Dumping Grant	DCS	FNOROC	27-Jul-20	30-Nov-21	30-Nov-21	123,000	123,000	0	0	2,476	86,000	1,537	0	1,537		
RM/PC+	RM/PC - Road Maintenance Performance Contracts	DOE	TMR	01-Jul-21	30-Jun-22		1,836,000	2,040,000	0	-204,000	1,177,281	1,836,000	0	0	0		
TM884A	TM884 Kurumba Development Road	DOE	TMR									2,005	34,931	0	36,935		
TM889A	TM889A Burma Development Road	DOE	TMR									43,081	5,119	48,199			
TM889B	TM889B Burma Development Road	DOE	TMR									2,709	1,165	3,874			
TM892A	TM892A Gulf Development Road	DOE	TMR									322	0	322			
TR898U	TR898U TMR EW 898 Burke Development Road (Unsealed)	DOE	TMR									2,735	0	2,735			
TM8055	Recoverable Works - TMR - Projects	DOE	TMR	01-Jul-21	30-Jun-22		7,200,000	8,000,000	0	-800,000	13,318,858	7,200,000	0	0	7,200,000		
TM8067	CN16065 - 89A Walkers Bend Pavement and Culvert Works	DOE	TMR									385,823	489,084	0	874,907		
TM8218	CN16067 - 89A Bang Bang Pavement Works	DOE	TMR									283,045	625,797	0	918,842		
TM8288	89B Pave and Seal Stag 3 (CN-17218)	DOE	TMR									21,329	67,723	0	89,052		
TM8386	CN16288-89B Pavement and Seal Works Stage 2	DOE	TMR									16,692	18,509	0	35,201		
LMC/P7	Recoverable Works - TMR - Lilyvale Subdivision Slipane	DOE	LRC/P									18	45,280	0	45,299		
UB004	TIDS - 899 Culvert	DCS	TMR									67,000	0	0	67,000		
CEN2201	Mental Health	DCS										75,000	0	0	75,000		
CEN2202	Funny Mummies Livin' Ove	DCS										384	0	0	384		
	Move it NO	DCS										10,320	0	0	10,320		
	ICT Projects from the Strategy	DCS	CSC	01-Jul-21	30-Jun-22		30,000	0	0	30,000	0	30,000	0	0	30,000		
	ICT Governance Framework	DCS	CSC	01-Aug-21	30-Sep-21		75,000	0	0	75,000	0	75,000	0	0	75,000		
	Asset Management Plan	CEO	CSC	01-Jul-21	31-Dec-21		15,000	0	0	15,000	0	15,000	0	0	15,000		
	Revenue Review - Water Charges	DCS	CSC	15-Oct-21	31-Mar-22		30,000	0	0	30,000	0	30,000	0	0	30,000		
	Risk Management - Strategic and Operational Risk Registers	DCS	CSC	01-Nov-21	30-Jun-22		20,000	0	0	20,000	0	20,000	0	0	20,000		
	Develop and implement a Youth Strategy for the Shire	DCS	CSC	01-Jul-21	30-Jun-22		11,000	0	0	11,000	0	11,000	0	0	11,000		
	Long-Term Financial Sustainability Strategy	CEO	CSC	01-Oct-21	30-Jun-22		11,000	0	0	11,000	0	11,000	0	0	11,000		
	Sisters of the North	DCS										108,989	0	0	108,989		
200634	Outback by the Sea Festival 2021	CEO	TEQ	01-Jul-21	10-Oct-21		69,000	10,000	9,000	50,000	108,989	69,000	0	0	69,000		
							10,765,069	11,390,069	9,000	-633,000	14,740,794	10,304,659	0	944,280	1,337,582	2,281,862	

Carpentaria Shire Council - Capital Expenditure Budget - 2021-2022

Job No	Project Description	Type	Funding Body	Project Start	Project Finish	Grant Compn'n Date	Project Expense Budget	Project Funding Sources			Councils Contribution to Project	Actuals from Prior Years	Original Budget 2021-2022	Additional Items 2021-2022	YTD Expenses 2021-2022	Committed Orders	Total Expenses 2021-2022
								Project Grant Funding	Asset Sale / Trade-In								
QR88F1	Disaster Coordination Centre - Construct, Demolish Depot Shed	R	QR88F	01-Jul-21	30-Apr-22	30-Jun-22	426,259	376,259	0	50,000	0	0	0	0	0	0	0
CO2106	John Henry Oval - New Change Rooms/3 Bay Shed/Undercover Area	U	DSR	01-Aug-21	15-Dec-21	31-Dec-21	900,000	900,000	0	0	0	0	900,000	0	0	0	0
CP2101	P4138 - Graco Linelazer IV 250595 (linemarket)	R	CSC	01-Jul-20	30-Sep-21		36,000	0	0	36,000	0	0	30,000	0	0	0	0
CP2102	CATERPILLAR 140M MOTOR GRADER (Sell P3018 & P3131) P1673 - Toyota Landcruiser Prado GXL Wagon (M Picketing)	R	CSC	01-Jul-20	31-Jul-21		516,000	0	320,000	196,000	0	0	516,000	0	516,000	0	516,000
CP2115	P1653 - Toyota Hilux Single Cab - Electrician	R	CSC	30-Aug-21	30-Sep-21		0	0	30,000	-30,000	0	0	0	0	0	0	0
CP2104	P1680 - Toyota Hilux SR Dual Cab 4x4 Utility	R	CSC	01-Jul-20	30-Sep-21		62,370	0	15,000	47,370	0	0	62,370	0	62,370	0	62,370
CP2119	P1665 - Toyota Landcruiser Single Cab Workmate - Plumber	R	CSC	01-Jul-20	30-Sep-21		60,000	0	15,000	45,000	0	0	60,000	0	0	0	0
CP2112	P1770 - Ford Ranger Extra Cab 4x4 Utility - Local Laws	R	CSC	01-Jul-20	30-Sep-21		78,000	0	25,000	53,000	0	0	78,000	0	87,355	0	87,355
CP2116	P1604 - Toyota Hilux SR Dual Cab 4x4 Utility - Engineer Works	R	CSC	01-Jul-20	30-Sep-21		56,890	0	15,000	41,890	0	0	56,890	0	56,890	0	56,890
CP2117	P1604 - Toyota Hilux SR Dual Cab 4x4 Utility - Engineer Works	R	CSC	01-Jul-20	30-Sep-21		78,000	0	15,000	63,000	0	0	78,000	0	58,491	0	58,491
CP2114	P1605 - Toyota Hilux SR 4x4 Single Cab Utility - Carpenter	R	CSC	01-Jul-20	30-Sep-21		75,754	0	25,000	50,754	0	0	75,754	0	75,754	0	75,754
CP2113	P1568 - Toyota Hilux SR DC Styleside Ute - WPHS	R	CSC	01-Jul-20	30-Sep-21		72,273	0	7,000	65,273	0	0	72,273	0	72,273	0	72,273
CP2120	P1608 - Toyota Landcruiser Workmate Utility - Workshop	R	CSC	01-Jul-20	30-Sep-21		58,726	0	5,000	53,726	0	0	58,726	0	58,726	0	58,726
CP2107	P1781 - Toyota Hilux SR TD 4x4 Dual Cab Utility - Foreman	R	CSC	01-Jul-20	30-Sep-21		72,745	0	5,000	67,745	0	0	72,745	0	72,737	0	72,737
CP2108	P1789 - Toyota Hilux SR TD 4x4 Dual Cab Utility - Foreman	R	CSC	01-Jul-20	30-Sep-21		59,438	0	0	59,438	0	0	59,438	0	59,438	0	59,438
CP2109	P1750 - Toyota Hilux SR 4x4 Dual Cab Utility - Foreman	R	CSC	01-Jul-20	30-Sep-21		59,438	0	8,000	51,438	0	0	59,438	0	59,438	0	59,438
CP2110	P1771 - Toyota Hilux SR 4x4 Dual Cab Utility - Foreman	R	CSC	01-Jul-20	30-Sep-21		59,438	0	8,000	51,438	0	0	59,438	0	59,438	0	59,438
CP2111	P1774 - Toyota Hilux SR TD 4x4 Dual Cab Utility - Foreman	R	CSC	01-Jul-20	30-Sep-21		59,438	0	8,000	51,438	0	0	59,438	0	59,438	0	59,438
CP2118	P4016 - Jacobsen R.311T Wide area Mower P4013 - Kubota F3680 Front Deck Mower P1772 - Toyota Landcruiser Dual Cab - Mayor P6500 Cardboard Shredder - Karumba Transfer St P4139 Vermeer BC1200XL Wood Chipper P3136 Caterpillar 936E Landfill Compactor New Forklift - Karumba Sewerage Treatment Plant	R	CSC	01-Jul-20	not required		60,000	0	6,000	54,000	0	0	60,000	0	0	0	0
CR2102	Garbage Truck (disposal) Fleet Budget 2021-2022 (Priorities to be Identified) Normanton-Burketown Seal Project 11/12 CSC 0017.1819E REC (Prev CR2004)	R	CSC	19-Jul-21	30-Sep-21	30-Sep-21	500,000	0	100,000	400,000	0	10,260	500,000	0	429,081	0	0
		U	QBA	19-Jul-21	30-Sep-21	30-Sep-21	744,059	717,649	0	26,410	0	744,059	0	429,081	922,810	1,351,891	

Carpentaria Shire Council - Capital Expenditure Budget - 2021-2022

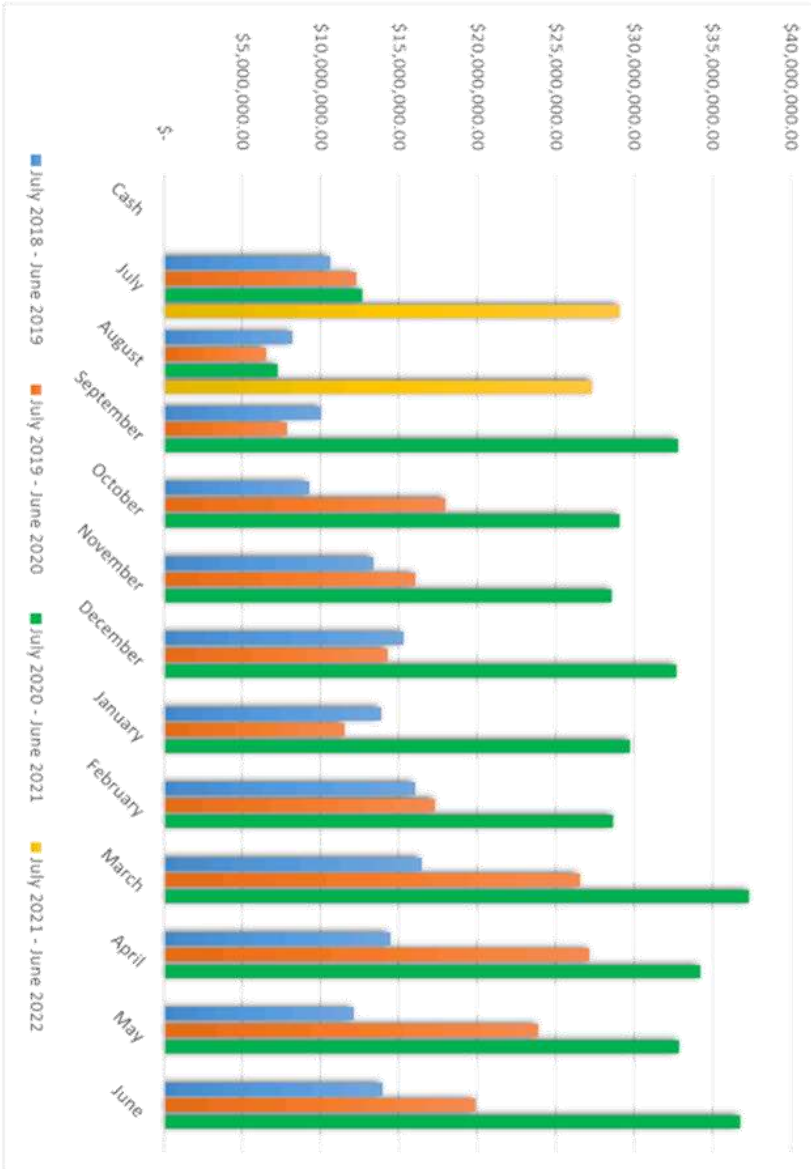
Job No	Project Description	Type	Funding Body	Project Start	Project Finish	Grant Compn Date	Project Expense Budget	Project Funding Sources			Councils Contribution to Project	Actuals from Prior Years	Original Budget 2021-2022	Additional Items 2021-2022	YTD Expenses 2021-2022	Committed Orders	Total Expenses 2021-2022
								Project Grant Funding	Asset Sale / Trade-In	Concessions							
CR2103	Normanton-Burketown Seal Project 13 CSC 0016 1819E REC (Prev CR2003)	U	QRA	19-Jul-21	30-Sep-21	30-Sep-21	2,657,714	2,549,004	0	0	108,710	4,893	2,657,714	0	11,234	243,682	254,916
CW1902	Genore Weir Rectification Stage 2 (UGSSP) De-sludging of Sewerage Lagoon (NDRP)	U	UGSSP	01-Jul-19	31-May-22	30-Jun-22	2,800,000	1,680,000	0	0	1,120,000	1,540,758	1,500,000	0	71,447	67,051	138,499
QRBP2001	CSC 0040 1819E DWS	U	QRA	01-Nov-20	30-Sep-21	31-Oct-21	974,558	974,558	0	0	0	533	974,558	0	533	251,283	251,816
QRBP2002	Replace Damaged Manholes	R	QRA	01-Nov-20	30-Sep-21	31-Oct-21	8,000	6,000	0	2,000	0	8,000	8,000	0	0	0	0
CW2007	BBRF - Raw Water Irrigation Karumba Pool Filtration Pumps (Replace existing pumps to increase efficiency)	N	BBRF	01-Jul-19	30-Nov-21	30-Nov-21	906,000	679,500	0	0	226,500	759,213	187,000	0	95,500	41,500	137,000
LRCIP6	Karumba Pool Filtration Pumps (Replace existing pumps to increase efficiency)	R	LRCIP	01-Jul-21	15-Dec-21	31-Dec-21	20,000	20,000	0	0	0	0	20,000	0	0	108,000	108,000
WQ2201	Town Beautification - Landborough St Development	N	DSDLGP	01-Jul-21		30-Jun-24	200,000	200,000	0	0	0	0	10,000	0	0	0	0
WQ2202	Town Beautification - School Dam Precinct Development Council Staff Housing - Renewals - Prioritised per condition assessments	N	DSDLGP	01-Jul-21		30-Jun-24	300,000	300,000	0	0	0	0	5,000	0	3,843	3,843	3,843
WQ2203	assessments	R	DSDLGP	01-Jul-21		30-Jun-24	400,000	400,000	0	0	0	0	135,000	0	0	0	0
WQ2204	Onsite Chlorine Generators - Normanton & Karumba Pools Water Treatment Plant Controls/Monitoring - Priorities to be established	U	DSDLGP	01-Jul-21		30-Jun-24	320,000	320,000	0	0	0	0	320,000	0	0	0	0
WQ2205	Water Treatment Plant Controls/Monitoring - Priorities to be established	R	DSDLGP	01-Jul-21		30-Jun-24	180,000	180,000	0	0	0	0	15,000	0	0	0	0
WQ2206	Karumba Airport Power Supply Upgrade	U	DSDLGP	01-Sep-21	30-Sep-21	30-Jun-24	60,000	60,000	0	0	0	0	60,000	0	0	17,386	17,386
WQ2207	Water Treatment Plant - Normanton - Reservoir Repairs Genore Weir Emergency Intake and Infrastructure	R	DSDLGP	01-Jul-22	30-Jun-24	30-Jun-24	210,000	210,000	0	0	0	0	0	0	0	0	0
RRF001	Genore Weir Emergency Intake and Infrastructure	R	QRA	01-Jul-21	01-Dec-23	31-Dec-23	320,000	320,000	0	0	0	0	320,000	0	164,260	164,260	
RRF002	Karumba Water Tower/Reservoirs On site Chlorine Generator	U	QRA	01-Jul-21	30-Jun-22	31-Dec-23	180,000	180,000	0	0	0	0	180,000	0	0	0	0
RRF003	Normanton Water Treatment Plant - Study & Design (increase potable supply)	N	QRA		30-Jun-22	31-Dec-23	40,000	40,000	0	0	0	0	40,000	0	0	0	0
RRF004	Karumba Sewerage System - System Review & Master Plan Water Treatment Plant - Normanton - Diversion of Pipework to improve operational efficiency	N	QRA		01-Dec-23	31-Dec-23	80,000	80,000	0	0	0	0	10,000	0	0	0	0
RRF005	Water Treatment Plant - Normanton - Diversion of Pipework to improve operational efficiency	N	QRA		30-Jun-23	31-Dec-23	150,000	150,000	0	0	0	0	0	0	0	0	0
RRF006	Karumba Airport Weather Station	N	QRA		01-Dec-23	31-Dec-23	87,000	87,000	0	0	0	0	0	0	0	0	0
CR2104	Gilbert Street Pontoon Repairs	R	CSC	01-Jul-21	30-Jun-22	30-Jun-22	15,000	0	0	15,000	0	0	15,000	0	0	0	0
CR2105	Disability Access Normanton - Footpaths	R	CSC	01-Jul-21	30-Jun-22	30-Jun-22	60,000	0	0	60,000	0	0	60,000	0	0	0	0
CR2106	Disability Access Karumba - Footpaths	R	CSC	01-Jul-21	30-Jun-22	30-Jun-22	45,000	0	0	45,000	0	0	45,000	0	0	0	0
CR2108	ATSI TIDS Dunbar Kowanyama Road Floodway	U	ATSI/TIDS	01-Jul-21	16-Jul-21	31-Dec-21	925,000	925,000	0	0	0	412,628	844,600	0	512,384	83,465	595,849
LRCIP5	Normanton Entry Signage (Similar to Karumba Signage)	N	LRCIP	31-May-21	01-Dec-21	31-Dec-21	55,000	55,000	0	0	0	13,500	41,500	0	0	31,364	31,364
LRCIP6	Shire Office - External Repair	R	LRCIP	01-Jul-21	01-Dec-21	31-Dec-21	108,000	50,000	0	58,000	0	0	108,000	0	0	0	0
CR2201	Shire Office - Photocopier Roads of Strategic Importance (Ntn to Burketown Rd) (Sealing)	R	CSC	15-Jul-21	01-Dec-21	30-Jun-22	17,000	0	0	17,000	0	0	17,000	0	0	16,547	16,547
RR2201	TIDS/R/R/Council - Normanton to Burketown - Sealing Works	U	ROSI				0	0	0	0	0	0	0	0	0	0	0
	TIDS/R2R	U	TIDS/R2R	01-Jul-21	30-Jun-22	30-Jun-22	1,820,000	1,621,924	0	0	198,076	0	1,820,000	0	721,595	565,097	1,286,691

Carpentaria Shire Council - Capital Expenditure Budget - 2021-2022

Job No	Project Description	Type	Funding Body	Project Start	Project Finish	Grant Comp'n Date	Project Expense Budget	Project Grant Funding	Asset Sale / Trade-In	Councils Contribution to Project	Actuals from Prior Years	Original Budget 2021-2022	Additional Items 2021-2022	YTD Expenses 2021-2022	Committed Orders	Total Expenses 2021-2022
CR2201	Magnificent Creek (Plains Creek) Causeway Upgrade Kowinjama Rd	U	ATSI/TIDS	01-Jul-21	31-Dec-21	30-Jun-22	975,000	975,000	0	0	0	975,000	0	7,915	0	7,915
CL1801	Lilyvale Subdivision Stage 1 Water Infrastructure	N	CSC	01-Jul-21	30-Jun-22		1,500,000	0	1,500,000	0	0	1,500,000	0	12,159	6,660	18,819
New	Road Construction - Access Road	N					228,882	218,882	0	10,000	0	228,882	0	0	0	0
New	Normanton Stormwater Upgrade	U	QRA		30-Jun-23		530,000	500,000	0	30,000	0	530,000	530,000	0	0	0
New	Karumba Point Shoreline	N	QRA		30-Jun-23						0			0	0	0
							20,467,171	14,775,776	2,184,000	3,507,395	2,741,785	16,157,389	758,882	2,450,585	3,372,749	5,823,334
Capital Expenditure by Asset Class							Project Expense Budget	Project Grant Funding	Asset Sale / Trade-In	Councils Contribution to Project	Original Budget 2021-2022					
Roads							7,226,773	6,788,577	0	438,196	7,146,373					
Plant and Equipment							2,241,699	0	684,000	1,557,699	2,235,699					
Land							1,500,000	0	1,500,000	0	1,500,000					
Sewer							1,291,440	1,279,440	0	12,000	992,558					
Water							4,786,000	3,439,500	0	1,346,500	2,242,000					
Other							2,427,000	2,382,000	0	45,000	1,311,500					
Buildings							994,259	886,259	0	108,000	729,259					
							20,467,171	14,775,776	2,184,000	3,507,395	16,157,389					
Capital Expenditure by Type							Project Expense Budget	Project Grant Funding	Asset Sale / Trade-In	Councils Contribution to Project	Original Budget 2021-2022					
U							12,585,213	11,122,017	0	1,463,196	10,975,931					
N							3,908,000	2,091,500	1,500,000	316,500	1,853,500					
R							3,973,958	1,562,259	684,000	1,727,699	3,527,958					
							20,467,171	14,775,776	2,184,000	3,507,395	16,157,389					

CASH

Cash	July	August	September	October	November	December	January	February	March	April	May	June
2019	\$10,624,212.00	\$8,210,979.00	\$10,052,874.00	\$9,230,314.00	\$13,365,287.00	\$15,294,953.00	\$13,866,629.00	\$16,004,746.00	\$16,406,721.00	\$14,429,103.00	\$12,076,778.00	\$13,940,891.00
2020	\$12,280,567.00	\$6,538,396.00	\$7,802,385.00	\$17,986,246.00	\$16,045,726.00	\$14,253,941.00	\$11,534,551.00	\$17,310,350.00	\$26,505,321.00	\$27,149,119.00	\$23,891,105.00	\$19,895,041.00
2021	\$12,668,763.00	\$7,267,828.00	\$32,799,197.00	\$29,061,031.00	\$28,569,461.00	\$32,701,782.00	\$29,755,429.00	\$28,656,349.42	\$37,318,356.00	\$34,226,338.00	\$32,854,549.00	\$36,769,988.00
2022	\$29,066,133.00	\$27,305,252.00										



BUSINESS PAPERS

9.3 2020/2021 DRAFT FINANCIAL STATEMENTS

Attachments:	9.3.1. 2020/2021 Draft Annual Financial Statements ↓
Author:	Julianne Meier - Director Corporate Services
Date:	11 September 2021
Key Outcome:	A well governed, responsive Council, providing effective leadership and management, and respecting community values
Key Strategy:	Maintain a focus on integrity, Accountability and Transparency in all that we do

Executive Summary:

The purpose of this report is to present the Draft Financial Statements for 2020/2021 to the Audit Committee.

RECOMMENDATION:

That Council note the Draft Financial Statements for 2020/2021.

Background:

Section 176 of Local Government Regulation 2012 states the following:

Preparation of financial statements

For each financial year, a local government must prepare each of the following (the financial statements)—

- (a) a general purpose financial statement;
- (b) a current-year financial sustainability statement;
- (c) a long-term financial sustainability statement.

Whilst Council officers maintain records during the year, the financial statements are a summary of the year, and are required to be presented for audit. This requires preparation of workpapers and extensive collaboration across Council.

Some of the various reviews conducted will support our financial position, such as the:

- Road Asset Revaluation;
- Depreciation, Unit Rate and Component Review and Position Papers;
- Revenue Position Paper;
- Rates Audit Work.

This year Altius Accounting Advisors have provided support for the preparation of workpapers. The significant body of work required to present supporting workpapers for the financial statements is extensive. The extra support is expected to increase the quality of the DRAFT provided to audit, and reduce the workload following the audit visit.

As Council's road revaluation is conducted externally, and has been for some years, we have involved Council's engineers, including ERSCON who have extensive knowledge of Council's road network, in the review of the revaluation. This included challenging the methodology provided by the valuers and reviewing their unit rates against the rates Council actually builds a road for.

BUSINESS PAPERS

The revaluation revealed the unit rates used to assess replacement costs in previous years were overstated. In consultation with valuers and management's engineering consultants it was determined that material adjustments were necessary to prior years' replacement costs, accumulated depreciation and depreciation expenses to correct the overstatements related to the affected assets.

The complexity that followed was the accounting treatment and a third balance sheet to restate the prior year balances.

Note 24 Transactions with Related Parties on page 39 of the Financial Statements shows transactions between Related Parties of Councilors and Key Management Personnel. Council should review this note as its purpose is show any transactions between them and Carpentaria Shire Council.

Consultation (Internal/External):

- Council Officers and ELT
- Consulting Engineers – ERSCON, Altius Accounting Advisors
- External Auditors - Crowe Australasia

Legal Implications:

- Nil.

Financial and Resource Implications:

- There were increased financial costs, but these are expected to be within budget.

Risk Management Implications:

- There is no known non-compliance with the relevant legislation, however the risk of non-compliance has been assessed as low.

Carpentaria Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



Carpentaria Shire Council

Financial Statements 2021

General Purpose Financial Statements

for the year ended 30 June 2021

Contents	Page
Primary Financial Statements	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Management Certificate	41
Independent Auditor's Report	42
Current Year Financial Sustainability Statement	
Certificate of Accuracy - Current Year Financial Sustainability Statement	44
Independent Auditor's Report - Current Year Financial Sustainability Statement	45
Unaudited Long Term Financial Sustainability Statement	
Certificate of Accuracy - Long Term Financial Sustainability Statement	47

Carpentaria Shire Council

Financial Statements 2021

Statement of Comprehensive Income
 for the year ended 30 June 2021

\$ '000	Notes	2021	Restated 2020 ⁽¹⁾
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	7,692	7,942
Fees and charges	3b	1,039	674
Sales revenue	3c	23,647	5,812
Grants, subsidies, contributions and donations	3i	42,871	42,502
Total recurrent revenue		<u>75,249</u>	<u>56,930</u>
Capital revenue			
Grants, subsidies, contributions and donations	3ii	7,282	6,763
Total capital revenue		<u>7,282</u>	<u>6,763</u>
Other income			
Rental income	12	563	664
Interest received	4a	211	333
Other Income	4b	117	82
Capital income		15	-
Total other income		<u>906</u>	<u>1,079</u>
Total income		<u>83,437</u>	<u>64,772</u>
Expenses			
Recurrent expenses			
Employee benefits	5	10,231	11,174
Materials and services	6	59,035	40,735
Finance costs		457	419
Depreciation and amortisation:			
- Property, plant and equipment	10	10,994	11,071
- Right of use assets	12	74	-
Total recurrent expenses		<u>80,791</u>	<u>63,399</u>
Other expenses			
Capital Expenses		-	25
Total other expenses		<u>-</u>	<u>25</u>
Total expenses		<u>80,791</u>	<u>63,424</u>
Operating result		<u>2,646</u>	<u>1,348</u>
Net Result		<u>2,646</u>	<u>1,348</u>
Other comprehensive income			
Amounts which will not be reclassified subsequently to the operating result			
Increase/(decrease) in asset revaluation surplus		1,837	1,648
Total other comprehensive income for the year		<u>1,837</u>	<u>1,648</u>
Total comprehensive income for the year		<u>4,483</u>	<u>2,996</u>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

(1) Comparative figures have been restated. Refer to Note 22 for details.

Carpentaria Shire Council

Financial Statements 2021

Statement of Financial Position
 as at 30 June 2021

\$ '000	Notes	2021	Restated 2020 *	Restated 1 July 2019 *
Assets				
Current assets				
Cash and cash equivalents	7	36,768	19,942	13,941
Financial assets	7	-	1,000	1,000
Receivables	8	3,567	3,203	4,413
Inventories		632	613	434
Contract assets	11	6,037	9,567	-
Other assets	9	718	999	-
Non-current assets classified as held for sale		484	478	478
Total current assets		48,206	35,802	20,266
Non-current assets				
Receivables	8	91	159	159
Right of use assets	12	143	-	-
Property, plant and equipment	10	305,818	307,405	306,682
Total non-current assets		306,052	307,564	306,841
Total Assets		354,258	343,366	327,107
Liabilities				
Current liabilities				
Payables	13	7,760	7,530	5,276
Contract liabilities	11	14,162	6,644	-
Borrowings	14	502	479	440
Lease liabilities	12	78	-	-
Provisions	15	1,040	1,368	1,224
Other liabilities		100	100	117
Total current liabilities		23,642	16,121	7,057
Non-current liabilities				
Borrowings	14	6,943	7,430	7,910
Lease liabilities	12	68	-	-
Provisions	15	1,183	1,676	1,918
Other liabilities		100	300	400
Total non-current liabilities		8,294	9,406	10,228
Total Liabilities		31,936	25,527	17,285
Net community assets		322,322	317,839	309,822
Community equity				
Asset revaluation surplus		208,976	207,139	205,490
Retained surplus		113,346	110,700	104,332
Total community equity		322,322	317,839	309,822

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies

(*) Comparative figures have been restated. Refer to Note 22 for details.

Carpentaria Shire Council

Financial Statements 2021

Statement of Changes in Equity
 for the year ended 30 June 2021

\$ '000	Notes	Asset revaluation surplus *	Retained surplus *	Total equity
2021				
Balance as at 1 July		207,139	110,700	317,839
Balance as at 1 July		207,139	110,700	317,839
Net result		-	2,646	2,646
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	10	1,837	-	1,837
Other comprehensive income		1,837	-	1,837
Total comprehensive income for the year		1,837	2,646	4,483
Balance as at 30 June		208,976	113,346	322,322
2020				
Balance as at 1 July		268,162	101,037	369,199
Correction of prior period errors	22	(62,671)	3,294	(59,377)
Adjustment on initial application of AASB 15 / AASB 1058		-	5,021	5,021
Balance as at 1 July		205,491	109,352	314,843
Net result		-	1,348	1,348
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	10	1,648	-	1,648
Other comprehensive income		1,648	-	1,648
Total comprehensive income for the year		1,648	1,348	2,996
Balance as at 30 June		207,139	110,700	317,839

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

(*) Comparative figures have been restated. Refer to Note 22 for details.

Carpentaria Shire Council

Financial Statements 2021

Statement of Cash Flows
 for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Cash flows from operating activities			
Receipts from customers		41,103	11,656
Payments to suppliers and employees		(69,364)	(46,846)
		<u>(28,261)</u>	<u>(35,190)</u>
Receipts			
Rental income		563	664
Interest and investment revenue received		211	332
Operating grants and contributions		45,987	43,551
Payments			
Borrowing costs		(457)	(419)
Other		(1,388)	-
Net cash - operating activities	20	<u>16,655</u>	<u>8,938</u>
Cash flows from investing activities			
Receipts			
Proceeds from sale of financial assets		1,000	188
Grants, subsidies, contributions and donations		7,282	7,676
Payments			
Other investing activity payments		-	(1,000)
Payments for property, plant and equipment		(7,576)	(10,359)
Net cash - investing activities		<u>706</u>	<u>(3,495)</u>
Cash flows from financing activities			
Payments			
Repayment of borrowings		(464)	(441)
Repayments made on leases (principal only)		(71)	-
Net cash flow - financing activities		<u>(535)</u>	<u>(441)</u>
Net increase/(decrease) for the year		<u>16,826</u>	<u>5,002</u>
plus: cash and cash equivalents - beginning		19,942	14,940
Cash and cash equivalents - closing	7	<u>36,768</u>	<u>19,942</u>
Additional information:			
plus: Investments on hand – end of year	7	-	1,000
Total cash, cash equivalents and financial assets		<u>36,768</u>	<u>20,942</u>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Information about these financial statements	7
2a	Analysis of results by function	8
2b	Council functions – analysis of results by function	9
3	Revenue	10
4	Interest and other income	13
5	Employee benefits	13
6	Materials and services	14
7	Cash, cash equivalents and financial assets	14
8	Receivables	15
9	Other assets	16
10	Property, plant and equipment	17
11	Contract Balances	29
12	Leases	30
13	Payables	32
14	Borrowings	32
15	Provisions	33
16	Asset revaluation surplus	34
17	Commitments for Expenditure	35
18	Contingent Liabilities	35
19	Superannuation	36
20	Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities	37
21	Reconciliation of liabilities arising from finance activities	37
22	Correction of error	38
23	Events after the reporting period	39
24	Transactions with Related Parties	39

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Information about these financial statements

(a) Basis of preparation

The Carpentaria Shire Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2020 to 30 June 2021. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

These financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). Council is a not-for-profit entity for financial reporting purposes and complies with Australian Accounting Standards as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment.

(b) New and revised Accounting Standards adopted during the year

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2020. None of the standards had an impact on the reported position, performance and cash flows.

(c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, these standards have not been adopted by Council and will be included in the financial statements on their effective date.

(d) Estimates and Judgements

Council has made a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

- Revenue recognition - Note 3
- Valuation and depreciation of property, plant and equipment - Note 10
- Provisions - Note 15
- Contingent liabilities - Note 18

(e) Rounding and Comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000, unless otherwise stated.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

(f) Taxation

Council is exempt from income tax, however Council is subject to Fringe Benefits Tax, Goods and Services Tax ("GST") and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

(g) COVID-19

As a result of the pandemic, there has been a slight decrease in rates due to additional discounts provided to rate payers although there was no overall significant impact on the normal operations of the Council.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2a. Analysis of results by function

The activities relating to the council's components reported on in Note 2(b) are as follows :

Governance

The objective of corporate governance is for Council to be open, accountable, transparent and deliver value for money community outcomes. This function includes strategic and operational planning, risk management, legal and administrative support. The Mayor, Councillors and Chief Executive Officer are included in corporate governance.

Economic

The objective of this function is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network. It also facilitates the shire's growth and prosperity through well planned and quality development. The objective of planning and development is to ensure that Carpentaria Shire is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the Shire. This function includes activities and services related to town, neighbourhood and regional planning, and management of development approval processes.

Environment

The goals of this program are to protect and support a healthy, safe community through sustainable water services and includes all activities relating to water including flood and waterways management. This program also protects and supports the health of our community by sustainably managing sewerage infrastructure. The program also facilitates waste management to protect and support our community and natural environment by sustainably managing refuse. The function provides refuse collection and disposal services, mosquito and other pest management programs.

Social

The goal of social is to ensure a healthy, vibrant, contemporary and connected community. The function provides well managed and maintained community facilities, and ensures the effective delivery of cultural, welfare and recreational services.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 2b. Council functions - analysis of results by function

Functions \$'000	Gross program income			Gross program expenses			Net result from recurring operations		Net result	Total assets	
	Recurring grants	Recurring other	Capital grants	Capital other	Total Income	Recurring	Capital expenses	Total expenses			
2021											
Governance	5,116	4,245	3,203	-	12,564	(7,145)	-	(7,145)	2,216	5,419	47,817
Economic	35,844	24,085	2,794	15	62,738	(63,324)	-	(63,324)	(3,395)	(586)	194,180
Environment	94	4,286	1,015	-	5,395	(4,827)	-	(4,827)	(447)	568	63,286
Social	1,817	652	270	-	2,739	(5,495)	-	(5,495)	(3,026)	(2,756)	48,975
Total	42,871	33,268	7,282	15	83,436	(80,791)	-	(80,791)	(4,652)	2,645	354,258
2020											
Governance	4,580	4,708	79	-	9,367	(5,748)	-	(5,748)	3,540	3,619	26,269
Economic	37,005	6,128	2,874	-	46,007	(46,414)	(25)	(46,439)	(3,281)	(432)	206,875
Environment	80	4,244	1,907	-	6,231	(4,700)	-	(4,700)	(376)	1,531	62,298
Social	837	427	1,903	-	3,167	(6,537)	-	(6,537)	(5,273)	(3,370)	47,924
Total	42,502	15,507	6,763	-	64,772	(63,399)	(25)	(63,424)	(5,390)	1,348	343,366

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Revenue

\$ '000	2021	2020
(a) Rates, levies and charges		
Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.		
General rates	4,395	4,385
Water	1,643	1,641
Water consumption, rental and sundries	242	207
Sewerage	1,585	1,589
Waste management	703	709
Total rates and utility charge revenue	8,568	8,531
Less: Discounts	(826)	(492)
Less: Pensioner remissions	(45)	(54)
Less: Rates write-off	(5)	(43)
Total rates, levies and charges	7,692	7,942

(b) Fees and charges

Revenue arising from fees and charges is recognised at the point in time when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example pools. There is no material obligation for Council in relation to refunds or returns.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

Airport landing fees	195	270
Animal control fees	5	6
Barra hatchery tours	456	107
Building and development fees	22	3
Cemeteries	47	42
Child care	117	112
Gym	26	23
Licences and registrations	5	-
Libraries	1	1
Swimming pool	6	16
Other fees and charges	159	94
Total fees and charges	1,039	674

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Revenue (continued)

(c) Sales revenue

Sale of goods revenue is recognised at the point in time when the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

\$ '000	2021	2020
Rendering of services		
Road maintenance performance contract (RMPC) works	2,720	2,078
Main roads recoverable works	20,790	3,576
Other works (Barra Hatchery, Boat Ramps, Visitor Information Centre etc)	137	158
Total sale of services	23,647	5,812
Total sales revenue	23,647	5,812

(d) Grants, subsidies, contributions and donations

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when each performance obligation is satisfied.

The performance obligations vary in each agreement but include events, restoration of road damage, purchase of material and supplies etc. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Capital grants

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Revenue (continued)

\$ '000	2021	2020
(i) Operating		
General purpose grants	7,201	5,939
Specific purpose government subsidies and grants	2,412	925
Shire roads flood damage (DRFA)	33,258	35,638
Total recurrent grants, subsidies, contributions and donations	<u>42,871</u>	<u>42,502</u>

(ii) Capital

Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

Specific purpose government subsidies and grants	7,282	6,763
	<u>7,282</u>	<u>6,763</u>
Total capital grants, subsidies, contributions and donations	<u>7,282</u>	<u>6,763</u>

(iii) Timing of revenue recognition for grants, subsidies, contributions and donations

\$ '000	2021		2020	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
Grants and subsidies	7,201	42,952	6,860	42,405
	<u>7,201</u>	<u>42,952</u>	<u>6,860</u>	<u>42,405</u>

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 4. Interest and other income

\$ '000	2021	2020
---------	------	------

(a) Interest received

Interest received from bank and term deposits is accrued over the term of the investment.

Other interest and investment revenue	211	333
Total interest received	211	333

(b) Other income

Sponsorships, refunds and other miscellaneous income are recognised upon receipt.

Other	117	82
Total other income	117	82

Note 5. Employee benefits

\$ '000	Notes	2021	2020
---------	-------	------	------

Employee benefit expenses are recorded when the service has been provided by the employee.

Wages and salaries		7,920	7,981
Councillors remuneration		436	418
Annual, sick and long service leave entitlements		1,161	1,903
Superannuation	19	988	1,034
		10,505	11,336

Other employee related expenses		79	170
		10,584	11,506

Less: capitalised employee expenses		(353)	(332)
-------------------------------------	--	-------	-------

Total employee benefits		10,231	11,174
--------------------------------	--	---------------	---------------

Total Council employees at the reporting date:

Elected members		7	7
Administration staff		46	47
Depot and outdoors staff		58	56
Total full time equivalent employees		111	110

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 6. Materials and services

\$ '000	2021	2020
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Audit of annual financial statements by the Auditor-General of Queensland	95	85
Donations paid	55	47
Airport operations	201	241
Child care centre operations	247	273
Community services	889	714
Council road works	16,086	754
Flood damage maintenance works	34,540	34,259
Pest management	142	266
Public facilities	1,461	1,513
Quarry expenses	55	170
Sewerage operations	528	517
Tourism	569	595
Waste operations	186	231
Water operations	782	713
Other materials and services	3,199	357
Total materials and services	59,035	40,735

Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$59,000 (2020: \$58,500).

Note 7. Cash, cash equivalents and financial assets

\$ '000	2021	2020
Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques received but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to cash and which are subject to an insignificant risk of changes in value.		
Cash and cash equivalents		
Cash at bank and on hand	1,030	1,747
Deposits at call	35,738	18,195
Balance per Statement of Financial Position	36,768	19,942
Balance per Statement of Cashflows	36,768	19,942
Financial assets - current		
Other long term financial assets	-	1,000
Total current financial assets	-	1,000
Total financial assets	-	1,000

Restricted and internally allocated cash and cash equivalents

Council is exposed to credit risk through its investments in the QTC Cash Fund and QTC Working Capital Facility. The QTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", the likelihood of the counterparty not having capacity to meet its financial commitments is low.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 7. Cash, cash equivalents and financial assets (continued)

\$ '000	2021	2020
Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:		
(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:		
Unspent government grants and subsidies	14,162	6,644
Total externally imposed restrictions on cash assets	14,162	6,644
Total unspent restricted cash	14,162	6,644

Council's activities expose it to a variety of financial risks including interest rate risk, credit risk and liquidity risk. Exposure to financial risks is managed in accordance with Council approved policies on financial risk management. These policies focus on managing the volatility of financial markets and seek to minimise potential adverse effects on the financial performance of Council.

Cash and deposits at call are held at both Westpac Banking Corporation (WBC) and Queensland Treasury Corporation (QTC) in term deposits, business cheque accounts and cash management accounts. WBC currently has a short term credit rating of A1+ and long term rating of AA- (Standard & Poor's). QTC is currently rated at 'AA+' (Standard & Poor's) (Australian Government Guaranteed) with a stable outlook.

Investments in financial assets are only made where those assets are with a bank or other financial institution in Australia. Council does not invest in derivatives or other high risk investments.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits, both short and long term, to cater for unexpected volatility in cash flows.

Trust Funds

In accordance with the Local Government Act 2009 and Local Government Regulation 2012, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages). The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

Funds held in trust by outside parties

Some funds belonging to Council are held in the trust funds of third parties. These include grants for water and sewerage infrastructure.

Note 8. Receivables

Receivables, loans and advances are amounts owed to council at year end. They are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued. Terms for loans and advances are usually a maximum of five years with interest charged at non-commercial rates. Security is not normally obtained.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

The loss is recognised in finance costs. The amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

Subsequent recoveries of amounts previously written off in the same period are recognised as finance costs in the Statement of Comprehensive Income.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 8. Receivables (continued)

Because Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts, Council does not impair rate receivables.

\$ '000	2021	2020
Current		
Rateable revenue and utility charges	752	1,557
Trade debtors	2,786	1,623
Loans and advances to community organisations	39	34
Total	<u>3,577</u>	<u>3,214</u>
Less: Loss Allowance	(10)	(11)
Total current receivables	<u>3,567</u>	<u>3,203</u>
Non-current		
Loans and advances to community organisations	91	159
Total	<u>91</u>	<u>159</u>
Total non-current receivables	<u>91</u>	<u>159</u>

Accounting policies

Receivables are measured at amortised cost which approximates fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Interest is charged on outstanding rates. No interest is charged on other debtors.

The exposure to credit risk for receivables by type of counterparty was as follows:

\$ '000	2021	2020
Rates and utility charges	752	1,557
State and Commonwealth Government	2,395	-
Community organisations	130	-
Other	390	-
Total	<u>3,667</u>	<u>1,557</u>

Note 9. Other assets

\$ '000	2021	2020
Current		
Water charges not yet levied	245	227
GST recoverable	473	772
Total current other assets	<u>718</u>	<u>999</u>

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 10. Property, plant and equipment

\$ '000	Capital work in progress		Land and improvements	Buildings	Plant and equipment	Road, drainage and bridge network	Water	Sewerage	Other infrastructure assets	Total
	Cost	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	
2021										
Measurement basis	Cost	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	
Opening gross balance	6,061	4,361	45,401	16,002	252,402	73,963	25,245	24,750	448,185	
Additions - other	5,331	-	216	-	440	1,409	-	178	7,574	
Disposals	(4)	-	-	-	-	-	-	-	(4)	
Revaluation increments to equity (ARS)	-	-	-	-	2,567	-	-	-	2,567	
Transfers between classes	(7,762)	-	2,246	18	3,825	205	87	1,381	-	
Total gross value of property, plant and equipment	3,626	4,361	47,863	16,020	259,234	75,577	25,332	26,309	458,322	
Opening accumulated depreciation and impairment	-	-	18,522	8,253	67,609	29,803	8,461	8,132	140,780	
Depreciation expense	-	-	2,005	1,036	5,336	1,129	451	1,037	10,994	
Revaluation increments to equity (ARS)	-	-	-	-	730	-	-	-	730	
Total accumulated depreciation and impairment property, plant and equipment	-	-	20,527	9,289	73,675	30,932	8,912	9,169	152,504	
Total net book value of property, plant and equipment	3,626	4,361	27,336	6,731	185,559	44,645	16,420	17,140	305,818	
Other information										
Range of estimated useful life (years)		Land not depreciated	10-100	2-40	10-1000	5-80	5-100	5-150	-	
*Asset additions comprise										
Asset renewals	5,331	-	31	-	106	-	-	61	198	
Other additions	5,331	-	185	-	328	1,409	-	117	7,370	
Total asset additions	5,331	-	216	-	434	1,409	-	178	7,568	

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

\$ '000	Capital work in progress		Land and improvements	Buildings	Plant and equipment	Road, drainage and bridge network	Water	Sewerage	Other infrastructure assets	Total
	Cost	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	
2020										
Measurement basis	Cost	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	
Opening gross balance	5,250	4,361	44,854	14,454	343,779	71,227	25,240	22,132	531,297	
Adjustment to opening value	-	-	-	-	(95,077)	-	-	-	(95,077)	
Additions - other	811	-	547	1,958	3,444	843	138	2,618	10,359	
Disposals	-	-	-	-	(410)	-	-	-	(410)	
Revaluation increments to equity (ARS)	-	-	-	-	256	1,893	(133)	-	2,016	
Total gross value of property, plant and equipment	6,061	4,361	45,401	16,002	252,402	73,963	25,245	24,750	448,185	
Opening accumulated depreciation and impairment	-	-	16,518	7,315	97,926	28,306	8,052	7,121	165,238	
Adjustment to opening value	-	-	-	-	(35,700)	-	-	-	(35,700)	
Depreciation expense	-	-	2,004	1,135	5,315	1,057	549	1,011	11,071	
Disposals	-	-	-	-	(197)	-	-	-	(197)	
Revaluation increments to equity (ARS)	-	-	-	-	68	440	(140)	-	368	
Total accumulated depreciation and impairment property, plant and equipment	-	-	18,522	8,253	67,609	29,803	8,461	8,132	140,780	
Total net book value of property, plant and equipment	6,061	4,361	26,879	7,749	184,793	44,160	16,784	16,618	307,405	
Other information										
Range of estimated useful life (years)		Land not depreciated	10-100	2-40	10-1000	5-80	5-100	5-150	-	
*Asset additions comprise										
Asset renewals	811	-	210	1,094	2,921	767	138	337	6,278	
Other additions	-	-	337	864	523	76	-	2,281	4,081	
Total asset additions	811	-	547	1,958	3,444	843	138	2,618	10,359	

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

(a) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the components of parks.

Land under roads

Land under roads and reserve land under the Land Act 1994 or Land Title Act 1994 is controlled by Queensland State Government and not recognised in the Council financial statements.

(b) Measurement

Property, plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

Cost is determined as the fair value of consideration plus costs incidental to the acquisition. Direct labour, materials and an appropriate portion of overheads incurred in the acquisition or construction of assets are also included as capital costs.

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.

When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the provision is initially recognised against property, plant and equipment. Subsequent changes in the provision relating to the discount rate or the estimated amount or timing of restoration costs are recognised against asset revaluation surplus.

(c) Depreciation

Assets are depreciated from the date of acquisition or when an asset is ready for use.

Land, work in progress, certain cultural and heritage assets with heritage listing, road formations and formation work associated with the construction of dams, levee banks and reservoirs are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

The useful life of leasehold improvements is the shorter of the useful life of the asset or the remaining life of the lease.

Where assets have separately identifiable components, these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions.

Key judgement and estimates:

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

(d) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

(e) Valuation

Key judgements and estimates:

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes.

In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available and other inputs as necessary.

Valuation Processes

Council considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. Every 5 years, council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes:

- Management valuation using internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets and an appropriate cost index for the region.
- "Desktop" valuation for land and improvements, buildings and major plant asset classes which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

Revaluation increases are recognised in the asset revaluation surplus unless they are reversing a previous decrease which was taken through the income statement, in that case the increase is taken to the income statement to the extent of the previous decrease.

Revaluation decreases are recognised in the asset revaluation surplus, where there is sufficient amount available in the asset revaluation surplus relating to that asset class. Where there isn't sufficient amount available in the surplus, the decrease is recognised in the statement of comprehensive income.

Where the class of asset has previously decreased in value and this reduction was recognised as an expense, an increase in the value of the class is recognised in the statement of comprehensive income.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Fair values are classified into three levels as follows:

Level 1: Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Fair value based on inputs that are directly or indirectly observable, such as prices for similar assets, for the asset or liability.

Level 3: Fair value based on unobservable inputs for the asset and liability.

There were no transfers between levels during the year.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

Valuation techniques used to derive level 2 and level 3 fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and Improvements (level 2)	Market value	30/06/2019	AssetVal Pty Ltd Group	Utilises prices gathered by way of market transaction evidence involving similarly comparable assets. Approaches under this methodology may include Direct Comparison, Summation or Income Capitalisation, all of which are accepted under the Australian Accounting Standards and Australian Property Institute guidelines.	Determined to be immaterial and consequently not applied.	N/A
Buildings (level 2)	Market value	30/06/2019	AssetVal Pty Ltd Group	Utilises prices gathered by way of market transaction evidence involving similarly comparable assets. Approaches under this methodology may include Direct Comparison, Summation or Income Capitalisation, all of which are accepted under the Australian Accounting Standards and Australian Property Institute guidelines.	Determined to be immaterial and consequently not applied.	N/A

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Buildings (level 3)	Current replacement cost	30/06/2019	AssetVal Pty Ltd Group	Current Replacement Cost Approach determines the cost to a market participant (buyer) to acquire or construct a substitute asset of comparable utility/service potential, adjusted (depreciated) for obsolescence. Depreciation adjustments to measure the Fair Value of an asset typically take into account Physical Deterioration, Functional and Economic Obsolescence.	Determined to be immaterial and consequently not applied	N/A
Road Drainage and Bridge Network	Current replacement cost	30/06/2021	AssetVal Pty Ltd Group	Current Replacement Cost was determined as the cost per unit of service potential of the most appropriate modern replacement asset (adjusted for any difference in future service potential), or as the cost of reproducing or replicating the future service potential of the asset. Where there was no depth of market as determined for the assets, the net current value of an asset was considered as the gross value less accumulated depreciation to reflect the consumed or expired service potential of the asset. Published/available market data for recent projects, and/or published cost guides were utilised to determine the estimated replacement cost (gross value) of the asset, including allowances for preliminaries and professional fees.	Comprehensive valuation	N/A

While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life and asset condition) were also required (level 3).

- Source of raw material, most has been

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements
 for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Road Drainage and Bridge Network	Current replacement cost	30/06/2021	AssetVal Pty Ltd Group	<ul style="list-style-type: none"> - sourced locally from gravel pits for unsealed roads. - Source of water available at low to moderate cost for rural road works (<15km) - Contract crushing utilised for road sealing aggregate and aggregation of sealing projects and renewals to reduce low quantity works and increase economies of scale - Quality of material utilised in pavement construction and extent of compaction of formation varied based on road type and hierarchy <p>Road asset were componentised where required with unit rates applied to the individual components in order to determine the replacement cost.</p> <p>The unit rates applied were based on recent project costs and include all materials, labour and overheads. The unit rates were estimated in consultation with Council's Technical Services staff using information collated from recent project costs</p>	Comprehensive valuation	N/A

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Water	Current replacement cost	30/06/2020	AssetVal Pty Ltd Group	Where there was no depth of market as determined for the assets, the net current value of an asset was considered as the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. Published/available market data for recent projects, and/or published cost guides were utilised to determine the estimated replacement cost (gross value) of the asset, including allowances for preliminaries and professional fees.	Determined to be immaterial and consequently not applied	N/A
				The method used to value Council's water and sewerage assets utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon years of experience, different judgements could result in a different valuation.		

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements
for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Sewerage	Current replacement cost	30/06/2020	AssetVal Pty Ltd Group	Where there was no depth of market as determined for the assets, the net current value of an asset was considered as the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. Published/available market data for recent projects, and/or published cost guides were utilised to determine the estimated replacement cost (gross value) of the asset, including allowances for preliminaries and professional fees.	Determined to be immaterial and consequently not applied	N/A
				The method used to value Council's water and sewerage assets utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon years of experience, different judgements could result in a different valuation.		

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Other Infrastructure Assets	Current replacement cost	30/06/2019	AssetVal Pty Ltd Group	Current Replacement Cost Approach determines the cost to a market participant (buyer) to acquire or construct a substitute asset of comparable utility/service potential, adjusted (depreciated) for obsolescence. Depreciation adjustments to measure the Fair Value of an asset typically take into account Physical Deterioration, Functional and Economic Obsolescence.	Determined to be immaterial and consequently not applied	N/A
				The Current Replacement Cost can be determined as the cost per unit of service potential of the most appropriate modern replacement asset (adjusted for any difference in future service potential), or as the cost of reproducing or replicating the future service potential of the asset.		

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Roads, Drainage and Bridge Network

Significant Inputs:

Economic Useful Life (EUL) Assessment

Remaining Service Potential (RSP) Assessment

Optimised Replacement cost (ORC) analysis

Economic Useful Life (EUL) Assessment

The economic useful life has been assessed based on the aforementioned asset hierarchy, road type segregation and componentisation. These lives were initially measured utilising historical renewal data, regional aggregated data, published failure rates, and supplied data, these inputs were then supplied to Council engineering staff for input and review.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

Hierarchy	Component	EUL (Years)
Sealed	Top seal	10
Sealed	Base seal	60
Sealed	Pavement	180
Sealed	Formation	1000
Gravel	Pavement	60
Gravel	Gravel (surface)	20
Gravel	Formation	1000
Formed	Formation	1000

Remaining Service Potential (RSP) Assessment

A condition assessment was applied, which is based on factors such as the age of the asset, overall condition as noted by the Valuer during inspection, economic and/or functional obsolescence. The condition assessment directly translates to the level of depreciation applied.

Accumulated Depreciation

Optimised Replacement Cost (ORC) Analysis

While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life and asset condition) were also required (level 3).

- Source of raw material, most has been sourced locally from gravel pits for unsealed roads.
- Source of water available at low to moderate cost for rural road works (<15km).
- Contract crushing utilised for road sealing aggregate and aggregation of sealing projects and renewals to reduce low quantity works and increase economies of scale.
- Quality of material utilised in pavement construction and extent of compaction of formation varied based on road type and hierarchy.

Infrastructure assets were compartmentised where required with unit rates applied to the individual components in order to determine the replacement cost.

The unit rates applied were based on recent project costs and include all materials, labour and overheads. The unit rates were estimated in consultation with Council's Technical Services staff using information collated from recent project costs.

Water and Sewerage - Calculation of Current Replacement Cost

Significant inputs:

- Economic Useful Life (EUL) Assessment
- Remaining Service Potential (RSP) Assessment
- Optimised Replacement cost (ORC) analysis

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements for the year ended 30 June 2021

Note 10. Property, plant and equipment (continued)

Economic Useful Life (EUL) Assessment

The economic useful life has been assessed based on the aforementioned asset hierarchy, water and sewerage type segregation and componentisation. These lives were initially measured utilising historical renewal data, regional aggregated data, published failure rates, and supplied data, these inputs were then supplied to Council engineering staff for input and review.

Hierarchy	Component	EUL (Years)
Reticulation	Main	80
Reticulation	Water Meters	25
Reticulation	Point Assets (Valves, manholes)	20-80
Active Water Assets	Structures, Pumps, Electrical	5-80
Active Sewer Assets	Structures, Pumps, Electrical	10-80

Remaining Service Potential (RSP) Assessment

A condition assessment was applied, which is based on factors such as the age of the asset, overall condition as noted by the Valuer during inspection, economic and/or functional obsolescence. The condition assessment directly translates to the level of depreciation applied.

Accumulated Depreciation

To calculate the appropriate amount of accumulated depreciation, assets were either subject to a site inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for sampled visible assets), the assets were allocated a condition assessment, which was used to estimate remaining useful life.

Optimised Replacement Cost (ORC) Analysis

While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life and asset condition) were also required (level 3).

The optimised replacement cost has been calculated by the valuer with reference to unit rates for network assets calculated in consultation with the council and lump sum figures for complex assets. The rates assume an incremental Greenfields approach and exclude Brownfield cost components. The valuer have involved the Council's engineering team as much as possible when developing the unit rates and relied on a combination of sources, cost guides, historical costs, contractor rates, future works and regional information.

Infrastructure assets were componentised where required with unit rates applied to the individual components in order to determine the replacement cost.

The unit rates applied were based on Brownfield project costs and include all materials, labour and overheads. The unit rates were estimated in consultation with Council's Technical Services staff using information collated from recent project costs.

Water and Sewer - Unobservable Inputs

The method used to value Council's water and sewerage assets utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon years of experience, different judgements could result in a different valuation.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 11. Contract Balances

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

\$ '000	2021	2020
(a) Contract assets		
Contract assets	6,037	9,567
Total current contract assets	6,037	9,567
(b) Contract liabilities		
Current		
Funds received upfront to construct Council controlled assets	1,551	1,965
Non-capital performance obligations not yet satisfied	12,611	4,679
Total current contract liabilities	14,162	6,644
Classified as:		
Current contract liabilities	14,162	6,644
Total contract liabilities	14,162	6,644
Contract liabilities consist of funding received in advance for maintenance and restoration of road, sewerage, building improvements and signages.		
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	764	870
Non-capital performance obligations	4,354	1,894
Total revenue included in the contract liability	5,118	2,764

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12. Leases

Council as a lessee

Council has leases in place over plant and machinery. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

Where Council assesses that an agreement contains a lease, a right of use asset and lease liability is recognised on inception of the lease. Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / concessionary leases

Council has a number of leases at significantly below market for Land and Buildings which are used for the following purpose:

- Community halls and
- Sports and recreation

Council does not believe that any of the leases in place are individually material.

Terms and conditions of leases

Machinery

Council leases a refuse compactor from North West Services Pty Ltd with an initial term of 3 years. The lease payments are fixed for the term of the lease.

\$ '000	Machinery	Total
Opening balance at 1 July	–	–
Additions to right-of-use assets	213	213
Adjustments to right-of-use assets due to re-measurement of lease liability	4	4
Depreciation charge	(74)	(74)
Balance at 30 June	143	143

The table below shows the maturity analysis of the lease liabilities based on contractual cashflows and therefore the amounts will not be the same as the recognised lease liability in the statement of financial position.

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per statement of financial position
Lease - machinery	78	72	–	150	146

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12. Leases (continued)

Amounts included in the statement of comprehensive income related to leases

The following amounts have been recognised in the statement of comprehensive income for leases where Council is the lessee.

\$ '000	2021	2020
Interest on lease liabilities	7	-
Depreciation of right of use asset	74	-
Expenses relating to short-term leases	2,642	5,851
Net expense relating to leases	2,723	5,851

Amounts included in the statement of cash flows related to leases

The following amounts have been recognised in the statement of cash flows for leases where Council is the lessee.

\$ '000	2021	2020
Operating lease	2,720	5,851
Total cash inflows/(outflows) for leases	2,720	5,851

Council as a lessor

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 Revenue from Contracts with Customers.

\$ '000	2021	2020
---------	------	------

Operating leases

Where Council retains the risks and rewards relating to a lease, the lease is classified as an operating lease.

Rent from property is recognised as income on a periodic straight line basis over the lease term.

The minimum lease receipts arising from operating leases are as follows:

	2021 \$'000	2020 \$'000
Not later than one year	73	83
Between one and five years	236	274
Later than five years	212	249
	521	606

Housing rentals	454	498
Commercial rent	48	100
Other rentals	61	66
Total operating lease income (rental income)	563	664

Net operating lease profit/(loss)	563	664
------------------------------------------	------------	------------

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Payables

\$ '000	2021	2020
Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase / contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms. A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.		
Current		
Creditors and accruals	7,631	7,410
Prepaid rates	126	120
Other	3	-
Total current payables	7,760	7,530

Note 14. Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these liabilities are measured at amortised cost. Principal and interest repayments are made monthly in arrears.

All borrowings are in \$A denominated amounts and interest is expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 June 2030 to 15 March 2035.

Council adopts an annual debt policy that sets out council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's (QTC) borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

\$ '000	2021	2020
Current		
Loans - QTC	502	479
Total current borrowings	502	479
Non-current		
Loans - QTC	6,943	7,430
Total non-current borrowings	6,943	7,430

Reconciliation of Loan Movements for the year

Loans - Queensland Treasury Corporation

Opening balance at beginning of financial year	7,909	8,350
Principal repayments	(464)	(441)
Book value at end of financial year	7,445	7,909

When the Council borrows, it borrows from the Queensland Treasury Corporation. Borrowings by the Council are constrained by the provisions of the *Statutory Bodies Financial Arrangements Act 1982*.

The QTC loan market value at the reporting date was \$8,825,392. This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

The following table sets out the Council's liquidity risk of borrowings in a format as it might be provided to management. The amounts disclosed in the maturity analysis represent the contractual undiscounted cashflows at the balance date:

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 14. Borrowings (continued)

	0 to 1 year \$'000	1 to 5 years \$'000	Over 5 years \$'000	Total contractual cash flows \$'000	Carrying
2021					
Loans - QTC	842	3,367	5,569	9,779	7,445
2020					
Loans - QTC	842	3,369	6,411	10,622	7,909

The outflows in the above table are not expected to occur significantly earlier or for significantly different amounts than indicated in the table.

No assets have been pledged as security by the council for any liabilities, however all loans are guaranteed by the Queensland Government. There have been no defaults or breaches of the loan agreement during the 2021 or 2020 financial years.

Carpentaria Shire Council is exposed to interest risk through its borrowings from QTC. Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised. QTC Fixed Rate Loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

Note 15. Provisions

Liabilities are recognised for employee benefits such as annual and long service leave in respect of services provided by the employees up to the reporting date.

Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. The provision is discounted using the Commonwealth Bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.

Refuse dump restoration

Provision is made for the cost of restoration of refuse dumps where it is probable the Council will be liable, or required, to incur cost on the cessation of use of these facilities. The provision is measured at the expected cost of the work required, discounted to current day values using the interest rates attaching to Commonwealth Government guaranteed securities with a maturity date corresponding to the anticipated date of restoration. The refuse restoration closing balance of \$879,934 (2020: \$1,212,406) is the present value of the estimated cost of restoring the refuse disposal sites to a useable state at the end of their useful lives. The projected cost at closing date of 2066 is \$994,854 (2020: \$922,406)

The provision represents the present value of the anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the remaining operating site will close in 2066 and that the restoration will occur progressively over the subsequent four years.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 15. Provisions (continued)

As refuse dumps are on state reserves which the Council does not control, the provision for restoration is treated as an expense in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

\$ '000	2021	2020
Current		
Annual leave	813	958
Long service leave	104	275
Sick leave	78	98
Other employee entitlements	35	37
Sub total - aggregate employee benefits	1,030	1,368
Refuse restoration	10	-
Total current provisions	1,040	1,368
Non-current		
Long service leave	313	464
Sub total - aggregate employee benefits	313	464
Refuse restoration	870	1,212
Total non-current provisions	1,183	1,676
Refuse restoration		
Balance at beginning of financial year	1,212	1,633
Increase in provision due to unwinding of discount	21	(421)
Increase (decrease) in provision due to unwinding of discounts and change in estimates	(353)	-
Balance at end of financial year	880	1,212

Note 16. Asset revaluation surplus

The asset revaluation surplus comprised of revaluation movements on Property Plant and Equipment. Increases and decreases of revaluation are offset within a class of assets.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 17. Commitments for Expenditure

\$ '000	2021	2020
(a) Contractual commitments		
Contractual commitments at end of financial year but not recognised in the financial statements are as follows:		
Flood damage works	944	1,474
Other operating expenditures	–	53
	944	1,527
(b) Capital Commitments		
Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:		
Property, plant and equipment		
Water assets	50	148
Plant and equipment	935	–
Others	160	–
Total commitments	1,145	148
These expenditures are payable as follows:		
Within one year	1,145	148
Total payable	1,145	148

Note 18. Contingent Liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2021 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$209,561.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 19. Superannuation

Council contributes to the LGIASuper previously known as Local Government Superannuation Scheme (Qld) (the scheme). LGIASuper is a Multiemployer Plan as defined in Australian Accounting Standard AASB 119 Employee Benefits. The scheme has a number of elements including defined benefits funds and an accumulated benefits fund. Council does not have any employees who are members of the defined benefits funds and so is not exposed to the obligations, assets or costs associated with these funds. Council has employees who are members of the accumulated benefits fund.

\$ '000	Notes	2021	2020
Other superannuation contributions for employees		988	1,034
Total superannuation contributions paid by Council for employees	5	988	1,034

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 20. Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities

\$ '000	2021	2020
Net operating result from income statement	2,646	1,348
Non-cash items		
Depreciation and amortisation	11,068	11,071
	<u>11,068</u>	<u>11,071</u>
Losses/(gains) recognised on fair value re-measurements through the income		
Unwinding of discount rates on reinstatement provisions	(15)	-
	<u>(15)</u>	<u>-</u>
Investing and development activities		
Net (profit)/loss on disposal of assets	-	25
Capital grants and contributions	(7,282)	(7,676)
	<u>(7,282)</u>	<u>(7,651)</u>
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(295)	212
Increase/(decrease) in provision for doubtful debts	(1)	-
(Increase)/decrease in inventories	(19)	(179)
(Increase)/decrease in contract assets	3,530	(925)
(Increase)/decrease in other assets	281	-
Increase/(decrease) in payables	221	2,254
Increase/(decrease) in contract liabilities	7,518	3,023
Increase/(decrease) in employee leave entitlements	(489)	-
Increase/(decrease) in other provisions	(317)	(98)
Increase/(decrease) in other liabilities	(191)	(117)
	<u>10,238</u>	<u>4,170</u>
Net cash provided from/(used in) operating activities from the statement of cash flows	<u>16,655</u>	<u>8,938</u>

Note 21. Reconciliation of liabilities arising from finance activities

\$ '000	as at 30/06/20	Change in accounting policy	Cashflows	Non-cash changes (new leases)	as at 30/06/21
	Opening Balance				Closing balance
Borrowings	7,909	-	(464)	-	7,445
	<u>7,909</u>	-	<u>(464)</u>	-	<u>7,445</u>
\$ '000	as at 30/06/19	Change in accounting policy	Cashflows	Non-cash changes (new leases)	as at 30/06/20
	Opening Balance				Closing balance
Borrowings	8,350	-	(441)	-	7,909
	<u>8,350</u>	-	<u>(441)</u>	-	<u>7,909</u>

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 22. Correction of error

Nature of prior-period error

During the year Council performed a comprehensive revaluation of the roads, drainage and bridges network to reflect fair values as at 30 June 2021. The revaluation revealed the unit rates used to assess replacement costs in previous years were overstated. In consultation with valuers and management's engineering consultants it was determined that material adjustments were necessary to prior years' replacement costs, accumulated depreciation and depreciation expenses to correct the overstatements related to the affected assets.

The errors described above have been corrected by restating the balances at the beginning of the comparative period (1 July 2019) with the adjustments taken to equity at that date. Comparatives have been changed to reflect the corrected amounts and the impact on each item in the financial statements is shown below.

Changes to the opening Statement of Financial Position at 1 July 2019

Statement of Financial Position

\$ '000	Original Balance 1 July, 2019	Adjustment	Restated Balance 1 July, 2019
Property, plant and equipment	366,059	(59,377)	306,682
Net community assets	369,200	(59,377)	309,823
Asset revaluation surplus	268,161	(62,671)	205,490
Retained surplus	101,039	3,294	104,333
Total community equity	369,200	(59,377)	309,823

Adjustments to the comparative figures for the year ended 30 June 2020

Statement of Financial Position

\$ '000	Original Balance 30 June, 2020	Adjustment	Restated Balance 30 June, 2020
Property, plant and equipment	363,279	(55,874)	307,405
Net community assets	373,713	(55,874)	317,839
Asset revaluation surplus	269,621	(62,482)	207,139
Retained surplus	104,092	6,608	110,700
Total community equity	373,713	(55,874)	317,839

Statement of Comprehensive Income

\$ '000	Original Balance 30 June, 2020	Adjustment	Restated Balance 30 June, 2020
Depreciation	14,386	(3,314)	11,072
Total expenses	66,739	(3,314)	63,425
Operating result	(1,967)	3,314	1,347
Net result	(1,967)	3,314	1,347

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 22. Correction of error (continued)

Other comprehensive income

\$ '000	Original Balance 30 June, 2020	Adjustment	Restated Balance 30 June, 2020
Increase/(decrease) in asset revaluation surplus	1,460	188	1,648
Total other comprehensive income for the year	1,460	188	1,648

Note 23. Events after the reporting period

The novel coronavirus (COVID-19) has spread globally at a rapid rate and the health crisis has had a real and significant economic impact globally, including in Australia. The restrictions imposed by the Commonwealth and Queensland governments have caused interruptions and had overwhelming effects on individuals, businesses and communities.

In response to the current economic climate and impact of COVID-19 on the community, Carpentaria Shire Council resolved not to charge interest on outstanding debts for the period 15 April 2020 to 30 June 2021. Furthermore, debt collection activity was also ceased during this period. Council resolved to adopt a 0% interest charge for the 2020-21 financial year and debt collection is yet to resume.

There have not been any significant adverse operational or financial impacts as a result of the COVID-19 pandemic. Any known impacts have been reflected in the financial statements.

To the best of Council's knowledge at the date of this financial report, there are no other post balance date events that are likely to have a material impact on the financial statements.

Note 24. Transactions with Related Parties

(a) Key management personnel

Transactions with key management personnel

KMP are the Mayor, Deputy Mayor, Councillors, Chief Executive Officer, Director of Corporate Services and Director of Engineering.

The compensation paid to KMP comprises:

\$ '000	2021	2020
The compensation paid to key management personnel for comprises:		
Short-term employee benefits	831	1,207
Post-employment benefits	91	113
Long-term benefits	3	14
Total	925	1,334

(b) Other Related Parties

Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse.

Carpentaria Shire Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 24. Transactions with Related Parties (continued)

Details of transactions between council and other related parties are disclosed below:

	Additional information	2021	2020
		\$'000	\$'000
Purchase of materials and services from entities controlled by KMP	24(b)(i)	9,354	9,438
Purchase of materials and services from entities controlled by close family members of KMP		-	129
Employee expenses for close family members of KMP	24(b)(ii)	261	183
Total		9,615	9,750

(i) Council purchased the following material and services from entities that are controlled by KMP. All purchases were at arm's length and were in the normal course of Council operations:

	2021	2020
	\$'000	\$'000
Contracting services (machinery hire and trade services)	8,745	9,433
Goods/services	609	4
Total	9,354	9,437

(ii) All close family members of KMP were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. Council employs 111 (2020: 110) full-time equivalent employees of which only 4 are close family members of key management personnel.

(c) Loans and guarantees to/from related parties

Council does not make loans or receive loans from related parties. No guarantees have been provided.

(d) Commitments to/from other related parties

Council entered into a contract with entities controlled by Councillors Amanda Scott, Bradley Hawkins and Peter Wells as Pre-Qualified Supplier for Hire of Plant and Equipment for the 2020 Construction Season. This tender was effective on 1 May 2019. This is a continual contract with no total contract value available until completion of season. The contract was the result of a tender process in accordance with Council's normal procedures and policies. Councillors Amanda Scott, Bradley Hawkins and Peter Wells were not involved in the decision of awarding the contract. Subsequently, Council has renewed pre-qualified suppliers of the plant for 2021 construction season effective March 2021.

As of 30 June 2021, Council had an outstanding payables to related entities of \$296,540.

(e) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of Council live and operate within Carpentaria Shire. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Use of the Normanton and Karumba Pools and Gyms
- Borrowing of books from the Council libraries

Council has not included these types of transactions in its disclosure, where they are made on the same terms and conditions available to the general public.

Carpentaria Shire Council

Financial Statements 2021

General Purpose Financial Statements

for the year ended 30 June 2021

Management Certificate

for the year ended 30 June 2019

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the Local Government Regulation 2012 (the Regulation) and other prescribed requirements.

In accordance with Section 212(5) of the Regulation, we certify that:

- i. the prescribed requirements of the Local Government Act 2009 and Local Government Regulations 2012 for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 2 to 40, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.

Mayor

Jack Bawden

Date: ____/____/____

Chief Executive Officer

Mark Crawley

Date: ____/____/____

Carpentaria Shire Council

Financial Statements 2021

General Purpose Financial Statements
for the year ended 30 June 2021

Carpentaria Shire Council

Financial Statements 2021

General Purpose Financial Statements

for the year ended 30 June 2021

Current Year Financial Sustainability Statement

\$ '000	Actual 2021	Target 2021
Measures of financial sustainability		
1. Operating surplus ratio		
Net result (excluding capital items)		
Total operating revenue (excluding capital items)	(6.11)%	<=10.00%
2. Asset sustainability ratio		
Capital expenditure on the replacement of assets (renewals)		
Depreciation expense	1.80%	>90.00%
3. Net financial liabilities ratio		
Total liabilities less current assets		
Total operating revenue (excluding capital items)	(21.37)%	<60.00%

Carpentaria Shire Council

Financial Statements 2021

General Purpose Financial Statements

for the year ended 30 June 2021

Certificate of Accuracy

for the year ended 30 June 2021

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability statement has been accurately calculated.

Mayor

Jack Bawden

Date: ____/____/____

Chief Executive Officer

Mark Crawley

Date: ____/____/____

Carpentaria Shire Council

Financial Statements 2021

General Purpose Financial Statements

for the year ended 30 June 2021

Current Year Financial Sustainability Statement

Independent Auditor's Report - Current Year Financial Sustainability Statement

Carpentaria Shire Council

Financial Statements 2021

General Purpose Financial Statements for the year ended 30 June 2021

Unaudited Long Term Financial Sustainability Statement

\$ '000	Target		Forecast									
	2021	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Measures of financials sustainability												
1. Operating surplus ratio												
Net result (excluding capital items)												
Total operating revenue (excluding capital items)												
		<=10.00%	(6.11)%	(7.89)%	(7.49)%	(7.15)%	(6.81)%	(6.48)%	(6.16)%	(5.83)%	(5.52)%	(4.91)%
2. Asset sustainability ratio												
Capital expenditure on the replacement of assets (renewals)												
Depreciation expense		>90.00%	1.80%	33.46%	18.95%	19.12%	19.29%	19.46%	19.64%	19.83%	20.01%	20.20%
3. Net financial liabilities ratio												
Total liabilities less current assets												
Total operating revenue (excluding capital items)		<60.00%	(21.37)%	(21.13)%	(21.28)%	(21.46)%	(21.80)%	(22.28)%	(22.94)%	(23.76)%	(24.75)%	(25.89)%

Carpentaria Shire Council Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Carpentaria Shire Council

Financial Statements 2021

General Purpose Financial Statements

for the year ended 30 June 2021

Certificate of Accuracy - Long Term Financial Sustainability Statement

Certificate of Accuracy

for the long-term financial sustainability statement prepared as at 30 June 2021

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.

Mayor

Jack Bawden

Date: ____/____/____

Chief Executive Officer

Mark Crawley

Date: ____/____/____

BUSINESS PAPERS

9.4 COMMUNITY DEVELOPMENT REPORT

Attachments:	9.4.1. Library monthly report ↓
Author:	Cherie Schafer - Manager Economic & Community Development
Date:	11 September 2021
Key Outcome:	2.1 - A creative, educated community
Key Strategy:	2.1.3 Provide contemporary library facilities and services across the region to meet the needs of the community.

Executive Summary:

This report provides information and updates to Council on various activities and programs that are facilitated within the Community, Cultural Services and Economic Development portfolio of Council.

RECOMMENDATION:

That Council:

1. note the Community Development Report; and
2. that those matters not covered by resolution be noted.

1. MATTERS FOR INFORMATION:

1.1 Normanton and Karumba Library Statistics

Statistics have been provided on the statistics and general information for the Normanton and Karumba Libraries for the month of August (attached).

From the 4th of October, the Normanton Library/VIC will return to the out of season opening hours which is 9am to 1pm Monday to Friday. Staff have advised that tourist visiting the VIC has significantly reduced over the past three weeks.

1.2 Normanton Childcare

The Normanton Childcare Centre provides an important service to the community and is operated by Council Monday to Friday from 7.30am to 5.30pm. Updates around this month's activities are as per below:

- The Childcare has participated in book week and science week this month with several activities ran with the children over this period.

BUSINESS PAPERS

- The Speech Therapist and Occupational Therapist visited the centre this month to work with the children and educators.
- Staff conducted training around behavioural management this month as well as how to develop strategic improvement plans, and how to access resources, training, and development opportunities.

1.3 Community Donations approved under the CEO delegation

Council receives numerous requests for donations throughout the year to assist not for profit community groups with their sporting activities/community events a table of previously approved donation and applications that have been received and approved under the Chief Executive Officer's delegation are listed below.

Acct Code	Account	Current Budget	Actual
IK1000	In Kind - Bynoe	0.00	8293.63
IK1020	In Kind - Country Womans Association	0.00	1418.18
IK1040	In Kind - Gulf Christian College	0.00	4205.45
IK1070	In Kind - Karumba Recreation Club	0.00	881.82
IK1080	In Kind - Karumba State School	0.00	0.00
IK1120	In Kind - Normanton Rodeo	0.00	1436.36
IK1130	In Kind - Normanton State School	0.00	5927.62
IK1131	In Kind - P & C Normanton State School	0.00	0.00
IK1140	In Kind - Normanton Stingers	0.00	5526.04
IK1230	In Kind - Kurtijar Aboriginal Corporation	0.00	153.44
IK1240	In Kind - Arts Council	0.00	0.00
IK1250	In Kind - Riverside Christian College	0.00	1136.36
IK1252	In Kind - Junior Rugby League	0.00	3000.00
IK1258	In Kind - Normanton Athletics Club	0.00	3418.18
IK1259	In Kind - Karumba Social Netball	0.00	0.00
IK1260	In Kind - Mount Isa School of the Air	0.00	2604.54
IK1263	In Kind - Normanton Hope	0.00	272.73
IK1558	In Kind - Mougibi Buddaries	0.00	227.27
IK1559	In Kind - Department of Seniors and Disability Services	0.00	354.55
* Total *		96000.00	39310.72

Gulf United Rugby League – Presentation night: request the waiver of fees and charges for the use of the community donation trailer 10 September. (estimated cost to Council \$580)

Bynoe CACS – mixed softball requests the waiver of fees and charges for the community donation trailer, bins, John Henry Oval. (estimated cost to Council \$1065)

Bynoe CACS – Family fun night requests the waiver of fees and charges for the community donation trailer, bins, John Henry Oval. (estimated cost to Council \$1065)

BUSINESS PAPERS

1.4 General updates

Interagency meetings:

Interagency meetings are held monthly and provide a valuable information sharing forum. The Interagency meetings have been coordinated by Normanton Hope since June due to the funding being terminated for Council to run these meetings.

Dave Drage from Normanton Hope is moving from the Shire and asked at the last Interagency meeting if any agency would like to pick up running of the Interagency meetings. At the time of writing this report no other agency has expressed interest.

Karumba Administration and Library:

Council amalgamated the Karumba Administration and Library on the 6th September which is now operating out of the Karumba Library office.

Due to staff shortages the Karumba Administration and Library will be opening half days from 13th September until early October. Opening times during this period will be 8am to 12pm Monday to Friday.

Normanton and Karumba Pool Precinct:

Both the Normanton and Karumba Pools have re-opened to the public from Saturday 4th September. The Normanton Pool is currently being manned from Monday to Friday by Bynoe and Saturdays and Sundays by Council's staff.

Bynoe has expressed interest in getting several of their staff trained to be qualified lifeguards to assist Council keeping the Pool open while Council continues to make attempts to recruit staff.

Cash for Cans:

During the last Interagency meeting there was discussion around encouraging business to collect cans and donate the profits to the local not for profits sporting groups/clubs or events.

There is potential for Council to store a bin/caged pod at the depots, admin building, John Henry Oval and Rodeo grounds to name a few areas. These bins/pods could be collected, and the funds put back into the local community.

Consultation (Internal/External):

- Chief Executive Officer
- Director Corporate Services
- Manager of Economic and Community Services

BUSINESS PAPERS

Legal Implications:

- Nil

Financial and Resource Implications:

- Within budget.

Risk Management Implications:

- Risks are relatively low - supports Council's aim of engaging with the community as well as providing key activities and facilities.



CARPENTARIA SHIRE
Outback by the Sea®

Library Services Monthly Report

August 2021

<u>Statistics</u>	Normanton			Karumba		
	Aug-19	Aug-20	Aug-21	Aug-19	Aug-20	Aug-21
Monthly Walk-Ins	122	44	237	260	202	215
Number of library loans	183	119	127	197	128	106
Number of people utilising the internet and wifi	65	21	45	4	19	84
Number of new members	5	12	12	18	2	7
Total Hours Public Internet Usage	6.5	5.5	22.5	18	9.5	3
Total hours open to the public	88	63	66	88	84	84

Activities

Normanton Library

First 5: The First 5 Reading Group has had a steady attendance of about 3 families this month with some tourist children joining in for a few sessions here and there.

Arts & Crafts: We haven't had many locals this month, but a few tourists have joined in for this activity. Cootharinga Disability Services are interested in bringing some of their clients to this activity each Wednesday.

Short Films: We've had a steady attendance of two (2) local people come each Thursday morning for this Activity with a few tourists joining in on a few sessions as well which they really enjoyed.

General: Tourists continued to use the library space to sit and use their laptops to send emails and to recharge their phones which they really appreciated.

Karumba Library

This week we have had school children visiting the library afterschool hours to use the computers and kids toys.

BUSINESS PAPERS

10 REPORTS FROM DIRECTOR OF ENGINEERING - ROADS & SERVICES

10.1 DOE REPORT

Attachments: NIL

Author: Michael Wanrooy - Director of Engineering

Date: 10 September 2021

Key Outcome: 5.1 - Integrated and timely provision and management of sustainable infrastructure and assets

Key Strategy: 5.1.3 Plan and implement urban improvement works which enhance local character and identify, conserve and improve the region's streetscapes and provide iconic parkland.

Executive Summary:

This report provides information and updates to Council on various activities and programs that are facilitated within the Director Engineering's portfolio.

RECOMMENDATION:

That Council:

1. receive and note the Director of Engineering Report as presented; and
2. that those matters not covered by resolution be noted.

1. Actions Arising from Previous Meetings

Reference	Action	Status
1/11/2018	Investigate and prepare a report including scope of works and estimate of costs to reinstate the grid on the Old Croydon Road for Councils consideration. ➤ Put on Works Program	In Progress
9/12/20	Install no boat trailer signs along Massey Drive to Carina Street ➤ Terry Caseys crew to install	In Progress
17/03/21	Install bin at Corduroy ➤ Personally, ensured bin post was ordered through stores. Ordered a few extras as well.	In Progress
18/08/21	Mr Gurney informed of erosion along the fence line at the Airport and that CASA will be in Normanton next month. ➤ Erosions will be repaired prior to Christmas. A joint inspection was held between Councils Engineers, Works Manager and the Normanton ARO to discuss repair methodology.	In Progress
18/08/21	Grids on Iffley Road are sunken and the surface rough. ➤ Councils crew on the Trenton Road will be preparing 15m bitumen approaches to each end of 6 grids as part of a	In Progress

BUSINESS PAPERS

Reference	Action	Status
	betterment project. The works is expected to be completed by the end of September	

2. Miscellaneous Projects

- 2.1. The 2021-2022 TIDS Normanton - Burketown Road (5km new sealed section between Inverleigh and Inverleigh West). Council have sealed 3km. Our stabilising crew have nearly completed the last 2km of stabilising works with sealing to be programmed in the coming weeks. Overall, the works is approximately 75% complete.
- 2.2. CN1605 – Widening works at the Flinders River on 89A. The linemarkers will undertake the works around 15th - 18th September. This will complete the project.
- 2.3. CN1607 – Widening works on 89A near Donors Hill Station. Line marking works are being arranged around 15th – 18th September. This will complete the project.
- 2.4. CN-12688 – Ch.35.80km to 40.80km Australian Government Stimulus Package for new bitumen works on 89B. Line marking works will be done as above. This will complete the project.
- 2.5. Burketown Road Betterment Works (Flinders River to Armstrong Creek). John Person and John O'Brien are completing this section of existing gravel road to a new 7.2m wide seal standard. 5.8km of this section has been sealed and the remaining works will be completed before the end of September. Overall, the works is approximately 70% complete.
- 2.6. Terry's crew are undertaking new RMPC works on the State Controlled network. They have installed signs and guideposts, including aftercare signs on Flinder River Bang Bang job.
- 2.7. 89B Emergent works – Council have been repairing the road between Glenco to Dunbar. Emergent works closes 9th September.
- 2.8. 89B – Shane Stark is supervising road maintenance for carting operations. He is using 3 x graders and 5 x semiwater tankers who are working in between Rocky Creek and Dunbar. They have a camp at Dunbar. They will be undertaking RMPC works till end of September.
- 2.9. ATSI-TIDS Magnificent Creek Crossing upgrade on the Dunbar Kowanyama Road. Tender have closed.

BUSINESS PAPERS

Table: TMR Projects progress report for 2021 – 2022

Projects	Value	Claimed	Progress
2019 TMR DRFA REPA Works on 84A, 89A, 89B and 92A - Total Value \$2,146,085.20, claimed to June 2021 \$1997,841.66	\$ 148,243.54	\$ 148,243.54	100% completed
ATSI TIDS - Dunbar Creek - New Causeway and approach on the Kowanyama Road - Total Value \$925,000, claimed to June 2021 \$157,430.12	\$ 767,569.88	\$ 767,569.88	100% completed
89B CN-15386 Aus. Government Stimulus - Ch. 30680 - Ch. 35800 - Total Value \$2,215,489.68, claimed to June 2021 \$2,090,163.68	\$ 125,326.00		Line marking and grid to claim
2021 TMR Emergent Works - Total Value \$1,450,000, claimed to June 2021 \$336,225.13	\$ 1,113,774.87	\$1,109,337.87	99.6%
Additional 2021 TMR Emergent variation approved.	\$ 625,000.00		
89B – CN16288 Aus. Government Stimulus - Ch. 35800 - Ch. 40800- Total Value \$2,387,935.00, claimed to June 2021 \$1,372,600.00	\$ 1,015,335.00	\$ 972,835.00	Line marking to claim
89A – CN16065 (North and South Approach of Flinders River)- Total Value \$5,433,960.70, claimed to June 2021 \$4,812,778.69	\$ 621,182.01	\$ 533,867.01	Line marking to claim
89A – CN1607 (Donors Hill, Approx. 130km south of Normanton) - Total Value \$4,516,126.80, claimed to June 2021 \$3,999,438.60	\$ 439,205.20	\$ 361,722.20	Line marking to claim
89A – Variation to CN1607 (Augustus Downs Intersection seal upgrade)- Total Value \$374,838, claimed to June 2021 \$262,386.60	\$ 112,451.40	\$ 112,451.40	100% completed
2021 - 2022 RMPC	\$2,044,550.00	\$112,370.00	Work in progress
2020 - 2021 TIDS (TMR Contribution) - Burketown Road Sealing	\$910,000.00	\$195,630.66	Work in progress
ATSI-TIDS Magnificent Creek			Tender out in Vendor Panel
Pedestrian Crossing at Stop Shop	\$440,000.00		Contract being arranged

BUSINESS PAPERS

CN-17218 - Pave and Seal AG Stimulus Package 3 on 89B (Last remaining 4.8km section between the Karumba turnoff and Glenco)	\$2,458,065.00		September Start
Total	\$10,820,702.90	\$4,314,027.56	40%



Photo: Burketown Road – TIDS sealed section at Inverleigh

BUSINESS PAPERS



Photo: Burketown Road – TIDS work at Inverleigh



Photo: Burketown Road – Betterment Works between the Flinders and Armstrong Ck

BUSINESS PAPERS



Photo: Burketown Road – Betterment Works between the Flinders and Armstrong Ck

3. Update on Shire Flood Damage Works

3.1. DRFA construction season

- Karl Pickering's crew – At the Middle Camp. They are currently undertaking works on the Kowanyama Road mixing, laying out and compacting the imported gravel.
- Colin Charger's crew – At the Oriners Camp. The crew are working on the Koolatah Dixie Road on 2020 restoration works.
- Brenton Murray's crew – At the Donors Hill Camp. Working on the Donors Hill to Augustus Road 2020 restoration works and the Neumayer Valley Road.
- Cameron Young's crew – At the Deadcalf Camp. Working on the Broadwater to Iffley Road 2020 restoration works.
- Gavin Delacour's crew – At the Pioneer Camp. Working on the Trenton Road. They will be shifting to Spear Creek soon to continue works on the Iffley road which includes building bitumen approaches to 6 grids.

BUSINESS PAPERS

4. Trades Report

4.1. Plumbing

- Pipeline at Karumba Cemetery
- Cleaning fire hydrants in Karumba
- Water meters being changed out
- General plumbing maintenance in Normanton and Karumba
- And the New vehicle has arrived

4.2. Carpentry

- General housing and property maintenance in Normanton and Karumba (a heap of smaller jobs again this month)
- Camp Shifts
- Defibrillator installed at new toilet block in Karumba
- Irrigation shed at Normanton Sports Oval
- Desks installed at Karumba Library

4.3. Electrical

- Irrigation shed and pump
- Water Treatment Plants
- General housing and property maintenance in Normanton and Karumba
- Fire alarms/ smoke detectors (compliance)
- Camp shifts
- Will's house planning
- LED sign in Karumba repaired and operating
- Childcare generator swap over complete
- Replace batteries in Normanton TV hut UPS

5. New Projects/Grant Applications

- 5.1. Council is working on another 6km Australian Stimulus Package with TMR to pave and seal at Chainage 63.49 Km to 69.37 Km. The proposed works are after Glencoe.
- 5.2. Council is preparing a contract with TMR for the first package of 2021 restoration works Chainage 0 – 180km on 89B. the road in Carpentaria Shire is approximately 303km.

BUSINESS PAPERS

6. Reports

- 6.1. The new Capital Works program is under development.
- 6.2. Normanton Disaster Coordination Centre Layout Plan for Councils discussion. Layout plan will be distributed in the meeting.
- 6.3. Engineering Budget

Row Labels	Sum of Original Budget	Sum of YTD Actual	Sum of Order Value	Sum of Total Actual
Operating Expenditure				
Airports	352,782	41,690	20,692	62,381
Asset Management	46,000	7,150	33,933	41,083
Building Services	212,239	11,965	3,515	15,480
Depots & Workshop	563,826	91,084	6,774	97,857
Engineering Services	1,075,064	68,585	143,534	212,119
Fleet & Plant	-3,907,878	-657,333	1,486,104	828,771
Main Roads (Rmpc And Pw)	9,096,300	1,666,073	1,558,166	3,224,239
Parks & Gardens	1,244,181	131,230	3,230	134,460
Pensioner Housing	304,000	20,986	3,814	24,800
Private Works	-10,000	-672	0	-672
Public Conveniences	204,618	21,002	1,420	22,423
Quarries	83,000	0	0	0
Reserves	6,000	2,906	0	2,906
Road	6,078,811	121,144	15,406	136,550
Staff Housing	823,012	68,702	8,151	76,853
Town Planning	31,512	815	1,332	2,147
Operating Expenditure Total	16,203,467	1,595,327	3,286,071	4,881,398
Operating Income				
Airports	-230,000	-24,096	0	-24,096
Building Services	0	-1,870	0	-1,870
Fleet & Plant	-100,000	0	0	0
Main Roads (Rmpc And Pw)	-10,107,000	-3,031,941	0	-3,031,941
Pensioner Housing	-63,000	-927	0	-927
Road	-1,043,000	-132,152	0	-132,152
Staff Housing	-410,000	-29,617	0	-29,617
Town Planning	-5,000	-2,325	0	-2,325
Operating Income Total	-11,958,000	-3,222,929	0	-3,222,929
Grand Total	4,245,467	-1,627,602	3,286,071	1,658,469

BUSINESS PAPERS

10.2 NDRRA/QDRF REPORT

Attachments:	10.2.1. Appendix A - 2019 Expenditure Summary ↓
	10.2.2. Appendix B - QRA19 Completion Sketch ↓
	10.2.3. Appendix C - 2020 Expenditure Summary ↓
	10.2.4. Appendix D - QRA20 Completion Sketch ↓
	10.2.5. Appendix E - Betterment Projects ↓
	10.2.6. Appendix F - EOT Approvals ↓

Author: John Martin - Consultant Engineering

Date: 8 September 2021

Key Outcome: 5.2 - A safe and sustainable road network

Key Strategy: 5.2.1 Plan and deliver a safe, sustainable and efficient road network.

Executive Summary:

QRA19: The QRA19 project is approximately 97% complete. Five (5) crews are currently working with QRA19 works being prioritised over QRA20 works to ensure deadlines are met. Deadlines for the QRA19 works are between September 30 and December 31, 2021. An EOT request has been approved for Dunbar to Kowanyama Road and Dunbar to Koolatah Road to 31 December 2021.

QRA20: The QRA20 project is approximately 23% complete. Assets with both QRA19 and QRA20 scope have been programmed simultaneously where feasible to reduce camp and mobilisation costs. The QRA20 scope has a deadline of 30 June 2022.

QRA21: All assessments have been completed within the Shire. An infield assessment has been completed for Submission 4 (Far Northern Roads). A final outcome report has been received and is awaiting approval by QRA. A CDO claim has been submitted to QRA for acquittal.

OTHER: The Desilting of the Normanton Sewerage Lagoons is now complete. The two Normanton to Burketown Road betterment (pavement and sealing) projects are in progress. An EOT has been approved by QRA to deliver an additional 4km of seal. The Glenore Weir Scouring Project has been submitted to QRA for acquittal.

RECOMMENDATION:

That Council:

1. accepts the NDRRA/QDRF Report as presented; and
2. that those matters not covered by resolution be noted.

Background:

2019 QRA Event

1. The QRA19 REPA submissions have a total RV of approximately \$68.6million (construction budget of \$54.7million).

BUSINESS PAPERS

2. Approximately 97% of the project has been completed with an estimated Expenditure Ratio of 1.00. Refer to Appendix A and B for construction progress..
3. Five (5) crews are currently working within the Shire. The QRA19 scope of work is being prioritised to ensure deadlines are met.
4. An extension of time request has been granted for Dunbar to Koolatah Road from 30 September 2021 to 31 December 2021 as the condition of 89B has restricted the start date of gravel. QRA confirmed approval on 7 September.
5. Expenditure for the Gravel Haulage to Dunbar to Kowanyama Road is aligning closely to the forecast budget with 75% of the total gravel delivered (approximately 64,000t).
6. QRA has approved a total of fourteen (14) betterment projects for construction. The full list of projects is provided in Appendix E.
7. Extensions of time have been approved for six (6) QRA19 REPA submissions. The full list of projects is detailed in Appendix F.

2020 QRA Event

1. Four (4) REPA submissions have been approved with a total RV of \$48.7million (constructed budget of \$38.2million).
2. Approximately 23% of the project has been completed with an estimated Expenditure Ratio of 0.85. Refer Appendix C and D for construction progress.
3. Construction is currently underway simultaneously with the QRA19 project. The QRA19 scope is being prioritised to ensure deadlines are met, however roads with both QRA19 and QRA20 scope have been programmed together where possible to reduce camp and mobilization costs, which is reflected in the current Expenditure Ratio.
4. The QRA20 program of work has a deadline of 30 June 2022.

2021 QRA Event

1. On January 4, 2021 Carpentaria Shire Council was activated for REPA and CDO relief measures in response to Tropical Cyclone Imogen and the Associated Low-Pressure System.
2. Emergency work on all roads within the Shire has now been completed. Approximately \$1.25million has been expended on Emergency Works to date. Emergency works have now been finalised within the Shire.
3. A CDO claim (\$2,103) for operational activities performed during Tropical Cyclone Imogen in response to the loss of power has been submitted to QRA for acquittal.

BUSINESS PAPERS

4. All Shire roads have been picked up and damage assessments have been completed.
5. All submissions have been uploaded within the QRA MARS System. An infield assessment has been completed for Submission 4 (Far Northern Roads) and a final outcome report has been received from QRA. Approval of the submission is expected shortly.

Other

1. The desilting of the Normanton sewerage lagoons reached completion on 3 September 2021. Approximately 2588m³ of material has been removed from the lagoons and transported to the Normanton landfill. Samples have been sent to Cairns Water Lab for testing and classification.
2. Work on the Normanton to Burketown betterment projects is in progress with approximately 5.8km of the road sealed. An EOT has been approved by QRA until 31 October 2021 to deliver an additional 4km of seal (CH70.54 to CH74.54).
3. The Glenore Weir Scouring Project (RV \$66,487) has been submitted to QRA for acquittal with \$67,835 expended.

Consultation (Internal/External):

- Chief Executive Officer – Mark Crawley
- Director of Engineering – Michael Wanrooy
- ERSCON Consulting Engineers – John Martin and Nick Lennon

Legal Implications:

- Nil.

Financial and Resource Implications:

- QRA 19 Trigger Point contribution - \$32,408
- QRA 19 10% Council contribution to day labour - \$189,894.95
- QRA 20 Trigger Point contribution - \$29,363
- QRA 20 10% Council contribution to day labour - \$4,097.45
- QRA 21 Trigger Point contribution - \$30,180

Risk Management Implications:

- Moderate – QRA19 – An extension of time has been granted for requested submissions due to productivity losses from COVID-19.
 - Low – QRA19 Dunbar to Kowanyama Road – The extension of time to 31 December 2021 has been approved by QRA. An early wet season could impact delivery of the project.
 - Moderate – QRA20 – Construction has commenced with a deadline of 30 June 2022.
-

CARPENTARIA SHIRE COUNCIL
 SUMMARY OF QRA19 EXPENDITURE

CURRENT
 Project Completed
 Forecast Project Expenditure to RV Ratio

31/08/2021
97.0%
1.00



Submission 1 - CSC-0006-1819_REC					
Road Name	Construction Recommended Value	Expenditure	Complete (%)	Expected Expenditure Ratio	Notes
Dunbar Koolatah Road	\$ 40,500.00	\$ 15,456.00	100%	0.38	Market rate to be adjusted to reflect the actual cost of Mitchell River Flood Camera.
Donors Hill to Augustus Downs Road	\$ 1,445,604.64	\$ 1,229,054.19	100%	0.85	Overlapping camp and establishment costs with simultaneously constructed QRA19/20 Cowan Downs, QRA19/20 Donors Hill Access and QRA20 Donors Hill to Augustus Downs, when assessing roads together expenditure is expected to align closely with the combined RV.
Ifley Road	\$ 7,360,093.97	\$ 6,097,523.57	100%	0.83	Overlapping camp, establishment and gravel push up costs with QRA20 Ifley Road. When assessing roads together expenditure is expected to align closely with the combined RV.
Normanton to Burketown Road	\$ 7,225,068.50	\$ 10,283,151.96	92%	1.54	Gravel push up costs for Washpool pit (used for Normanton to Burketown and Nardoo to Leichardt Road) booked to this road. When assessing both simultaneously expenditure is predicted to be less than the combined RV.
TOTAL	\$ 16,071,267.11	\$ 27,625,185.72			

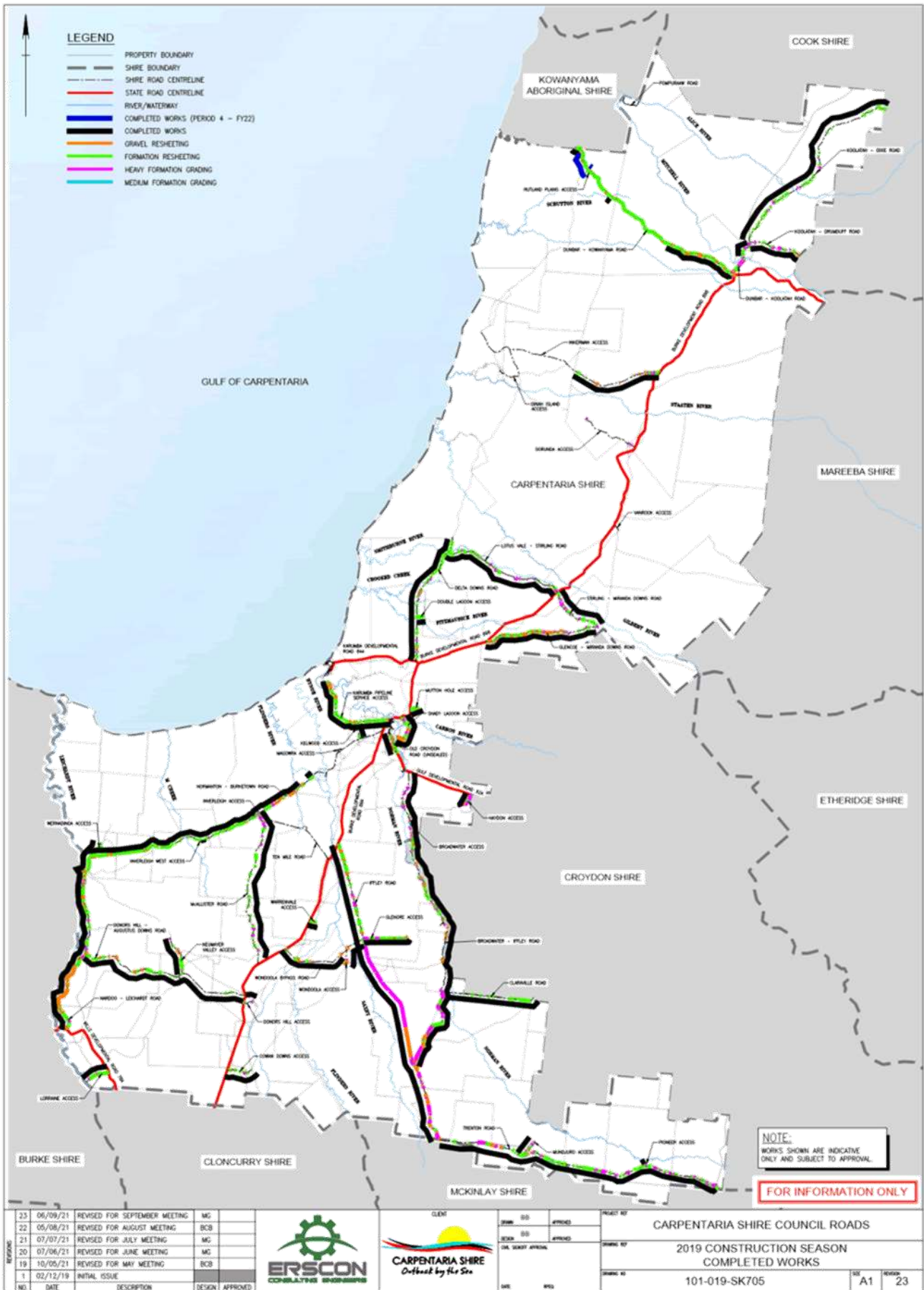
*Expected expenditure ratio is the ratio of final expenditure divided by the recommended value. (i.e. 1.5 is 50% over budget, 0.8 is 20% under budget)

Submission 2 - CSC-0009-1819_REC					
Road Name	Construction Recommended Value	Expenditure	Complete (%)	Expected Expenditure Ratio	Notes
Koolatah to Dixie Road	\$ 926,965.19	\$ 1,079,535.38	100%	1.16	Overlapping camp and establishment costs with Koolatah - Drumduff Road and Dunbar - Koolatah Road. When assessing roads together, expenditure expected to align closer to RV.
Nardoo to Leichardt Road	\$ 5,141,264.01	\$ 3,441,468.38	100%	0.67	Gravel push up costs for Washpool pit (used for Normanton to Burketown and Nardoo to Leichardt Road) booked to Normanton to Burketown Road. When assessing both simultaneously expenditure is predicted to be less than the combined RV.
Trenton Road	\$ 2,798,987.71	\$ 3,056,133.03	100%	1.09	
TOTAL	\$ 8,867,216.91	\$ 7,577,100.79			

Submission 3 - CSC-0015-1819_REC					
Road Name	Construction Recommended Value	Expenditure	Complete (%)	Expected Expenditure Ratio	Notes
Stirling to Miranda Downs	\$ 619,559.74	\$ 1,522,152.18	100%	2.46	Costs for pit establishment, pushing up of gravel and stockpiling for Glencoe to Miranda and Lotusvale to Stirling booked to this road. When assessing all roads together the expenditure aligns closer to the RV.
Koolatah to Drumduff	\$ 328,481.44	\$ 726,651.03	100%	2.21	Overlapping camp and establishment costs with Koolatah - Dixie Road and Dunbar - Koolatah Road. When assessing roads together, expenditure expected to align closer to RV.
Lotusvale to Stirling	\$ 886,520.02	\$ 913,575.90	100%	1.03	
Glencoe to Miranda Downs	\$ 2,147,220.96	\$ 1,316,360.81	100%	0.61	Some savings expected as costs for pushing up gravel booked to Stirling to Miranda Downs Road.
Inkerman Access	\$ 496,648.83	\$ 707,871.64	100%	1.43	Significant costs to push up material at Clarke Pit solely booked to this road, despite being utilised by other roads within the Shire.
Deubile Lagoon Access	\$ 152,260.02	\$ 64,872.76	100%	0.43	Cost savings as camp and mobilisation costs booked to Delta Downs Road.
Delta Downs Road	\$ 1,109,261.09	\$ 1,680,489.11	100%	1.51	Costs to push up material at Lilyvale Pit booked to this road, despite being utilised by several roads within the Shire. Excessive gravel haul distance.
Shady Lagoon Access	\$ 687,326.20	\$ 506,656.54	100%	0.74	Overlapping camp and establishment costs with simultaneously constructed QRA20 Shady Lagoon Access. When assessing roads together expenditure is expected to align closely with the combined RV.
Mutton Hole Access	\$ 177,693.65	\$ 115,310.57	100%	0.65	Costs saving incurred due to no camp establishment costs required as the crew worked from town.
Dunbar to Koolatah	\$ 695,191.97	\$ 231,268.05	48%	0.70	Scope North of the Mitchell River has been completed, remaining works to be completed next year. Costs expected to increase closer to align with RV.
Rutland Plains Access	\$ 122,507.79	\$ -	28%	0.00	Accrued costs processing, currently under construction.
Dononda Access	\$ 82,878.62	\$ -	0%	1.00	
TOTAL	\$ 7,455,550.33	\$ 7,785,208.59			

Submission 4 CNC.0019.1819F_REC					
Road Name	Construction Recommended Value	Expenditure	Complete (%)	Expected Expenditure Ratio	Notes
Glenore Access	\$ 909,509.81	\$ 884,425.32	100%	0.97	
Inverleigh Access	\$ 5,671.11	\$ 1,006.35	100%	0.18	Construction completed in less than one day, majority of costs booked to adjacent Normanton to Burketown Road.
Inverleigh Access (Secondary)	\$ 6,592.06	\$ -	100%	0.00	Construction completed in less than one day, majority of costs booked to adjacent Normanton to Burketown Road.
Inverleigh West Access	\$ 26,659.05	\$ 2,164.49	100%	0.08	Construction complete. Costs booked to adjacent Normanton to Burketown road as construction was completed in less than one day.
Lorraine Access	\$ 521,767.89	\$ 348,973.75	100%	0.67	Camp and establishment overlaps with simultaneously constructed Nardoo to Leichardt, when assessing roads together expenditure aligns closer to combined RV.
McAllister	\$ 807,881.47	\$ 1,049,775.21	100%	1.30	Overlapping camp and establishment costs for the remaining QRA18 Ten Mile scope booked to this road.
Mundjuro Access	\$ 249,585.23	\$ 287,828.55	100%	1.15	Overlapping camp and establishment costs with Trenton Road and Pioneer Access. When assessing roads together, expenditure aligns closely with combined RV.
Pioneer Access	\$ 43,036.66	\$ 21,435.99	100%	0.50	Overlapping camp and establishment costs with Trenton Road and Mundjuro Access. When assessing roads together, expenditure aligns closely with combined RV.
Warrensale Access	\$ 116,685.30	\$ 81,295.30	100%	0.70	Cost savings as construction was completed simultaneously with QRA18 scope of work with overlapping camp and mobilisation costs.
Wernadings Access	\$ 358,899.18	\$ 184,917.42	100%	0.52	Cost savings from simultaneous construction with QRA18 Wernadings Access Scope of work.
Wondoola Bypass	\$ 364,937.20	\$ 406,914.93	100%	1.12	Cost overlaps with simultaneously constructed Wondoola Access. When assessing roads together, expenditure aligns closer to RV.
Wondoola Access	\$ 434,387.84	\$ 174,319.91	100%	0.40	Cost overlaps with simultaneously constructed Wondoola Bypass. When assessing roads together, expenditure aligns closer to RV.
Broadwater to Ifley	\$ 2,980,296.89	\$ 2,780,301.68	100%	0.93	
Clarville	\$ 554,887.64	\$ 677,722.82	100%	1.22	Overlapping camp and establishment costs with Broadwater to Ifley Road. When assessing roads together, expenditure expected to align closer to combined RV.
Broadwater Access	\$ 7,458.24	\$ 14,200.36	100%	1.90	Overlapping camp and establishment costs with Broadwater to Ifley Road. When assessing roads together, expenditure expected to align closer to combined RV.
Haydon Access	\$ 157,107.11	\$ 135,883.38	100%	0.86	Overlapping camp and establishment costs with Broadwater to Ifley Road. When assessing roads together, expenditure expected to align closer to combined RV.
Neumayer Valley Access	\$ 346,224.08	\$ 282,920.11	100%	0.82	Overlapping camp and establishment costs with Donors to Augustus Downs Road. When assessing roads together, expenditure expected to align closer to combined RV.
Old Croydon (Unsealed)	\$ 739,052.69	\$ 188,414.49	100%	0.25	Costs saving incurred due to no camp establishment costs required as the crew worked from town.
Cowan Downs Access	\$ 154,166.71	\$ 89,744.94	100%	0.59	Overlapping camp and establishment costs with simultaneously constructed Donors Hill Access and Donors Hill to Augustus Downs, when assessing roads together expenditure is expected to align closely with the combined RV.
Kalwood Access	\$ 44,232.85	\$ 74,048.69	100%	1.67	QRA19 and QRA20 scope were constructed together and booked to the same QRA19 job number. When assessing together expenditure is expected to align below the combined RV due to reduced scope.
Donors Hill Access	\$ 33,867.43	\$ 19,755.24	100%	0.58	Overlapping camp and establishment costs with simultaneously constructed Cowan Downs and Donors Hill to Augustus Downs, when assessing roads together expenditure is expected to align closely with the combined RV.
Karumba Pipeline Service Access	\$ 1,631,989.21	\$ 1,337,390.55	100%	0.82	Overlapping camp and establishment costs with simultaneously constructed QRA20 Karumba Pipeline Service Access. When assessing roads together expenditure is expected to align closely with the combined RV.
TOTAL	\$ 10,494,695.45	\$ 9,013,479.48			

Submission 6 CNC.0025.1829F_REC					
Road Name	Construction Recommended Value	Expenditure	Complete (%)	Expected Expenditure Ratio	Notes
Wondoola Access (Flood Gauge)	\$ 50,000.00	\$ 36,383.00	100%	0.73	Market rate to be adjusted to reflect the actual cost of Flood Gauge.
Col Kitching Drive	\$ 5,611.27	\$ 1,958.07	100%	0.35	Expenditure incorrectly booked, expected to align closer to RV.
Dunbar - Koolatah Road (Mitchell River Crossing)	\$ 503,158.00	\$ -	0%	1.00	
Ellis Street	\$ 88.56	\$ -	0%	1.00	
Jubilee Way	\$ 239.11	\$ -	0%	1.00	
Old Hospital Road	\$ 1,434.10	\$ 811.24	0%	1.00	Expenditure incorrectly booked, no construction has commenced.
Palmer Street KBA	\$ 6,025.50	\$ 1,958.07	0%	1.00	Expenditure incorrectly booked, no construction has commenced.
Russell Street	\$ 1,176.50	\$ -	0%	1.00	
Simpson Street	\$ 117.65	\$ 811.24	0%	1.00	Expenditure incorrectly booked, no construction has commenced.
TOTAL	\$ 567,850.69	\$ 41,923.62			



NO.	DATE	DESCRIPTION	DESIGN	APPROVED
25	06/09/21	REVISED FOR SEPTEMBER MEETING	MG	
22	05/08/21	REVISED FOR AUGUST MEETING	BCB	
21	07/07/21	REVISED FOR JULY MEETING	MG	
20	07/06/21	REVISED FOR JUNE MEETING	MG	
19	10/05/21	REVISED FOR MAY MEETING	BCB	
1	02/12/19	INITIAL ISSUE		



DATE	BY	APPROVED
	SHR	APPROVED
	SHR	APPROVED
	SHR	APPROVED

CLIENT		PROJECT REF	
CARPENTARIA SHIRE COUNCIL ROADS			
2019 CONSTRUCTION SEASON COMPLETED WORKS			
101-019-SK705		ISS	REVISED
		A1	23

CARPENTARIA SHIRE COUNCIL

**SUMMARY OF QRA20 EXPENDITURE
CURRENT
Project Completed
Forecast Project Expenditure to RV Ratio**

**31/08/2021
23.3%
0.85**



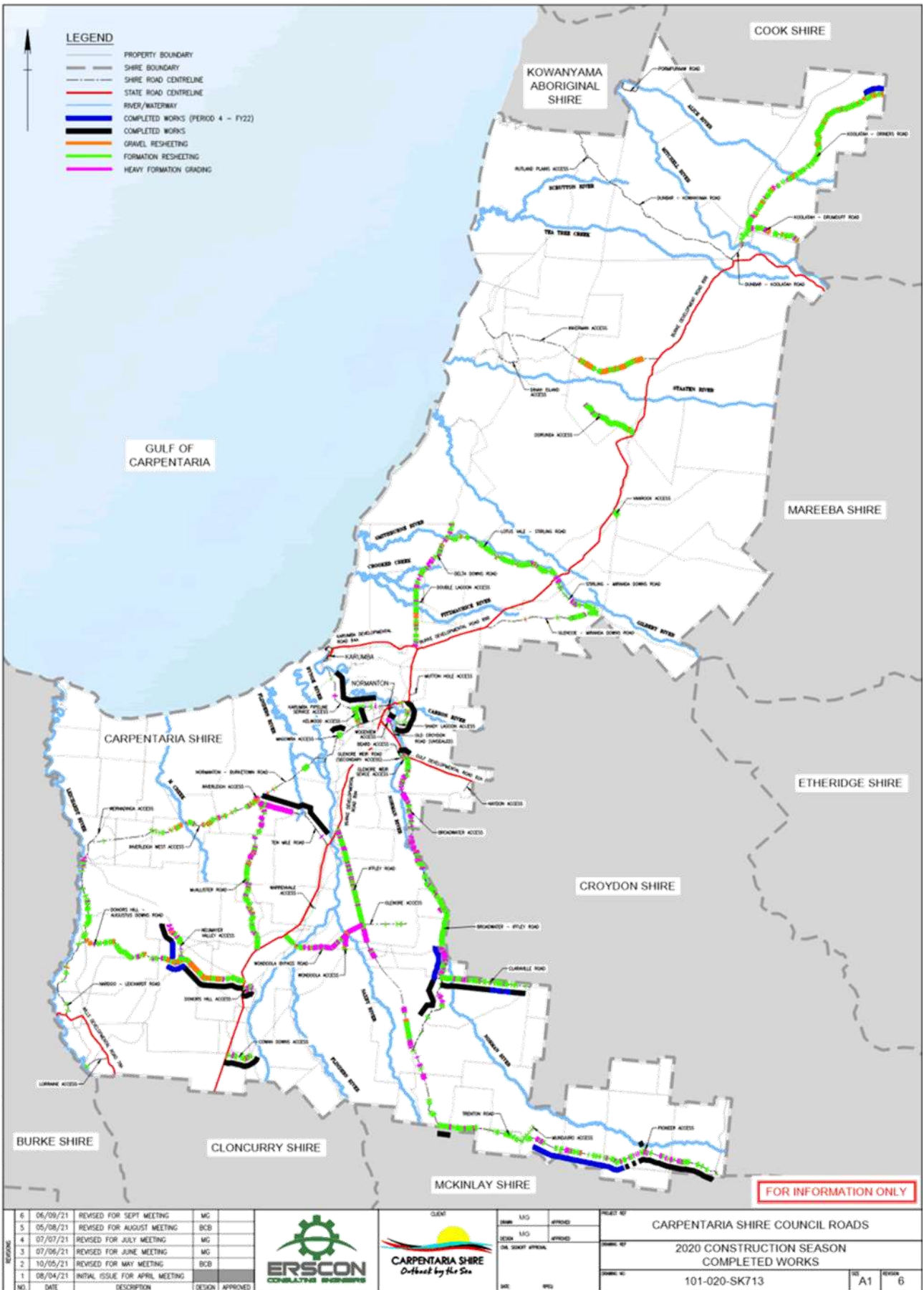
Submission 1 - CSC-0039.1920E.REC					
Road Name	Construction Recommended Value	Expenditure	Complete (%)	Expected Expenditure Ratio	Notes
Magorra Access	\$ 81,030.08	\$ 56,257.71	100%	0.68	Savings incurred due to crew working from town and no camp establishment required.
Cowan Downs Access	\$ 295,151.76	\$ 275,569.00	100%	0.93	
Donors Hill Access	\$ 205,044.23	\$ 133,024.97	100%	0.65	Overlapping camp and establishment costs with simultaneously constructed QRA19/20 Cowan Downs, QRA19/20 Donors Hill to Augustus Downs and QRA19 Donors Hill Access. When assessing roads together expenditure is expected to align closely with the combined RV.
Kelwood Access	\$ 327,771.72	\$ -	100%	0.00	All expenditure booked to the simultaneously constructed QRA19 Kelwood Access.
Ten Mile Road	\$ 540,570.23	\$ 361,731.11	100%	0.67	Savings incurred due to crew working from town and no camp establishment required.
Karumba Pipeline Service Access	\$ 168,026.92	\$ 94,441.24	100%	0.56	Overlapping camp and establishment costs with simultaneously constructed QRA19 Karumba Pipeline Service Access. When assessing roads together expenditure is expected to align closely with the combined RV.
Neumayer Valley Access	\$ 371,655.57	\$ 251,075.64	100%	0.68	Accrued expenditure processing, construction recently completed.
Donors Hill - Augustus Downs Road	\$ 4,556,053.77	\$ 2,159,734.54	57%	0.84	Accrued expenditure processing, road currently under construction.
Augustus Downs Access	\$ 28,213.06	\$ -	0%	1.00	
Inverleigh Access	\$ 27,275.28	\$ 2,285.10	0%	1.00	
Lorraine Access	\$ 43,982.34	\$ -	0%	1.00	
McAllister Road	\$ 2,474,714.58	\$ 4,088.92	0%	1.00	
Nardoo - Leichardt Road	\$ 1,169,208.18	\$ 15,063.40	0%	1.00	
Normanton - Burketown Road	\$ 1,630,691.51	\$ 124,426.48	0%	1.00	
TOTAL	\$ 11,921,389.43	\$ 8,477,697.11			

*Expected expenditure ratio is the ratio of final expenditure divided by the recommended value. (i.e. 1.5 is 50% over budget, 0.8 is 20% under budget)

Submission 2 - CSC-0036.1920E.REC					
Road Name	Construction Recommended Value	Expenditure	Complete (%)	Expected Expenditure Ratio	Notes
Woodview Access	\$ 27,893.25	\$ 12,049.88	100%	0.43	Savings incurred due to crew working from town and no camp establishment required.
Beard Access	\$ 25,561.73	\$ 7,696.03	100%	0.30	Construction completed in less than one day, savings incurred due to crew working from town and no camp establishment required.
Glenore Weir Service Access	\$ 41,470.85	\$ 31,126.71	100%	0.75	Overlapping costs with adjacent Glenore Weir Road (Secondary Access), when assessing together expenditure is expected to align closely with the combined RV.
Glenore Weir Road (Secondary Access)	\$ 11,743.38	\$ 13,365.00	100%	1.14	Overlapping costs with adjacent Glenore Weir Service Access, when assessing Assets together expenditure is expected to align closely with the combined RV.
Pioneer Access	\$ 34,977.91	\$ 18,129.92	100%	0.52	Overlapping camp and establishment costs with simultaneously constructed Trenton Road. When assessing roads together expenditure is expected to align closely with the combined RV.
Claraville Road	\$ 1,229,536.07	\$ 704,554.74	100%	0.57	Accrued expenditure processing, construction recently completed.
Trenton Road	\$ 2,751,917.36	\$ 1,075,425.74	66%	0.59	Accrued expenditure processing, road currently under construction.
Broadwater - Ifley Road	\$ 3,524,272.79	\$ 475,566.69	20%	0.69	Accrued expenditure processing, road currently under construction.
Glenore Access	\$ 52,564.27	\$ 787.20	0%	1.00	
Ifley Road	\$ 4,165,707.86	\$ 734,836.90	0%	1.00	
Mundjuro Access	\$ 94,246.86	\$ -	0%	1.00	
Wondoola Access	\$ 471,158.32	\$ 3,875.00	0%	1.00	
Wondoola Bypass Road	\$ 1,021,560.02	\$ 17,272.60	0%	1.00	
Yappar River Access	\$ 72,257.77	\$ -	0%	1.00	
Yappar River Access (Secondary Access)	\$ 43,445.97	\$ -	0%	1.00	
TOTAL	\$ 18,768,916.21	\$ 8,094,686.41			

Submission 3 - CSC-0037.1920E.REC					
Road Name	Construction Recommended Value	Expenditure	Complete (%)	Expected Expenditure Ratio	Notes
Shady Lagoon Access	\$ 73,713.47	\$ 33,612.33	100%	0.46	Overlapping camp and establishment costs with simultaneously constructed QRA19 Shady Lagoon Access. When assessing roads together expenditure is expected to align closely with the combined RV.
Delta Downs Road	\$ 1,598,239.85	\$ 481,253.97	0%	1.00	
Dorunda Access	\$ 1,268,533.76	\$ -	0%	1.00	
Glencoe - Miranda Downs Road	\$ 516,884.05	\$ 3,919.59	0%	1.00	
Inkerman Access	\$ 1,804,651.21	\$ 2,497.44	0%	1.00	
Lotos Vale - Stirling Road	\$ 1,627,243.38	\$ -	0%	1.00	
Stirling - Miranda Downs Road	\$ 389,428.85	\$ -	0%	1.00	
Vanraak Access	\$ 149,018.33	\$ -	0%	1.00	
TOTAL	\$ 7,447,710.00	\$ 521,281.33			

Submission 4 CSC.0038.1920E_REC					
Road Name	Construction Recommended Value	Expenditure	Complete (%)	Expected Expenditure Ratio	Notes
Koolatah - Dixie Road	\$ 4,041,152.28	\$ 244,888.23	9%	0.67	
Dunbar - Koolatah Road	\$ 217,184.80	\$ 34,372.71	0%	1.00	
Koolatah - Drumduff Road	\$ 793,815.29	\$ 2,452.92	0%	1.00	
TOTAL	\$ 5,052,152.37	\$ 281,713.86			



Appendix E - Approved Betterment Projects

Project	Value
Normanton to Burketown Pavement Improvements and Sealing (Project 11/12)	Project RV \$3.1million Construction value \$2.5million
Normanton to Burketown Pavement Improvements and Sealing (Project 13)	Project RV \$0.96million Construction value \$0.76million
Burke and Wills Monument Road pavement improvements	\$138,000
Monsoon Trough Flood Impact Study	\$60,000
Desludging of the Normanton Sewerage Lagoon	\$974,558
Disaster Coordination Shed	\$375,000
Karumba Airport Weather Station	\$87,000
Karumba Chlorine Generator	\$180,000
Normanton Water Treatment Plant Pipework Upgrades	\$150,000
Normanton Water Treatment Plant Storage Upgrades	\$40,000
Investigation into New Karumba Sewage System	\$80,000
Glenore Weir Intake, Pipework and Valve Set Upgrades	\$320,000
Karumba Foreshore	\$500,000
Normanton Stormwater Upgrades	\$228,882

Appendix F – EOT Approvals

Submission Reference	Funding Type	Project	Previous Time Limit	EOT Duration (months)	EOT approval
CSC.0006.1819E.REC	QRA19 REPA	Submission 1	30-Jun-21	3	30-Sep-21
CSC.0010.1819E.REC	QRA19 REPA	Submission 2	30-Jun-21	3	31-Dec-21
CSC.0009.1819E.REC	QRA19 REPA	Submission 3	30-Jun-21	3	30-Sep-21
CSC.0019.1819E.REC	QRA19 REPA	Submission 4	30-Jun-21	3	30-Sep-21
CSC.0015.1819E.REC	QRA19 REPA	Submission 5	30-Jun-21	3	30-Sep-21
CSC.0025.1819E.REC	QRA19 REPA	Submission 6	30-Jun-21	6	31-Dec-21
CSC.0016.1819E.REC	2018-19 Betterment	Normanton to Burketown Sealing P11/12	30-Jun-21	3	31-Oct-21
CSC.0017.1819E.REC	2018-19 Betterment	Normanton to Burketown Sealing P13	30-Jun-21	3	31-Oct-21
CSC.0011.1819E.DWS	2018-19 Betterment	Desilting of the Normanton Sewer Lagoons	30-Jun-21	3	30-Sep-21

BUSINESS PAPERS

10.3 WATER AND WASTE REPORT - AUGUST 2021

Attachments: NIL
Author: Ben Hill - Manager Water and Sewerage
Date: 11 September 2021

Key Outcome: 5.3 - A safe and sustainable water network
Key Strategy: 5.3.1 Plan, deliver and manage efficient and sustainable, high quality, water supply systems.

Executive Summary:

Normanton Water Treatment Plant (WTP), Karumba Sewage Treatment Plant (STP) and Normanton STP are operating effectively. The following items of interest are discussed in further detail within the report:

- Water levels at Glenore Weir are approximately 2.23m (AHD).
- Total treated water was 92.9ML for the month.
- The new Actiflo clarifier is now in full production.
- Scheduled water systems audit to take place in September.
- Water meter replacement program has commenced.
- Normanton STP de-silting project now complete.
- Twenty low pressure sewer pumps were replaced in Karumba.
- Tyre removal has been completed at Normanton landfill (RRTAP funding)
- The waste operations contract is currently being finalised.

RECOMMENDATION:

That Council:

1. accepts the Water and Wastewater Report as presented for the period ending 31st August 2021; and
2. that those matters not covered by resolution be noted.

Background:

Glenore Weir

The DNRME level gauge at Glenore Weir recorded a level of 6.53m on the 31st of August (2.23m AHD). The Bureau of Meteorology recorded 4.2mm rainfall at Normanton Airport during the month.

BUSINESS PAPERS

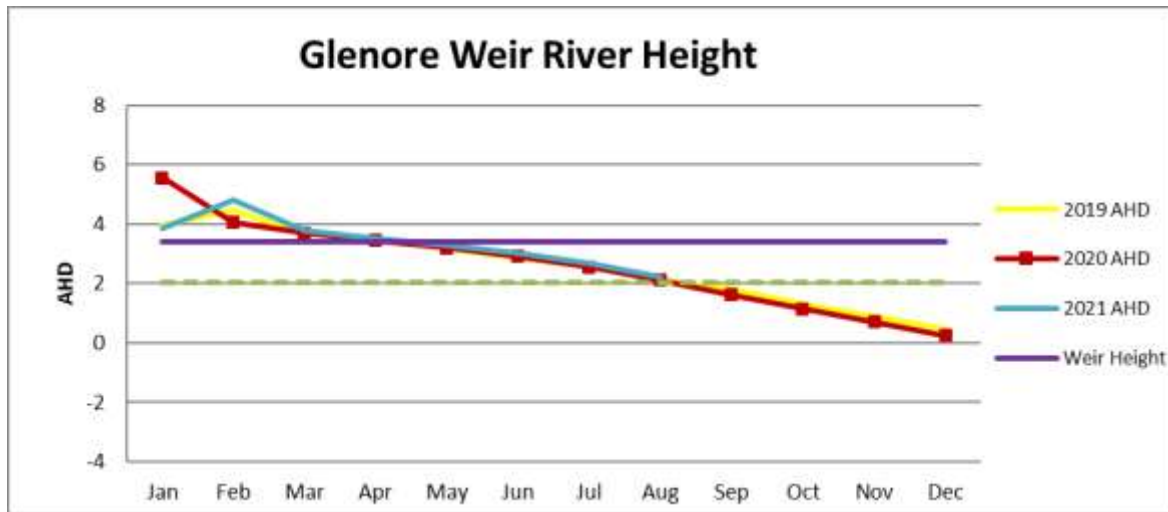


Figure 1: Glenore Weir River Height on the last day of the month.

Normanton Water Treatment Plant

For the month, 88.8ML was pumped from Glenore Weir and 4.1ML from the Normanton bore for a total of 92.9ML of raw water. As can be seen in Figure 1, water consumption is similar to the same as last year.

Normanton consumed 54.6ML (58.8%) and 31.1ML (33.5%) was pumped to Karumba, approximately 5.0ML (5.4%) was used for backwashing and bulk water supply/storage. The remaining 2.3% was recorded as systems losses.

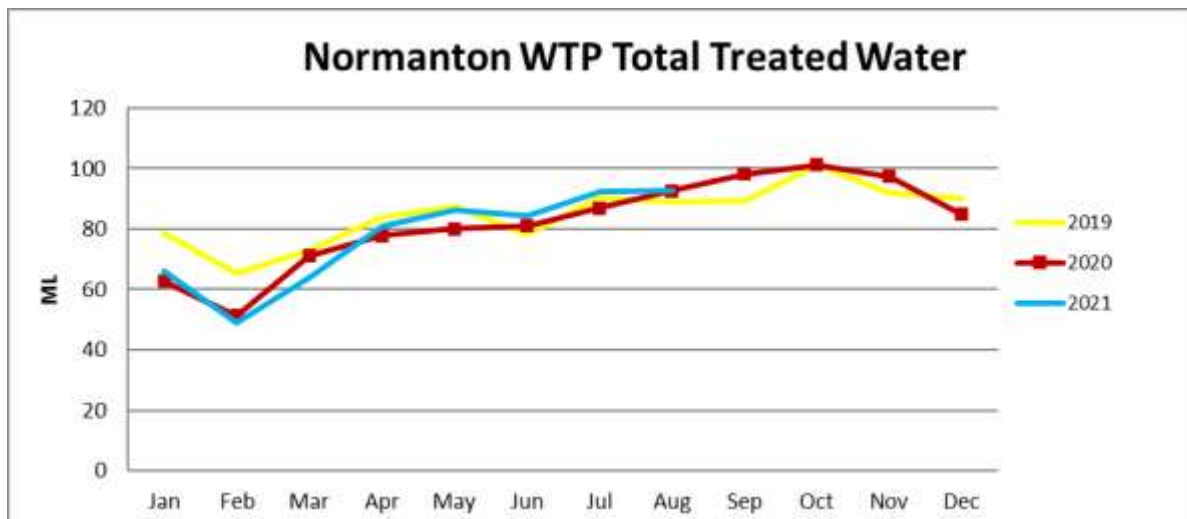


Figure 2: Total raw water treated

Maintenance and Upgrades

The new Actiflo clarifier has now been in full operation for approximately two weeks and is producing great results. There have obviously been teething issues, but these have been ironed out by the senior operator and Council electrician. The clarifier will remain in

BUSINESS PAPERS

operation over the next couple of months to ensure that it continues to be reliable, then the old clarifier will be taken completely out of service to perform maintenance and refurbishment. The control system and SCADA will also be worked on in order to bring the old system up to standard. There are currently work-arounds in place that have been in use for years that can now be addressed.

Works on the raw water delivery pipeline will commence again shortly, with Barto's construction now having received pipe and fittings. The work is being partly funded by the Building Better Regions Funding and North Queensland Recovery and Resilience Grants and it is anticipated that the works will commence in the first week of September.

The water meter replacement program is again underway, with Council's plumbing apprentice working through the list. At this stage the bulk of the works are scheduled for completion by mid-October.

As discussed in the previous month's report, the water regulator (Department of Regional Development, Manufacturing and Water) stipulates that each water service provider is required to have a third party audit undertaken every four years. Carpentaria Shire Council is scheduled for its water quality audit on 8-10 September, with the audit to be carried out by Jeff Ballard of Northern Water Management. Interim feedback will be provided to Council during the October Ordinary Council Meeting.

Normanton Sewage Treatment Plant and Reticulation Network

Normanton Sewerage Treatment Plant (STP) received an estimated 9.2ML (see Figure 3) of wastewater in August. The inlet flow meter is now fully functional again and will provide more accurate flow meter for future reports. Although the irrigation system was turned off, samples were collected and sent away, with the final effluent meeting all parameters set out in the licence.

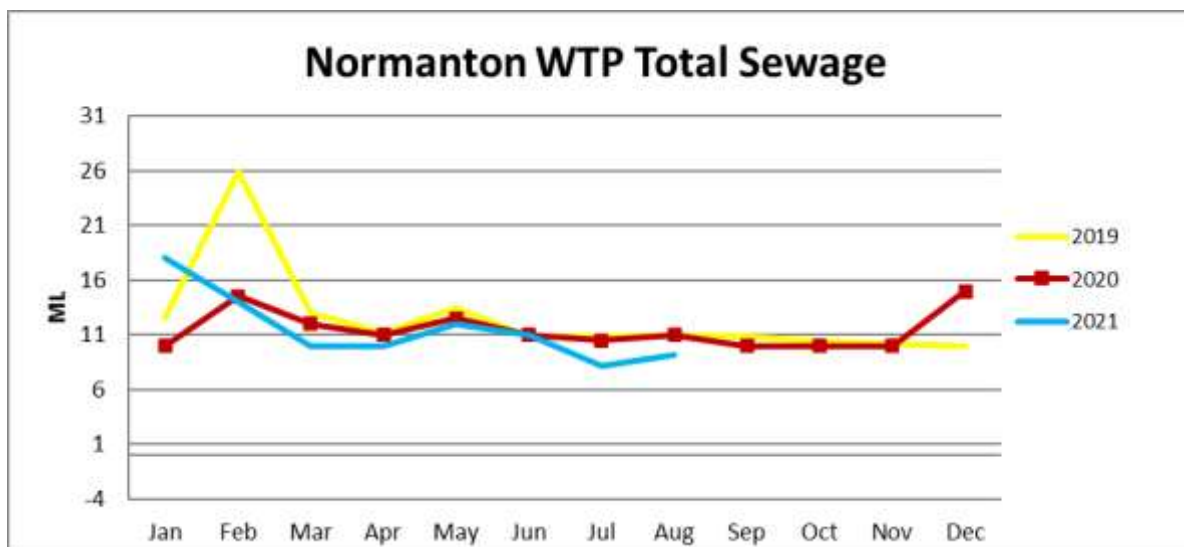


Figure 3: Total volume treated at Normanton STP

Maintenance and Upgrades

Dredging solutions have been dredging and dewatering the sludge at the Normanton Sewerage Treatment Plant (see Figures 4 and 5). The project has been going on since the

BUSINESS PAPERS

start of July and was completed by the end of August. The project has been funded under the QRA's 2019 monsoon trough event betterment and resilience funding. The works will improve the quality of the effluent and will remove the silt, sand and grit that entered the treatment plant during the flooding event.

In total, 2,300m³ of sludge, sand and grit was removed from the treatment plant, significantly increasing the capacity of the lagoons and improving the treatment process. Although it will likely take a considerable amount of time for the results to fully reflect the work done, initial observations are very positive, see before and after photos (Figures 4, 5 and 6) of the final effluent pond.



Figure 4: Aerial shot of lagoon after 2019 monsoon event.

BUSINESS PAPERS



Figure 5: Photo of the area immediately adjacent to the final effluent outlet before de-silting.



Figure 6: Photo of the same area during the de-silting.

BUSINESS PAPERS

Karumba STP and Low Pressure Network

Karumba Sewage Treatment facility treated approximately 5.8ML (see Figure 7) for August.

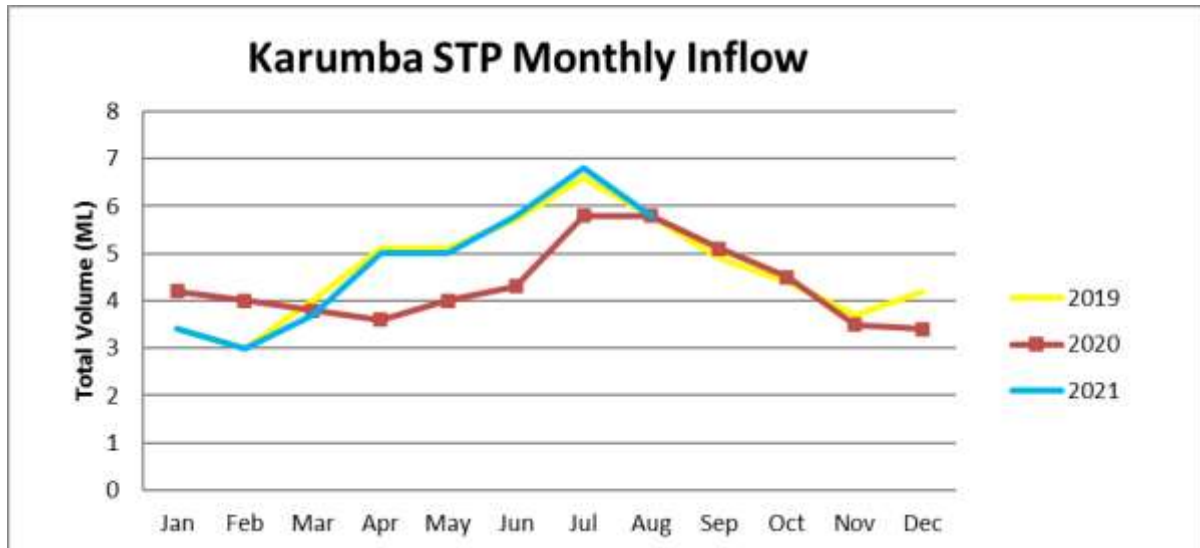


Figure 7: Total Monthly inlet flow for Karumba STP.

Compliance

Samples from the treatment plant were analysed and found to be within range of all parameters as set out in the Environmental Authority.

Maintenance and Upgrades

Flow rates through the treatment plant decreased during August in comparison to June and July. This has allowed additional maintenance to be carried out on the membranes which has led to improved performance. Funding will continue to be sought for the replacement of the membranes which will still be required in the next couple of years.

The geobag containing the bio-solids has been split open for drying and will be transported to Normanton Landfill late September or early October. All other components of the STP are operating with minor maintenance works and a replacement motor installed in the blower. Golf course sprinklers are also being worked on as time is available for operations staff.

During the month, a total of twenty pumps were replaced within the sewer network. This was made up of fourteen E-ones and six Aquatec pumps. Council officers are currently liaising with industry experts to conduct a review and provide a master plan for the moving forward with either correcting the problems within the network or phasing out the troublesome system. In the meantime, service technicians will assist with the repairs of the faulty pumps leading up to the school holidays.

Karumba Waste Transfer and Normanton Landfill

Normanton Landfill continues to operate as usual, at this stage there are no set staff members based at the landfill. Additional works were undertaken in August to reclaim lost air space. The temporary disposal site outside of the active cell has worked extremely well in terms of cell operation and compaction. As it is unsightly, it could be an option to set up bins similar to Karumba to store the waste and keep the public out of the landfill area.

BUSINESS PAPERS

Australian Scrap Tyre Disposal have completed the recycling project under the RRTAP funding provided by the Department of Environment and Science. In total, approximately 400t of tyres were removed and recycled under the program. There are still tyres left at the landfill which will be sorted into piles ready for the contractors to commence operations.

The draft contract for the waste operations has been presented to the successful tenderers and will hopefully be executed prior to the Council meeting. A verbal update will be provided during the water and waste submission.

Finance and Budget

Row Labels	Sum of Original Budget	Sum of Actual Bal	Sum of Order Value	Sum of Total
Operating Income	-4,284,960	-727	0	-727
Landfill/ Waste Transfer Operations	-845,960	-727	0	-727
Sewerage	-1,599,000	0	0	0
Water	-1,840,000	0	0	0
Operating Expenditure	5,092,324	98,778	249,689	348,466
Landfill/ Waste Transfer Operations	751,328	24,540	121,461	146,001
Refuse Collection	262,536	18,112	0	18,112
Sewerage	1,510,568	23,016	46,123	69,139
Water	2,567,893	33,109	82,105	115,214
Grand Total	807,364	98,050	249,689	347,739

Consultation (Internal/External):

- Director of Engineering - Michael Wanrooy.
- Manager Water and Waste - Ben Hill.
- Trades and operational staff.
- Australian Scrap Tyre Disposal.
- Veolia Water Technology.
- Dredging Solutions.
- Enviro-One Services.
- David Thomas (SCADA Engineering).

Legal Implications:

- Low – within normal operational parameters.

BUSINESS PAPERS

Financial and Resource Implications:

- Medium – upgrades required for 2020/21 financial year to remain compliant.

Risk Management Implications:

- Nil.

BUSINESS PAPERS

10.4 WORKSHOP REPORT

Attachments: NIL

Author: William Bollen - Workshop Foreman

Date: 8 September 2021

Key Outcome: 5.1 - Integrated and timely provision and management of sustainable infrastructure and assets

Key Strategy: 5.1.1 Develop a Strategic Infrastructure and Asset Management Plan to guide the provision, maintenance, decommissioning, replacement and enhancement of Council assets and infrastructure.

Executive Summary:

This report provides information and updates to Council on various maintenance and repairs that are facilitated within the Workshop.

RECOMMENDATION:

That Council:

1. receive the Workshop Report as presented; and
2. that those matters not covered by resolution be noted.

Background:

August has been great month with no hire or Council machine downtime except for a broken front shock on a Colorado (minor).

Less downtime/breakdowns have allowed for better maintenance planning which has been an issue previously. Having a diverse workshop crew has led to the positives.

Service, Repairs and Maintenance

Completed Tasks:

Below is the works carried out over the last month:

Please note majority of these service and repairs include travel time

- P9922 Hilux – 90,000klm Logbook Service
 - P9934 Hilux – 140,000klm Logbook Service
 - P9924 Cruiser – 50,000klm Logbook Service, repair fuel pipe and mudguards
 - P9923 Cruiser – 80,000klm Logbook Service
 - P9920 Hilux – 100,000klm Logbook Service, Rack ends replaced and tyres
 - P9927 Cruiser – 156,589klm. Fuel Light present, fuel filter replaced and reset
 - P9927 Cruiser – 157,242klm. Expand fuel tank, repair pickup, replace tyres and stud and adjust handbrake
 - P9708 Roller – 1469hrs. Clean radiator and air filter, machine check over
 - P9816 Roller – 2098hrs. Clean radiator and air filter, machine check over
 - P4609 Trailer – Replace jockey Wheel (Middle Camp)
-

BUSINESS PAPERS

- P9709 Roller - Clean radiator and air filter, machine check over (Middle Camp)
- P9704 Rollers - 2542hrs. Clean radiator and air filter, machine check over
- P9707 Roller - Clean radiator and air filter, machine check over (Koolatah)
- P9703 Roller – 2448hrs. Clean radiator and air filter, machine check over (Koolatah)
- P9711 Roller – 2420hrs. Replace UHF Ariel
- P9404 Roller – 3950hrs. Repair loom to beacons
- P9714 Roller – Replace Stolen UHF and put screws back in fuel pick up (Inverleigh)
- P9710 Roller – Replace stolen UHF (Inverleigh)
- P9411 Roller – 4860hrs Repair Fuel Leak at filter housing
- P9762 Fuel Tank – Clean Strainer and filter (Main Tank)
- P9944 Roller – 1259hrs. Clean radiator and air filter, machine check over Found broken A/C compressor bolts so removed belt until repair
- P9713 Roller - Clean radiator and air filter, machine check over, found missing bolts in compressor so belts removed
- P9937 Trailer – Lights repaired, cracks welded up and brake calliper replaced and adjusted
- P9404 Roller – 4024hrs. Replace Starter Motor
- P9715 Roller – 730hrs. Clean radiator and air filter, machine check over
- P9411 Roller – Check over and swap Hydraulic Fittings over
- P3717 Grader – 7149hrs. Replace rear window, replace stereo and free up compressor
- P3516 Grader – 6849hrs. Repair steering faults and alarms. Deutsch plugs replaced
- P4501 Forklift – 1387hrs. Tubes replaced, punctured during auction clean up
- P2543 Isuzu Truck – 110,000klm Service completed and right rear tyres replaced
- P1611 Cruiser – Replace rear brakes and adjust ball joints
- P1665 Cruiser -142,547klm Evaporator and condenser cleaned and R134a pressure checked
- P2512 Giga – Water tank sealed, flushed, and tested after complaints raised
- P2511 Giga - Water tank sealed, flushed, and tested after complaints raised
- P1877 Colorado – Replaced all tyres, replaced front left shock and wheel alignment
- P4013 Kubota – 1424hrs, replaced battery, starter motor and tyre
- P2703 Hino Truck – replace steer and drive tyres, repaired sign control LED board
- P0394 Float – Replace 2 tyres on middle left axle
- P1770 Hilux – 190,199klm. Logbook Service, replace steer tyre and UHF
- P1771 Hilux – 212,426klm replace front tyre, straighten bull bar and vehicle check over
- P1665 Cruiser – 141957klm. Replace left exhaust manifold and straighten bonnet
- P1608 Cruiser – 205,988klm replace seat covers.
- P7019 Generator – Check over and refuel
- P0632 Generator – Check over and refuel
- P7030 Generator – Check over and refuel
- P7009 Generator – Check over and refuel
- P7012 Generator – Check over and refuel
- P7010 Generator – Check over and refuel

BUSINESS PAPERS

Plant currently on the waiting list for repairs for either parts or diagnosing:

Plant not currently being used:

Consultation (Internal/External):

- Nil

Legal Implications:

- Nil

Financial and Resource Implications:

- Nil

Risk Management Implications:

- Within normal operating parameters

BUSINESS PAPERS

10.5 BUILDING AND PLANNING REPORT

Attachments:	NIL
Author:	Elizabeth Browning - Engineering Records Operator
Date:	11 September 2021
Key Outcome:	4.1 - Sustainable urban and rural development
Key Strategy:	4.1.1 Ensure development accords with Carpentaria Shire Council's planning scheme, planning instruments, codes and legislation.

The report is to advise Council of relevant planning and building activities within the Shire for the month of August 2021.

RECOMMENDATION:

That Council note and accept the content of the Building and Planning Report as presented.

Background:

Planning Applications Received

DA No.	Applicant	Address	Application Type	Status
I/2110	Bradley Hawkins (c/- P R Planning)	Old Croydon Road, Normanton QLD 4890	MCU (Worker Accommodation)	To be advised

Planning Applications Approved

DA No.	Applicant	Address	Application Type	Status
I/2107	Gerard Capetta	5 Anderson Street, Karumba QLD 4891	Reconfiguration - Amalgamation	Approved July

Building Applications Received by Building Certifier

DA No.	Applicant	Address	Application Type	Value
I/2105	Gulf Christian College	11 Little Brown Street, Normanton QLD 4890	Removal of house (demolition)	
I/2110	Sam Nala	33-37 Brown Street, Normanton QLD 4890	New Construction of Pharmacy	
I/2111	Jake & Sarah Randall	36 Green Street, Normanton QLD 4890	New Construction of Dwelling	

BUSINESS PAPERS

Building Permits Issued

DA No.	Applicant	Address	Application Type	Value
TBA				

Applications pending waiting on further information (Applicants advised)

DA No.	Applicant	Address	Application Type	Date Received
I/2106		4 Norman Street, Karumba QLD 4891	Shed approval pending	
I/2114 pending		12 Noel Street, Normanton QLD 4890	Plumbing connection pending	

Consultation (internal/external)

- Liz Taylor – Consultant Town Planner
- Michael Pickering – Consultant Town Planner
- Peter Watton – Building Certifier
- Harald Weber – Building Certifier
- Donna Messer – Building Certifier

Legal implications

- N/A

Policy Implications

- N/A

Financial and Resource Implications

- N/A

Risk Management Implications

- Low – risks are within normal operational parameters

BUSINESS PAPERS

- 11 GENERAL BUSINESS**
- 12 CLOSURE OF MEETING**