



PAROO SHIRE COUNCIL

OPERATIONAL PLAN AND BUDGET 2020/21







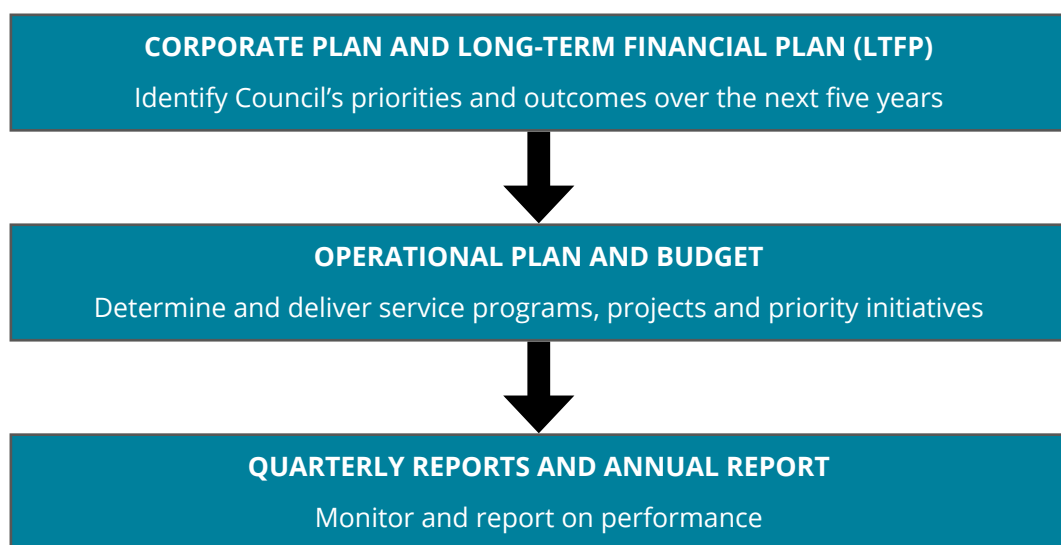
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ABOUT

THE OPERATIONAL PLAN AND BUDGET

The Operational Plan (the Plan) and Budget key strategic documents are developed and adopted annually as part of Council's overall Strategic Planning Framework.



The Operational Plan captures key service programs, projects and priority initiatives for the 2020/21 financial year to ensure Council delivers the outcomes and commitments of the Corporate Plan 2020 - 2025.

The Operational Plan 2020/21 sets the one year direction for Council. The Plan articulates our deliverables, areas of responsibility, addresses Council's risks and monitors the overall performance of Council.

Section 104 (5)(iv) and section 104(5)(v) of the Local Government Act 2009 requires that Council must under its system of financial management establish an annual Operational Plan and Annual Budget. Sections 169 to 175 of the Local Government Regulation 2012 determine the preparation, adoption and the content requirements of the annual Operational Plan and Budget.



These legislative tools instruct Councils to prepare and adopt an annual Operational Plan that:

- Is consistent with the annual budget;
- States how Council will progress the implementation of the 5 year Corporate Plan during the period of the annual Operational Plan; and
- Outlines how Council will manage operational risks.

The Budget for 2020/21 converts the strategies and initiatives contained in Council's Corporate and Operational Plans into financial terms to ensure that there are sufficient resources for their achievement while ensuring financial sustainability.

Under section 107A of the Local Government Act 2009, Council must prepare and adopt a budget annually prior to the 1 August each year. Section 169 of the Local Government Regulation 2012, requires that the budget;

- Be prepared on an accrual basis;
- Include the following statements for 2020/21, 2021/22 and 2022/23:
 - Financial Position (Balance Sheet) including Changes In Equity;
 - Cash Flow; and
 - Income and Expenditure.
- Include a Long-Term Financial Forecast;
- Be accompanied by its Revenue Policy and Revenue Statement;
- Include the following measures of financial sustainability:
 - Asset sustainability ratio;
 - Net financial liabilities ratio; and
 - Operating surplus ratio.
- Include total value of the change, expressed as a percentage, in the rates and utility charges levied for 2020/21 compared with the rates and utility charges levied in the previous budget; and
- Be consistent with the Corporate Plan and annual Operational Plan.

The Operational Plan and Budget are monitored on an on-going basis to ensure Council is achieving the outcomes for the financial year.



BUILDING OUR

OPERATIONAL PLAN AND BUDGET

The Operational Plan and Budget 2020/21 was prepared in response to achieving the outcomes of the Corporate Plan 2018 - 2023. The development process was undertaken in conjunction with the 2020/21 budget process in consultation with key Council staff.

The Operational Plan takes into account Council's management of operational risks. Council's commitment to risk management is outlined in the Enterprise Risk Management Policy. This document clearly states that Council will manage risk by integrating risk management practices into corporate and operational planning.

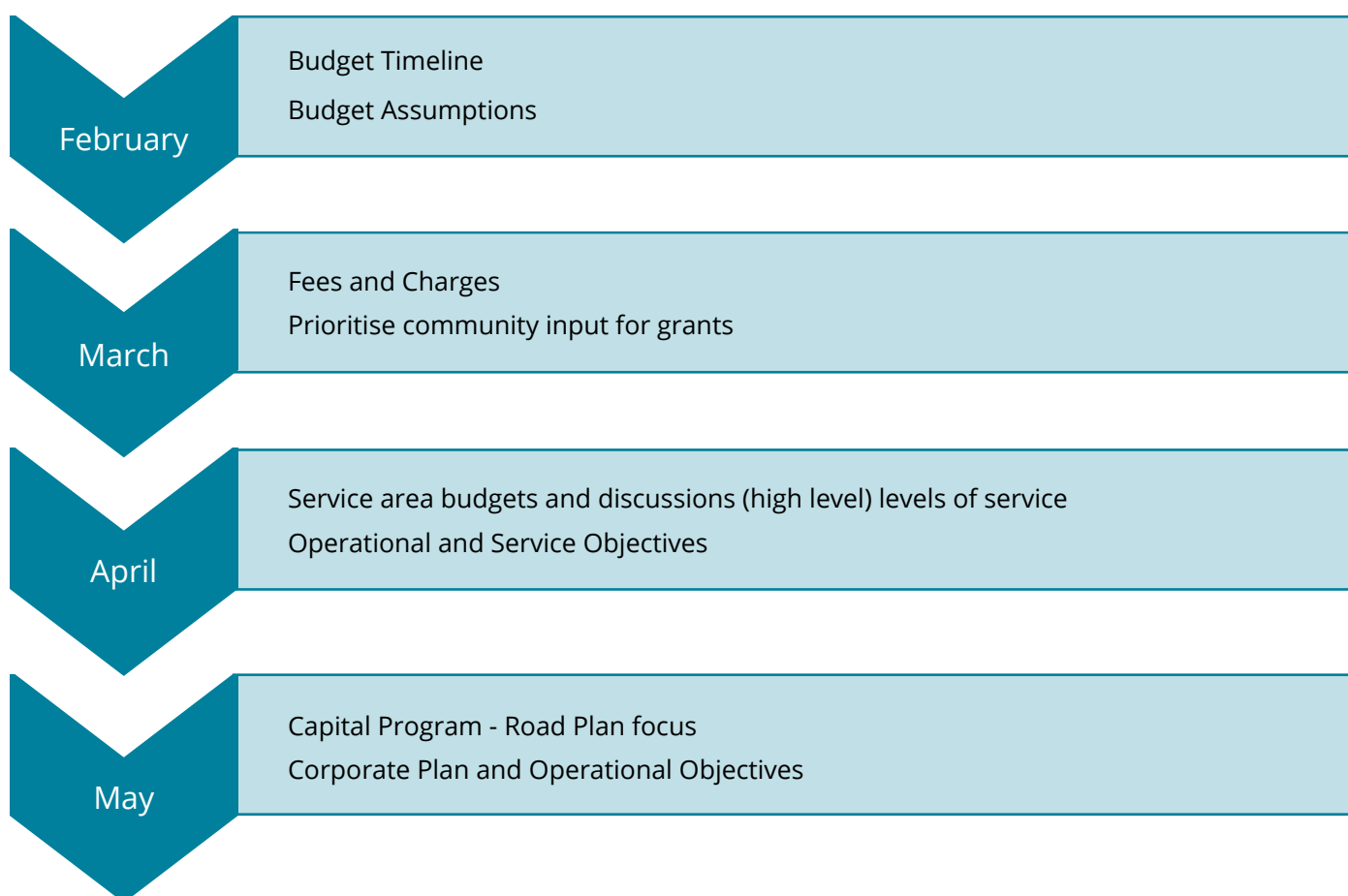
The Enterprise Risk Management Framework facilitates the identification, assessment and reporting on strategic, operational and project based risks and opportunities. This will result in Council maintaining a strategic and operational risk profile aligned with the goals and outcomes outlined in the Corporate and Operational Plans.

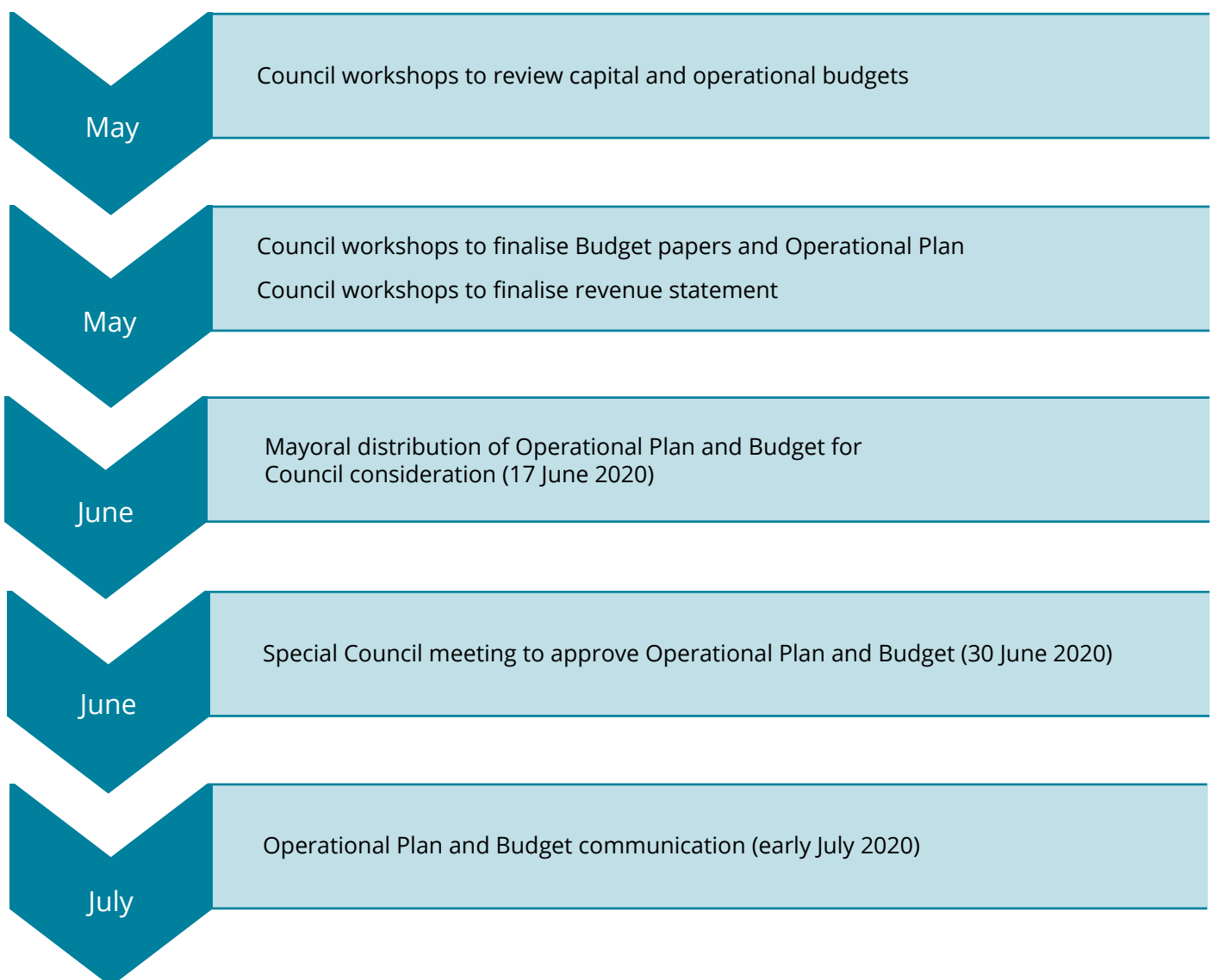
Council's strategic and operational risk profiles are monitored on an ongoing basis by both Council and Council's internal audit function.

An assessment of Council's operational planning activities indicates that a substantial number of the proposed activities will contribute to mitigating Council's risk whilst delivering on the vision and strategic directions of the Corporate Plan.

OUR --- JOURNEY ---

As part of an inclusive and transparent process, Council has undertaken the following in the preparation of the Operational Plan and Budget.





ROLE

OF COUNCIL

Annually, Paroo Shire Council delivers a significant portfolio of services, programs and projects in execution of its Corporate Plan and Operational Plan objectives to the Paroo community.

The Local Government Act identifies the high-level responsibilities of Council as being;

- Transparent and effective processes, and decision-making in the public interest; and
- Sustainable development and management of assets and infrastructure, and delivery of effective services;
- Democratic representation, social inclusion and meaningful community engagement; and
- Good governance of, and by, local government; and
- Ethical and legal behaviour of councillors and local government employees. [Section 4(2)].

FEDERAL, STATE AND LOCAL GOVERNMENT RESPONSIBILITIES

The priorities raised by the community present challenges which cannot be addressed by Council alone. Many of these priorities are the responsibility of other organisations such as Federal Government, State Government and community organisations. Where Council is not responsible for the provision of a particular service we can advocate to the relevant agency to secure support, funding and agreements for the benefit of the Paroo Shire community.

OUR ROLE

As we work towards our outcomes, we recognise that not all of them can be achieved by Council alone. Council will fulfil a range of roles in working to achieve the outcomes outlined in this plan.

These roles include:

COUNCIL ROLE	DESCRIPTION
Provider	Delivering services to the community
Funder	Funding other parties to deliver community services
Regulator	Regulating activities through legislation, local laws or policies
Partner	Forming partnerships and strategic alliances with other parties in the interests of the community
Facilitator	Assisting others to be involved in activities by bringing groups and interested parties together to deliver community outcomes.
Advocate	Promoting the interest of the community to other decision makers and influencers to advance community outcomes

PAROO SHIRE COUNCIL

OUR VISION, MISSION AND VALUES

VISION

Paroo Shire is committed to being progressive in thought and action, where our inclusive communities provide unique places for people to live, visit and prosper.

MISSION

To improve the Paroo Shire's assets and amenities, act as a custodian of culture and the environment, and foster sustainable development and innovation.

VALUES

In making and implementing our decisions we will be guided by the principles of integrity, efficiency and continuous improvement and exhibit the following values:

P – PRIDE
A – ACCOUNTABILITY
R – RESPECT
O – OPEN AND TRANSPARENT
O – OPPORTUNITIES FOR EMPLOYMENT
S – SAFETY
C – COMMITMENT

PROGRAM ONE:

MANAGING COUNCIL AS A BUSINESS

OUTCOME: A COUNCIL THAT IS MANAGED IN A SUSTAINABLE MANNER

OVERALL PROGRAM BUDGET

COUNCIL AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Office of the CEO	\$2,093,717	\$3,484,039	(\$1,390,322)
Financial Management	\$2,613,581	\$1,126,855	\$1,486,726
Corporate Governance	\$6,681,038	\$840,984	\$5,840,054
	\$11,388,336	\$5,451,878	\$5,936,458

The Office of the CEO manages all Council operations under the strategic direction of Council.

Office of the CEO: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Office of the CEO	Executive	-	\$630,096	(\$630,096)
	Councillors	-	\$267,828	(\$267,828)
	Human Resources	-	\$273,675	(\$273,675)
	Staff Resources (Internal Only)	\$2,093,717	\$2,146,272	(\$52,555)
	Workplace Health & Safety	-	\$166,168	(\$166,168)
		\$2,093,717	\$3,484,039	(\$1,390,322)

Office of the CEO: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Executive	Lead Council staff and work with Councillors towards achieving sustainable outcomes for the Paroo community.	Provider/ Advocate/ Partner
Councillors	Provide civic leadership and advocacy for the advancement of sustainable outcomes for the Paroo community. Engage with and enable the community to influence Council in the achievement of its responsibilities under the Local Government Act and other legal obligations.	Provider/ Advocate/ Partner
Human Resources	Facilitate and guide fair, innovative and inclusive workplace culture that enables the delivery of Council's objectives and programs as well as the management of Council's people from recruitment to retirement including performance remuneration.	Partner/ Regulator
Staff Resources	Internal Only - Transfer on labour on-costs across Council's service areas.	Provider
Workplace Health & Safety	Facilitate and guide innovative and inclusive safety culture that protects the health and safety of Council staff, contractors and community as well as ensuring compliance of service programs with the Workplace Health & Safety Act obligations.	Partner/ Regulator

Office of the CEO: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Develop a suite of policies to cover: Attendance/ Timesheets, Leave, Overtime, Higher Duties	Human Resources	WC4	Facilitator/ Partner	Q1
Review, document and improve people management processes and protocols, including recruitment and induction.	Human Resources	CSC1	Facilitator/ Partner	Q2
Continue enhancement of Council's Workplace Health & Safety framework meeting TMR accreditation	Workplace Health & Safety	CSC1	Provider/ Regulator	Q1

Office of the CEO: FTE

Mayor and Councillors	5.0
Full Time Equivalents	4.0
Total	9.0

FINANCIAL MANAGEMENT

Provide the strong financial management framework that supports the long-term financial sustainability of Council.

Financial Management: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Financial Management	Financial Management	\$2,613,581	\$1,126,855	\$1,486,726
		\$2,613,581	\$1,126,855	\$1,486,726

Financial Management: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Financial Management	<p>Maintain the financial health of Council through;</p> <ul style="list-style-type: none"> • Prudent management of financial transactions; • Provision and interpretation of financial performance information to enhance performance of service areas; and • Recommending remedial courses of action; and • Embed and improve rates recovery to reduce financial risk. <p>Facilitate and guide procurement activities of service areas for the procurement of goods and services in a compliant, efficient and cost-effective manner.</p>	Provider/ Partner/ Regulator

Financial Management: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Finalise sustainability reviews of Council's Service Areas and recommend opportunities for sustainability improvements.	Finance	CSC1, CSC3	Facilitator/ Provider	Q4
Identify additional grant funding opportunities to support Council's current service programs.	Finance	S13, POF4	Advocate/ Partner/ Facilitator	Q4
Enhance financial performance reporting of service areas, programs and projects.	Finance	CSC1	Facilitator/ Provider	Q2
Review procurement framework and controls, in line with Council's Procurement Policy and update Financial system to correct the roles for requisitioner and order approver	Finance	CSC2	Facilitator/ Provider	Q1
Improve Council Governance through total review and cleaning of master data in creditors and debtors systems.	Finance	CSC1	Facilitator/ Provider Partner	Q1

Financial Management: FTE

Full Time Equivalents	4.0
Total	4.0

CORPORATE GOVERNANCE

To ensure that Council runs in an open, responsive, transparent and efficient manner by providing business systems, and making sure that Council meets its legal obligations.

Corporate Governance: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Corporate Governance	Information Technology	-	\$330,000	(\$330,000)
	Governance	-	\$510,984	(\$510,984)
	Financial Assistance Grants (FAGS)	\$6,681,038	-	\$6,681,038
		\$6,681,038	\$840,984	\$5,840,054

Corporate Governance: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Information Technology	Provide, manage and support Information, Communication and Technology (ICT) protocols and systems designed to enhance the performance, effectiveness, efficiency and transparency of service areas in delivering community outcomes.	Provider
Governance	Facilitate and guide innovative and inclusive business practices that enable compliance with its legal and integrity obligations. Ensure Council is open, fair, compliant and responsive to complaints received on conduct in relation LG responsibilities and requests for information.	Facilitator/ Provider/ Partner
Financial Assistance Grants (FAGS)	The revenue is Council's receipt of the general component of Financial Assistance Grant.	Provider

Corporate Governance: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Further Council's Control Framework, in conjunction with the Audit Committee and Council, and internal audit improvement program.	Governance	CSC1	Facilitator/ Provider Partner	Q4
Review and update Council's Risk Management Policy and framework.	Governance	CSC1	Facilitator/ Provider Partner	Q2
Embed better practice risk management protocols in line with Council's Risk Management Policy and framework.	Governance	CSC1	Facilitator/ Provider Partner	Q4
Review and further enhance Council's business continuity protocols and practices.	Governance/ Information Technology	CSC1	Facilitator/ Provider Partner	Q3
Implement better practice information management and security framework as well as system upgrade to meet business needs and legal obligations.	Governance/ Information Technology	CSC1	Facilitator/ Provider Partner	Q2

Corporate Governance: FTE

Full Time Equivalents	4.0
Total	4.0



PROGRAM TWO:

BUILDING OUR COMMUNITY

OUTCOME: A COMMUNITY THAT IS SAFE, HAPPY, RESILIENT AND ABLE TO MEET ITS POTENTIAL, BOTH INDIVIDUALLY AND AS A WHOLE.

OVERALL PROGRAM BUDGET

COUNCIL AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Liveability of the Community	\$923,334	\$1,000,329	(\$76,995)
Community Assets & Services	\$243,100	\$598,438	(\$355,338)
Regulating Our Community	\$248,741	\$673,187	(\$424,446)
Community Brand and Resilience	\$103,865	\$700,080	(\$596,215)
	\$1,519,040	\$2,972,034	(\$1,452,994)

LIVEABILITY OF THE COMMUNITY

Provide services and programs that enhance the liveability for all people within the Paroo Shire.

Liveability of the Community: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Liveability of the Community	Community Services Administration	-	\$41,995	(\$41,995)
	Celebrations & Functions	\$7,650	\$27,650	(\$20,000)
	Community Development	\$121,738	\$121,738	-
	Youth Program	\$121,034	\$121,034	-
	Sport & Recreation Program	\$66,274	\$66,274	-
	RADF	\$40,000	\$55,000	(\$15,000)
	Funded Programs	\$41,638	\$41,638	-
	Regional Partnerships	\$50,000	\$50,000	-
	Drought Community Program	\$475,000	\$475,000	-
		\$923,334	\$1,000,329	(\$76,995)

Liveability of the Community: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Community Services Administration	Administration of community service programs to ensure delivery of desired outcomes within funding guidelines and limits.	Provider/ Regulator/ Advocate
Celebrations & Functions	Enable the celebration of significant events within the life of the community.	Provider/ Funder/ Partner/ Facilitator
Community Development	Provide community centre based development, coordination of services, interagency collaboration and support to the community through workshops and individual client support.	Facilitator/ Provider/ Partner
Youth Program	Provide information, advice and referrals to clients and their families. The service also provides youth case management support services.	Provider/ Partner/ Funder
Sport & Recreation Program	Provide health and wellbeing programs to the community and schools.	Provider/ Partner/ Funder
RADF	Delivered in partnership with the Queensland Government through Arts QLD. RADF promotes the role and value of arts, culture and heritage as key drivers of diverse and inclusive communities.	Provider/ Partner
Funded Programs	To provide and support a range of facilities, organisations and services that help meet the community's needs and aspirations.	Funder/ Regulator
Regional Partnerships	Work with other organisations, Councils and government departments in the region to deliver services to the Paroo community.	Provider/ Partner/ Funder
Drought Community Program	To provide and support a range of facilities, organisations and services that help meet the community's needs and aspirations.	Provider/ Partner/ Funder

Liveability of the Community: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Review and implement better practice for the identification, approval, remittance and acquittal of community grants and donations.	Community Development	CSC1	Facilitator/ Provider/ Partner	Q4

Liveability of the Community: FTE

Full Time Equivalents	4.0
Total	4.0

COMMUNITY ASSETS AND SERVICES

Maintain and improve housing, community facilities and services to meet community needs and aspirations.

Community Assets and Services: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Community Assets and Services	Library	\$30,169	\$232,900	(\$202,731)
	Cemeteries	\$120,000	\$109,380	\$10,620
	Swimming Pool	\$20,238	\$176,065	(\$155,827)
	TV Translators	-	\$24,598	(\$24,598)
	Community Housing	\$72,693	\$55,495	\$17,197
		\$243,100	\$598,438	(\$355,338)

Note that these do not include depreciation nor Mtce – just cost of service.

Community Assets and Services: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Library	Provide library services that meet the informational and recreational needs of the users as well as contributing to the social fabric of the Paroo townships and surrounding communities.	Provider
Cemeteries	Provision of cemetery management and funeral services.	Provider
Swimming Pool	Provision of the Cunnamulla community pool.	Provider
TV Translators	Provision of TV and radios services across Paroo Shire.	Provider
Community Housing	Provision of social housing to the community.	Provider
Yapunyah Lodge	Support Churches of Christ in provision of senior living accommodation.	Funder

Community Assets and Services: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Improve management outcomes of services to deliver community with outcomes updated agreements	Swimming Pool/ Yapunyah Lodge/ Long-Day Care	CSC1	Facilitator/ Provider/ Partner	Q4
Improve the standard of community housing through increased maintenance.	Community Housing	CSC3, SI4, SI5	Provider	Q1

Community Assets and Services: FTE

Full Time Equivalents	3.1
Total	3.1

REGULATING OUR COMMUNITY

Keeping people within Paroo Shire safe while regulating and protecting the natural environment, and encouraging sustainable development.

Regulating our Community: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Regulating Our Community	Public Order & Safety	\$12,500	\$148,486	(\$135,986)
	Environmental Health	\$97,641	\$31,839	(\$65,802)
	Stock Routes & Rural Lands	\$10,000	\$116,662	(\$106,662)
	Pest & Weed Control	\$128,600	\$376,200	(\$247,600)
		\$248,741	\$673,187	(\$424,446)

Regulating Our Community: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Public Order & Safety	Ensure that Council's Local Laws and policies are fairly and consistently administered and with regard to community needs, amenity and the environment.	Regulator
Environmental Health	Provide a healthy and safe environment and minimise the community's exposure to health and environment risks.	Provider/ Funder/ Partner/ Facilitator/ Advocate
Stock Routes & Rural Lands	Manage and maintain Council's responsibility for the stock route network and manage applications for stock route agistment permits.	Provider/ Regulator
Pest & Weed Control	Coordinate pest and weed management activities across Council controlled, State Government and private land.	Provider/ Regulator/ Partner/ Advocate

Regulating Our Community: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Review and update Council's Local Laws and protocols to achieve a higher level of understanding of service areas for enforcement with a specific focus on animal management.	Public Order & Safety	WC5	Regulator	Q2
Embed better practice protocols for the management of policies, local laws and directives.	Local Laws	CSC1	Facilitator/ Provider/ Partner	Q2

Regulating Our Community: FTE

Full Time Equivalents	3.5
Total	3.5

COMMUNITY BRAND AND RESILIENCE

Building a resilient and economically sustainable community who have pride in their shire.

Community Brand and Resilience: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Community Brand and Resilience	Tourism	\$86,105	\$533,749	(\$447,644)
	Economic Development, Media & Communication	\$10,000	\$158,571	(\$148,571)
	Disaster Management	\$7,760	\$7,760	-
		\$103,865	\$700,080	(\$596,215)

Community Brand and Resilience: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Tourism	Promote and market the Paroo Shire as a tourist destination, as well as supporting local businesses to better deliver their product or service to the tourist market.	Provider
Economic Development, Media & Communication	Formulate and implement strategies that will foster a broader economic base for the shire and enhance long-term business prospects, growth and development.	Provider
	Undertake activities to enhance the Council and Paroo Shire brands through marketing, media, communications and social media.	
Disaster Management	Activities and actions to reduce or eliminate the likelihood or effects of a natural or man-made disaster, including Get Ready QLD funding.	Provider/ Partner

Community Brand and Resilience: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Creation and adoption of Economic Development Strategy, in conjunction with the Paroo Shire Economic Development Advisory Committee (EDAC).	Economic Development	POF1	Facilitator/ Provider/ Partner	Q4
Increase the footprint and quality of digital connectivity across Paroo Shire including upgrade to internal Council digital connectivity	Economic Development	WC2, WC3, WC4, GMG3	Provider	Q4
Promotion and enhancement of Council's brand through implementation of high quality communications, marketing and media.	Economic Development / Tourism	POF5, TD4, TD3	Provider/ Advocate	Q4
Identify, develop and implement opportunities to enhance the tourism asset portfolio for Paroo, including a hot springs, heritage trails and informative signage.	Tourism	TD1	Provider	Q4
Review and continuous improvement of Local Disaster Management (PPRR) capability and capacity with learnings from 2019 and 2020 floods and COVID-19 learnings.	Disaster Management	CSC1, WC5	Provider/ Partner	Q4

Community Brand and Resilience: FTE

Full Time Equivalents	5.1
Total	5.1



PROGRAM THREE:

MANAGING OUR ASSETS

OUTCOME: COUNCIL INFRASTRUCTURE AND ASSETS ARE WELL MAINTAINED AND MANAGED TO ENSURE CAPABILITY, CAPACITY AND SERVICE PERFORMANCE MEET COMMUNITY SERVICE EXPECTATIONS.

OVERALL PROGRAM BUDGET

COUNCIL AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Essential Services	\$1,683,362	\$927,960	\$755,402
Maintaining and Operating Our Assets and Services	\$372,671	\$2,520,604	(\$2,147,933)
Managing Delivery of Our Assets and Services	\$2,757,508	\$2,505,827	\$251,681
	\$4,813,541	\$5,954,391	(\$1,140,850)

ESSENTIAL SERVICES

To provide critical services to the community that are necessary for basic day-to-day living.

Essential Services: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Essential Services	Water	\$753,104	\$393,194	\$359,910
	Sewerage	\$521,227	\$251,842	\$269,385
	Waste Management	\$372,551	\$246,444	\$126,107
	Waste Management - Tyres	\$36,480	\$36,480	-
		\$1,683,362	\$927,960	\$755,402

Note that these do not include Council management costs and depreciation for full cost recovery for Water and Sewerage.

Essential Services: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Water	Provide a safe and reliable cost-effective water supply to meet the demand of the community.	Provider
Sewerage	Provide a safe and reliable cost-effective treatment of wastewater to meet the demand of the community.	Provider
Waste Management	Provide waste services to the community including waste collection.	Provider
Waste Management - Tyres	Provide waste services to the community including collection and disposal of discarded tyres.	Provider

Essential Services: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Planning, and design of an upgraded Wastewater Treatment Plant (WWTP) facilities (subject to funding).	Sewerage	SI2	Provider	Q4
Investigation of long-term options for water management and recycling within Paroo Shire including improved dump management and new dump pit.	Water / Waste Management	CSC3	Provider	Q4

Essential Services: FTE

Full Time Equivalents	6.5
Total	6.5



MAINTAINING AND OPERATING OUR ASSETS AND SERVICES

Effective and timely maintenance and repair of Council assets to ensure they can continue to service the Paroo community.

Maintaining and Operating Our Assets and Services: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Maintaining and Operating Our Assets and Services	Council Buildings	\$133,996	\$739,285	(\$605,289)
	Halls & Recreation Facilities	\$20,000	\$15,000	\$5,000
	Parks & Gardens	-	\$326,090	(\$326,090)
	Levee Banks	-	\$13,800	(\$13,800)
	Town Streets	-	\$438,000	(\$438,000)
	Storm Water	\$36,972	\$36,972	-
	Shire Road Maintenance	-	\$600,000	(\$600,000)
	Airport	\$181,703	\$351,457	(\$169,754)
		\$372,671	\$2,520,604	(\$2,147,933)

Maintaining and Operating Our Assets and Services: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Council Buildings	Management of all aspects of Council-owned buildings and facilities.	Provider
Halls & Recreation Facilities	To maintain community halls and recreation facilities to provide safe and effective utilisation.	Provider
Parks & Gardens	Maintain parks, gardens and sporting areas to provide safe and effective utilisation.	Provider
Levee Banks	Maintain levee banks to provide effective protection from a flood event.	Provider
Town Streets	Maintain town streets of Cunnamulla, Eulo, Yowah and Wyandra to provide safe and effective utilisation.	Provider
Storm Water	Maintain storm water infrastructure.	Provider
Shire Road Maintenance	Maintain the shire road network to agreed levels of service.	Provider/ Partner
Airport	To provide access to air travel to meet the needs and aspirations of the community.	Provider/ Partner

Maintaining and Operating Our Assets and Services: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Develop a Shire Road Maintenance Plan with annual program of works based on a road hierarchy.	Shire Road Maintenance	SI1	Provider	Q2
Develop and deliver programs of works across all infrastructure and assets to maintain agreed levels of service.	All Service Areas	CSC3	Provider	Q1, Q2, Q3, Q4

Maintaining and Operating Our Assets and Services: FTE

Full Time Equivalents	18.5
Total	18.5

MANAGING DELIVERY OF OUR ASSETS AND SERVICES

Strategically manage the life cycle of Council's infrastructure and assets and ensure the coordinated and integrated planning, design and delivery of asset management outcomes.

Managing Delivery of Our Assets and Services: Budget

COUNCIL AREA	SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Managing Delivery of Our Assets and Services	Assets Administration	\$134,750	\$415,318	(\$280,568)
	Warehouse	\$147,486	\$157,486	(\$10,000)
	Depot	-	\$54,207	(\$54,207)
	Plant Operations	\$2,475,272	\$1,579,416	\$895,856
	Engineering, Planning and Environment Administration	-	\$299,400	(\$299,400)
		\$2,757,508	\$2,505,827	\$251,681

Plant operations includes depreciation for full cost recovery.

Managing Delivery of Our Assets and Services: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Assets Administration	Management of Council assets and maintain data integrity, as well as delivering an effective and efficient insurance function ensuring adequate coverage of Council's assets.	Provider
Warehouse	To provide for the procurement and inventory management of goods and services in a compliant, efficient and cost-effective manner.	Provider
Depot	Maintain a safe and fit for purpose works depot and remote work facilities that supports the delivery of service programs.	Provider
Plant Operations	Supply and maintain Fleet, plant and equipment essential for the delivery of Council services as appropriate.	Provider
Engineering, Planning and Environment Administration	Management of the delivery for engineering, planning and environment related services.	Provider

Managing Delivery of Our Assets and Services: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Revaluation of Water and Building assets and utilise Asset Valuer Pro for asset analysis.	Asset Administration/ Financial Management	CSC3	Partner	Q1
Review and embed better practice asset management practices and systems through further enhancing asset management planning.	Asset Administration/ Program Management	CSC3	Partner	Q4
Review and enhance program and project management practices, processes and systems including an Asset Management Strategy.	Asset Administration	CSC3	Partner	Q4

Managing Delivery of Our Assets and Services: FTE

Full Time Equivalents	9.9
Total	9.9

PROGRAM FOUR:

EXTERNAL WORKS

OUTCOME: DELIVER AGREED INFRASTRUCTURE AND ASSET MANAGEMENT OUTCOMES FOR EXTERNAL STAKEHOLDERS.

OVERALL PROGRAM BUDGET

SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
RMPC - State Roads	\$2,125,000	\$1,926,525	\$198,475
Private Works	\$24,213	\$21,791	\$2,422
Roads to Recovery	\$460,000	\$460,000	-
	\$2,609,213	\$2,408,316	\$200,897

External Works: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
RMPC - State Roads	Deliver infrastructure works as contracted with the Department of Transport and Main Roads.	Provider/ Partner
Private Works	Deliver works on privately owned infrastructure.	Provider
Roads to Recovery	Deliver local road infrastructure maintenance.	Provider

External Works: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Review and improve contract management and compliance practices for external works.	RMPC	CSC1	Provider/ Partner	Q1
Review and enhance program and project management practices, processes to ensure effective delivery of Flood rehabilitation	RMPC/ Roads to Recovery	CSC3	Partner	Q4

External Works: FTE

Full Time Equivalents	6.0
Total	6.0

PROGRAM FIVE:

RENEWAL, UPGRADE AND CREATION OF OUR ASSETS

OUTCOME: COUNCIL'S INFRASTRUCTURE AND ASSETS MEET THE SERVICE REQUIREMENTS OF THE COMMUNITY AND FUTURE GENERATIONS.

OVERALL PROGRAM BUDGET

SERVICE AREA	REVENUE BUDGET 2020/21	EXPEND BUDGET 2020/21	NET SERVICE POSITION
Depreciation	-	\$3,951,389	(\$3,951,389)
Capital Program	\$30,921,159	\$33,326,536	(\$2,405,377)
Works for Queensland (W4Q) - COVID-19	\$40,000	\$40,000	-
	\$30,961,159	\$37,317,925	(\$6,356,766)

Renewal, Upgrade and Creation of Our Assets: Service Description

SERVICE AREA	DESCRIPTION	COUNCIL ROLE
Depreciation	Manage assets so to improve the sustainability of our Shire.	Provider
Capital Program	Projects that: <ul style="list-style-type: none"> return the asset to an agreed level of service; or improve existing infrastructure; or will construct new infrastructure. 	Provider
Works for Queensland (W4Q) - COVID-19	Undertake maintenance and minor infrastructure projects.	Provider

Renewal, Upgrade and Creation of Our Assets: Key Initiatives

INITIATIVE	SERVICE AREA	CORPORATE PLAN OUTCOME	COUNCIL ROLE	TIMEFRAME
Evaluate upgrade of John Kerr Park and determine what is still to occur.	Capital Program	SI3	Provider	Q4
Upgrade existing western riverwalk and commence eastern side riverwalk.	Capital Program	SI2	Provider	Q4
Upgrade and renew existing water meters.	Capital Program	SI2	Provider	Q4
Delivery of the 2020/2021 Road Plan.	Capital Program	SI1, SI2	Provider	Q2
Plan and commence building the Cunnamulla Hot Springs and Riverwalk.	Capital Program	SI2	Provider	Q4
Manage the renewal of the Community and Civic Centre.	Capital Program	SI2	Provider	Q1

Capital Program: FTE

Full Time Equivalents	10.8
Total	10.8



BUDGET AT A GLANCE

2020/21



Cr Suzette Beresford

Mayor, Paroo Shire

MAYOR'S MESSAGE

The 2020/2021 Paroo Shire Council budget has been prepared to deliver a range of works, services and projects that implement the ideals outlined in our new Mission Statement. We have taken note of the community input received when visiting the towns of Yowah, Eulo and Wyandra during the past year. Unfortunately we were unable to meet with the Noorama community due to the commencement of the COVID-19 restrictions. These are now starting to ease and Council should be able to resume holding some of their monthly meetings outside of Cunnamulla in the near future.

In setting the budget the Council has endeavoured to maintain a level of services that will meet the needs of the community and in doing this has kept the rate increase to 1.8% which is below the current CPI index. We will continue to offer a discount of 10% for prompt payment of rates and encourage

anyone experiencing difficulty meeting their rate payment to contact the Council and discuss payment plans available under our Financial Hardship Policy. A concession on rates for pensioners will also continue to be available.

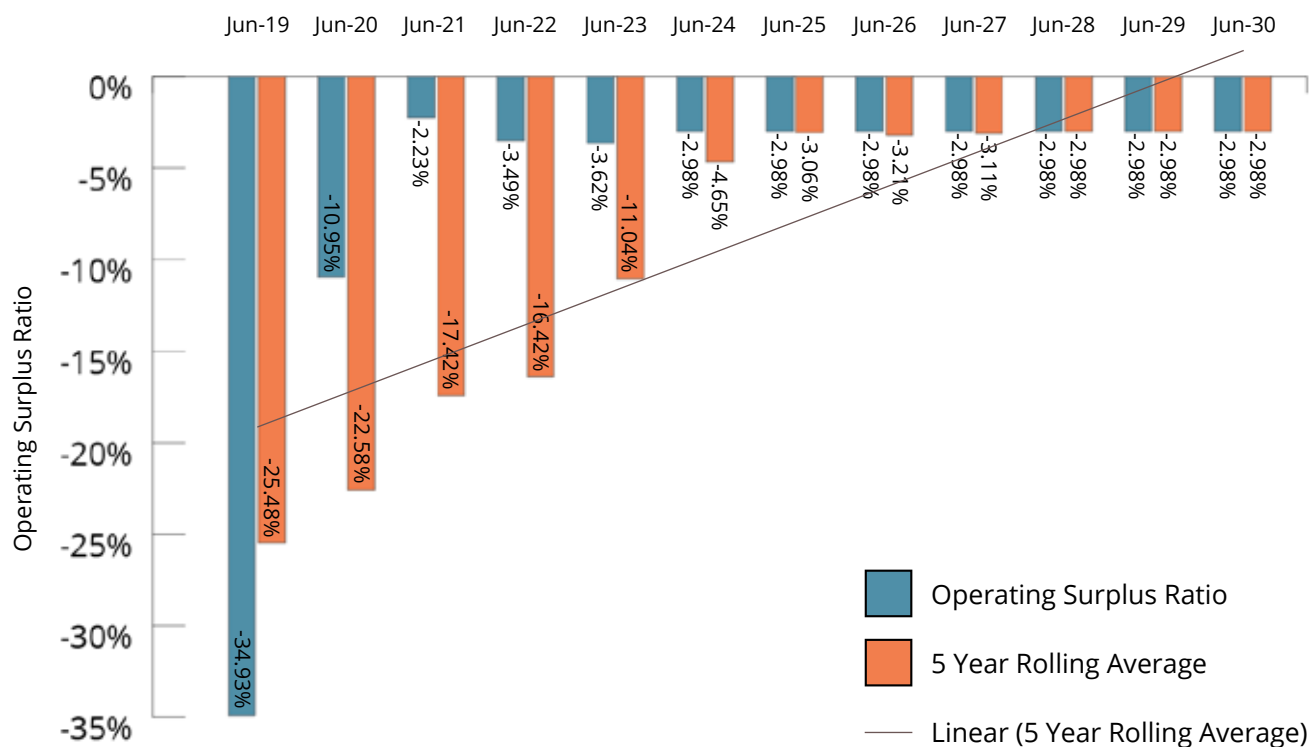
The coming twelve months will see Council enter into one of its busiest years for projects and works. Completion of the \$9m State Government funded project to upgrade the Cunnamulla sewer reticulation system and replace the sewerage treatment plant will occur. Construction will commence on the \$6.3m new Civic and Community Enterprise Centre and this project is scheduled to be completed within the 2020/2021 financial year. We have also received advice of further grant funding to continue expanding digital connectivity throughout the Shire which will be of great benefit to the rural businesses.

On the tourism front, work has commenced on obtaining a design for the Hot Springs & Riverwalk Project to take to the community for consultation and input. This project when completed will be a world class facility for visitors and locals alike to use and enjoy. In the meantime promotional work and planning is being undertaken by the tourism office to help our local economy recover from the effects of the coronavirus restrictions.

In addition to the yearly road maintenance programme, the budget contains allocations for the Transport Infrastructure Development Scheme of \$1.95m, Roads to Recovery funding of \$1m and flood damage re-instatement funding of \$2.23m for road damage incurred during 2019. Council has submitted details to QRA of the road damage sustained in February this year and it is estimated this work when approved could total approximately \$15m. We will also be carrying out an upgrade to the rest area on the Balonne Highway and this work will be 50% subsidised by TMR.

This budget shows the results of extensive work carried out during the past twelve months by Council staff to achieve the financial ratio measures indicated and place the organisation in a more sustainable position, something the Council had prioritised. The newly elected Council of Deputy Mayor Rick Brain, Cr. Joann Woodcroft, Cr. Patricia Jordan, Cr. James Clark and myself as Mayor look forward to a productive and progressive twelve months for the Shire through delivery of this budget.

OPERATING DEFICIT RATIO

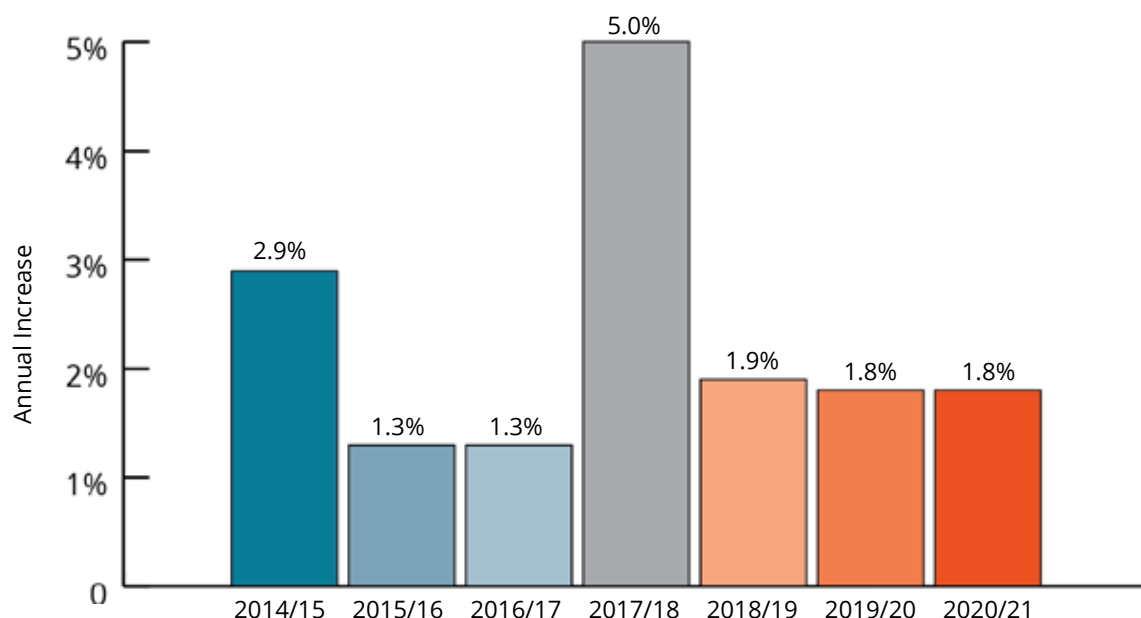


REVENUE

Rates and charges increased by 1.8% raising general net rates of \$2,389,884. General rates represent 13% of Council's overall revenue. Rated services and government charges raised \$1,685,238 representing 9% of Council revenue.

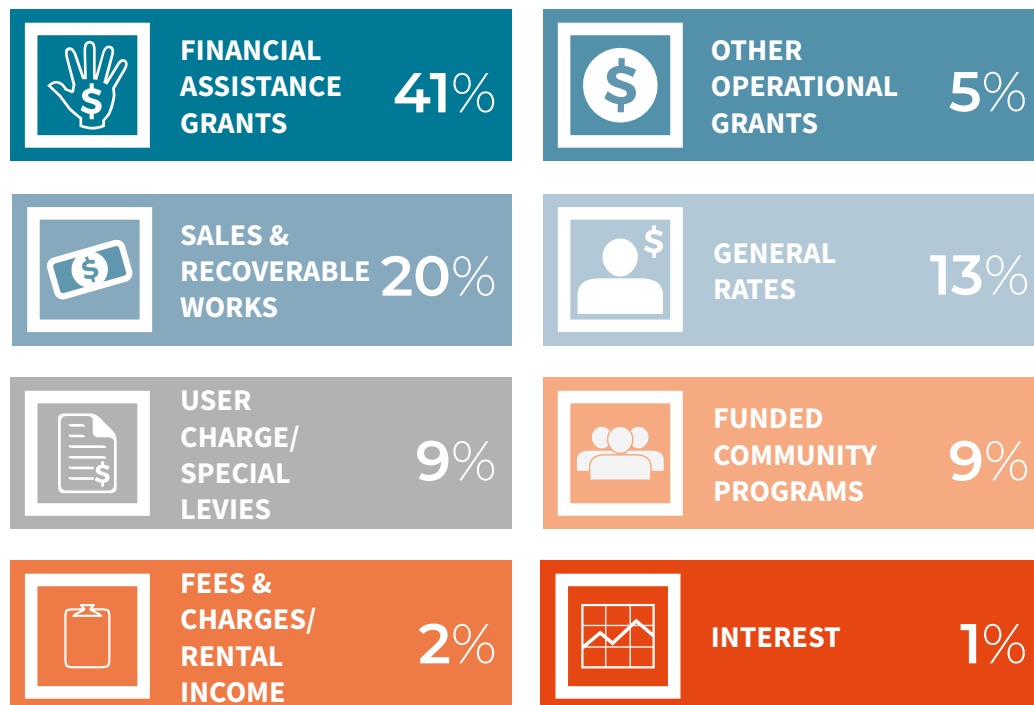
As part of its rating deliberations, Council has decided to continue with a 25% reduction for the Mining Leases and Claims minimum rates.

A 1.8% increase of water, sewerage and waste management charges will continue to bridge the gap towards these services being self-funded. Council is addressing this significant asset management challenge by ensuring that the long-term financial funding is available for maintenance of this vital infrastructure.



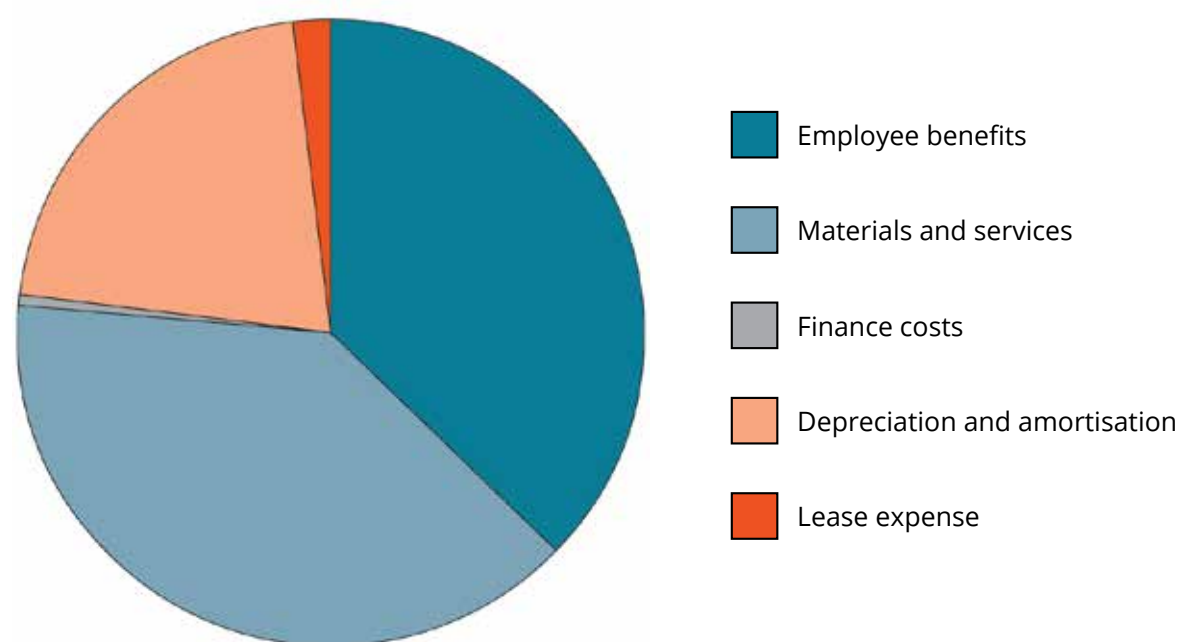
The Environmental Protection (Pest Management) and Stormwater Levies have also continued, as well as dingo barrier contribution to the State Government.

Break-down of operational revenue sources for Council are:



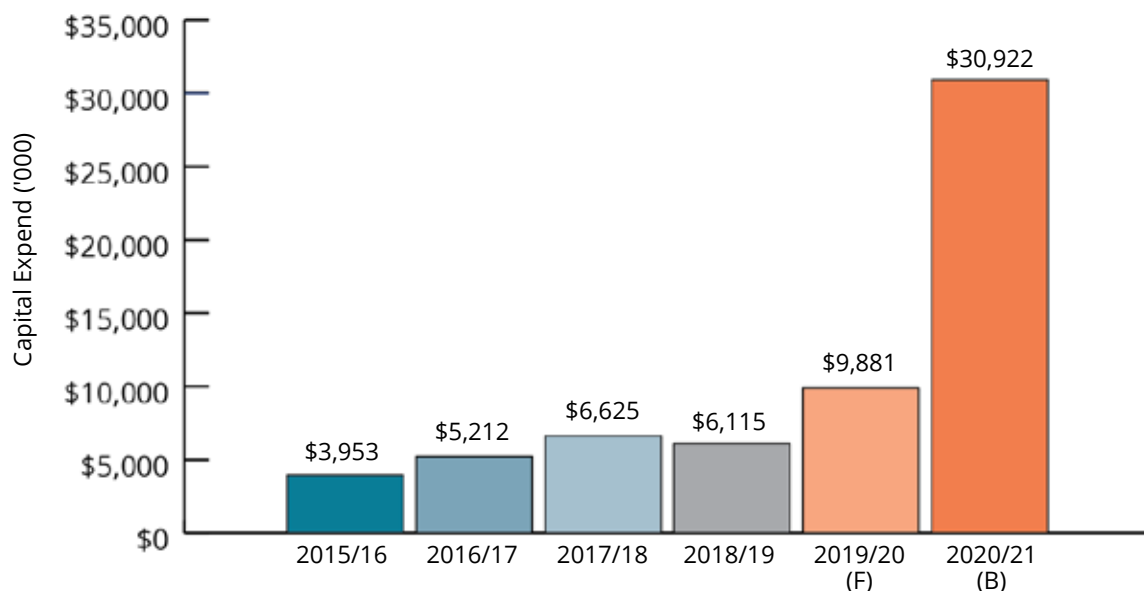
OPERATIONAL EXPENDITURE

Council will be doing extensive work this financial year to review its service provision and ensure its long-term sustainability.



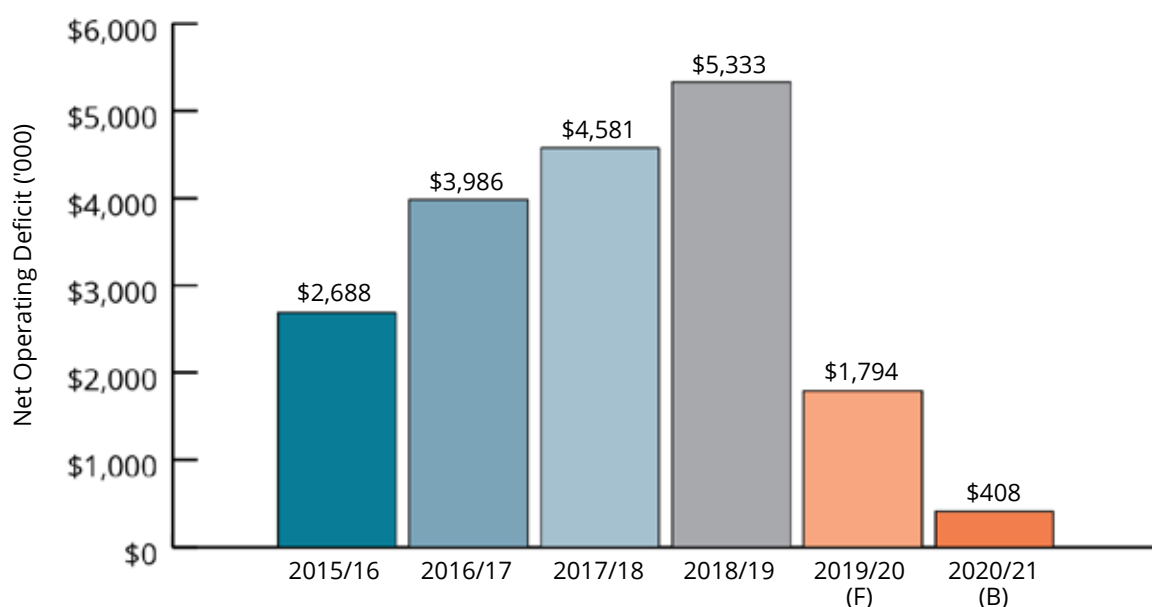
CAPITAL PROGRAM

The main focus of the capital program is the road plan, wastewater treatment plant, wastewater reticulation network, the Civic and Community Enterprise Centre, and capital flood restoration.



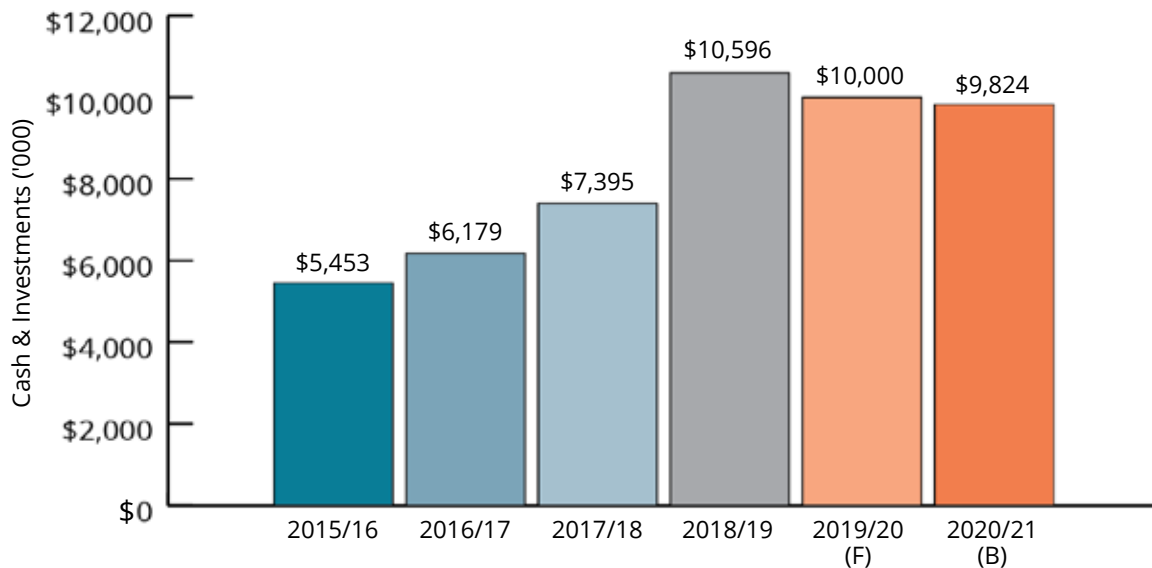
OVERALL OPERATING RESULTS

The forecasted operating result for the 2020/21 year is a deficit of \$0.4 million (including depreciation of \$4.0 million).

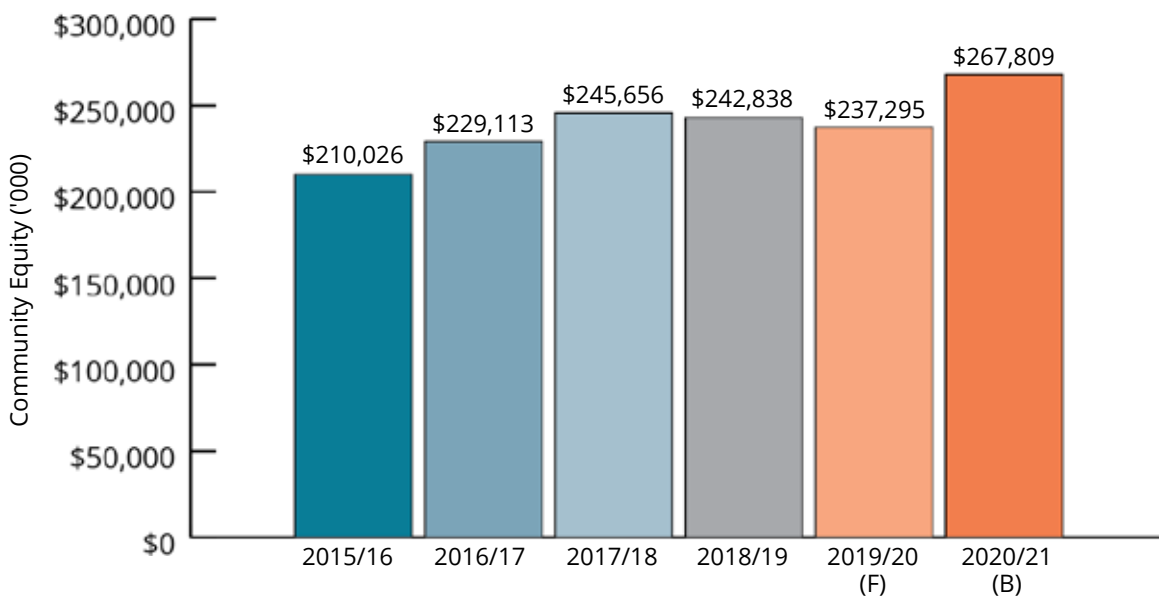


CASH AND INVESTMENTS

Council's cash level in the 2020/21 budget is to maintain Council's cash and investment position.



OVERALL FINANCIAL POSITION



The financial position and net equity improves in 2020/21. Total equity is estimated to be \$268 million as at 30 June 2020.

In preparing the 2020/21 budget a number of external influences have been taken into consideration because of their significant impact on Council's ability to fund the services delivered during the budget period:

- Council has recently strengthened its relationship with the Department of Transport and Main Roads and will continue to pursue contracts for roadworks within and out of the shire.
- Significant parts of the shire are frequently subject to flooding and this has a substantial effect on the Council's financial performance and the cost of provision of most of its services. Because the timing and size of flood events cannot be predicted, such events occurring in the future have not been included in the financial projections.

Council's expected performance at 30 June 2020 against key financial ratios and targets:

MEASURES OF FINANCIAL SUSTAINABILITY	HOW THE MEASURE IS CALCULATED	TARGET	2020/21 ('000)	2021/22 ('000)	2022/23 ('000)
Operating Surplus Ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	Between 0% to 10%	(2.2%)	(3.5%)	(3.6%)
Net Financial Asset/Liability Ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	Not greater than 60%	(59.0%)	(69.3%)	(73.0%)
Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	Greater than 90%	661.6%	100.5%	98.7%

The financial sustainability ratios are prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2013 issued by the Department of Local Government, Racing and Multicultural Affairs. Ratios in the 2020/21 year have been heavily impacted by flood restoration works.

BUDGET PREPARATION

The budget is for the year 1 July 2020 to 30 June 2021. The budget includes an:

- Income and Expenditure Statement,
- Statement of Financial Position (Balance Sheet including changes in equity), and
- Statement of Cash Flows.

Other statements attached to this report to allow Council to make an informed decision about the adoption of the budget and include:

- Long term financial forecast;
- Budget for capital projects;
- Schedule of remissions and rebates on rates;
- Revenue policy;
- Revenue statement;
- Debt policy;
- Investment policy; and
- Financial Hardship Policy.

BUDGETED STATEMENT OF COMPREHENSIVE INCOME

For the period ending 30 June 2021

	2020/21 ('000)	2021/22 ('000)	2022/23 ('000)
Recurrent revenue			
Rates, levies and charges	\$3,907	\$3,977	\$4,057
Fees and charges	\$155	\$158	\$161
Rental income	\$170	\$173	\$177
Interest and investment revenue	\$117	\$119	\$121
Sales revenue	\$5,662	\$6,193	\$6,428
Other income	\$32	\$33	\$33
Grants, subsidies, contributions and donations	\$8,234	\$6,382	\$6,510
Total recurrent revenue	\$18,277	\$17,035	\$17,486
Capital revenue			
Grants, subsidies and contributions	\$30,922	\$ 2,479	\$ 2,528
Total revenue	49,199	19,514	20,015
Capital income			
Profit on sales of assets	-	-	-
Gain on revaluation	-	-	-
Total income	\$49,199	\$19,514	\$20,015
Recurrent expenses			
Employee benefits	\$6,970	\$6,595	\$6,727
Materials and services	\$7,326	\$6,466	\$7,058
Finance costs	\$115	\$117	\$120
Depreciation and amortisation	\$3,951	\$4,023	\$4,103
Lease expense	\$322	\$429	\$110
Total recurrent expenses	\$18,685	\$17,631	\$18,119
Capital expenses			
Capital expenses	-	-	-
Total expenses	\$18,685	\$17,631	\$18,119
Net result	\$30,514	\$1,883	\$1,896
Other comprehensive income			
Items that will not be reclassified to net result			
Increase (decrease) in asset revaluation surplus	-	-	-
Total other comprehensive income	-	-	-
Total comprehensive income	\$30,514	\$1,883	\$1,896
Net result add back depreciation expense	\$34,466	(\$5,906)	(\$5,999)
Operating surplus ratio	(2.23%)	(3.49%)	(3.62%)

BUDGETED STATEMENT OF FINANCIAL POSITION

For the period ending 30 June 2021

	2020/21 ('000)	2021/22 ('000)	2022/23 ('000)
ASSETS			
Current assets			
Cash and cash equivalents	\$9,824	\$10,635	\$11,532
Trade and other receivables	\$2,822	\$2,873	\$2,790
Inventories	\$768	\$782	\$797
Total current assets	\$13,413	\$14,289	\$15,120
Non-current assets			
Property, plant & equipment	\$255,224	\$257,650	\$258,597
Intangible Assets	\$257	\$244	\$231
Work in Progress	\$1,021	-	-
Leased Assets	\$519	\$109	-
Total non-current assets	\$257,021	\$257,894	\$258,828
Total assets	\$270,434	\$272,183	\$273,947
LIABILITIES			
Current liabilities			
Trade and other payables	\$794	\$808	\$824
Borrowings	\$182	\$182	\$182
Provisions	\$407	\$415	\$423
Total current liabilities	\$1,383	\$1,405	\$1,429
Non-current liabilities			
Borrowings	\$1,033	\$873	\$713
Provisions	\$209	\$212	\$217
Leased assets liability	\$519	\$109	-
Total non-current liabilities	\$1,242	\$1,085	\$ 930
Total liabilities	\$2,625	\$2,490	\$2,359
Net community assets	\$267,809	\$269,692	\$271,588
Equity			
Retained surplus	\$155,397	\$157,280	\$159,176
Asset revaluation	\$112,412	\$112,412	\$112,412
Other reserves	-	--	-
Total equity	\$267,809	\$ 269,692	\$ 271,588

BUDGETED STATEMENT OF CASH FLOWS

For the period ending 30 June 2021

	2020/21 ('000)	2021/22 ('000)	2022/23 ('000)
Cash flows from operating activities			
Receipts from customers	\$9,601	\$10,203	\$10,518
Payments to suppliers and employees	(\$14,296)	(\$13,061)	(\$13,786)
Investment and interest revenue received	\$170	\$173	\$177
Rental income	\$155	\$158	\$161
Non-capital grants and contributions	\$8,234	\$6,382	\$6,510
Borrowing costs	(\$115)	(\$117)	(\$120)
Leasing costs	(\$322)	(\$322)	-
Other	-	-	-
Net cash inflow (outflow) from operating activities	\$3,749	\$3,737	\$3,460
Cash flows from investing activities			
Payments for property, plant and equipment	(\$34,442)	(\$5,000)	(\$5,090)
Proceeds from sale of property, plant and equipment	-	-	-
Proceeds from sale of investments	-	-	-
Capital grants, subsidies, contributions and donations	\$30,922	\$2,479	\$2,528
Net cash inflow (outflow) from investing activities	(\$3,520)	(\$2,521)	(\$2,562)
Cash flows from financing activities			
Repayment of borrowings	(\$175)	(\$182)	(\$189)
Proceeds from finance leases	-	-	-
Repayments made on finance leases	(\$405)	(\$405)	-
Net cash inflow (outflow) from financing activities	(\$405)	(\$405)	-
Net increase (decrease) in cash held	(\$176)	\$811	\$898
Cash at beginning of financial year	\$10,000	\$9,824	\$10,635
Cash at end of financial year	\$9,824	\$10,635	\$11,532

BUDGETED STATEMENT OF CHANGES IN EQUITY

For the period ending 30 June 2021

	2020/21 ('000)	2021/22 ('000)	2022/23 ('000)
Asset revaluation surplus	\$112,412	\$112,412	\$112,412
Retained surplus	\$155,397	\$157,280	\$159,176
Other reserves	-	-	-
Closing balance	\$267,809	\$269,692	\$271,588

LONG TERM FINANCIAL PLAN

2020-2021

FINANCIAL MANAGEMENT STRATEGY

A Long-Term Financial Plan for the years 2020/21 to 2028/2029 has been developed to assist Council in adopting its 2020/21 budget within a longer-term financial framework. The key objective is to improve Council's operational performance in the medium to long-term, whilst still achieving the Council's strategic outcomes as specified in the Corporate Plan.

Providing Council can meet the challenge of budgetary constraint, it will be in a stronger financial position throughout the forecasted period, with sufficient positive cash flow to maintain its asset base and to meet community expectations in respect of the range and quality of its services.

Council regularly reviews its programs with a view to eliminating unnecessary costs, and looking for opportunities to increase its revenue streams. It is reasonable to anticipate that additional funding may become available, which would allow Council to spend additional amounts on asset replacement or new facilities. Where realistic opportunities arise, these would be included in future budget revisions.

While certain assumptions were made in preparing forecasts for the Financial Plan, they are based on current knowledge available and are generally conservative in nature, being:

- Growth in General Rate revenue and other fees and charges as well as items of expenditure have been based on the CPI increases only, as follows;

	JUN-21F	JUN-22F	JUN-23F	JUN-24F	JUN-25F	JUN-26F	JUN-27F	JUN-28F	JUN-29F
CPI Forecast	1.8%	1.8%	2.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

- Service and utility charges are assumed to cover all operational costs or rely on cross subsidy or Community Service Obligation.
- Economic growth outcomes being delivered, including increase in population through initiatives such as refugee settlement programs.
- Sustainable service levels to community determined by Council and reflected in Council's capability and capacity of service delivery programs.
- Staffing levels are under regular review in response to growth in assets and service delivery expectations
- Asset management planning and performance achieve sustainable service levels.
- Funding levels match CPI and EBA pressures.
- Successful pro-active approach ensures opportunities to maximise our grant and subsidy revenues achieved.
- Levels for capital works in forward budgets are relatively consistent.
- Federal Roads to Recovery is set to continue in the short to medium term and is dependent on the Federal Government's commitment. Allowance has been made for these to continue over the 10 year forecast.
- Because the timing and size of flood events cannot be predicted, such events occurring in the future have not been included in the financial projections.

MEASURES OF FINANCIAL SUSTAINABILITY

For the period ending 30 June 2021

KEY FINANCIAL SUSTAINABILITY RATIOS	TARGET	ESTIMATED ACTUAL					
		30 JUN 2020	JUN-21 BUDGET	JUN-22F	JUN-23F	JUN-24F	JUN-25F
Operating Surplus Ratio	0% to 10%	(10.95%)	(2.23%)	(3.49%)	(3.62%)	(2.98%)	(2.98%)
Asset Sustainability Ratio	> 90%	223.44%	661.64%	100.53%	98.71%	85.93%	86.97%
Net Financial Liabilities Ratio	<= 60%	(65.70%)	(59.03%)	(69.26%)	(72.98%)	(77.66%)	(82.21%)

KEY FINANCIAL SUSTAINABILITY RATIOS	TARGET					
		JUN-26F	JUN-27F	JUN-28F	JUN-29F	JUN-30F
Operating Surplus Ratio	0% to 10%	(2.98%)	(2.98%)	(2.98%)	(2.98%)	(2.98%)
Asset Sustainability Ratio	> 90%	85.35%	79.51%	80.61%	81.71%	73.49%
Net Financial Liabilities Ratio	<= 60%	(87.22%)	(91.08%)	(94.84%)	(98.49%)	(101.82%)



PAROO SHIRE COUNCIL

Statement of Comprehensive Income 2019-2030

Income	2018-2019 Actual	2019-2020 Unaudited	2020-2021 Budget	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue												
Recurrent Revenue												
Rates, Levies and Charges	3,934	3,901	3,907	3,977	4,057	4,158	4,262	4,369	4,478	4,590	4,705	4,822
Fees and charges	211	151	155	158	161	165	169	173	178	182	187	191
Rental income	143	173	170	173	177	181	185	190	195	200	205	210
Interest and Investment Revenue	199	186	117	119	121	125	128	131	134	137	141	144
Sales revenue	3,443	4,476	5,662	6,193	6,428	6,588	6,753	6,922	7,095	7,272	7,454	7,640
Other income	81	30	32	33	33	34	35	36	37	38	39	39
Grants, subsidies, contributions and donations	7,255	7,470	8,234	6,382	6,510	6,673	6,839	7,010	7,186	7,365	7,549	7,738
Capital revenue												
Grants, subsidies and contributions	15,266	16,387	18,277	17,035	17,486	17,924	18,372	18,831	19,302	19,784	20,279	20,786
Total Revenue	6,133	9,900	30,922	2,479	2,528	2,591	2,656	2,723	2,791	2,860	2,932	3,005
	21,399	26,287	49,199	19,514	20,015	20,515	21,028	21,554	22,092	22,645	23,211	23,791
Capital income												
Profit on Sale of Assets	(18)	(19)	-	-	-	-	-	-	-	-	-	-
Gain On Revaluation			-	-	-	-	-	-	-	-	-	-
Total Income	21,381	26,268	49,199	19,514	20,015	20,515	21,028	21,554	22,092	22,645	23,211	23,791
Expenses												
Recurrent Expenses												
Employee benefits	(6,013)	(6,070)	(6,970)	(6,595)	(6,727)	(6,896)	(7,068)	(7,245)	(7,426)	(7,611)	(7,802)	(7,997)
Materials and services	(7,281)	(7,374)	(7,326)	(6,466)	(7,058)	(7,235)	(7,416)	(7,601)	(7,791)	(7,986)	(8,185)	(8,390)
Finance costs	(218)	(150)	(115)	(117)	(120)	(123)	(126)	(129)	(132)	(135)	(139)	(142)
Depreciation and amortisation	(7,087)	(4,587)	(3,951)	(4,023)	(4,103)	(4,206)	(4,311)	(4,418)	(4,529)	(4,642)	(4,758)	(4,877)
Lease Expense			(322)	(429)	(110)							
Total recurrent expenses	(20,599)	(18,181)	(18,685)	(17,631)	(18,119)	(18,459)	(18,920)	(19,393)	(19,878)	(20,375)	(20,884)	(21,406)
Capital Expenses												
		-	-	-	-	-	-	-	-	-	-	-
Total expenses	(20,599)	(18,181)	(18,685)	(17,631)	(18,119)	(18,459)	(18,920)	(19,393)	(19,878)	(20,375)	(20,884)	(21,406)
Net result	782	8,087	30,514	1,883	1,896	2,056	2,108	2,161	2,215	2,270	2,327	2,385
Other comprehensive income												
Items that will not be reclassified to net result												
Increase (Decrease) in asset revaluation surplus	(3,600)	(13,630)		-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	(3,600)	(13,630)	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	(2,818)	(5,543)	30,514	1,883	1,896	2,056	2,108	2,161	2,215	2,270	2,327	2,385
			(76)									
Net Result for Year Ending Less Depreciation Expense	(4,269)	956	(34,466)	(5,906)	(5,999)	(6,262)	(6,419)	(6,579)	(6,743)	(6,912)	(7,085)	(7,262)
Operating Surplus Ratio	-34.93%	-10.95%	-2.23%	-3.49%	-3.62%	-2.98%	-2.98%	-2.98%	-2.98%	-2.98%	-2.98%	-2.98%

PAROO SHIRE COUNCIL
Statement of Financial Position 2019-2030

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Unaudited	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Current Assets												
Cash and cash equivalents	10,596	10,000	9,824	10,635	11,532	12,478	13,447	14,441	15,459	16,503	17,573	18,670
Trade and other receivables	1,790	2,772	2,822	2,873	2,790	2,860	2,931	3,005	3,080	3,157	3,236	3,317
Inventories	711	782	768	782	797	817	838	859	880	902	925	948
Total current assets	13,097	13,554	13,413	14,289	15,120	16,155	17,217	18,304	19,419	20,562	21,734	22,934
Non-current assets												
Property, plant and equipment	233,252	225,238	255,224	257,650	258,597	259,505	260,443	261,296	262,368	263,468	264,598	265,805
Intangible Assets	289	270	257	244	231	220	206	193	180	167	154	141
Work in Progress		1,021	1,021									
Leased Assets			519	109								
Total non-current assets	233,541	226,529	257,021	257,894	258,828	259,725	260,649	261,489	262,548	263,635	264,752	265,946
TOTAL ASSETS	246,638	240,083	270,434	272,183	273,947	275,880	277,866	279,793	281,967	284,197	286,485	288,880
Current Liabilities												
Trade and other payables	1,398	780	794	808	824	845	866	888	910	933	956	980
Borrowings	182	182	182	182	182	182	182	30	30	30	30	30
Provisions	554	400	407	415	423	433	444	455	467	478	490	503
Total current liabilities	2,134	1,362	1,383	1,405	1,429	1,461	1,492	1,373	1,407	1,441	1,477	1,513
Non-current liabilities												
Borrowings	1,362	1,221	1,033	873	713	553	393	273	193	113	33	
Provisions	304	205	209	212	217	222	228	233	239	245	251	258
Leased Assets Liability			519	109								
Total non-current liabilities	1,666	1,426	1,242	1,085	930	775	621	506	432	358	284	258
TOTAL LIABILITIES	3,800	2,788	2,625	2,490	2,359	2,236	2,113	1,880	1,839	1,799	1,761	1,770
NET COMMUNITY ASSETS	242,838	237,296	267,809	269,692	271,588	273,645	275,753	277,914	280,128	282,398	284,724	287,110
EQUITY												
Retained Surplus	116,796	124,883	155,397	157,280	159,176	161,233	163,341	165,501	167,716	169,986	172,312	174,697
Asset revaluation reserve	126,042	112,412	112,412	112,412	112,412	112,412	112,412	112,412	112,412	112,412	112,412	112,412
Other Reserves												
TOTAL EQUITY	242,838	237,296	267,809	269,692	271,588	273,645	275,753	277,913	280,128	282,398	284,724	287,109

PAROO SHIRE COUNCIL

Statement of Cash Flows 2019-2030

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Unaudited	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Cash flows from operating activities :												
Receipts from customers	7,598	8407	9,601	10,203	10,518	10,781	11,050	11,326	11,610	11,900	12,197	12,502
Payments to suppliers and employees	(13,738)	(15,137)	(14,296)	(13,061)	(13,786)	(14,130)	(14,483)	(14,846)	(15,217)	(15,597)	(15,987)	(16,387)
	(6,140)	(6,730)	(4,695)	(2,858)	(3,268)	(3,350)	(3,433)	(3,519)	(3,607)	(3,697)	(3,790)	(3,885)
Investment and Interest Revenue Received	199	173	170	173	177	181	185	190	195	200	205	210
Rental income	143	151	155	158	161	165	169	173	178	182	187	191
Non capital grants and contributions	7,255	7,470	8,234	6,382	6,510	6,673	6,839	7,010	7,186	7,365	7,549	7,738
Borrowing costs	(218)	(150)	(115)	(117)	(120)	(123)	(126)	(129)	(132)	(135)	(139)	(142)
Leasing costs			(322)	(322)								
Other	950											
Net cash inflow (outflow) from operating activities	2,189	915	3,749	3,737	3,460	3,546	3,635	3,726	3,819	3,914	4,012	4,112
Cash flows from investing activities:												
Payments for property, plant and equipment	(4,941)	(11,224)	(34,442)	(5,000)	(5,090)	(5,192)	(5,322)	(5,455)	(5,591)	(5,731)	(5,874)	(6,021)
Proceeds from sale of property plant and equipment	(18)	(19)	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of investments												
Capital grants, subsidies, contributions and donations	6,133	9,900	30,922	2,479	2,528	2,591	2,656	2,723	2,791	2,860	2,932	3,005
Net cash inflow (outflow) from investing activities	1,174	(1,343)	(3,520)	(2,521)	(2,562)	(2,600)	(2,665)	(2,732)	(2,800)	(2,870)	(2,942)	(3,016)
Cash flows from financing activities:												
Repayment of borrowings	(161)	(168)	(175)	(182)	(189)	(196)	(203)	(210)	(217)	(224)	(231)	(238)
Proceeds from finance leases	-		(405)	-	-	-	-	-	-	-	-	-
Repayments made on finance leases	-		(405)	(405)								
Net cash inflow (outflow) from financing activities	(161)	(168)	(405)	(405)	-	-	-	-	-	-	-	-
Net increase (decrease) in cash held	3,202	(596)	(176)	811	898	946	969	994	1,018	1,044	1,070	1,097
Cash at beginning of the financial year	7,394	10,596	10,000	9,824	10,635	11,532	12,478	13,447	14,441	15,459	16,503	17,573
Cash at end of the financial year	10,596	10,000	9,824	10,635	11,532	12,478	13,447	14,441	15,459	16,503	17,573	18,670

Cash and cash equivalents

10,596 10,000 9,824 10,635 11,532 12,478 12,478 13,447 14,441 15,459 16,503 17,573 18,670

PAROO SHIRE COUNCIL

Statement of Changes in Equity 2019 to 2030

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Unaudited	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Asset revaluation surplus	126,042	112,412	112,412	112,412	112,412	112,412	112,412	112,412	112,412	112,412	112,412	112,412
Retained surplus	116,796	124,883	155,397	157,280	159,176	161,233	163,341	165,501	167,716	169,986	172,312	174,697
Other												
Net Result	-	-	-	-	-	-	-	-	-	-	-	-
Other Reserves												
Total	242,838	237,295	267,809	269,692	271,588	273,645	275,753	277,913	280,128	282,398	284,724	287,109



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