



COUNCIL REPORT

Agenda Item Number:	14.01.03
Report Title:	Budget Review One – 2022/2023
Author:	Gayathri Sivaraj, Manager Corporate Services
Recommending Officer:	Maxie Smith, General Manager Business Excellence
Meeting Date:	13/12/2022
Attachments:	A: Departmental Operating Income Statement 2022/2023 B: Capital Budget 2022/2023 C: Long Term Financial Plan 2022/2023 to 2031/2032 D: Relevant Council Decisions

Executive Summary

This report presents to Council the draft Budget Review One for 2022/2023 based on end-of-month September 2022 actuals and the amended long-term financial plan for 2022/2023 to 2031/2032.

Recommendation

THAT Council:

1. receive and note the Budget Review 1 report for 2022/2023;
2. adopt Budget Review 1 – 2022/23, pursuant to Section 203 of the *Local government Act 2019*, amending total operating income to \$20,326,647, total operational expenditure to \$17,381,237 and total capital expenditure to \$12,805,877; and
3. adopt the Financial Reserve movement of \$483,969 for 2022/2023 consisting of:
 - a) Developer Contribution Reserve increase of \$575,588
 - b) Waste Management Reserve reduction of \$413,101
 - c) Asset Reserve reduction of \$1,580,468
 - d) Thorak Regional Cemetery Reserve increase of \$920,789
 - e) Cash for Cans Reserve increase of \$13,223
4. adopt the amended Long Term Financial Plan for 2022/2023 to 2031/32, pursuant to Division 4 (9) of the *Local Government (General) Regulations 2021*.

Background

This budget review generates a net operating expense of \$176,476, however, contains \$782,000 funded from financial reserves. \$750,000 of the reserves movements is to fund the asbestos remediation works at the Humpty Doo Waste Transfer Station due to contaminated waste disposal. The budget review identifies an overall increase in other operational expenditure excluding asbestos remediation of \$279,485.60 that was funded through operational savings and income of \$885,009.94 leaving a net surplus of \$605,524.34.

Operational items are predominantly made up of the below. Attachment A also provides a breakdown per department and Attachment D provides the relevant council decisions.

Total Income

Overall income has increased by \$361,671, mainly due to increases in income from investment income, user charges, and statutory charges. The increase includes a reduction of \$48,650 in other revenue for dog registration income originally budgeted too high in Budget 2023.

Operational Expenditure

Overall expenditure has increased by \$538,146. Several council decisions relating to reserve funding have been included in the budget.

Operational decisions total \$785,416.84. Operational expenditure decisions which relate to Thorak and Waste Transfer Station financial reserves make up \$782,000 and will be funded from Financial Reserves for Thorak and Waste Transfer respectively and are reflected in the 53% increase in Professional Fees.

The other remaining operation item is the May 2022 decision ORD2022 11-110 of \$3,416.84 which is funded from operational savings.

Sundry Expense:

Increase of \$16,989 or 3%, including an additional \$5,000 in Library offset by grant funding, Telephone budget increase of \$3,497 in Waste due to the original budget being too low.

Computer / IT Costs:

Increase of \$35,150 due to additional off-site backup services and booking system software.

Employee Costs:

Savings of \$474,527 due to staff vacancies, including additional payments of \$6,167 for increases in insurance costs in Finance and a \$13,048 increase in vehicle lease expenses in Regulatory Services.

Professional Fees:

Expenditure of \$3,600 after the additional increase for Asbestos Remediation of \$750,000. New initiatives reduced in Council Leadership by \$150,000 moved to Community \$80,000 and Infrastructure and Assets \$30,000 for New Initiative – Pilot study owned roads and NTG land and Infrastructure. Increase of \$20,000 in Corporate Services for WHS audit work, Finance \$15,000 additional Civica Authority 7.1 upgrade costs due to staff absences, reduce MWF budget by \$12,000 moved to capital works for trailer purchase.

Parts, Accessories and Consumables:

Expenditure increase of \$14,580. \$10,000 of extra chemicals purchased. Balance predominantly for Regulatory vet services increase.

Cemetery Operations:

An increase of \$42,179 with the largest element being \$32,000 council resolution with \$9,409 for increased insurance.

Auditors Fees:

\$3,000 increase due to additional audits required for R2R, LRCI and Blackspot acquittals.

Contractors:

Expenditure increase of \$124,000, includes Infrastructure and Assets \$40,000 for New Initiative – Feasibility study recreational fishing and movements from other areas.

Legal Expenses:

Increase expenses by \$10,000 due to more activity in this area.

Elected Member:

Increase in the expenditure of \$5,968 due to Elected member's food expenditure of \$3,110 and subscription for LGANT.

Insurance:

Increase in insurance of \$7,370 due to actual increase.

Operational

Litchfield Council
Operating Income Statement 2022/23

	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)	Variance	
Grants	4,719,206	269,760	3,776,394	4,035,663	259,269	7%
Inv Income	351,255	126,393	323,000	423,000	100,000	31%
User Charges	2,087,796	494,783	1,814,288	1,865,332	51,044	3%
Rates	11,619,302	13,713,862	13,740,744	13,740,752	8	0%
Stat Charges	208,537	100,015	219,250	170,600	(48,650)	-22%
Other Revenue	200,520	(4,539)	91,300	91,300	0	0%
Total Income	19,186,615	14,700,273	19,964,976	20,326,647	361,671	2%
Operational Expenditure						
Sundry	590,649	169,111	554,477	571,466	16,989	3%
Computer / IT Costs	455,058	57,731	375,550	410,700	35,150	9%
Employee Costs	7,000,422	1,638,105	7,542,242	7,067,715	(474,527)	-6%
Professional Fees	865,516	392,266	1,416,500	2,170,100	753,600	53%
Parts, accessories & consumables	181,919	16,384	128,200	142,780	14,580	11%
Cemetery Operations	385,204	187,263	467,305	509,484	42,179	9%
Auditors Fees	55,603	(27,780)	50,000	53,000	3,000	6%
Contractors	3,862,256	835,094	4,481,498	4,605,498	124,000	3%
Legal Expenses	106,304	23,900	72,000	82,000	10,000	14%
Donations and Community Support	138,435	4,513	130,000	130,000	0	0%
Maintenance	528,922	126,276	697,499	697,337	(162)	0%
Elected Member	451,730	74,655	334,975	340,943	5,968	2%
Energy	230,004	21,401	220,800	220,800	0	0%
Insurance	360,874	379,415	372,045	379,415	7,370	2%
Bad Debts	6,294	-	-	-	0	
Total Expenses	15,219,189	3,898,335	16,843,091	17,381,237	538,146	3%
Net result (Excluding Depreciation)	3,967,426	10,801,938	3,121,885	2,945,409	(176,476)	-6%

Capital Expenditure

Total Capital expenditure for the year increases from \$6,417,429 to \$12,805,876.86, a value of \$6,417,429.00, with \$3,871,125.76 of this amount relating to capital projects carried over from 2021/22 for completion in 2022/23. The remaining increase is made up of LRCI Phase 3 grant-funded projects and projects previously approved by Council.

Reserves

Summary Financial Reserve Movements 2022/23 - Budget Review One							
RESERVES	2021/22 Actual (\$)	2022-23 Adopted Budget (\$)	Transfers from (\$)	Transfers to (\$)	Net Movement (\$)	Budget Review -1 Balance (\$)	Variance (\$)
Developer Contributions Reserve	280,725	-	(5,137)	300,000	294,863	575,588	575,588
Waste Management Reserve	5,124,100	4,360,000	(1,274,416)	97,215	(1,177,201)	3,946,899	(413,101)
Unexpended Grants Reserve	2,573,927	-	(2,573,927)	-	(2,573,927)	-	-
Total Restricted	7,978,752	4,360,000	(3,853,480)	397,215	(3,456,265)	4,522,487	162,487
Unexpended Capital Works	631,334	-	(2,126,328)	1,494,994	(631,334)	-	-
Asset Reserve	8,941,078	5,546,000	(5,974,808)	999,261	(4,975,546)	3,965,532	(1,580,468)
Thorak Regional Cemetery	1,719,798	658,000	(155,751)	14,742	(141,009)	1,578,789	920,789
Election Reserve	100,000	200,000	-	100,000	100,000	200,000	-
Disaster Recovery Reserve	500,000	400,000	(100,000)	-	(100,000)	400,000	-
Strategic Initiatives Reserve	500,000	400,000	(100,000)	-	(100,000)	400,000	-
Cash for Cans Reserve	113,223	100,000	-	-	-	113,223	13,223
Total Unrestricted	12,505,433	7,304,000	(8,456,887)	2,608,998	(5,847,889)	6,657,544	(646,456)
TOTAL	20,484,185	11,664,000	(12,310,366)	3,006,213	(9,304,154)	11,180,031.14	(483,969)

Reserve balances have been updated with audited closing balances as at 30 June 2022 and are forecasted to have a balance of \$11,180,031.14 after the First Budget Review for 2022/23. The forecasted balance is in line with the anticipated 2022/23 Municipal Plan reserve balance as presented above and Council's FIN04 Financial Reserves Policy.

Council's Long-Term Financial Plan has been updated to reflect these changes and is presented in Attachment C.

Financial Reserves are low in some later years. Management is aware of this and will work toward a rationalised capital works program to reduce the negative impact on the financial reserves. Council's actual results are positive as not all budgeted capital works are being spent.

Links with Strategic Plan

Prosperity - Our Economy and Growth

Performance - An Effective and Efficient Organisation

Legislative and Policy Implications

Under the *Local Government Act 2019*, section 203, Council has undertaken a review of the 2022/23 Original Budget.

If the Council's amended budget has a material impact on its long-term financial plan, division 4 of the Local Government (General) Regulations 2021, requires the council to amend the long-term financial plan at the same time as adopting the amended budget.

Risks

Financial

Council is managing financial risk through the review of its annual budget. Council has a legislative requirement to review the annual budget twice per year. The budget review provides the opportunity to update the budget. Council's budget is compared to its actual annual results in the annual financial statements at year-end.

Governance

Council has a legislative requirement to review the annual budget twice per year. The budget review provides the opportunity to update the budget. Council's budget is compared to its actual annual results in the annual financial statements at year-end.

Community Engagement

Once adopted, the reviewed budget will be available for the public to view on Council's website, and a notice will be published in the NT News.

	Council Leadership				Corporate				Community			
	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)
Grants	14,120.00	-	-	-	-	-	-	-	-	-	-	-
Inv Income	-	-	-	-	-	-	-	-	-	-	-	-
User Charges	-	-	-	-	-	-	-	-	111,326.94	11,944.89	92,400.00	92,400.00
Rates	-	-	-	-	-	-	-	-	-	-	-	-
Stat Charges	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	57.27	355.00	-	-	42,500.00	-	-	-	156.18	-	21,300.00	21,300.00
Total Income	14,177	355	-	-	42,500	-	-	-	111,483	11,945	113,700	113,700
Operational Expenditure												
Sundry	33,475.08	3,299.49	31,700.00	31,862.00	119,111.33	40,303.84	56,220.00	56,825.00	2,562.77	2,052.45	2,300.00	3,100.00
Computer / IT Costs	9,610.06	2,627.39	23,000.00	25,200.00	4,005.38	-	10,800.00	5,000.00	-	-	-	-
Employee Costs	711,583.40	128,828.42	510,465.00	600,217.06	509,719.24	117,237.07	581,758.00	590,280.55	277,279.99	86,250.69	448,076.00	181,369.70
Professional Fees	174,093.13	14,513.13	310,000.00	160,000.00	40,653.51	9,102.68	42,000.00	64,000.00	49,751.06	492.00	-	80,000.00
Parts, accessories & consumables	289.37	982.90	2,500.00	2,500.00	-	-	-	-	-	-	-	-
Cemetery Operations	-	-	-	-	-	-	-	-	-	-	-	-
Auditors Fees	-	-	-	-	1,918.00	959.00	5,000.00	4,000.00	-	-	-	-
Contractors	5,463.19	-	11,000.00	11,000.00	-	-	-	-	923,664.64	265,375.46	1,148,198.00	1,148,198.00
Legal Expenses	35,080.05	11,511.00	20,000.00	30,000.00	57,423.46	12,389.00	50,000.00	50,000.00	4,390.00	-	2,000.00	2,000.00
Donations and Community Support	12,342.93	-	5,000.00	5,000.00	-	-	-	-	126,092.29	4,512.62	125,000.00	125,000.00
Maintenance	3,040.78	1,838.41	3,200.00	3,038.00	-	-	-	-	203,485.09	84,808.83	402,599.00	402,599.00
Elected Member	451,729.82	74,654.90	334,975.00	340,942.60	-	-	-	-	-	-	-	-
Energy	9,707.95	1,511.00	5,100.00	5,100.00	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,446,416	239,767	1,256,940	1,214,860	732,831	179,992	745,778	770,106	1,587,226	443,492	2,128,173	1,942,267
Net result (Excluding Depreciation)	(1,432,238)	(239,412)	(1,256,940)	(1,214,860)	(690,331)	(179,992)	(745,778)	(770,106)	(1,475,743)	(431,547)	(2,014,473)	(1,828,567)
	\$200k-New Initiatives budget allocated into respective departments				Additional funds requested for WHS work and position vacancy advertising cost with relating to staff turnover rate				Movement in staff costs between departments.			

	Community - Library				Finance & Customer Service				Information Services			
	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)
Grants	456,088.00	8,000.00	401,692.00	414,692.00	355,558.00	52,417.00	575,931.00	635,350.00	-	-	-	-
Inv Income	-	-	3,000.00	3,000.00	278,656.84	113,061.53	250,000.00	350,000.00	-	-	-	-
User Charges	2,642.21	875.23	2,700.00	2,700.00	49,385.23	9,796.00	46,000.00	46,000.00	-	-	-	-
Rates	-	-	-	-	8,616,831.64	10,571,718.88	10,590,757.00	10,590,757.00	-	-	-	-
Stat Charges	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	4,545.45	-	-	-	150,614.42	-	70,000.00	70,000.00	-	-	-	-
Total Income	463,276	8,875	407,392	420,392	9,451,046	10,746,993	11,532,688	11,692,107	-	-	-	-
Operational Expenditure												
Sundry	66,714.31	11,396.81	88,800.00	97,550.00	120,287.03	14,949.70	111,500.00	111,500.00	481.03	48.90	1,500.00	1,500.00
Computer / IT Costs	2,824.46	475.50	3,250.00	9,000.00	352.82	-	3,000.00	3,000.00	402,894.26	54,628.54	315,000.00	348,000.00
Employee Costs	377,438.89	77,865.29	345,972.00	342,488.89	793,979.78	274,701.83	789,605.00	848,044.98	79,669.85	11,365.34	92,289.00	81,272.42
Professional Fees	2,075.45	-	244,000.00	244,000.00	236,888.07	4,925.00	260,000.00	275,000.00	24,952.83	2,511.42	25,000.00	25,000.00
Parts, accessories & consumables	1,647.00	221.17	1,500.00	1,500.00	2,357.36	-	2,000.00	2,000.00	-	-	-	-
Cemetery Operations	-	-	-	-	-	-	-	-	-	-	-	-
Auditors Fees	-	-	-	-	46,707.85	(21,989.19)	40,000.00	44,000.00	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	89,444.02	30,480.20	267,000.00	267,000.00
Legal Expenses	-	-	-	-	7,291.50	-	-	-	-	-	-	-
Donations and Community Support	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	1,500.00	1,500.00	-	-	-	-
Elected Member	-	-	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	2,000.00	2,000.00	-	-	-	-
Insurance	-	-	-	-	354,701.73	379,415.27	372,045.00	379,415.00	-	-	-	-
Bad Debts	-	-	-	-	6,293.92	-	-	-	-	-	-	-
Total Expenses	450,700	89,959	683,522	694,539	1,568,860	652,003	1,581,650	1,666,460	597,442	99,034	700,789	722,772
Net result (Excluding Depreciation)	12,576	(81,084)	(276,130)	(274,147)	7,882,186	10,094,991	9,951,038	10,025,647	(597,442)	(99,034)	(700,789)	(722,772)
					interest rate earned/ FAAGS Grant fund. Movement in staff costs between d				Includes disaster recovery additional costs-\$23k & \$10k Optimo Booking system			

	Infrastructure & Assets				Thorak Cemetery				Mobile Workforce			
	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)
Grants	3,889,040.00	209,343.00	2,798,771.00	2,985,621.00	-	-	-	-	-	-	-	-
Inv Income	-	-	-	-	1,787.51	1,015.79	10,000.00	10,000.00	-	-	-	-
User Charges	62,734.84	98,000.61	138,241.00	138,241.00	1,704,693.31	324,904.46	1,436,400.00	1,440,400.00	-	-	-	-
Rates	-	-	-	-	-	-	-	-	-	-	-	-
Stat Charges	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	2,646.80	(4,894.00)	-	-	-	-	-	-	-	-	-	-
Total Income	3,954,422	302,450	2,937,012	3,123,862	1,706,481	325,920	1,446,400	1,450,400	-	-	-	-
Operational Expenditure												
Sundry	50,909.91	8,563.49	51,600.00	51,600.00	4,060.00	-	-	-	66,114.37	16,908.79	60,400.00	60,400.00
Computer / IT Costs	14,159.72	-	5,000.00	5,000.00	-	-	-	-	8,550.47	-	4,700.00	4,700.00
Employee Costs	856,293.43	188,962.67	992,367.00	851,291.96	534,583.17	135,599.82	597,542.00	576,620.56	872,796.37	168,061.13	1,008,661.00	924,536.12
Professional Fees	210,877.16	16,912.50	320,000.00	350,000.00	-	-	-	-	-	4,343.42	40,000.00	28,000.00
Parts, accessories & consumables	104,759.15	7,624.67	51,000.00	51,000.00	-	-	-	-	51,548.43	3,887.94	54,000.00	64,000.00
Cemetery Operations	-	-	-	-	385,203.72	187,263.42	467,305.00	509,484.00	-	-	-	-
Auditors Fees	-	-	-	-	6,977.50	(6,750.00)	5,000.00	5,000.00	-	-	-	-
Contractors	1,645,514.72	335,870.71	1,902,500.00	2,007,500.00	-	-	-	-	37,239.94	2,065.59	35,000.00	35,000.00
Legal Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Donations and Community Support	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	11,072.02	1,500.39	6,000.00	6,000.00	-	-	-	-	87,320.46	5,324.15	80,000.00	80,000.00
Elected Member	-	-	-	-	-	-	-	-	-	-	-	-
Energy	75,287.65	4,006.76	89,000.00	89,000.00	-	-	-	-	76,729.07	3,977.40	52,500.00	52,500.00
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	2,968,874	563,441	3,417,467	3,411,392	930,824	316,113	1,069,847	1,091,105	1,200,299	204,568	1,335,261	1,249,136
Net result (Excluding Depreciation)	985,548	(260,992)	(480,455)	(287,530)	775,656	9,807	376,553	359,295	(1,200,299)	(204,568)	(1,335,261)	(1,249,136)
	Increase in FAAGS grant fund amount				Additional funds \$32 K -Council Resolution ORD2022 11-174 (for Cremator)				Savings in employee costs.			

	Waste Management				Regulatory Services				Total			
	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)	2021/2022- Actual (\$)	2022/23 Actual (P3) (\$)	2022/23 - Adopted Budget (\$)	2022-23 Budget Review 1 (\$)
Grants	4,400.00	-	-	-	-	-	-	-	4,719,206.00	269,760.00	3,776,394.00	4,035,663.00
Inv Income	70,810.37	12,315.20	60,000.00	60,000.00	-	-	-	-	351,254.72	126,392.52	323,000.00	423,000.00
User Charges	156,163.23	47,718.48	98,047.00	144,041.27	850.02	1,542.86	500.00	1,550.00	2,087,795.78	494,782.53	1,814,288.00	1,865,332.27
Rates	3,002,470.07	3,142,143.10	3,149,987.00	3,149,994.50	-	-	-	-	11,619,301.71	13,713,861.98	13,740,744.00	13,740,751.50
Stat Charges	-	-	-	-	208,536.59	100,015.05	219,250.00	170,600.00	208,536.59	100,015.05	219,250.00	170,600.00
Other Revenue	-	-	-	-	-	-	-	-	200,520.12	(4,539.00)	91,300.00	91,300.00
Total Income	3,233,844	3,202,177	3,308,034	3,354,036	209,387	101,558	219,750	172,150	19,186,615	14,700,273	19,964,976	20,326,647
Operational Expenditure												
Sundry	102,523.74	64,036.58	125,907.00	129,624.00	24,409.12	7,551.44	24,550.00	27,505.00	590,648.69	169,111.49	554,477.00	571,466.00
Computer / IT Costs	634.50	-	3,400.00	3,400.00	12,026.44	-	7,400.00	7,400.00	455,058.11	57,731.43	375,550.00	410,700.00
Employee Costs	1,467,546.97	326,525.93	1,592,491.00	1,500,961.22	519,530.99	122,706.40	583,016.00	570,631.37	7,000,422.08	1,638,104.59	7,542,242.00	7,067,714.83
Professional Fees	124,078.25	338,405.92	175,000.00	941,600.00	2,146.32	1,060.00	500.00	2,500.00	865,515.78	392,266.07	1,416,500.00	2,170,100.00
Parts, accessories & consumables	-	-	-	-	21,317.75	3,667.21	17,200.00	21,780.00	181,919.06	16,383.89	128,200.00	142,780.00
Cemetery Operations	-	-	-	-	-	-	-	-	385,203.72	187,263.42	467,305.00	509,484.00
Auditors Fees	-	-	-	-	-	-	-	-	55,603.35	(27,780.19)	50,000.00	53,000.00
Contractors	1,135,975.35	199,892.51	1,097,800.00	1,117,800.00	24,954.49	1,410.00	20,000.00	19,000.00	3,862,256.35	835,094.47	4,481,498.00	4,605,498.00
Legal Expenses	2,118.56	-	-	-	-	-	-	-	106,303.57	23,900.00	72,000.00	82,000.00
Donations and Community Support	-	-	-	-	-	-	-	-	138,435.22	4,512.62	130,000.00	130,000.00
Maintenance	221,650.68	31,699.72	201,200.00	201,200.00	2,352.75	1,104.80	3,000.00	3,000.00	528,921.78	126,276.30	697,499.00	697,337.00
Elected Member	-	-	-	-	-	-	-	-	451,729.82	74,654.90	334,975.00	340,942.60
Energy	60,302.50	10,647.08	67,200.00	67,200.00	7,977.13	1,258.47	5,000.00	5,000.00	230,004.30	21,400.71	220,800.00	220,800.00
Insurance	6,171.82	-	-	-	-	-	-	-	360,873.55	379,415.27	372,045.00	379,415.00
Bad Debts	-	-	-	-	-	-	-	-	6,293.92	-	-	-
Total Expenses	3,121,002	971,208	3,262,998	3,961,785	614,715	138,758	660,666	656,816	15,219,189	3,898,335	16,843,091	17,381,237
Net result (Excluding Depreciation)	112,841	2,230,969	45,036	(607,749)	(405,328)	(37,200)	(440,916)	(484,666)	3,967,426	10,801,938	3,121,885	2,945,409
	\$750k from waste reserve. Council decision 20/09/2022 PO 24798 \$400k. Complete balance of \$350,000 for asbestos remediation project from Council resolution at the Feb 2022 meeting.				\$50k reduction from budgeted Dog registration fee							

	A	B	C	D
1	Department	Program	2022/23 Budget	BR1 Final
2	Infrastructure and Assets	Road Seal Renewal	1,000,000.00	1,000,000.00
3	Infrastructure and Assets	Pavement Renewal	533,429.00	533,429.00
4	Infrastructure and Assets	Forward Design of Road Projects	23,608.80	23,608.80
5			70,826.40	70,826.40
6			70,826.40	70,826.40
7			23,608.80	23,608.80
8			61,129.60	61,129.60
9	Infrastructure and Assets	Gravel Surface Renewal	300,000.00	300,000.00
10	Infrastructure and Assets	Gravel Road Sealing	1,250,000.00	1,250,000.00
11	Infrastructure and Assets	Road Safety Upgrades	500,000.00	500,000.00
12	Infrastructure and Assets	Road Safety Upgrades - (other)	100,000.00	100,000.00
13	Infrastructure and Assets	Road Safety - Intersection Upgrades	250,000.00	250,000.00
14	Infrastructure and Assets	Road Safety Upgrades - Shoulder Widening	100,000.00	100,000.00
18	Infrastructure and Assets	Drainage Renewal	100,000.00	100,000.00
19			100,000.00	100,000.00
20	Infrastructure and Assets	Drainage Upgrade - Floodways	350,000.00	350,000.00
21	Infrastructure and Assets	Drainage Upgrade - Flood Mitigation	350,000.00	350,000.00
22	Infrastructure and Assets	Council Administration Building Renewal	80,000.00	80,000.00
23	Operations and Environment	Thorak Cemetery Asset Renewal	83,000.00	83,000.00
24	Operations and Environment	Waste Transfer Station Renewal	35,000.00	35,000.00
25	Community	Freds Pass Reserve Asset Renewal	40,000.00	40,000.00
26	Community	Reserves Asset Renewal	40,000.00	40,000.00
27	Community	Reserve Building Renewal & Compliance	40,000.00	40,000.00
28	Infrastructure and Assets	Council Vehicle Replacement	355,000.00	355,000.00
29		Cemetery Vehicle Replacement	25,000.00	25,000.00
30		Waste Vehicle Replacement	230,000.00	230,000.00
31	Admin	Capitalised salaries across projects	306,000.00	306,000.00
32	Infrastructure and Assets	Gravel Road Sealing		2,071,858.00
33				
34				
35	Community	Mira Square Development		70,000.00
36				35,000.00
37				30,000.00
38				20,000.00
39				30,000.00
40				10,000.00
42	Infrastructure and Assets	Council Administration Building Renewal		79,257.73
43				
44				
45	Infrastructure and Assets	Pathway Renewal		86,238.16
46	Infrastructure and Assets	Forward Planning & Design		269,618.15
47	Infrastructure and Assets	Road Seal Renewal		1,570,056.04
48	Infrastructure and Assets	Gravel Road Sealing		435,911.84
49	Infrastructure and Assets	Productive Roads - Mango Roads		-
50	Infrastructure and Assets	Road Safety Upgrades		376,645.38
51		Road Safety Upgrades - Schools Safety Audits		
52		Girraween Primary School		
53		Howard Springs Primary School		
54		Good Shepherd		
55		Middle Point School		
56		Road Safety Upgrades - Street Lighting		36,635.00
57		Road Safety Upgrades - Shoulder Widening		6,452.85
58	Infrastructure and Assets	Mira Square Development		299,246.81
59	Community Services	Reserve Building Renewal and compliance		20,000.00
60	Waste Vehicle Replacement	Waste Vehicle Replacement		250,290.00
61	Cemetery Vehicle Replacement	Cemetery Vehicle Replacement		25,340.74
62	Infrastructure and Assets	Community Hall		36,562.10
63	Operations and Environment	Thorak Cemetery - Irrigation Grant		66,930.00
64	Mobile Workforce	Two spray Tank units (replacement)		25,000.00
65	Community Services	Humpty Doo Village Green irrigation		20,000.00
66	Infrastructure and Assets	Road Safety Upgrades		298,019.26
67	Infrastructure and Assets	Street Lighting Replacement		18,375.00
72	Community Services	Knuckey Lagoon Recreation Reserve Electrical Repairs		60,000.00
73	Community Services	Public Access to a Portion of Humpty Doo Waste Transfer Station		45,000.00
74	Total		6,417,429.00	12,805,876.86

LONG TERM FINANCIAL PLAN - Extract

ATTACHMENT C

Period start	1 Jul 19	1 Jul 20	1 Jul 21	1 Jul 22	1 Jul 23	1 Jul 24	1 Jul 25	1 Jul 26	1 Jul 27	1 Jul 28	1 Jul 29	1 Jul 30	1 Jul 31
Period end	30 Jun 20	30 Jun 21	30 Jun 22	30 Jun 23	30 Jun 24	30 Jun 25	30 Jun 26	30 Jun 27	30 Jun 28	30 Jun 29	30 Jun 30	30 Jun 31	30 Jun 32

Comprehensive Income Statement

Rates and Charges	\$'000	10,685	10,939	11,677	13,741	14,359	15,007	15,685	16,394	17,138	17,916	18,732	19,584	20,479
Grants - Operating (Recurrent)	\$'000	3,558	4,218	5,911	4,036	3,776	3,776	3,776	3,776	3,776	3,776	3,776	3,776	3,776
Grants - Operating (Non-recurrent)	\$'000	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants - Capital (Recurrent)	\$'000	297	2,062	-	-	2,071	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528
Grants - Capital (Non-recurrent)	\$'000	408	1,720	60	5,546	-	205	205	205	205	205	205	205	205
Contributions (Non monetary)	\$'000	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursements and Subsidies	\$'000	1	2	-	-	-	-	-	-	-	-	-	-	-
User Charges	\$'000	1,757	1,897	2,014	1,865	1,958	2,056	2,159	2,267	2,380	2,499	2,624	2,755	2,893
Statutory Fees and Fines	\$'000	137	133	208	170	219	219	219	219	219	219	219	219	219
Total Revenue from Operating Activities	\$'000	16,843	20,971	19,870	25,358	22,383	22,791	23,572	24,389	25,246	26,144	27,084	28,068	29,100
Interest Revenue	\$'000	690	428	348	423	288	277	384	439	496	542	597	677	775
Other Revenue Outside of Operating Activities	\$'000	154	314	161	91	92	92	92	92	92	92	92	92	92
Total Revenue from Outside Operating Activities	\$'000	844	742	509	514	380	369	476	531	588	634	689	769	867
Total Revenue	\$'000	17,687	21,713	20,379	25,872	22,763	23,160	24,048	24,920	25,834	26,778	27,773	28,836	29,967
Employee Costs	\$'000	(6,644)	(6,553)	(6,865)	(7,067)	(7,279)	(7,497)	(7,722)	(7,954)	(8,193)	(8,438)	(8,692)	(8,952)	(9,221)
Materials & Consumables	\$'000	(7,219)	(7,596)	(8,209)	(10,314)	(10,623)	(10,942)	(11,270)	(11,608)	(11,957)	(12,315)	(12,685)	(13,065)	(13,457)
Depreciation	\$'000	(13,166)	(13,669)	(10,125)	(11,004)	(11,209)	(11,395)	(11,578)	(11,763)	(11,959)	(12,157)	(12,335)	(12,495)	(12,671)
Other Expenses	\$'000	-	-	-	(2)	-	(2)	-	(2)	-	(2)	-	(2)	-
Total Operating Expenses	\$'000	(27,029)	(27,818)	(25,199)	(28,387)	(29,111)	(29,836)	(30,571)	(31,328)	(32,108)	(32,913)	(33,712)	(34,514)	(35,349)
Net Surplus/(Deficit) from Operations	\$'000	(9,342)	(6,105)	(4,820)	(2,515)	(6,349)	(6,677)	(6,523)	(6,407)	(6,274)	(6,135)	(5,938)	(5,678)	(5,383)
Net Gain/(Loss) on Disposal of Property Plant & Equipment	\$'000	(31)	(1)	19	-	-	-	-	-	-	-	-	-	-
Total Adjustments	\$'000	(31)	(1)	19	-	-	-	-	-	-	-	-	-	-
Operating Surplus/(Deficit) after Adjustments	\$'000	(9,373)	(6,106)	(4,801)	(2,515)	(6,349)	(6,677)	(6,523)	(6,407)	(6,274)	(6,135)	(5,938)	(5,678)	(5,383)
Adjusted Underlying Surplus (Deficit)	\$'000	(9,781)	(7,826)	(4,861)	(8,061)	(6,349)	(6,882)	(6,728)	(6,612)	(6,479)	(6,340)	(6,143)	(5,883)	(5,588)

Period end 30 Jun 20 30 Jun 21 30 Jun 22 30 Jun 23 30 Jun 24 30 Jun 25 30 Jun 26 30 Jun 27 30 Jun 28 30 Jun 29 30 Jun 30 30 Jun 31 30 Jun 32

Balance Sheet

Cash and Cash Equivalents	\$'000	23,903	23,823	22,484	17,260	15,500	14,366	13,388	12,010	10,915	10,794	11,336	12,476	13,906
Trade and Other Receivables	\$'000	2,926	2,953	2,639	5,480	5,373	5,581	5,813	6,055	6,291	6,574	6,853	7,144	7,429
Total Current Assets	\$'000	26,829	26,776	25,123	22,740	20,873	19,947	19,200	18,064	17,206	17,369	18,188	19,619	21,335
Property Plant and Equipment	\$'000	2,059	52,650	-	743	1,126	1,526	1,781	2,758	3,946	4,236	4,335	4,235	4,273
Infrastructure Assets	\$'000	299,311	242,837	401,189	402,247	397,544	391,596	385,754	379,703	373,282	366,921	360,277	353,489	346,558
Right-of-Use Assets	\$'000	-	12	-	-	-	-	-	-	-	-	-	-	-
Other Financial Assets	\$'000	4,365	5,457	4,407	4,407	4,407	4,407	4,407	4,407	4,407	4,407	4,407	4,407	4,407
Total Non Current Assets	\$'000	305,735	300,956	405,596	407,397	403,077	397,529	391,942	386,868	381,634	375,564	369,019	362,131	355,238
Total Assets	\$'000	332,564	327,732	430,719	430,137	423,950	417,476	411,142	404,932	398,840	392,932	387,207	381,751	376,573
Trade and Other Payables	\$'000	4,497	5,834	4,019	5,950	6,112	6,312	6,501	6,697	6,879	7,104	7,317	7,537	7,742
Current Provisions	\$'000	605	646	620	621	621	622	622	624	624	625	625	626	626
Current Interest Bearing Liabilities	\$'000	33	14	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	\$'000	5,135	6,494	4,639	6,571	6,733	6,935	7,124	7,320	7,502	7,729	7,942	8,163	8,368
Non Current Provisions	\$'000	432	348	381	382	382	383	383	383	383	384	384	385	385
Total Non Current Liabilities	\$'000	432	348	381	382	382	383	383	383	383	384	384	385	385
Total Liabilities	\$'000	5,567	6,842	5,020	6,953	7,115	7,317	7,506	7,704	7,886	8,113	8,327	8,548	8,753
Net Assets	\$'000	326,997	320,890	425,699	423,184	416,836	410,159	403,636	397,228	390,954	384,819	378,881	373,203	367,820
Accumulated Surplus	\$'000	11,433	6,586	1,303	8,092	3,271	(2,793)	(8,910)	(14,531)	(20,324)	(26,970)	(34,106)	(41,601)	(49,119)
Waste Management Reserve	\$'000	4,785	4,840	5,124	3,947	3,916	3,916	3,896	3,896	3,706	3,486	3,346	3,326	3,326
Asset Reserve	\$'000	11,560	12,154	8,941	3,965	2,491	1,878	1,492	749	483	1,271	2,649	4,486	6,621
Election Reserve	\$'000	100	100	100	200	200	200	200	200	200	200	200	200	200
Disaster Recovery Reserve	\$'000	500	500	500	400	400	400	400	400	400	400	400	400	400
Strategic Initiatives Reserves	\$'000	500	500	500	400	400	400	400	400	400	400	400	400	400
Unexpended Grants Reserve	\$'000	2,372	-	2,574	-	-	-	-	-	-	-	-	-	-
Thorak Regional Cemetery	\$'000	665	1,009	1,720	1,579	1,557	1,557	1,557	1,513	1,488	1,431	1,391	1,391	1,391
Unexpended Capital Works Reserve	\$'000	12	642	631	-	-	-	-	-	-	-	-	-	-
Cash for Cans Reserve	\$'000	-	-	113	113	113	113	113	113	113	113	113	113	113
Developer Contribution Reserve - DCP/ICP	\$'000	768	257	281	576	576	576	576	576	576	576	576	576	576
Asset Revaluation Reserve	\$'000	294,302	294,302	403,912	403,912	403,912	403,912	403,912	403,912	403,912	403,912	403,912	403,912	403,912
Total Equity	\$'000	326,997	320,890	425,699	423,184	416,836	410,159	403,636	397,228	390,954	384,819	378,881	373,203	367,820

Period end

30 Jun 20 30 Jun 21 30 Jun 22 30 Jun 23 30 Jun 24 30 Jun 25 30 Jun 26 30 Jun 27 30 Jun 28 30 Jun 29 30 Jun 30 30 Jun 31 30 Jun 32

Cash Flow Statement

Rates and Charges Received	\$'000	10,211	11,060	12,465	11,399	14,169	14,781	15,462	16,161	16,909	17,645	18,464	19,304	20,203
Grants - Operational Received	\$'000	3,919	6,217	5,878	3,864	3,798	3,775	3,776	3,776	3,777	3,775	3,776	3,776	3,777
Grants - Capital Received	\$'000	1,792	1,365	-	5,310	2,357	1,760	1,733	1,733	1,733	1,733	1,733	1,733	1,733
Interest Received	\$'000	690	428	98	423	288	277	384	439	496	542	597	677	775
User Fees Received	\$'000	1,941	2,041	2,215	1,786	1,951	2,048	2,151	2,258	2,371	2,489	2,614	2,745	2,883
Statutory Fees and Fines Received	\$'000	139	134	208	163	215	219	219	219	219	219	219	219	219
Other Revenue Received	\$'000	2,136	1,382	1,428	87	92	92	92	92	92	92	92	92	92
Employee Costs Paid	\$'000	(7,166)	(6,902)	(6,894)	(6,879)	(7,263)	(7,478)	(7,704)	(7,935)	(8,175)	(8,416)	(8,671)	(8,931)	(9,201)
Materials and Consumables Paid	\$'000	(8,299)	(7,210)	(11,653)	(8,572)	(10,477)	(10,761)	(11,100)	(11,432)	(11,792)	(12,112)	(12,493)	(12,867)	(13,273)
Net Cash flows from Operating Activities	\$'000	5,363	8,515	3,745	7,581	5,129	4,713	5,013	5,311	5,630	5,967	6,331	6,747	7,208
Payment for Property Plant and Equipment and Infrastructure	\$'000	(5,167)	(9,070)	(5,254)	(12,805)	(6,889)	(5,847)	(5,991)	(6,689)	(6,725)	(6,087)	(5,790)	(5,607)	(5,778)
Proceeds from Property Plant and Equipment and Infrastruct	\$'000	79	179	149	-	-	-	-	-	-	-	-	-	-
Net Cash flows from Investing Activities	\$'000	(5,088)	(8,891)	(5,105)	(12,805)	(6,889)	(5,847)	(5,991)	(6,689)	(6,725)	(6,087)	(5,790)	(5,607)	(5,778)
Repayments of Interest Bearing Loans and Borrowings	\$'000	(30)	316	-	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities	\$'000	(18)	(20)	(16)	-	-	-	-	-	-	-	-	-	-
Net Cash flows from Financing Activities	\$'000	(48)	296	21	-	-	-	-	-	-	-	-	-	-
Net Change in Cash Held	\$'000	227	(80)	(1,339)	(5,224)	(1,760)	(1,134)	(978)	(1,378)	(1,095)	(120)	541	1,140	1,430
Cash at Beginning of the Financial Year	\$'000	23,676	23,903	23,823	22,484	17,260	15,500	14,366	13,388	12,010	10,915	10,794	11,336	12,476
Cash at End of the Financial Year	\$'000	23,903	23,823	22,484	17,260	15,500	14,366	13,388	12,010	10,915	10,794	11,336	12,476	13,906



2022/2023 Budget Review 1 – Council Decisions for Inclusion

15 February 2022 OCM

Asbestos Remediation at HDWTS – Budget Allocation (Operational Expenditure)

Moved: Cr Mackay
Seconded: Cr Harlan

THAT Council approve an amount of \$350,000 to be allocated from the Waste Reserve to cater for the separation and disposal of contaminated waste at Humpty Doo Waste Transfer Station.

CARRIED (4-3) ORD2022 11-045

10 May 2022 SCM

Power Road Safety Upgrade (Capital Expenditure)

Moved: Mayor Barden
Seconded: Cr Sidey

THAT Council:

1. approve the proposed budget increase of \$156,604.63 (excl GST) to enable the completion of the Power Road Safety Upgrade project.
2. reallocates \$156, 604.63 (excl GST) from Municipal Plan Program - Buildings to Power Road Safety Upgrade.
3. Council instruct the Chief Executive Officer to undertake a full investigation into the procurement and contract management process in relation to the awarding of the Power Road contract and subsequent management thereof with scope of the investigation to be agreed with the Mayor.

CARRIED (6-0) SCM2022 11-021

17 May 2022 OCM

Request for Grant Funding Knuckey Lagoon (Operational Expenditure)

Moved: Cr Mackay

Seconded: Cr Salter

THAT Council approve \$3,416.84 be allocated from the Climate Adaptation Strategy development budget towards installing solar panels at Knuckey Lagoon Recreation Reserve.

CARRIED (5-2) ORD2022 11-110

19 July 2022 OCM

Thorak Regional Cemetery – Cremator Remedial Repairs (Operational Expenditure)

Moved: Cr Mackay

Seconded: Cr Salter

THAT Council:

1. approve the allocation of funds \$32,000 from the Thorak Regional Cemetery Reserve for the purpose of undertaking required remedial repairs to the Thorak Regional Cemetery cremator; and;
2. note that during the remedial repairs period, Council may cease to offer cremation services and seek alternative options or refer patrons to alternative options.

CARRIED (7-0) ORD2022 11-174

15 August 2022 OCM

Tourism Town Asset Grant 2022/2023 – Signage (Capital Expenditure)

Moved: Mayor Barden

Seconded: Cr Mackay

THAT Council:

1. approve an application to be developed and submitted to the Tourism Town Asset Grant Program for a project up to \$100,000 for welcome signage, requiring a co-contribution from Litchfield Council of up to \$25,000; and
2. source quotes for the development of the signs and investigate opportunities to use in-kind support for the installation to reduce the cash component of the grant funding from Council.
3. approve funding of up to \$25,000 to be sourced from either Council's financial reserves or from savings found during Budget Review 1 if the Tourism Town Asset Grant application is successful.

CARRIED (7-0) ORD2022 11-185

Public Access to a Portion of Humpty Doo Waste Transfer Station (Capital Expenditure)

Moved: Mayor Barden
Seconded: Cr Sidey

THAT Council

1. approve a budget allocation of \$45,000 from the Waste Reserve for the fencing of the portion of land along Strangways Road, which forms part of the Humpty Doo Waste Transfer Station Environmental Protection License (EPL 279).
2. allow 30 days for the removal of any plant on the site.
3. explore further options to conform with the DCA & EPA requests such as a 4-strain wire fence similar to that around the Council building on Bees Creek Rd.

CARRIED (6-0) ORD2022 11-212

Humpty Doo Waste Transfer Station Asbestos Remediation Project (Operational Expenditure)

Moved: Deputy Mayor Sharp
Seconded: Cr Sidey

THAT Council approve a further final budget allocation of \$400,000 from the waste reserve to finalise the Humpty Doo Waste Transfer Station asbestos remediation project.

CARRIED (5-1) ORD2022 11-214

15 November 2022 OCM

Knuckey Lagoon Recreation Reserve Electrical Repairs (Capital Expenditure)

Moved: Cr Harlan
Seconded: Cr Wright

THAT Council approves the release of up to \$60,000 from financial reserves to cover replacement of the sub mains cable, meter panel and power box at Knuckey Lagoon Recreation Reserve to meet current Australian Standards.

CARRIED (7-0) ORD2022 11-258