

KATHERINE TOWN COUNCIL

2022 | Annual 2023 | Report



KATHERINE
TOWN COUNCIL



JAWOYN DAGOMAN WARDAMAN

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the First Australians as the traditional custodians of the Australian continent, whose cultures are among the oldest living in the history of humans.

We pay respect to the elders of these communities and extend our recognition to their descendants past, present and emerging.

WARNING:

Aboriginal and Torres Strait Islander readers are advised that this document may include the images of people who are deceased.

*Photos: Shaana McNaught
Design: Emily Kemp and Laura Peryman*

Photo, Katherine River walk.

Cover image, sunrise at Knotts Crossing.

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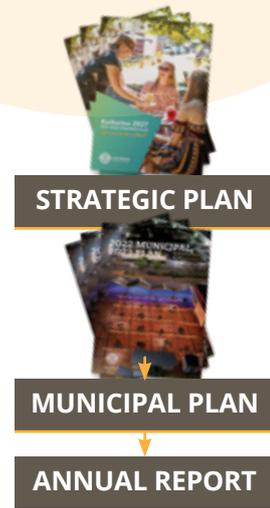
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ABOUT THIS ANNUAL REPORT

This annual report reflects on our performance over the last financial year, from July 1, 2022, to June 30, 2023. It responds to objectives outlined in our Municipal Plan 2022-23 and includes financial records of our revenue and expenditure and a review of our assets and liabilities.

In September 2022, we released our five-year strategic plan, Katherine 2027, to guide our municipal plans. This ensures prudent decision-making for our long-term success.

This report has been produced in accordance with the *Northern Territory Local Government Act 2019*.



MESSAGE FROM THE MAYOR - Elisabeth Clark



It is with pleasure that on behalf of the Elected Members, CEO and staff at Katherine Town Council that we present the Annual Report for 2022-2023.

Councillor Denis Coburn was elected Deputy Mayor on the resignation of two Councillors on the 6 February 2023.

Some of our projects this year included our award winning Sportsground building which was opened this year after a few setbacks. The new toilet block at the Adventure Play Park has just been completed. The Rodeo arena and Camp draft area at the Showgrounds are also an important milestone after 8 years of planning. This area can also be used for night events which is useful in the summer when the day temperatures are so hot.

Our Depot staff have worked hard to

reinvigorate the Roundabouts and the Hot Springs gardens and planted more trees in many areas of town. Council has also implemented a Centenary of Katherine Advisory Committee with our town turning 100 years old on 1st July 2026, so there will be celebrations for the whole year which will include many of the established events that are part of our town plus a few more.

Council have closed 5 laneways with another 3 identified as hot spots. In conjunction with the Police and the NT Government who provided the funding this will help with the anti-social behaviour that has been experienced by residents beside the laneways. There has been extra solar lighting put up in a few areas with funding that council received.

The long awaited Tip Shop was established at the Waste Management Facility with the opening in new financial

year. The recycling trial has been a hit with residents in Katherine East. The aim is to have recycling for everyone in the future.

The Activate Katherine team have been hard at work to bring more events to Katherine. The Street Party and the Food Vans at the Cinema once a fortnight were very popular. The murals around Katherine are helping to beautify the buildings all over the town.

Katherine was promised \$10 million dollars for the pool upgrades. This will enhance the 40 year old pool and will be going out for public consultation this coming year.

I look forward to the coming year and the work ahead. The Strategic Plan will be the driver for our future projects and I hope that the Community will be happy to see the many changes/projects coming in the next year.

MESSAGE FROM THE CEO - Ingrid Stonhill



The fundamental purpose of the Katherine Town Council is to serve our community to make sure "Katherine is a place of opportunities. We celebrate diversity as we live, work, learn and grow together."

This reflects our open, honest and transparent approach to working inclusively and collaboratively with our community, businesses, governments and organisations so that "Together, we will work effectively today to shape our exceptional future tomorrows."

Our council prides itself on delivering essential services, projects and programs which enable our community to thrive. Our current team of 62 staff are members of our community too and are passionate about our town and the Big Rivers Region, making sure we are accepting of diversity, have a strong

sense of community and have respect for people, environment and culture in all that we do.

This year we have achieved some exceptional results, despite still facing some considerable challenges that are COVID residual and have almost become our operating norm. The delivery of our \$2,023,107 capital works program, and \$15,726,647 operational expenses was impacted by supply chain constraints that resulted in longer lead times on many goods and services, increased costs and reduced availability of labour and material. Unfortunately, these constraints will remain for some years to come. The council has performed extremely well on its Return of Investments, with \$595,000 interest revenue, which will help us meet our rising costs.

The council's kerbside recycling trial is a first outside the cities and we remain

steadfast in our focus on sustainability for our community. There are still many hurdles to overcome, but I remain proud of the work we do to lead the necessary change. Our council crews have been working tirelessly to respond to constant damage to our community assets, making them safe and repairing them as quickly as possible, to minimise the loss of use to community.

As a council we are committed to being outstanding in all that we do. We are an organisation that is made up of outstanding employees, good governance, and influential leadership. I would like to thank all of council's employees for their efforts throughout the year, it is their contribution that directly reflects the Council and what we can achieve when we all work together.

OUR YEAR 2022-2023

JULY 2022

Food vendors gathered in the CBD Car Park next to the Cinema for the inaugural Katherine Food Collective event.



OCTOBER 2022

Council allocated \$32,000 to local organisations in its 2022 Community Grants Program, supporting community initiatives in Katherine. Kalano Community Association Inc., National Trust (NT) Katherine Branch, Heritage Christian Church, Rainbow Katherine NT, Wurli Wurlinjang Aboriginal Corporation, Katherine Regional Arts, Katherine FM, and the Red Cross Society all received funding to make a positive impact within our community.



JANUARY 2023

Council called for Expressions of Interest for residents to join the Centenary of Katherine 2026 Advisory Committee to prepare celebrations to commemorate Katherine's 100th birthday in July 2026.



APRIL 2023

Locals were wowed by the Joy of Many Colours fashion and cultural show, organised by Connected Women Katherine – Australian Red Cross.



AUGUST 2022

Council held its first fund raising Katherine Defence and Mayoral Ball.



NOVEMBER 2022

Federal Member for Lingiari, Marion Scrymgour, announced \$10 million in federal government funding to upgrade our Katherine Aquatic Centre.



FEBRUARY 2023

Council installed solar powered speed signs in the school zone of Katherine High School and MacFarlane Primary School. The electronic signs will help drivers of safe speeds as they show a green smiley face when a motorist slows to 40km or below and a red frown face when a motorist is over.



MAY 2023

With two seats empty at Katherine Town Council and a by-election set for Saturday July 15, council released a quiz to get residents engaged in the process. The quiz, Are you a local or Katherinite? helps residents understand why their vote matters. The quiz appeals to residents through humour and encourages them to get into the spirit of democracy and update their details on the electoral role.



SEPTEMBER 2022

The Katherine and Big Rivers Community Sports and Recreation Venue held its grand opening.



DECEMBER 2022

Izzy, a two-year-old poodle, moved to Katherine to begin his training program as Katherine Hospital's therapy dog. The inaugural Katherine Defence and Mayoral Ball funded the program.



MARCH 2023

Katherine Town Council voted in Cr Denis Coburn as its new Deputy Mayor, following the resignation of Kym Henderson in February.

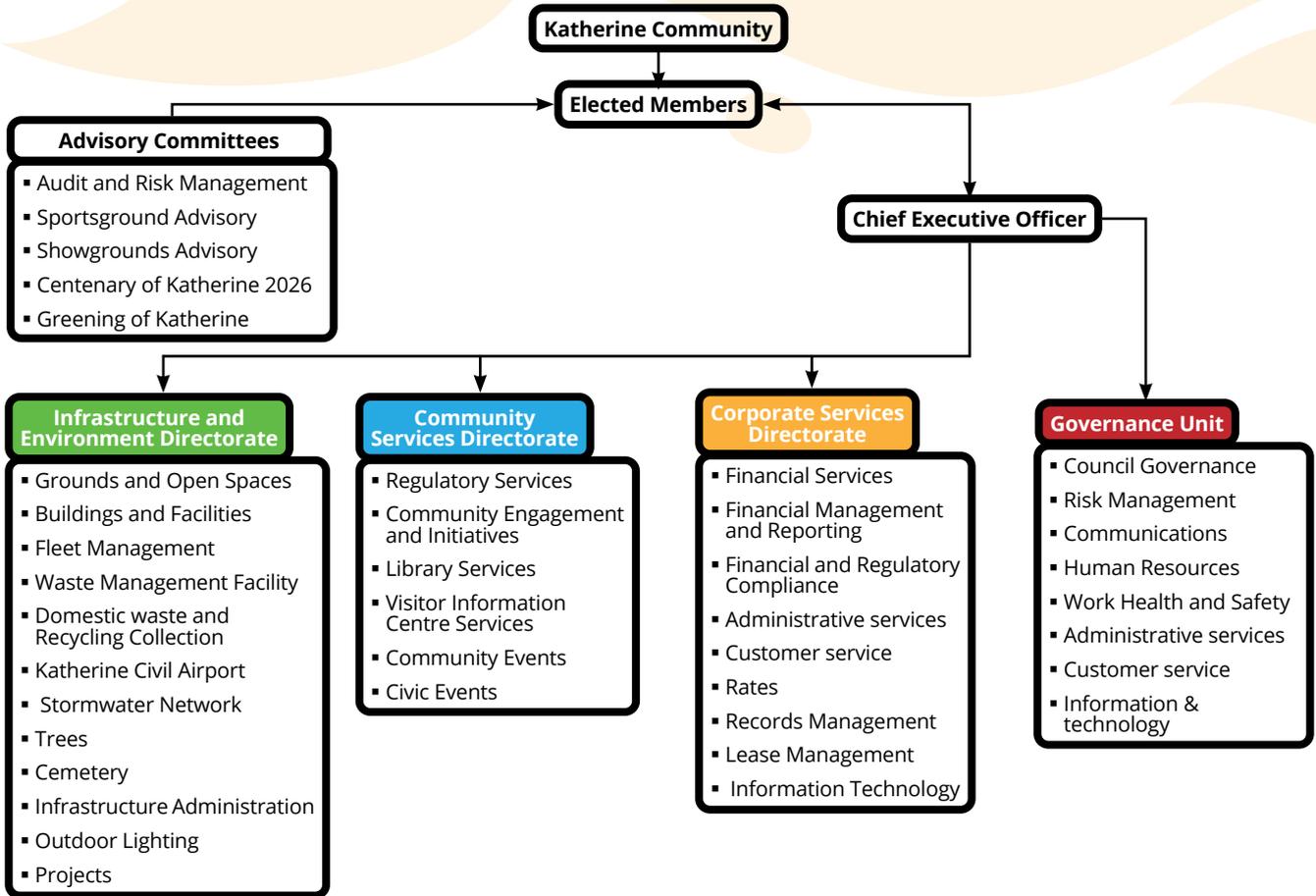


JUNE 2023

Council started its Katherine East recycling trial



ORGANISATIONAL STRUCTURE



OUR VISION

Katherine is a place of opportunities.

We celebrate diversity as we live, work, learn and grow together.

KRIOL TRANSLATION

Wanim wi sabi?

Olkain gudwan ting gin hepin la Katherrain.

Wi laigim olkainbala pipul en wi wek mijamet, lib mijamet, len mijamet en gro mijamet.



LITERAL TRANSLATION

What do we know?

All sorts of good things can happen in Katherine

We like all kinds of people and we work together, live together, learn together and grow together.



OUR MISSION

Together, we will work effectively today to shape our exceptional future tomorrows.

KRIOL TRANSLATION

Wanim wi wandim?

Mijamet, wi garra wek gudwei tudei bla meiksho bla wi fyutja im brabli gudwan.



LITERAL TRANSLATION

What do we want?

Together, we will work well today to make sure our future is really good.



OUR VALUES

Accepting of diversity
Sense of community
Respect for people, environment and culture

KRIOL TRANSLATION

Wanim imporden la wi?

Wi laigim olkainbala pipul
Wi garram strongwan komunidi
Wi shoum rispek la pipul, kantri en koltja.



LITERAL TRANSLATION

What's important to us?

We like all kinds of people
We have a strong community
We show respect to people, country and culture.

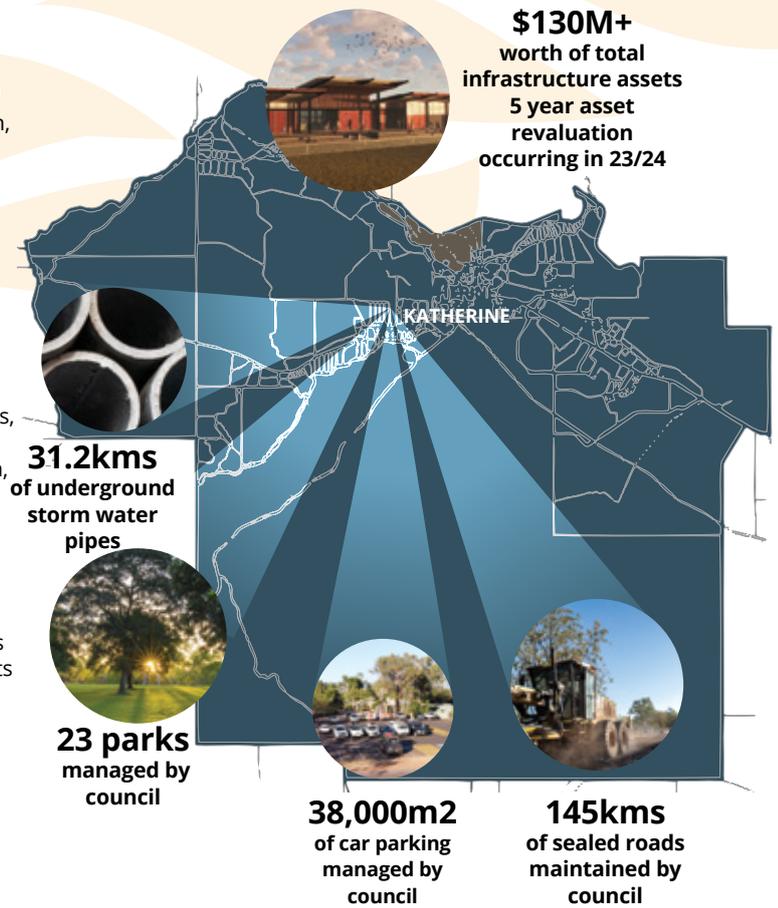
ABOUT COUNCIL

Katherine Town Council provides services integral to residents' lives, such as the Waste Management Facility and bin collection, safe footpaths and roads. It provides spaces where residents can create memories, such as green, shady parks where residents can enjoy family picnics.

It develops and maintains areas such as the Hot Springs to benefit locals and visitors with its easy and safe access. It provides infrastructure for local entertainment at the Town Square, where the community gathers for markets at the Lindsay Street Complex, and where the Katherine Show and agricultural displays can be held at the Showgrounds.

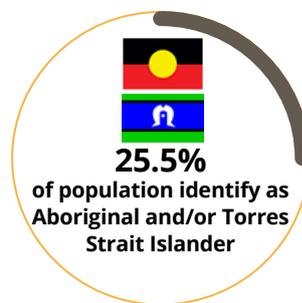
The council sportsground provides for multiple sporting groups, including the pool complex that is outsourced to Belgravia. Council provides services at the only lawn cemetery in the area, the Katherine Memorial Cemetery. Other services of council include the Visitor Information Centre, Library, regulatory services such as the pound, and civic events. The Civil Airport is leased to Katherine Town Council to provide air support services.

Council advocates for the progress of the municipality. It works with the Territory and Federal Governments to develop projects and solutions for the town and the Big Rivers Region.

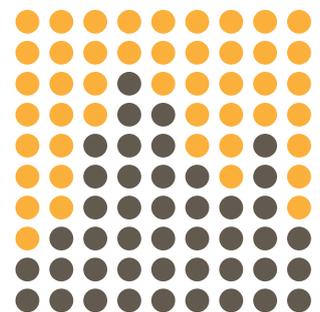


65+
Council staff

3600+
Rateable properties



Population
about 10,000



ABOUT KATHERINE

Katherine is a beautiful town in the Northern Territory (NT), often promoted as where the outback meets the tropics. It has a sub-tropical climate where the dry season is from about April to October, and the wet season is from about November to March.

It is the fourth largest town in the NT and is the service centre for residents in the surrounding Big Rivers Region. It is also commonly referred to as the crossroads of the north, as traffic heading in any direction generally must go through Katherine.

Around 10,000 people live in Katherine, with about 6.6 per cent of the population working in defence at the nearby RAAF Tindal base.

Katherine is home to the Nitmiluk National Park, a beautiful natural wonder with 13 gorges and the pristine Katherine River.

Fishing, camping and anything outdoors is the draw card for many Katherine residents. There are opportunities in business and work, and families enjoy a balanced lifestyle. Residents often say they remain in Katherine because they enjoy the tight-knit community and the choice of events and cultural activities.

ELECTED MEMBERS

Katherine's 12th council were elected in September 2021 for a term of four years. They represent the citizens of Katherine and engage with the public frequently. They attend the Ordinary Meeting of Council (OCM) once a month and use their legally appointed powers to vote on matters.



MAYOR
ELISABETH CLARK

☎ 0439 501 348

✉ records@ktc.nt.gov.au

📍 Ordinary Meetings of Council attended: 12/12

Public Engagements attended: 282

Council Committees: Administrative Review Committee, Audit and Risk Management Committee, Community Benefit Grants Committee, Katherine Sportsground Advisory Committee, Centenary of Katherine, CEO Review Committee.

External Committees: Katherine Development Consent Authority, Local Government Association of the Northern Territory – Board, Emergency Management Committee, NT Grants Commission, Top End Tourism Destination Management Plan Implementation Team.



DEPUTY MAYOR
KYM HENDERSON

July 22 – January 23

📍 Ordinary Meetings of Council attended: 6/7

Public Engagements attended: 27

Council Committees: Audit and Risk Management Committee, Youth Advisory Committee, Katherine Sportsground Advisory Committee.

External Committees: Local Government Association of the Northern Territory – Board (until 5 February 2023).

Kym resigned from council to move interstate in February 2023. The subsequent council vacancy was filled after a by-election in July 2023.



COUNCILLOR
BEN HERDON

July 22 – January 23

📍 Ordinary Meetings of Council attended: 6/7

Public Engagements attended: 11

Council Committees: Administrative Review Committee, Audit and Risk Management Committee, Katherine Sportsground Advisory Committee, Youth Advisory Committee.

Ben resigned from council to move interstate in February 2023. The subsequent council vacancy was filled after a by-election in July 2023.



COUNCILLOR
AMANDA KINGDON

☎ 0418 408 938

✉ Amanda.Kingdon@ktc.nt.gov.au

📍 Ordinary Meetings of Council attended: 12/12

Public Engagements attended: 39

Council Committees: Administrative Review Committee, Community Benefit Grants Committee, Katherine Sportsground Advisory Committee, Katherine Showgrounds and Multi-Purpose Centre Advisory Committee, Centenary of Katherine, CEO Review Committee.



VISION

Katherine is a place of opportunities. We celebrate diversity as we live, work, learn and grow together.



MISSION

Together we will work effectively today, to shape our exceptional future tomorrows.



VALUES

Accepting of diversity
Sense of community
Respect for people, our environment and our culture.



COUNCILLOR DENIS COBURN

☎ 0411 858 752

✉ Denis.Coburn@ktc.nt.gov.au

📍 Ordinary Meetings of Council attended: 11/12

Public Engagements attended: 32

Council Committees: Audit and Risk Management Committee, Katherine Sportsground Advisory Committees, Youth Advisory Committee, Centenary of Katherine

External Committees: Katherine Development Consent Authority.

Elected Deputy Mayor in February 2023.



COUNCILLOR MADDY BOWER

☎ 0458 449 121

✉ Madeleine.Bower@ktc.nt.gov.au

📍 Ordinary Meetings of Council attended: 9/12

Public Engagements attended: 10

Council Committees: Audit and Risk Management Committee, Community Benefit Grants Committee, Katherine Sportsground Advisory Committee, Youth Advisory Committee, Centenary of Katherine.



COUNCILLOR JEREMY TREMBATH

☎ 0439 899 832

✉ Jeremy.Trembath@ktc.nt.gov.au

📍 Ordinary Meetings of Council attended: 11/12

Public Engagements attended: 4

Council Committees: Administrative Review Committee, Youth Advisory Committee, Katherine Showgrounds and Multi-Purpose Centre Advisory Committee, Centenary of Katherine.

External Committees: Katherine Development Consent Authority, NT Weeds Committee.

COUNCIL OPERATIONS

KATHERINE 2027

In October 2022 council launched its Five-Year Strategic Plan: Katherine 2027. This Strategic Plan is the outcome of community consultations in early 2022 where residents were asked about their hopes for Katherine's future. The Strategic Plan shapes council's Annual Municipal Plan (including its financial plan).

This Annual Report responds on the 2022-23 Municipal Plan focussing on the measures of success and objectives.

KATHERINE TOWN COUNCIL - CORE SERVICES

Directorates

GOVERNANCE



Governance is the way that a local council manages its affairs and delivers services to its community.

Governance involves the processes, systems, structures, and values that guide the council's decision-making and actions. Governance also includes the mechanisms for ensuring accountability, transparency, participation, and responsiveness to the community's needs and expectations.

Some of the key aspects of the Governance Directorate are:

Democracy, Legislation, Policy, Service Delivery, Accountability, Workforce, Communications and Engagement.

COMMUNITY SERVICES



Community Services supports a wide variety of community groups and not-for-profits organisations in achieving their goals.

Whether it be through the annual Community Grant Program or via formalised operational agreements, Council contributes in varied ways to ensure the continued delivery of key community centered services. As major stakeholders, Katherine Town Council support the Katherine Museum and Godinmayin Yijards Rivers Arts & Culture Centre (GYRACC) with operational funding, whilst also providing GYRACC with the expenditure and prize money to host the Katherine Prize - the longest running visual art award in the Northern Territory.

The Community Services Directorate is responsible for the delivery of the Public Library service to the Katherine community, education and enforcement elements of the Katherine Town Council By-Laws and other applicable legislation to ensure the peaceful amenity of our community, and the Visitor Information Centre operations through funding from Tourism NT and in partnership with Tourism Top End that provides high quality and accurate visitor information along with the provision of tour and accommodation bookings facilities to visitors and locals.

CORPORATE SERVICES



Corporate Services includes the functions that support our frontline service delivery to the community. The front line services include:

Revenue, such as managing rates, fees, charges, and fines through to setting and reviewing the council's budget and financial plans. It includes the responsibility of Finance and Payroll, Information Management and Technology, Records Management, Legal Services and Customer Service.

INFRASTRUCTURE AND ENVIRONMENT



Infrastructure and Environment refers to all the physical and organisational structures and facilities that we provide to our residents and businesses.

Katherine Town Council's infrastructure is important because it helps to improve the quality of life, health, safety, and economic opportunities for the people who live and work in our town and region. Our infrastructure also supports the growth and development of our region by ensuring that there is enough capacity and service for the current and future needs of the population. Our infrastructure is funded by a combination of sources, such as grants, subsidies, rates, fees, and charges.

Measures of Performance

| | |
|----------------------|--|
| Completed/On Track | |
| Monitor | |
| Not Started/Deferred | |

COUNCIL COMMITTEES

- Administrative Review Committee
- Audit and Risk Management Committee
- Community Benefit Grants Committee
- Katherine Sportsgrounds Advisory Committee
- Katherine Showgrounds Advisory Committee
- Youth Advisory Committee
- Centenary of Katherine 2026 Advisory Committee
- Work Health Safety Committee

MEMBERSHIPS AND PARTNERSHIPS:

- CEO Performance Review Panel
- Big Rivers Economic Growth Committee
- Katherine Development Consent Committee
- Godinmayin Yijards Rivers Arts & Culture Centre (GYRACC) Board of Management
- Joint Insurance Scheme Discretionary Trust Advisory
- Katherine Chambers of Commerce
- The Historical Society of Katherine Committee
- Local Government Association of the Northern Territory (LGANT)
- Tourism Top End – Katherine Region Group
- Local Emergency Committee (LEC)
- Katherine Community Engagement & Support Reference Group (KCESRG)
- Big Rivers Regional Coordination Committee (BRRCC)
- Australian Libraries and Information Association
- NT Planning Commission
- NT Grants Commission
- Katherine Anti Social Behaviour Reference Group
- Beetaloo Regional Reference Group
- Katherine Youth Interagency Committee
- Big Rivers Region Waste Management Project Control Group

1. COMMUNITY AND FAMILIES

Katherine is a safe and family-friendly community where everyone belongs.

OBJECTIVES:

- We focus on families and our livability
- Wellbeing of our community is the focus of our work



CELEBRATING DIVERSITY

Katherine Town Council partnered with the Connected Women Katherine Group to run a two-day celebration of culture, fashion and food at its first two-day Katherine Multicultural Festival. Over 30 countries were represented, and 100 delicious international dishes served up a 'taste of many colours'.



SUCCESSFUL POP-UP EVENT – KATHERINE FOOD COLLECTIVE

Council coordinated a trial outdoor dining event in the car park next to the Cinema. The first night of this trial event was a huge success and became a social calendar fixture for many. Food vendors operated on the first night included Mr Tom's Woodfired Pizza, Bawang Katherine (Filipino), Bondi & Bourke (fish 'n' chips) and Red Cross Connected Women were in action.



CAROLS BY CANDLELIGHT

1500 people attended the Carols by Candlelight, enjoying great food and performances. The Christmas lights display made it a magical evening for all.



THE INAUGURAL KATHERINE DEFENCE AND MAYORAL BALL

Katherine Town Council's first Katherine Defence and Mayoral Ball was held in August 2022 at the Katherine Museum, raising over \$38,000 for a Katherine Hospital therapy dog. The Katherine Town Council and Katherine's Constantina Bush MC'd the event, with entertainment provided by RAAF's professional reservist band, which flew in from Sydney for the occasion.



ROCK CONCERT - AUSTRALIAN ARMY X 2 (THE BAND OF THE 1ST BRIGADE - AUSTRALIAN ARMY BAND)

The Band of the 1st Brigade - Australian Army Band belted out two rock concerts at the Town Square. These free events for the Katherine Community included modern pop culture artists Dua Lipa and Adele.



Photo, Mayor Lis Clark and CEO Ingrid Stonhill attend Vietnam VETS Day

22 / 23 COUNCIL EVENT PROGRAM

- CBD Activation Program
- Doggy Day
- Binjari Doggy Day
- Katherine Show stall
- Seniors' Morning Tea
- Four citizenship ceremonies including Australia Day
- Katherine Great Northern Clean Up
- Remembrance Day
- International Day of People with Disability morning tea and awards
- Australian of the Year awards and Ambassador Dinner
- Australia Day Luncheon
- Clean Up Australia Day
- Come and Try Sports Expo
- Youth week pool party
- Bombing of Katherine
- Veteran's Day
- Anzac Day
- School Holiday program for the four annual holiday periods
- Festivals of the Dry
- Pims by Sunset
- Katherine Food Collective
- International Woman's Day - Host CEO Ingrid Stonhill
- Strategic Plan Launch
- Carols by Candlelight
- Christmas Light Competition - Commercial and Residential
- Youth Week Pool Party
- Easter Egg Hunt
- Official opening of the Katherine and Big Rivers Community, Sports and Recreation Venue – Hon Natasha Fyles
- Hosted a Clyde Fenton School Excursion: Introduction to Local Government and Katherine Town Council
- Kalano Fun Day: Library delivered a Arts & Craft Stall
- Citizen of the Year
- Tindal Expo
- Careers Expo
- Personal Protection Sessions
- Administrator of the Northern Territory Hugh Heggie visited Katherine as part of Harmony Day Celebrations and attended Council's Citizenship Ceremony.

LIBRARY

Library patronage count increased by just over 10%

with a total of 26,327 patrons visited the library

It also saw an increase of more than 37% in computer usage

with a total of 3811 hours being recorded.



The Library now has a trolley for the 3D printer to make it mobile to activate other spaces throughout the library.



Council replaced children's furniture, tables, end bays and the display materials as part of ongoing maintenance improvements.



Art installations were updated to reflect the programs and services provided at the library.



A survey was undertaken to gauge the public's interest in a mobile library service which include home deliveries. The survey results showed limited interest in this new service at this time.



COMMUNITY GRANTS PROGRAM

The Community Grants Program involved reviewing our community grant guidelines to incorporate the Community Strategic Plan Outcomes and increase applications to community grants. Council allocated \$32,000, to the following organisations for the benefit of Katherine's culturally diverse demographic:

- Kalano Community Association Inc. - \$5,000 to fund a NAIDOC Family Fun Day
- Wurli Wurlijang Aboriginal Corporation - \$4,000 to fund the Wurli Community Breakfast
- Katherine Regional Arts - \$5,000 for the 2023 Junk Festival
- Katherine FM - \$5,000 for broadcasting equipment that is appropriate for outside use
- Red Cross Society - \$5,000 The Joy of Many Colours Fashion and Cultural Show 2023
- Kalano Community Association Inc. - \$2,000 to support a mural at the Rockhole Community Bus Shelter
- National Trust (NT) Katherine Branch - \$2,000 for the Christmas lights display at O'Keefe House and the 1926 Railway Station
- The Heritage Christian Church - \$2000 to support a Youth Hub Drop-In Centre
- Rainbow Katherine NT - \$2,000 for developing and promoting the newly created Rainbow Katherine NT Inc.



COMMUNICATION

We have increased our Facebook reach by 111% over the past financial year. Our followers on Facebook have increased by 60% (773 new followers) from the previous financial year.

2022/23 social media posts with the highest community engagements

1. *Passing of Dr Jim Scattini*
Reach: 30.7k
Engagement: 12.7k
Likes/Reactions: 2.5k
Comments: 605
Shares: 163
2. *Resident Found Rat Poison in Meat Balls*
Reach: 16.9k
Engagement: 4.2k
Likes/Reactions: 380
Comments: 164
Shares: 95
3. *Litter of Pups for adoption*
Reach: 12.7k
Engagement: 2.7k
Likes/Reactions: 199
Comments: 63
Shares: 18



Photo, Municipal Employee Joe Brown rescues a kookaburra

4. *Katherine Food Collective - First Event*
Reach: 10.5k
Engagement: 2.6k
Likes/Reactions: 288
Comments: 74
Shares: 32

Other high engaging posts related to urgent dog adoptions, event evaluations (where event pictures are posted of attendees etc.) and 'Good News Stories'.

NEWSLETTER

Katherine Town Council publishes a newsletter bi monthly that includes project updates, current and completed works, news stories, upcoming events and more = 7/12



LANEWAY CLOSURE TRIALS

In response to community feedback on its Laneway Management Plan, council conducted a trial to close five laneways.

The laneways were:

- Fordham Court to Maluka Drain
- Hudspeth Place to Maluka Drain
- Frangipanni Court to Maluka Drain
- Acacia Drive to Maluka Drain
- Sandalwood Crescent to Maluka Drain

Consultation showed people used the laneways to evade police, throw rocks on residential houses, and scope out properties for break-ins and jump into yards. The closures and a clean-up of the Maluka Drain area was done in partnership with the Jawoyn Aboriginal Corporation.

PROPOSED BY-LAW AMENDMENT OUT FOR COMMUNITY CONSULTATION

Council intended to amend several By-Laws in the Katherine Town Council By-Laws 1998. These by-laws have not been amended since 2011 and they needed to be updated to reflect policy decisions by council and recent changes to local

government legislation.

Councillors endorsed the proposed amendments at the Ordinary Meeting of Council on Tuesday 22 November, which progressed to community consultation.

Several amendments were proposed to modernise terminology used in the By-Laws, such as changing the words 'clerk' and 'registrar' to Chief Executive Officer (CEO).

There were several changes to deal with council operational matters including new By-Laws to manage dangerous dogs and regulate on-street parking.

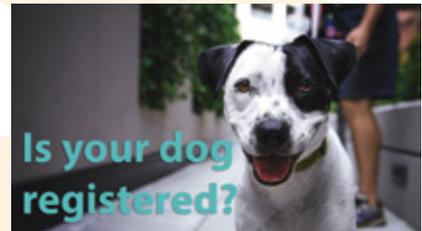
The amendments also updated offences and infringements and bringing these into line with the current way of managing infringements through penalty units, rather than fixed penalty amounts.

Council considered the communities feedback and the Katherine Town Council's By-Laws were finalised and were taken into effect as of 1 July 2023.



SPEED SIGNS INSTALLED NEAR KATHERINE'S SCHOOLS

In February 2023, MacFarlane Primary School asked council to place school speed signs on Grevillea Road. The solar-powered signs cost \$16,940 and were installed at both ends of Grevillea Street in Katherine East. They show a green smiley face when a motorist slows to 40km or below and a red frown face when a motorist is over.



DOG REGISTRATIONS

2022/23: 697 dogs were registered in the municipality.



Photo, User group Netball using our facility

OTHER PERFORMANCE RELATED OUTCOMES

- KTC provided Operational/Wage Grant Support to not-for profits through partnerships and Memorandums of Understanding (MoU's) \$95,697.
- Fees waived for community support \$6,240.
- Subsidies applied for seasonal hirers \$38,001.



Photo, User group AFL using our facility

SNAP SEND SOLVE (SSS)

Council reviewed the Customer Service Charter that now adopts service request triaging.

Service requests are assigned to a triaging category with actionable time frames.

This approach enables council to manage internal and external expectations with measurable time frames.

Monthly data reports show the leading request types were waste services, animal control and council facilities requests.



1916
Customer
Service
Requests

1834
Customer
Service Requests
were completed
within the
timeframes.

690
submitted
via Snap Send
Solve

Measures of Success

| Key Performance Indicator | Status |
|---|--------|
| Increased participation in community events, activities and programs | ✔ |
| Increased applications to community grants | ✔ |
| Customer service requests actioned in accordance with the KTC Charter | ✔ |
| Increased compliance in areas such as registered dogs | ✔ |

2. VIBRANT ECONOMY

Katherine is a destination for services, employment, and tourism with economies in tourism, agriculture, resources, and development opportunities. It is a place where businesses are encouraged to set up and to grow.

OBJECTIVES:

- Improve Katherine's image
- Katherine's economic future is bright

KATHERINE 2027 LAUNCHED IN OCTOBER 2022

In October 2022, council unveiled "Katherine 2027" a comprehensive Five-Year Strategic Plan. This meticulously crafted plan will serve as our guiding beacon for the next half-decade, intricately weaving together the voices and aspirations of our community. It stands as a testament to the valuable insights gleaned from an extensive survey and an engaging outreach process that took place earlier in the year.

Katherine 2027 paints a vivid long-term vision for both the council and the community we are proud to represent. As we embark on this journey, it will provide an essential framework that shapes not just our ambitions but also the Annual Municipal Plan, charting a course toward a promising future.



KRIOL SIGNAGE

Approximately 20,000 people speak Kriol, the second most used language in the NT following English. In a concerted effort to honour the significance of preserving Indigenous languages and culture, the Council has undertaken an initiative to enhance its signage. This endeavour not only acknowledges the importance of fostering these linguistic traditions but also underscores the fundamental right of Indigenous communities to express themselves in their own languages.



KATHERINE MEMORIAL CEMETERY POLICY AND GUIDELINES ALIGNED

The Katherine Memorial Cemetery Policy and Guidelines have been recently revised in alignment with the updated legislation. As part of this development, the Council has crafted a set of Flowers and Ornaments guidelines aimed at preserving the cemetery's safety and tidiness. This comprehensive policy distinctly delineates the acceptable types of tributes and specifies the designated areas for their placements. Council initiatives include extensive community consultation, providing a grace period during which residents had the opportunity to attend and appropriately tidy graves in adherence to the new policy. These changes have significantly enhanced the safety of the cemetery for all visitors and established an equitable approach that empowers fairness amongst all.



VISITOR INFORMATION CENTRE

The Katherine Visitor Information Centre provides tailor-made itineraries, comprehensive tour and accommodation booking services, and a wealth of local information on the diverse attractions and activities within Katherine and the NT region. In the past year, we welcomed a total of 71,396 visitors to the centre, marking a marginal 4% decrease compared to the previous financial year.

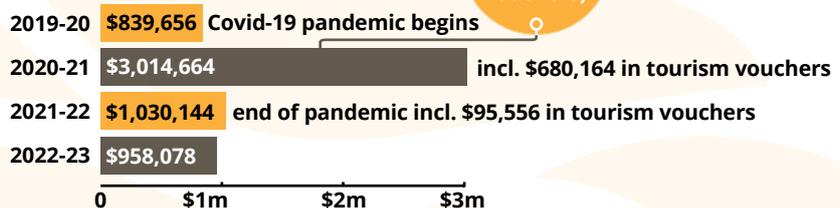
In terms of sales, we recorded a total revenue of \$958,078. However, this figure reflects a decrease of approximately 19% from the previous year's earnings. Despite the challenges, we remained dedicated to serving and assisting visitors in exploring the wonders of our region.




71,396
visitors to the
centre

Photo, a customer at the Visitor Information Centre

KVIC SALES

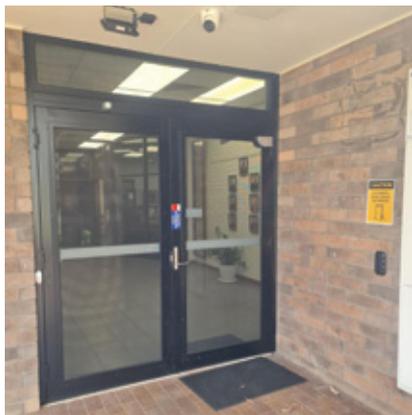


New record!
(with vouchers)

myKATHERINE

During Round 4 of the myKatherine voucher program, an impressive total of \$121,010 worth of vouchers were redeemed, sparking a substantial surge in local transactions with a value of \$962,359. Notably, the highest individual transaction within this round reached an impressive \$9,775.

Recognising the essential role of local businesses in this success, we'd like to extend our appreciation to the Northern Territory Government and the top three participating businesses: Town and Country Butchers, Mustang Grocery, and Rod and Rifle. Your support and dedication are invaluable to our community's economic vitality and growth.



MORE ACCESS TO PEOPLE WITH A DISABILITY

Automatic Disability Access Doors were installed at the Civic Centre and the Katherine Visitor Information Centre. Under the Tourism NT Tourism Town Asset program, council spent \$130,000 on revamping the Visitor Information Centre to enhance customer experience. The upgrades included table benches, carpet and pram ramps and Indigenous artwork.

Photos, municipal employees working in parks and open spaces



MORE PARKING FOR CARAVANNERS

The council developed a dedicated caravan parking overflow area adjacent to the Visitors Information Centre. This strategic addition is in direct response to the rising number of caravans and motorhomes choosing our town as a destination and seeking assistance from the Visitors Information Centre.



GRANT FUNDING

Council receives funding and grants from the Federal and Territory Governments. In 2022/23 funding of more than 50% above expected budget was received for services, programs and projects that included:

- Binjari Local Government Municipal Service Provisions
- Visitor Information Centre and Library operational funding
- Events such as Youth Week, School Holiday Program, Seniors Month, Australia Day, and International Women's Day
- Programs at the library and Activate Katherine Initiatives
- Projects such as the laneway closures, visitor parking and potable water, disabled automatic doors, Adventure Play Park amenities and surrounds, Civic Centre lighting, Greening Katherine project, Skate Park upgrades, solar lighting, and the fencing upgrades for the Sportsground.

Katherine Town Council recognises the significance of the financial assistance provided by the Australian and Northern Territory Governments. These funds are instrumental in sustaining and advancing critical services and initiatives that directly impact the wellbeing and development of the Katherine and Binjari Communities.



New likes and follows increased by 57.1%
Page and profile visits increased by 189%
Reach increased by 110.5%

Total visitors 362,000 increase 27%
Expenditure \$372M increase 110% Tourism NT data

The most recently available ABS data (2021) shows a strong increase in both our community's primary school (11%) and Young Workforce (5.39%) age demographics

\$4,680,860 in funds

70% believe KTC workers do a good job; 67% believe service level is the same as last year, 8% better, 25% worse

Measures of Success

| Key Performance Indicator | Status |
|---|--------|
| Increase in organic posts and engagement on social media | ✓ |
| More tourists visit Katherine | 🔄 |
| Families stay in Katherine | 🔄 |
| More funds available for council to invest in the community | ✓ |
| Increase in community satisfaction | 🔄 |

3. FUTURE FOCUS

Katherine is an innovative town that can sustain itself through the challenges of the future.

OBJECTIVES:

- We support and foster innovation
- Infrastructure is fit for purpose



OFFICIAL OPENING OF THE SPORTS RECREATION VENUE

On 12 September 2022, the grand unveiling of the Katherine and Big Rivers Community, Sports, and Recreation Venue marked a momentous occasion. This state-of-the-art facility, with a total investment of \$5.45 million, was made possible through funding from the Northern Territory Government, the Australian Sports Commission, and the Katherine Town Council.

Notably, the exceptional design of the facility earned it the prestigious top prize at the Australian Institute of Architects 2023 Northern Territory Architecture Awards in June 2023. The venue stands as modern and dynamic hub, providing the Katherine community with all-encompassing multifaceted community space. Its offerings include an air-conditioned kitchen, a sheltered outdoor spectator's zone, contemporary change rooms, dedicated offices, and a versatile array of five storage rooms to cater to the diverse needs of sports enthusiasts and event organisers alike.



ADVENTURE PLAYPARK AMENITIES BLOCK

Council received funding under the Northern Territory Government Immediate Priority Grants Program to demolish and install a new amenities block at the Adventure Playpark. The amenities block also provides for softball and Oval One users. The fresh design

includes fun artwork and modern facilities. Completed in April 2023 with surrounding improvements nearing completion including new fencing, bollards, parking areas and associated landscaping. Council employee Laura Peryman designed the exterior artworks, the concept is associated to the activation of the area.



BINJARI LOCAL GOVERNMENT CORE SERVICE DELIVERY

Binjari is a Community Living Area located west along the Victoria Highway within the council boundary.

Katherine Town Council are funded by the Northern Territory Government (NTG) to provide essential local government core services including local road maintenance, weed control and fire hazard reduction, waste management, animal welfare and control, and public lighting including street lighting.

Binjari Aboriginal Corporation provide the services on behalf of council.

Previously council was funded on an annual basis with uncertainty if the funding would be continued each year. In 2022/23 council negotiated with the NTG for a five-year commitment to the funding arrangement which provides more certainty to Binjari Aboriginal Corporation and its workforce for continued service delivery.

LIGHTING PROJECTS

- Fifty-three solar lights were installed in Katherine East as part of the Safer Territory Places grant. Council installed the lights along walkways, on the sports ground ring road, Grevillea Park, and the pathway from Chambers Drive to Maluka Road.
- Decorative lighting that can be themed for events was installed at the Civic Centre. This lighting also activates the Civic Centre grounds and allows council to participate in and support recognised state and community events.
- A portable lighting tower, costing \$43,000, will light up hotspots associated with antisocial and criminal behaviour around town.
- Council installed new lighting at the Katherine Showgrounds and Rodeo arena.



HOT SPRINGS SIGNAGE

Wayfinding signage was installed at the Katherine Hot Springs in preparation for the 2023 tourist season. Part of a broader council strategy, the signs show visitors to Katherine how to get to the popular tourist attraction.

SPORTSGROUND ENTRY ROAD UPGRADE

Council upgraded the entry road of the Sportsground, off the Stuart Highway, to improve traffic management and safety. Works to the value of \$290,000 involved a realignment of access to the Aquatic Centre, pavement upgrade, drainage, footpaths, signage, and line marking. Works were completed in July 2022 by local contractor Downes Graderways.



KATHERINE SPORTSGROUND SIGNAGE

Additional wayfinding signage was installed at each entrance to the Sportsground to assist patrons to orientate themselves and to understand

the location and layout of all the various ovals and facilities.



VANDALISM REPAIRS

In response to the vandalism and unlawful entry into various council facilities, \$28,000 was spent on securing and repairing facilities.

IMPROVED SECURITY

Council installed electronic access (Protégé) and CCTV in councils facilities at the Civic Centre, Visitor Information Centre, Library, Depot, and Sportsgrounds. Council will continue to roll out surveillance measures to deter and monitor any activities of theft, vandalism, or break-ins throughout council's premises.



RAPID RESPONSE BUGGY

Northern Territory Government gifted Council with a buggy to be used in the CBD to combat graffiti and rubbish removal.



FLEET COMPLETE - VEHICLE ASSET MANAGEMENT SOFTWARE INSTALLED

Council introduced a cutting-edge asset software solution to enhance the oversight of our vehicle maintenance program and provide real-time monitoring of vehicle movements.

This innovative asset management software empowers council to efficiently manage our entire fleet and gain remote visibility into on-field operations. The system operates in real-time, always offering a comprehensive view of the current locations of council vehicles and crew members.

This not only ensures the safety of our dedicated staff but also enables strict adherence to Workplace Health and Safety (WHS) requirements. Additionally, the software offers rapid emergency response notifications, further safeguarding our drivers and enhancing our operational efficiency.



ROADS TO RECOVERY

Council receives funding annually from the Australian Government for the construction and maintenance to improve accessibility and safety through the Roads to Recovery Program. This year council spent \$294,789 of road works within various areas of the Municipality, Rural, Residential and Binjari Roads.



KATHERINE SHOWGROUND FIRE HYDRANT UPGRADES

Council upgraded the fire hydrants within the Showgrounds complex to improve safety and protect the assets. Four new fire hydrants were installed throughout the area costing \$193,000.

INCREASING KATHERINE'S WALKABILITY

Katherine boasts an extensive footpath network spanning 38 kilometres. Our



Council has diligently conducted a comprehensive footpath audit, and our dedicated officers have now successfully finalised the renewal program. Here's a fun fact for our enthusiastic walkers: by embarking on a journey from the Yambi Walk to the Gurumal Trail leading to the Eight Gorge, you would have traversed the entire expanse of Katherine's footpath network.



FLOOD PROOFING TOWN

Under the NT Government's Katherine Flood Mitigation Project to help make Katherine more flood-safe, construction work on the levee bank took place north of Knotts Crossing Resort and along the eastern side of town to the Stuart Highway. It forms part of a three-kilometre-long levee.



FUNDING FOR THE AQUATIC CENTRE

The Federal Member for Lingiari, Marion Scrymgour, promised \$10 million to upgrade the Aquatic Centre. The upgrade will refurbish the aquatic centre, plant rooms, splash park and grounds.

The Northern Territory Government contributed funding to council of \$300,000 towards the design and consultation for the upgrade and landscaping as part of the project.

Measures of Success

| Key Performance Indicator | Status |
|--|--------|
| Develop a list of shovel ready capital projects aligned with council's advocacy priorities from the strategic plan | 🔄 |
| Develop and implement long-term plan for Katherine Town Councils infrastructure | 🛑 |
| Develop an asset management plan and capital renewal program for all council assets | 🔄 |

4. ENVIRONMENTAL SUSTAINABILITY

Katherine is an environmentally friendly, liveable town that promotes renewable practices and sustainability.

OBJECTIVES:

- Reduce our footprint on the environment through kerbside recycling
- Katherine is a cool, shaded, green city
- Encourage personal action and taking a lead role in protecting our environment



KTC FACILITIES INTRODUCE RECYCLING

In November 2022 council rolled out in-house recycling at each of its office facilities for paper, cardboard, compost, cans, and bottles. The program was initiated through separation waste bins and the removal of under the desk rubbish bins. The program has been a huge success with staff and visitors changing quickly to the new way.



RECYCLING TRIAL

Council instigated a six-month recycling trial in Katherine East, providing 250 households with recycling bins. Around 160 bins are collected weekly, accumulating 600 kilograms of waste. Residents on Gregory Ct, Patterson Ct, Cyprus St, Casuarina St, Cormack St, Bradshaw Cres, Hamdorf St, Inskip Cres, and Stacey Rd took part in the trial, which cost council around \$30,000, but it was free to residents. Recycling is pivotal to Katherine managing its landfill area, which, on current usage, only has about a decade left before it is full. At the trial's completion, council will evaluate the data to learn about residents' behaviour and how well recycling was separated. The information will be used to help plan future recycling initiatives.

WASTE MANAGEMENT FACILITY UPGRADE

As part of the Waste Management Facility periodic maintenance program, all internal roads were resealed and new speed bumps installed to control



vehicle speeds within the site. Council also created a new sealed parking area adjacent to the new Tip Shop.

Reseal works were completed on all sections of Novis Quarry with the section that runs to the entrance of the Katherine Sewerage Ponds being completely reconstructed and returned to as new condition.



TIP SHOP PREPARATIONS

Council prepared for the reopening of Council's Tip Shop at the revamped Waste Management Facility. The move to restock and open the shop was driven by Katherine's commitment to recycling and residents' passion for repurposing pre-loved goods.



GREENING KATHERINE

Council funded tree planting and landscaping to increase the town's liveability and appearance. Highlights included:

- Katherine Sportsground landscaping: Cost - \$30,030
- Katherine Hot Springs and surrounds: Cost - \$26,187



GETTING READY FOR ELECTRIC CARS

As part of the Driving the Nation Fund, the federal government is partnering with NRMA to deliver a 'backbone' National EV charging network. There will be 117 electric vehicle charging stations on key highway routes across Australia at an average interval of 150km, connecting capital cities. Katherine Town Council worked to finalise the EV charging station licence agreement with NRMA to locate the EV charging site at the Lindsay Street Complex Carpark.

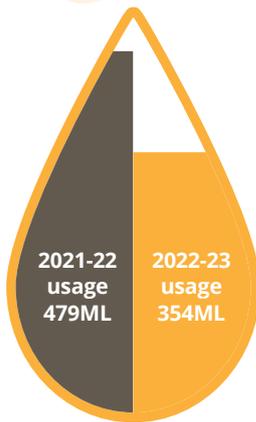
NORTHERN TERRITORY - \$7.2 MILLION FOR A MATERIALS RECOVERY FACILITY

Katherine was thrilled to receive the biggest single Northern Territory and Federal Government investment in recycling infrastructure in the Northern Territory - \$7.2 million for a Materials Recovery Facility. The first stage a feasibility study and community consultation which will guide the deliverables for the project. Unfortunately, the project came back as unfeasible, and the Northern Territory Government are further investigating. Council have collaborated with the Big Rivers Region Waste Management Project Control Group to conduct the feasibility study, with next steps to develop and implement a waste management plan for Katherine and Big Rivers.

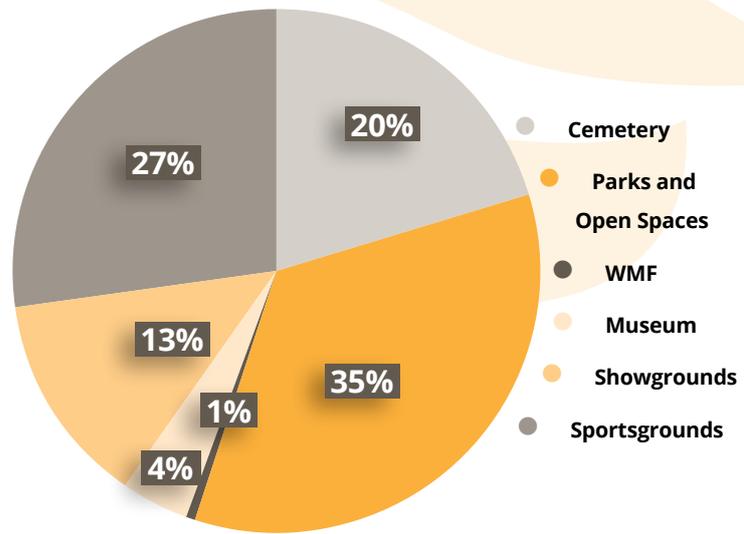
WATER USAGE

Decrease from last year 134ML mainly due to irrigation not working and repairs progressing.

STATISTICS



524ML
allocation



ENERGY STATISTICS

CIVIC CENTRE



167.14
kWh
per day



equivalent to
planting
733 trees



59%
grid
dependence

The average energy produced by Civic Centre roof solar panels was 167.14kWh of electricity per day with an environmental benefit equivalent to planting 733 trees. We had a 59% dependence on the grid overall.

VISITOR INFORMATION CENTRE



92.01
kWh
per day



equivalent to
planting
403 trees



51%
grid
dependence

The average energy produced by Visitor Information Centre roof solar panels was 92.01kWh of electricity per day with an environmental benefit equivalent to planting 403 trees. We had a 51% dependence on the grid overall.

AIR QUALITY MONITORING

Only 90% of data for the year recorded, missed 37 days of recording due to breakdowns of equipment or maintenance.

The average of the PM2.5 (mg/m³) which is fine particles of pollution in the air, was 8.04mg/m³. Air Quality overall = GOOD.



The average of the PM10 (mg/m³) which is particles found in dust and smoke, was 16.96mg/m³. Air Quality overall = GOOD.



Measures of Success

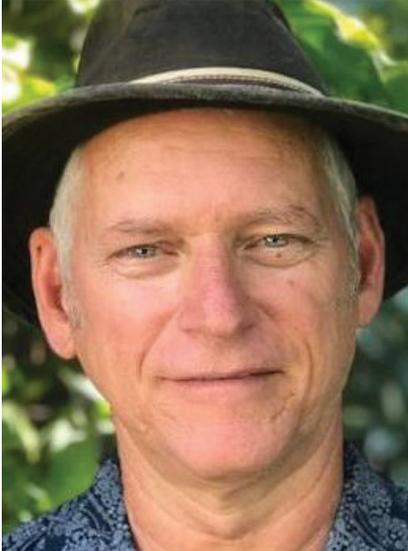
| Key Performance Indicator | Status |
|---|--------|
| Regular kerbside collection service as per agreed service levels | ✓ |
| Participate in Clean Up Australia Day and Tidy Towns/ Sustainability Cities Programs | ✓ |
| Seek funding and investigate product stewardship schemes for environmental sustainability | 🔄 |
| Communicate with residents on new recycling facility | ✓ |
| Sustainably manage our useable waste with a tip shop | ✓ |
| Encourage electric vehicle use | ✓ |
| Plant more trees | ✓ |
| Monitor council water usage | ✓ |

5. STRONG GOVERNANCE

Achieve this using effective, accountable, and adaptable processes to deliver council services.

OBJECTIVES:

- Ensure we have a compliant governance model
- Community is at the centre
- Healthy working



KATHERINE TOWN COUNCIL VOTES IN NEW DEPUTY MAYOR

The Deputy Mayor's position became vacant when the previous member left town, leaving with 7 months still in the position term to serve.

At its Ordinary Meeting of council, held on Tuesday 28th February, elected members voted in Councillor Denis Coburn as its new Deputy Mayor until September 2023, the remainder of the original term of appointment.



ELECTED MEMBERS UNDERGO TRAINING AND DEVELOPMENT.

Over the reporting period, elected members completed training and development of:

- Alicia McKay - Strategic Planning
- Sue Kohn Taylor - Mental Fitness Training.
- Chris Slattery - Government and Political Training
- Commenced understanding current context for developing a Reconciliation Action Plan, with presentation from NLC who explained their function, Thomas Mayo, in support of a Yes Vote for the Referendum and Aboriginal Justice Agreement briefing from the Department of Justice.

The Mayor attended the LGANT conference in November 2022 and April 2023, National General Assembly June 2023 and the Chambers of Commerce Women in Business functions throughout the year.



TRANSFORMER SCULPTURE FINDS A HOME.

Councillors voted unanimously to approve a proposal to give Katherine Regional Arts transformer sculpture a long-term home in Katherine, the four-metre-high sculpture is to be placed near the amenities block on Railway Terrace, adjacent to the Town Square. Patrick Bauer made the sculpture from his 1992 Toyota Celica as part of a youth project with Nellie Pepperill, Tianah Law, Xavier Matthews, Connor Sarney-Scotney, Keegan Frea.



HAVE YOUR SAY!

Council is committed to providing transparent information and continue to provide opportunities for the community to have their say. Council undertook the following consultations in 2022/23:

- Katherine Food Collective - input for the 2024 event

- Katherine 2027 Strategic Plan - what the Katherine community needs in next five, 10 and 15 years.
- Katherine Town Council By-Laws amendment - feedback and comments sought on the proposed changes.
- Laneway closures - In response to the antisocial and vandalism that was predominately reported in Katherine East, council consulted with neighbours and residents regarding 5 laneway closures. Residents also sent through petitions in order to support the closures. KTC partnered with Jawoyn Aboriginal Contracting to undertake works.
- Katherine Memorial Cemetery Policy and Flower and Ornament Guidelines - feedback on the proposed policy and guidelines amended to comply with new legislation.
- Annual community feedback survey - each year council release a community feedback survey to understand how our services meet the needs of the community.
- 2023/24 Municipal plan - 21-day period for community review on the budget and service delivery for 2023-24
- Library Mobile Service - A survey was undertaken to gauge the public's interest in a mobile library service which include home deliveries. The survey results showed limited interest in this new service at this time.



KATHERINE MAYOR CALLS FOR SECOND BRIDGE.

In January 2023, Mayor Lis Clark called on the Northern Territory Government to prioritise a second, more resilient bridge to provide security of access to and from Katherine during flood events. The government has flagged that a second bridge will be built as part of its alternate heavy vehicle route, but not for another 10 to 15 years.

ADVISORY COMMITTEES

Katherine Town Council encourages input from the community about its services, operations and facilities. Council Advisory Committees are one way for the community to provide input or advice to council on a specific topic or the strategic management of a facility on an ongoing basis.

| Committee | Role | Meetings 2022/23 |
|--|--|-----------------------------|
| Administrative Review Committee | The Administrative Review Committee only meets upon receiving an application for review of a reviewable decision. | Did not meet |
| Audit and Risk Management Committee | The committee is to monitor the compliance by the council with proper standards of financial management; and Compliance by the council with the <i>Local Government Act 2019</i> , Regulations and the Accounting Standards. | 2/2 |
| Community Benefit Grants Committee | Assesses the application for the council Community Grant Program and make recommendation to council . | 1/1 |
| Katherine Sportsgrounds Advisory Committee | This committee contributes to the strategic development of the Sportsgrounds. | 2/6 |
| Katherine Showgrounds Advisory Committee | This committee contributes to the strategic development of the Showgrounds. | 4/6 |
| Youth Advisory Committee | The Committee makes suggestions and recommendations to council on issues that are significant and important to the young people of Katherine. | Nil scheduled |
| Centenary of Katherine 2026 Advisory Committee | The town of Katherine will celebrate its 100th year birthday on 1 July 2026. This will mark 100 years since the original declaration of the town. The committee will assist council by providing guidance on infrastructure, events and funding opportunities which are complimentary to celebrations. | 0 – first meeting July 2023 |



COUNCIL MOVES TO MIDDAY MEETINGS.

In March 2023 council trialled moving its meetings to midday so more community members could attend. Previously, they were in the evening, and feedback suggested that people were busy at home after work and unable to attend. It also benefited Councillors who are fresh to the task rather than attending after a long day at work. The successful trial was implemented. Another benefit was the ability for our staff to now attend the meetings, see their council deliberate on the information they provide in reports, make decision to close the loop on the important work they do.



COUNCIL PREPARED FOR A BY-ELECTION

Katherine Town Council engaged the Northern Territory Electoral Commission to deliver a by-election in July 2023. The election was to fill vacancies following the resignation of Councillors Kym Henderson and Ben Herdon in February 2023. Council launched a fun quiz 'Are

you a local or Katherinite' to engage locals to kick off the by-election process. The quiz was designed to encourage passionate residents to put up their hand to become a community voice and update their electoral details. It yielded 244 responses and identified:

- It was even across the board who was a blow-in, a resident and a Katherinite, with just a few less as a local.
- Many people have moved away and come back, the reasons being study, travel, and many moved to Darwin.
- A good portion of people who were able to vote in the last K-Town election did. Of those who didn't, their reasons were having just moved to town at the time or there hadn't been one in their time here.

Other activities council provided for the by-election were nomination information sessions for prospective candidates, and the live streaming of declaration of candidates. Further activities continued into the next year.



CENTENARY OF KATHERINE 2026 ADVISORY COMMITTEE

The 1st of July, 2026, marks 100 years since the original declaration of the town of Katherine and the opening of the old Railway Bridge.

In December 2022, council opened an Expression of Interest (EOI) for residents interested in sitting on the Centenary of Katherine 2026 Advisory Committee. The Committee will oversee the council's 100-year celebrations.

IMPROVING COUNCIL GOVERNANCE

Council implemented Infocouncil software for business papers in August 2023. Previously a very manual process allowing for gaps in information and implementation of council decisions.

Another improvement included an Elected Member Portal within SharePoint for sharing of documents especially confidential items to meet compliance requirements.



CEO - HONOURABLE MENTION IN THE 2023 NATIONAL AWARDS FOR LOCAL GOVERNMENT

CEO, Ingrid Stonhill, received an

honourable mention in the 2023 National Awards for Local Government in Canberra in June 2023.

The National Awards recognise outstanding innovation implemented by councils and acknowledge the important role local government plays in improving the daily lives of Australians.

Ingrid was recognised under the category 'Women in Local Government' as an outstanding female leader who is leading a cultural shift within council. Since her appointment in February 2022 when she became the first female CEO of Katherine Town Council in its 44-year history, Ingrid has led a complete Workplace Health and Safety reform in council's operations, undertaken a financial restructure to strengthen governance and financial decision making, developed council's first strategic plan, secured \$10 million in federal funding to upgrade the Katherine Aquatic Centre, and introduced Katherine's first kerbside recycling program.

COMPLIANCE AND CYBER SECURITY STREAMLINED.

Compliance emerged as a pivotal priority for the council in 2022/23. Embracing compliance not only upholds the pillars of legality, ethics, risk management, financial sustainability, consumer



72 Policies
created or reviewed
with 29 new policies
required by
legislation.



199 Procedures
developed

protection, data security, health and safety, social responsibility, trust, and professional development but also fortifies the council's commitment to these values.

In pursuit of this objective, the council embarked on an exhaustive review encompassing both internal and societal policies. The overarching goal was to establish uniformity, adopting a framework that offers guidance and encourages judicious decision-making while championing principles of fairness and equity. This comprehensive review enables us to streamline processes, foster strategic alignment, and set forth clear and meaningful expectations and standards for our employees, members, and the boarder community.

It is worth noting that this initiative is not merely a legislative requirement but a sincere commitment to safeguard the best interests of our stakeholders.

The council made significant strides in

harnessing technology advancements, notably by bolstering our cyber security through upgraded firewalls and malware protection. Concurrently, we undertook the strategic decommissioning of on-premises services, thereby curtailing the lingering expenses associated with outdated IT infrastructure.

Central to this technology development, our intranet has assumed a pivotal role, facilitating internal communication, fostering collaboration, promoting knowledge sharing, and boosting employee engagement. It has been instrumental in forging a more efficient and interconnected work environment, ultimately propelling us toward the achievement of our goals and objectives.

BUILDING A SUSTAINABLE WORKFORCE

Katherine Town Council onboarded Municipal workers through the Rise Venture program. Council will continue working with them to find suitable work placement opportunities for Indigenous Katherine residents looking to get into the workforce.

Katherine Town Council works with the two high schools to offer exposure to comprehensive recruitment processes and job opportunities for students furthering their career paths. This employment program attracts skilled students who want to increase their employment skills and career opportunities.

EMPLOYEE KINDNESS AWARD

A new initiative commencing in October 2022 to recognise our staff need a little care and recognition for all those small things they do, going above and beyond to not only get their job done, but to help their colleagues. With this in mind we developed our monthly Employee Kindness Award. The decision making about who the award should be handed to next, then becomes the recipient's choice. So, it is about staff recognising staff, for their individual small acts of kindness.

2022/23 Kindness Award recipients were:



- Carol Sergeant, Senior Customer Service Officer
- Christoph Erler, Ranger



- Stephen Parker (Smokey), Municipal Worker



- Holly Kokegei, Municipal Worker



- Casey Anderson, Administration Manager



- Tess Ousey, Administration Officer



LOCAL GOVERNMENT MANAGEMENT CHALLENGE 2023

The Management Challenge represents an immersive team building, learning, and networking program. It incorporates real local government scenarios, making it a dynamic and engaging experience. Participants encounter a variety of challenge tasks, encompassing written responses, role-playing, and

presentations. These tasks are evaluated based on their ability to demonstrate energy, synergy, effectiveness, and creative problem-solving.

Our spirited team, known as the “Katherine Knights”, enthusiastically joined the competition alongside other Northern Territory Councils and Shires. The event features a series of nine tasks, providing a unique platform for our talented staff to exhibit their skills and expertise within a competitive setting.

While the accolades go to Central Desert Regional Council for their outstanding performance, we are immensely proud of our team’s dedication and participation in this enriching experience. It’s a testament to the commitment of our staff to continuous improvement and excellence.



COMMUNITY WELLNESS

Mental Fitness Training, delivered by Sue Kohn Taylor, was provided to staff and offered to the community at a subsidised rate. Sessions were held over two days, feedback was positive, and those who attended commented that the sessions had great value and gained many takeaways for a positive future.

Measures of Success

| Key Performance Indicator | Status |
|---|--------|
| More participation in community consultations | ✔ |
| More engagement with council monthly newsletter | ✔ |



Photo, National General Assembly - Mayor Lis Clark, Federal Minister Kristy McBain, and CEO Ingrid Stonill



Photo, National General Assembly - Mayor Lis Clark during question time



Photo, (from left) Linda Blackwood, Selena Uibo, Lis Clark, Kathryn Freeman, Angela Brannelly, Ingrid Stonhill, Kym Henderson, Jessica Powter, and Claire Brown.



**IN MY OPINION - CEO
INGRID STONHILL
POWERHOUSE WOMEN
LEAD KATHERINE
(KATHERINE'S FUTURE IN
GOOD HANDS)**

Is it all in the name, Katherine? Katherine implies a pioneering spirit, a natural born leader, highly focused and achievement oriented. Well, that's if you believe in the 'meaning of your name' when searching the web. But seriously, for the Northern Territory town of Katherine, maybe there really is something in that.

When our country and indeed the rest of the world are facing some of the most unprecedented challenges of our lifetimes, Katherine is powering up to take on its greatest economic growth period, probably since reconstruction after its devastating flood in 1998. This supercharged leap forward for this town and the Big Rivers Region is happening under the watch of a powerhouse of women.

"Katherine is powering up to take on its greatest economic growth period."

Katherine was established as a township in 1871, with the original inhabitants the Dagoman and Jawoyn Aboriginal people. Initially it was run by a Town Management Board made up of Katherine's local businessmen. The change to seeing more women in leadership positions started with the introduction of self-government for the Territory, with the democratic election process, on 1 July 1978.

In Australia, women are underrepresented in key decision-making roles across almost all industries in the Australian workforce. While 2020-21 data shows women make up half of employees, women comprise only 19 percent of CEOs and 32.5 percent of key management positions. Katherine however is attracting women as natural-born leaders into key decision-making roles.

Perhaps it's the influence of its female name as to why Katherine and its surrounding areas have bucked trends by electing pinnacle female representatives consistently. While a female mayor for Katherine is not a new phenomenon — current Mayor Lis Clark is the fourth woman elected out of a history of five Katherine Town Council mayors — what is interesting is that council's three lead roles are female.

Along with Mayor Clark and Deputy Mayor Kym Henderson, this year I came to town, welcomed as the first female Chief Executive Officer in council's 42-year history. Perhaps it took having two women at the council's helm to make that

happen.

Although new to Katherine, already I have heavily invested in this region. I am a member of the Big Rivers Regional Economic Growth Committee, Board Member of Nitmiluk National Park and a member of the Katherine Region Executive Committee of the Chamber of Commerce NT.

But it's not just council that is seeing a high number of female leaders. In the nearby Arnhem electorate, there is Minister Selena Uibo, whose home-based electorate office is in Katherine. She was Australia's youngest ever Aboriginal Affairs Minister, appointed in 2018, and the third woman to hold this electorate since. A passionate advocate, Minister Uibo believes that the Territory will never reach its full potential unless there is meaningful investment in remote Territorians. The Big Rivers Region, which Katherine is the hub of, encompasses 26 remote communities.



Then we have Jo Hersey (pictured above),

who is the third female the Katherine electorate has chosen as its NT Legislative Assembly representative, coming into power in the 2020 election. This is the long-term Katherine resident's first foray into the political arena but she is well networked as a former hairdresser.

THE DRAW TO KATHERINE

The pioneering spirit noted in the name of Katherine is well documented. Many yarns exist about the good ole days, but true examples of the hardships faced by many women can be read in the stories they tell of early settler life in the Territory. Within the Big Rivers Region, just south of Katherine, is one of the most famous stories of Elsey Station, depicted in the book and movie *We of the Never Never*. In more recent times Katherine authors such as Toni Tapp Coutts and Jacqueline Hammar have shared their stories and endured hardship to try out new things, another quality attributed to the name of Katherine.

Katherine is not only the crossroads of the Top End — whether coming from the south, the west or the north you have no alternate option but to go through Katherine — but also a major hub for service provision to the Big Rivers Region.

The federal government's presence is strongly felt in Katherine, with the Tindal RAAF Base, situated just 15 kilometres outside of the CBD. This puts Katherine on the map as one of Australia's largest fighter plane towns.

What may not be so widely known is that Katherine is at the heart of a region with an extraordinary economy, driven by key industry sectors including natural resources, agriculture and tourism. It boasts 20 percent of Australia's mango production and 38 percent of Australia's premium live beef exports and so much more. It is home to some of the most renowned award-winning tourism destinations in Northern Australia including Nitmiluk and Elsey National Parks.

"Katherine is at the heart of a region with an extraordinary economy, driven by key industry sectors including natural resources, agriculture and tourism."

It is not surprising then that we find many key government industries represented in Katherine, which covers 360,000 square kilometres, accounting for an area greater than Germany. What is surprising is the breadth of women driving these powerful positions in government.

FEMALE LEADERSHIP IN THE NORTHERN TERRITORY

Claire Brown is the first ever woman appointed as Executive Director of the Northern Region Department of Infrastructure, Planning and Logistics. Attitudes took some changing and she tells the story of the previous director having a shelf full of toy trucks. When she took the role the tone-deaf joke was that she might have a shelf of barbie dolls.

Now women leadership roles in the Northern Territory are not unusual. Brown has been promoted is off to Darwin and Louise McCormick was recently appointed as the first ever female Infrastructure NT Commissioner, and the NT government itself is led by Chief Minister Natasha-Fyles.

Back to Katherine and there is the Executive Director of Big Rivers - Territory Families, Housing and Communities Kathryn Freeman who holds one of the most culturally and geographically diverse and complex portfolios in government. Similarly this could be said for Angela Brannelly, Regional Executive Director, Big Rivers Region, NT Health who navigated the heightened vulnerabilities of the Big Rivers Region population through two years of Covid-19.

The NT Government's Department of Industry, Tourism and Trade is headed by Jessica Powter, the Regional Director, who is tasked with economic development planning to support growth in these priority sectors.

With so much growth and planned expansion for Katherine and the Big Rivers Region, pressure points become exposed, none more so than the shortage of housing and the rising costs of the housing market in general.



Alison Ross (pictured above) is familiar with this as owner of Katherine's Elders Real Estate. She visited Katherine some 20 odd years ago and forgot to leave. Invested not only in her own business, Ross chairs the Big Rivers Regional Economic Growth Committee and serves on the Katherine Region Executive Committee, Chamber of Commerce NT. Led by a woman, this committee services current demands and meets the future needs of this burgeoning community.

Women of the land have long been celebrated in this Territory town and recognised through the Country Women's Association. The old adage that if you want something done, ask a busy man, and if you want work well done, then ask a busy woman is as true now as it ever was. Linda Blackwood is a country woman, based on a station just out of Katherine. Recognized in 2018 as NT's Rural Woman of the Year, Blackwood grows her family business while also committing to growing local business through her involvement as chair of the Katherine Region Executive Committee, Chamber of Commerce NT.

"If you want something done, ask a busy man, and if you want work well done, then ask a busy woman."

All these women are impressive, highly focused and achievement oriented, getting on with getting the job done. But what is even more impressive is that these women are a small representation of many more, who are taking the town of Katherine and the Big Rivers Region through an extraordinary period of growth. Hold on to your hats people, the girls have got this.

As printed in the NT News, Northern Territory Government section, Wednesday November 9, 2022.



Photo, (From left) Angela Brannelly, Claire Brown, Linda Blackwood, Jessica Powter, Lis Clark, Kym Henderson, Ingrid Stonhill, Kathryn Freeman, Selena Uibo.

6. LEGISLATIVE COMPLIANCE

STATEMENT 1. COMPARISON OF ACTUAL PERFORMANCE AGAINST BUDGET

Table 1.1 Income and Expenditure Statement

| FOR THE YEAR ENDING 30 JUNE 2023 | Financial Year Original Budget \$ | Financial Year Final Budget \$ | Actual Result \$ | Variance - Final Budget and Actuals \$ |
|--|--------------------------------------|--------------------------------------|---------------------|--|
| OPERATING INCOME | | | | |
| Rates | 9,704,076 | 9,704,076 | 9,891,957 | 187,881 |
| Charges | 57,346 | 57,346 | 57,050 | (296) |
| Fees and Charges | 2,154,125 | 2,154,125 | 2,005,739 | (148,386) |
| Operating Grants and Subsidies | 2,221,500 | 2,221,500 | 2,501,200 | 279,700 |
| Interest / Investment Income | 28,000 | 530,000 | 595,204 | 65,204 |
| Commercial and Other Income | 85,000 | 85,000 | 859,798 | 774,798 |
| TOTAL OPERATING INCOME | 14,250,047 | 14,752,047 | 15,910,948 | 1,158,901 |
| OPERATING EXPENDITURE | | | | |
| Employee Expenses | 5,774,926 | 5,774,926 | 5,325,269 | (449,657) |
| Materials and Contracts | 6,809,404 | 6,809,404 | 6,494,308 | (315,096) |
| Elected Member Allowances | 215,688 | 215,688 | 204,071 | (11,617) |
| Elected Member Expenses | 53,981 | 53,981 | 39,533 | (14,448) |
| Council Committee & LA Allowances * | - | - | 5,261 | 5,261 |
| Council Committee & LA Expenses ** | - | - | 1,142 | 1,142 |
| Depreciation, Amortisation and Impairment | 3,424,283 | 3,424,283 | 3,431,729 | 7,446 |
| Interest Expenses | | | | |
| Other Expenses | | | 225,334 | 225,334 |
| TOTAL OPERATING EXPENDITURE | 16,278,282 | 16,278,282 | 15,726,647 | (551,635) |
| OPERATING SURPLUS / DEFICIT | (2,028,235) | (1,526,235) | 184,301 | 1,710,536 |

Table 1.2 Annual Operating Position

| FOR THE YEAR ENDING 30 JUNE 2023 | Financial Year Original Budget \$ | Financial Year Final Budget \$ | Actual Result \$ | Variance - Final Budget and Actuals \$ |
|---------------------------------------|--------------------------------------|--------------------------------------|---------------------|---|
| OPERATING SURPLUS / DEFICIT | (2,028,235) | (1,526,235) | \$184,301 | \$1,710,536 |
| <i>Remove NON-CASH ITEMS</i> | | | | |
| Less Non-Cash Income | | | | 0 |
| Add Back Non-Cash Expenses | 3,424,283 | 3,424,283 | 3,431,729 | 7,446 |
| TOTAL NON-CASH ITEMS | 3,424,283 | 3,424,283 | 3,431,729 | 7,446 |
| <i>Less ADDITIONAL OUTFLOWS</i> | | | | |
| Capital Expenditure | 1,395,975 | 1,395,975 | 2,023,107 | 627,132 |
| Borrowing Repayments (Principal Only) | | | | |
| Transfer to Reserves | | | | |
| Other Outflows | | | | |
| TOTAL ADDITIONAL OUTFLOWS | (1,395,975) | (1,395,975) | (2,023,107) | (627,132) |
| <i>Add ADDITIONAL OUTFLOWS</i> | | | | |
| Capital Grants Income | | 750,000 | 2,179,660 | 1,429,660 |
| Prior Year Carry Forward Tied Funding | | | | |
| Other Inflow of Funds | | | 6,375 | 6,375 |
| Transfers from Reserves | | | | |
| TOTAL ADDITIONAL INFLOWS | 0 | 750,000 | 2,186,035 | 1,436,035 |
| NET OPERATING POSITION | 73 | 1,252,073 | 3,778,958 | 2,526,885 |

Reconciliation to Audited Statutory Accounts

| FOR THE YEAR ENDING 30 JUNE 2023 | Actual Result \$ |
|--|---------------------|
| OPERATING SURPLUS / (DEFICIT) | 184,301 |
| Add: Capital Grants Income | 2,179,660 |
| Add: Other Inflow of Funds | 6,375 |
| AUDITED STATUTORY ACCOUNTS SURPLUS / (DEFICIT) | 2,370,336 |

STATEMENT 2. REASONS FOR MATERIAL VARIATIONS BETWEEN THE FINAL BUDGET AND ACTUAL PERFORMANCE

Material variances in income and expenditure between final budget and actual results were:

- Operating grants and subsidies were 12.60% above budget mainly due to the recognition of around \$150K of 2021-22 unexpended grants as income, along with additional FAGs in 2022-23.
- Interest income was 12.30% above budget due to higher interest rates on investments than expected.
- Commercial and other income variance is due to the inclusion of \$358.6K of gain from the remeasurement of landfill provision under this category. Other income also includes KTC's rental income of \$302.9K.
- Employee expense variance is due to unfilled positions (vacancies) throughout the year.
- Elected member expenses were below budget due to lower-than-expected training activities for the elected members.
- Council Committee allowances and expenses were not budgeted for 2022-23. The actual allowances and expenses relate to the Audit Committee.
- Other expenses of \$225.3K relate to the unwinding of present value discount regarding Katherine Landfill Rehabilitation Provision.
- Capital expenditure variance is due to additional expenditure relating to capital projects funded by grants.
- Capital grants were above budget due to the recognition of \$1.02 million of 2021-22 unexpended grants as income in 2022-23.

STATEMENT 3. TOTAL EXPENDITURE FOR EACH COUNCIL COMMITTEE

Table 3.1 Committee Expenditure

| FOR THE YEAR ENDING 30 JUNE 2023 | Council Committee Allowances \$ | Council Committee Expenses \$ | Total |
|----------------------------------|---------------------------------|-------------------------------|--------------|
| Audit Committee | 5,261 | 1,142 | 6,403 |
| TOTAL | 5,261 | 1,142 | 6,403 |

6.1 GRANT FUNDING

Grant funding significantly amplifies the capacity of councils to enact meaningful changes within their communities by securing additional financial resources beyond the constraints of their regular budgets. This additional funding empowers councils to execute specific projects, provide crucial services, foster innovative solutions, and fulfil essential community needs that might otherwise be challenging to meet due to budgetary limitations.

In the fiscal year 2022-23, the Katherine Town Council was the recipient of \$4,680,860 in grant funding, surpassing our anticipated operating grants and subsidies by an impressive 110%.

This substantial influx of funding has allowed the Council to expand its scope of impact. It has facilitated the delivery of more community events, improved town amenities, enhanced the town's overall image, supported asset renewal projects, and actively promoted well-being and safety measures within the town. This financial boost has been instrumental in actualising initiatives that positively influence the lives of our residents and the vibrancy of the town as a whole.

| Grants | Funded By | Amount |
|---|---|------------|
| FAA - Roads | Department of the Chief Minister | 760,066.00 |
| FAG - General Transactions | Department of the Chief Minister | 524,360.00 |
| Library operating grants 22/23 | Department of Territory Families, Housing and Communities | 360,236.00 |
| Tourism NT and Katherine VIC | Department of Industry, Tourism and Trade | 145,036.96 |
| Tourism NT and Katherine VIC | Department of Industry, Tourism and Trade | 144,094.22 |
| RESV23000022 - 2022-23 grant to Binjari | Department of the Chief Minister | 139,100.00 |
| Big Rivers Waste Management Program | Various Council | 60,000.00 |

| Grants | Funded By | Amount |
|---|---|-------------|
| Big Rivers Waste Management Program | Big Rivers Waste Management Program | 56,538.80 |
| FAA - Roads | Department of the Chief Minister | 53,270.00 |
| FAA - Roads | Department of the Chief Minister | 53,270.00 |
| FAA - Roads | Department of the Chief Minister | 53,270.00 |
| FAA - Roads | Department of the Chief Minister | 53,270.00 |
| FAG - General Transactions | Department of the Chief Minister | 28,222.00 |
| FAG - General Transactions | Department of the Chief Minister | 28,222.00 |
| FAG - General Transactions | Department of the Chief Minister | 28,222.00 |
| FAG - General Transactions | Department of the Chief Minister | 28,222.00 |
| RYSF2100001 - SHP - 21/22 SHP Design & Marketing | Department of the Chief Minister | 19,409.50 |
| Space Activation Series | Department of Chief Minister | 15,000.00 |
| Katherine CBD Activation | Department of Chief Minister | 14,311.04 |
| 2022/23 SHP Design and Marketing | Department of Territory Families, housing and Communities | 12,225.00 |
| Kath Food Collective 23 | Department of the Chief Minister | 10,000.00 |
| Reduce ASB Kath 23 - A.3 Community Night Owl Patrol | Department of the Chief Minister | 10,000.00 |
| Payment 1 – Commencement - Australia Day Community Events 2023 Grant Program | National Australia Day Council | 8,000.00 |
| Lighting Space Activation | Department of Chief Minister | 5,000.00 |
| AUS DAY FUNDING 19 AUSTRALIA DAY COU | AUS DAY FUNDING 19 AUSTRALIA DAY COU | 3,000.00 |
| June/July 2022 SHP | Department of Chief Minister | 2,060.00 |
| RYSF2200015 - Katherine Youth services funding | Department of Territory Families, Housing and Communities | 2,000.00 |
| NTYW2300030 - NTYouth Week pool | Department of Territory Families, Housing and Communities | 2,000.00 |
| GNT 19996 - International women's day | Department of Territory Families, Housing and Communities | 1,500.00 |
| Seniors Month Grant - stories and games from yesteryear | Department of Territory Families, housing and Communities | 1,500.00 |
| September/October 2022 School Holiday Program | Department of Territory Families, Housing and Communities | 800.00 |
| September/October 2022 School Holiday Program | Department of Territory Families, Housing and Communities | 790.00 |
| Dec22/Jan23 SHP | Department of Territory Families, Housing and Communities | 750.00 |
| Sponsorship for International Women's Day event | Roper Gulf Regional Council | 454.55 |
| Return - did not spend grant funding awarded for Australia day event 2023 | National Australia Day Council | -3,000.00 |
| Refund of Unspent Grant NTL000011 (Public Lib Funding) 21/22 | Department of Territory Families, Housing and Communities | -120,000.00 |
| Completion milestone of Leight Creek | Department of Infrastructure, Planning and Logistics | 750,000.00 |
| RTR 05-23 - 05.23 Qtrly payment | Department of Infrastructure, transport | 272,204.65 |
| Local Roads & Community Infrastructure Program - Phase 3 - Katherine Sports Precinct Ring Road Reconstruction and Seal - 75% of \$310,00 | Department of Infrastructure, Transport, Reg. Dev. & Comms | 232,500.00 |
| MyKatherine & Solar Lights Grants - ASB00005 | Department of the Chief Minister | 210,330.00 |
| IPG2100020 - Adventure Park Amenities & Footpath Renewal Program - 2021-22 | Department of the Chief Minister | 171,933.00 |
| Local Roads & Community Infrastructure Program - Phase 3 - Katherine Show Grounds - 75% of \$200,000 | Department of Infrastructure, Transport, Reg. Dev. & Comms | 150,000.00 |
| C Road - Gory Rd & Patterson Court (699-GORY) | Roads 2 Recovery | 98,900.18 |
| Local Roads & Community Infrastructure Program - Phase 3 - Katherine Sports Precinct Fencing Renewal - 75% of \$67,298 | Department of Infrastructure, Transport, Reg. Dev. & Comms | 50,474.00 |
| Tourism Town Asset | DITT Northern Territory | 50,000.00 |
| Tourism town asset program | DITT Northern Territory | 49,888.93 |
| Financial Assistance Grants - Roads - 2022/23 Q1 | Department of the Chief Minister - | 41,900.00 |
| Sportsground roads, tree planting and repairs | Department of Inf. Transport, Reg. Dev. & Comms - Local Roads | 39,309.10 |
| Hotsprings Carpark | Department of Chief Minister | 38,602.36 |
| IPG2100017 - Adventure Park Amenities & Footpath Renewal Program - 2021-22 | Department of the Chief Minister | 35,031.16 |
| TTAPKT00001 - 2022/23 Tourism Town Asset Program - Potable water dispenser and visitor parking project in Katherine | DITT Northern Territory | 31,820.62 |
| Grant- Laneway closure | Department of the Chief Minister | 20,000.95 |
| GNT22264-April SHP Skate Project - Capital Infrastructure for pool update | Department of Territory Families, Housing and Communities | 2,419.53 |
| Reduce ASB Kath 23 - A.2 Additional Laneway Closures ASB00021 | Department of the Chief Minister - | -15,654.55 |
| Return of tourism TOWN ASSET PROGRAM ROUND 2 FIRST PAYMENT TO INSTALL A PUBLIC EV CHARGING STATION / PROJECT NOT DELIVERED IN REQUIRED TIME FRAME | "Department of Industry, Tourism and Trade" | -50,000.00 |

Grand Total \$4,680,860.00

APPENDIX 1 - FINANCIAL STATEMENTS

Katherine Town Council

GENERAL PURPOSE FINANCIAL STATEMENTS
For the year ended 30 June 2023

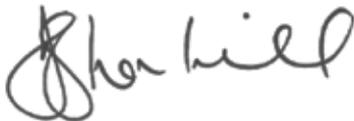
Katherine Town Council
General Purpose Financial Statements
Contents
For the year ended 30 June 2023

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**Katherine Town Council
General Purpose Financial Statements
Chief Executive Officer's statement
For the year ended 30 June 2023**

I, Ingrid Stonhill, Chief Executive Officer of the Katherine Town Council, certify that to the best of my knowledge, information and belief:

- the General Purpose Financial Report has been properly drawn up in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 2019*, and the *Local Government (General) Regulations 2021* so as to present fairly the financial position of the Council as at 30 June 2023 and the results for the year then ended; and
- the General Purpose Financial Report is in accordance with the accounting and other records of the Council.



Ingrid Stonhill
CHIEF EXECUTIVE OFFICER

31 October 2023

Katherine Town Council
General Purpose Financial Statements
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|---|------|-------------------------|-------------------------|
| Income | | | |
| Rates | 3 | 9,891,957 | 9,322,193 |
| Statutory charges | 4 | 57,050 | 52,278 |
| User charges | 5 | 2,005,739 | 1,510,912 |
| Grants, subsidies and contributions | 6 | 2,501,200 | 3,102,113 |
| Investment income | 7 | 595,204 | 84,656 |
| Reimbursements | 8 | 804 | 134,184 |
| Other income | 9 | 858,994 | 620,122 |
| Total Income | | <u>15,910,948</u> | <u>14,826,458</u> |
| Expenses | | | |
| Employee costs | 10 | 5,325,269 | 5,046,752 |
| Materials, contracts & other expenses | 11 | 6,500,711 | 6,678,128 |
| Depreciation and amortisation | 12 | 3,431,729 | 3,480,427 |
| Elected Member Allowance | | 204,071 | 227,745 |
| Elected Member Expenses | | 39,533 | 108,023 |
| Finance costs | | 225,334 | 161,647 |
| Total Expenses | | <u>15,726,647</u> | <u>15,702,722</u> |
| Operating surplus/(deficit) | | 184,301 | (876,264) |
| Gain on disposal of assets | 13 | 6,375 | 11,904 |
| Amounts received specially for new or upgraded assets | 14 | <u>2,179,660</u> | <u>4,046,172</u> |
| Operating surplus for the year | 23 | 2,370,336 | 3,181,812 |
| Other comprehensive income for the year | | <u>-</u> | <u>-</u> |
| Total comprehensive income for the year | | <u><u>2,370,336</u></u> | <u><u>3,181,812</u></u> |

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

**Katherine Town Council
General Purpose Financial Statements
Statement of financial position
As at 30 June 2023**

| | Note | 2023 \$ | 2022 \$ |
|---|------|--------------------|--------------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 15 | 20,415,800 | 17,910,941 |
| Trade and other receivables | 16 | 2,173,546 | 1,403,297 |
| Inventories | 17 | 26,583 | 10,181 |
| Prepayments | | 6,544 | - |
| Total current assets | | <u>22,622,473</u> | <u>19,324,419</u> |
| Non-current assets | | | |
| Infrastructure, property, plant and equipment (IPP&E) | 18 | <u>98,120,015</u> | <u>99,528,637</u> |
| Total non-current assets | | <u>98,120,015</u> | <u>99,528,637</u> |
| Total assets | | <u>120,742,488</u> | <u>118,853,056</u> |
| Liabilities | | | |
| Current liabilities | | | |
| Trade and other payables | 19 | 2,167,947 | 2,494,475 |
| Provisions | 20 | <u>585,765</u> | <u>618,719</u> |
| Total current liabilities | | <u>2,753,712</u> | <u>3,113,194</u> |
| Non-current liabilities | | | |
| Provisions | 20 | <u>7,128,299</u> | <u>7,249,721</u> |
| Total non-current liabilities | | <u>7,128,299</u> | <u>7,249,721</u> |
| Total liabilities | | <u>9,882,011</u> | <u>10,362,915</u> |
| Net assets | | <u>110,860,477</u> | <u>108,490,141</u> |
| Equity | | | |
| Asset Revaluation Reserves | 21 | 75,549,402 | 75,549,402 |
| Other Reserves | 22 | 6,688,162 | 6,688,162 |
| Accumulated surplus | 23 | <u>28,622,913</u> | <u>26,252,577</u> |
| Total equity | | <u>110,860,477</u> | <u>108,490,141</u> |

The above statement of financial position should be read in conjunction with the accompanying notes

**Katherine Town Council
General Purpose Financial Statements
Statement of changes in equity
For the year ended 30 June 2023**

| | Asset Revaluation Reserves \$ | Other Reserves \$ | Accumulated surplus \$ | Total equity \$ |
|---|--|----------------------------------|---------------------------------------|----------------------------|
| Balance at 1 July 2021 | 75,549,402 | 7,388,162 | 22,370,765 | 105,308,329 |
| Operating surplus for the year | - | - | 3,181,812 | 3,181,812 |
| Other comprehensive income for the year | - | - | - | - |
| Total comprehensive income for the year | - | - | 3,181,812 | 3,181,812 |
| Transfer | - | (700,000) | 700,000 | - |
| Balance at 30 June 2022 | <u>75,549,402</u> | <u>6,688,162</u> | <u>26,252,577</u> | <u>108,490,141</u> |

| | Asset Revaluation Reserves \$ | Other Reserves \$ | Accumulated surplus \$ | Total equity \$ |
|---|--|----------------------------------|---------------------------------------|----------------------------|
| Balance at 1 July 2022 | 75,549,402 | 6,688,162 | 26,252,577 | 108,490,141 |
| Operating surplus for the year | - | - | 2,370,336 | 2,370,336 |
| Other comprehensive income for the year | - | - | - | - |
| Total comprehensive income for the year | - | - | 2,370,336 | 2,370,336 |
| Balance at 30 June 2023 | <u>75,549,402</u> | <u>6,688,162</u> | <u>28,622,913</u> | <u>110,860,477</u> |

The above statement of changes in equity should be read in conjunction with the accompanying notes

**Katherine Town Council
General Purpose Financial Statements
Statement of cash flows
For the year ended 30 June 2023**

| | Note | 2023 \$ | 2022 \$ |
|--|------|--------------------------|--------------------------|
| Cash flows from operating activities | | | |
| Receipts from Rates - general and other | | 9,651,067 | 9,325,795 |
| Receipts from Fees and other charges | | 1,918,269 | 1,774,015 |
| Receipts from Investment | | 419,474 | 104,301 |
| Grants utilised for operating purposes | | 2,751,320 | 3,102,113 |
| Other revenue | | 548,396 | 856,772 |
| Payments to employees | | (5,316,248) | (5,192,655) |
| Payments for Material, contracts & other expenses | | <u>(7,601,508)</u> | <u>(7,276,636)</u> |
| Net cash from operating activities | 25 | <u>2,370,770</u> | <u>2,693,705</u> |
| Cash flows from investing activities | | | |
| Payments for property, plant and equipment | 18 | (2,023,107) | (6,965,025) |
| Amounts specially received for new or upgraded assets | | 2,150,821 | 1,375,187 |
| Proceeds from disposal of property, plant and equipment | | <u>6,375</u> | <u>17,559</u> |
| Net cash from/(used in) investing activities | | <u>134,089</u> | <u>(5,572,279)</u> |
| Net cash from financing activities | | <u>-</u> | <u>-</u> |
| Net increase/(decrease) in cash and cash equivalents | | 2,504,859 | (2,878,574) |
| Cash and cash equivalents at the beginning of the financial year | | <u>17,910,941</u> | <u>20,789,515</u> |
| Cash and cash equivalents at the end of the financial year | 15 | <u><u>20,415,800</u></u> | <u><u>17,910,941</u></u> |

The above statement of cash flows should be read in conjunction with the accompanying notes

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 1. Summary of significant accounting policies

The principal accounting policies adopted by Council in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

(1) Basis of preparation

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations, the requirements of the *Local Government Act 2019*, the *Local Government (General) Regulations 2021* and other relevant Northern Territory legislations.

1.1 Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income and certain classes of property, plant and equipment.

1.2 Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

(2) The Local Government Reporting Entity

Katherine Town Council is incorporated under the NT Local Government Act 2008 and has its principal place of business at Lot 1865 Stuart Hwy, Katherine NT 0850. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas have been eliminated.

(3) Functional currency and presentation currency

The financial statements are presented in Australian dollars, which is Katherine Town Council's functional and presentation currency.

(4) Revenue recognition

Income is measured at the fair value of the consideration received or receivable. Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Council expects to be entitled in exchange for those goods and services. Performance obligations may be completed at a point in time or over time.

4.1 Grants

The Council recognises grant revenues under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

4.2 Rates Revenue

Rates revenue is recognised at the commencement of the rating period.

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 1. Summary of significant accounting policies (continued)

4.3 Statutory and User Charges

Statutory and User Charges are recognised upon unconditional entitlement to the funds. Generally, this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

4.4 Sales Revenue

Sale of goods is recognised when the significant risks and rewards of ownership are transferred to the buyer, generally when the customer has taken undisputed delivery of the goods.

4.5 Essential services

For works undertaken on a fixed price contract basis, revenues and expenses are recognised on a percentage of completion basis. Costs incurred in advance of a future claim entitlement are classified as work in progress in inventory. When it is probable that total costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

4.6 Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

4.7 Rental income

Rent income from investment properties is recognised on a straight-line basis over the lease term. Lease incentives granted are recognised as part of the rental revenue. Contingent rentals are recognised as income in the period when earned.

4.8 Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

(5) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Council's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Council's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(6) Cash, cash equivalents and other Financial instruments

Cash assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value from the date of acquisition.

(7) Trade and other receivables

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the *Local Government Act 2019*. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 1. Summary of significant accounting policies (continued)

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of note 27.

(8) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

(9) Investments and other financial assets

Impairment of financial assets

The Council recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the Council's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

(10) Infrastructure, Property, plant and equipment

10.1 Land under roads

Council has elected not to recognise land under roads acquired prior to 1 July 2008 as an asset in accordance with AASB 1051 Land under Roads. Land under roads acquired after 1 July 2008 has not been recognised as in the opinion of Council it is not possible to reliably attribute a fair value, and further that such value if determined would be immaterial.

10.2 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

10.3 Capitalisation and Depreciation

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

10.4 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. No capitalisation threshold is applied to the acquisition of land or interests in land.

Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023

Note 1. Summary of significant accounting policies (continued)

Capitalisation thresholds used by Council for a representative range of assets are shown below:

| | |
|---|----------|
| Office Furniture & Equipment | \$5,000 |
| Other Plant & Equipment | \$5,000 |
| Buildings - new construction/extensions | \$10,000 |
| Park & Playground Furniture & Equipment | \$5,000 |
| Road construction & reconstruction | \$10,000 |
| Paving, Footpaths, Kerb & Gutter | \$5,000 |
| Drains & Culverts | \$5,000 |
| Reticulation extensions | \$5,000 |
| Artworks | \$5,000 |

10.5 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the assets.

No revaluation done in 2023. The last revaluation was done on 30 June 2019. The carrying values are not materially different from the revaluation done in 2019.

10.6 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Major depreciation periods for each class of asset are listed below:

| | |
|--------------------------------|-------------|
| Improvements | 5-75 years |
| Buildings | 10-75 years |
| Infrastructures | 20-75 years |
| Plant & Equipment | 5-20 years |
| Furniture, fixture & equipment | 5-25 years |

10.7 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of an asset's fair value less costs to sell and its value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

(11) Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 1. Summary of significant accounting policies (continued)

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

(12) Trade and other payables

12.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 28 days after the month of invoice, but Council has extended its support to local businesses by continuing to pay earlier than 28 days. No interest is payable on these amounts.

12.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

12.3 Provisions

Provisions are recognised when the Council has a present (legal or constructive) obligation as a result of a past event, it is probable the Council will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Landfill rehabilitation provision

Landfill rehabilitation provision includes close down and restoration costs including capping and aftercare costs associated with remediation and rehabilitation of disturbed areas. Where these can be reliably estimated, closedown and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs. Rehabilitation and closure costs have been recognised for the Katherine Waste Management Landfill site. The provision will be reviewed annually, and adjustments disclosed in note 20. The site is estimated to be closed to further waste disposal in 2037. The net present value of the estimated future costs includes post closure and monitoring costs in accordance with NTEPA Landfill Guidelines for up to 30 years beyond 2037.

(13) Employee benefits

13.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Under the Katherine Town Council Enterprise Agreement 2016, an employee who, at the date of this agreement, may on termination, be paid 50% of their accrued sick leave (maximum entitlement of 59 days).

13.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the employees nominated superannuation scheme.

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 1. Summary of significant accounting policies (continued)

(14) Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(15) Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

(16) New or amended Accounting Standards and Interpretations adopted

The Council has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

(17) New Accounting Standards and Interpretations not yet mandatory or early adopted

The following new/amended accounting standards and interpretations have been issued but are not mandatory for financial years ended 30 June 2023. They have not been adopted in preparing the financial statements for the year ended 30 June 2023 and are expected to impact the entity in the period of initial application. In all cases the entity intends to apply these standards from application date as indicated in the table below.

Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023

Note 1. Summary of significant accounting policies (continued)

| AASB reference | Title and Affected Standard(s): | Application date: |
|-----------------------|---|--------------------------|
| AASB 2021-2 | Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates | 1 July 2023 |
| AASB 2021-6 | Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards | 1 July 2023 |
| AASB 17 | Insurance Contracts | 1 July 2023 |
| AASB 2020-5 | Amendments to Australian Accounting Standards – Insurance Contracts | 1 July 2023 |
| AASB 2022-1 | Amendments to Australian Accounting Standards – Initial application of AASB 17 and AASB 9 – Comparative Information | 1 July 2023 |
| AASB 2022-8 | Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments | 1 July 2023 |
| AASB 2022-9 | Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector (PS) | 1 July 2023 |

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

2.1 Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

2.2 Fair value measurement hierarchy

The Council is required to classify all assets and liabilities, measured at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being: Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date; Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and Level 3: Unobservable inputs for the asset or liability. Considerable judgement is required to determine what is significant to fair value and therefore which category the asset or liability is placed in can be subjective.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs.

2.3 Estimation of useful lives of assets

The Council determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 2. Critical accounting judgements, estimates and assumptions (continued)

2.4 Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

2.5 Landfill rehabilitation provision

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Where these can be reliably estimated, close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Note 3. Rates

| | 2023 | 2022 |
|--------------------------|------------------|------------------|
| | \$ | \$ |
| General Rates | 8,366,362 | 8,376,379 |
| Other charges | 1,525,595 | 945,814 |
| | <u>9,891,957</u> | <u>9,322,193</u> |
| | 2023 | 2022 |
| | \$ | \$ |
| <u>General Rates</u> | | |
| Residential | <u>8,366,362</u> | <u>8,376,379</u> |
| | 2023 | 2022 |
| <u>Other Charges</u> | | |
| Waste Management Service | 1,407,164 | 944,680 |
| Other | 118,431 | 1,134 |
| | <u>1,525,595</u> | <u>945,814</u> |

Note 4. Statutory charges

| | 2023 | 2022 |
|----------------------------------|---------------|---------------|
| | \$ | \$ |
| Animal registration fees & fines | 52,552 | 47,483 |
| Parking fines / expiation fees | 4,498 | 4,795 |
| | <u>57,050</u> | <u>52,278</u> |

Note 5. User charges

| | 2023 | 2022 |
|---------------------------|------------------|------------------|
| | \$ | \$ |
| Cemetery fees | 125,616 | 72,710 |
| Airport fees | 381,025 | 340,274 |
| Commission | 113,295 | 202,722 |
| Facility & equipment hire | 9,015 | 5,557 |
| Weighbridge fees | 1,376,788 | 889,649 |
| | <u>2,005,739</u> | <u>1,510,912</u> |

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 6. Grants, subsidies and contributions

| | 2023 | 2022 |
|--|------------------|------------------|
| | \$ | \$ |
| Amounts received specially for new and upgraded assets | 2,179,660 | 4,046,172 |
| Other grants, subsidies and contributions | 2,501,200 | 3,102,113 |
| | <u>4,680,860</u> | <u>7,148,285</u> |

The functions to which these grants relate are shown in Note 26

| | 2023 | 2022 |
|--------------------------|------------------|------------------|
| Sources of grants | | |
| Commonwealth government | 3,245,682 | 3,651,747 |
| Territory government | 1,423,723 | 3,444,190 |
| Other grants | 11,455 | 52,348 |
| | <u>4,680,860</u> | <u>7,148,285</u> |

Note 7. Investment income

| | 2023 | 2022 |
|--|----------------|---------------|
| | \$ | \$ |
| Interest on Bank and other investments | 595,204 | 84,656 |
| | <u>595,204</u> | <u>84,656</u> |

Note 8. Reimbursements

| | 2023 | 2022 |
|-------|-------------|----------------|
| | \$ | \$ |
| Other | 804 | 134,184 |
| | <u>804</u> | <u>134,184</u> |

Note 9. Other income

| | 2023 | 2022 |
|---|----------------|----------------|
| | \$ | \$ |
| Insurance refunds | - | 227,244 |
| Management fees | - | 5,000 |
| Sales - general | 66,079 | 79,294 |
| Rental income | 302,943 | 281,412 |
| Gain from the remeasurement of landfill provision | 358,610 | - |
| Sundry | 131,362 | 27,172 |
| | <u>858,994</u> | <u>620,122</u> |

Note 10. Employee costs

| | 2023 | 2022 |
|------------------------|------------------|------------------|
| | \$ | \$ |
| Salaries and Wages | 3,692,091 | 3,597,908 |
| Employee leave expense | 825,976 | 538,901 |
| Superannuation | 499,032 | 468,877 |
| Other | 308,170 | 441,066 |
| | <u>5,325,269</u> | <u>5,046,752</u> |

Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023

Note 10. Employee costs (continued)

| | 2023 | 2022 |
|--|-------------|-------------|
| | \$ | \$ |
| Total Number of Employees | | |
| <i>(Full time equivalent at end of reporting period)</i> | <u>50</u> | <u>50</u> |

Employee Costs in 2023 were higher due to multiple factors including: 3% salary increase (EBA), additional termination payments, additional superannuation etc.

Note 11. Materials, contracts & other expenses

| | 2023 | 2022 |
|------------------------------------|------------------|------------------|
| | \$ | \$ |
| Auditor's Remuneration | 77,685 | 58,735 |
| Bad and Doubtful Debts | 5,862 | 1,091 |
| Contractors | 3,295,431 | 3,467,115 |
| Electricity, water and sewerage | 866,841 | 506,042 |
| Insurance | 389,800 | 497,237 |
| Fuel and registration | 340,962 | 181,704 |
| Telephone | 101,430 | 113,762 |
| Legal expenses | 318,058 | 71,333 |
| Parts, accessories and consumables | 481,617 | 689,605 |
| Printing and stationery | 53,353 | 39,295 |
| Professional services | 135,417 | 355,847 |
| Advertising | 32,347 | 140,831 |
| Postage | 42,615 | 39,960 |
| Bank charges | 18,737 | 23,393 |
| Community grants | 147,283 | 297,884 |
| Subscriptions & registrations | 193,273 | 172,196 |
| Sundry | - | 22,098 |
| | <u>6,500,711</u> | <u>6,678,128</u> |

Note 12. Depreciation and amortisation

| | 2023 | 2022 |
|--------------------------------|------------------|------------------|
| | \$ | \$ |
| Improvements | 612,915 | 473,554 |
| Buildings & other structures | 661,349 | 791,304 |
| Infrastructure | 1,748,831 | 1,806,697 |
| Plant & equipment | 296,734 | 304,494 |
| Furniture, fixture & equipment | 48,812 | 44,655 |
| Other infrastructure | 63,088 | 59,723 |
| | <u>3,431,729</u> | <u>3,480,427</u> |

Note 13. Gain on disposal of assets

| | 2023 | 2022 |
|----------------------------|--------------|---------------|
| | \$ | \$ |
| Gain on disposal of assets | <u>6,375</u> | <u>11,904</u> |

Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023

Note 13. Gain on disposal of assets (continued)

| | 2023 | 2022 |
|--|--------------|---------------|
| | \$ | \$ |
| INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT | | |
| <i>Assets renewed or directly replaced</i> | | |
| Proceeds from disposal | 6,375 | 17,559 |
| Less: Carrying amount of assets sold | - | (5,655) |
| | <u>6,375</u> | <u>11,904</u> |

Note 14. Amounts received specially for new or upgraded assets

| | 2023 | 2022 |
|---|------------------|------------------|
| | \$ | \$ |
| Amounts received specially for new or upgraded assets | <u>2,179,660</u> | <u>4,046,172</u> |

Note 15. Cash and cash equivalents

| | 2023 | 2022 |
|--------------------------|-------------------|-------------------|
| | \$ | \$ |
| <i>Current assets</i> | | |
| Cash on hand and at bank | 9,469,259 | 7,138,997 |
| Deposits at call | 10,946,541 | 10,771,944 |
| | <u>20,415,800</u> | <u>17,910,941</u> |

Note 16. Trade and other receivables

| | 2023 | 2022 |
|------------------------------------|------------------|------------------|
| | \$ | \$ |
| Rates - General & Other | 1,390,148 | 1,149,258 |
| Accrued Revenues | 227,969 | 52,239 |
| Debtors - general | 544,328 | 187,740 |
| Sundry | 49,950 | 47,120 |
| Less: Allowance for doubtful debts | (38,849) | (33,060) |
| | <u>2,173,546</u> | <u>1,403,297</u> |

Note 17. Inventories

| | 2023 | 2022 |
|---------------|---------------|---------------|
| | \$ | \$ |
| Trading stock | <u>26,583</u> | <u>10,181</u> |

Katherine Town Council
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Notes to the financial statements
For the year ended 30 June 2023

Note 18. Infrastructure, property, plant and equipment (IPP&E)

| | 2023 | 2022 |
|--|--------------------------|--------------------------|
| | \$ | \$ |
| Land | 6,999,200 | 6,999,200 |
| Improvements - at Fair value | 4,060,235 | 4,060,235 |
| Improvements - at Cost | 19,872,653 | 9,619,524 |
| Less: Accumulated depreciation | <u>(1,596,687)</u> | <u>(976,290)</u> |
| | <u>22,336,201</u> | <u>12,703,469</u> |
| Building & other structures - at Fair value | 13,674,572 | 13,674,572 |
| Building & other structures - at Cost | 1,132,549 | 920,974 |
| Less: Accumulated depreciation | <u>(2,891,719)</u> | <u>(2,373,862)</u> |
| | <u>11,915,402</u> | <u>12,221,684</u> |
| Infrastructure - at Fair value | 54,437,233 | 54,437,233 |
| Infrastructure - at Cost | 6,522,386 | 5,912,664 |
| Less: Accumulated depreciation | <u>(6,887,296)</u> | <u>(5,138,464)</u> |
| | <u>54,072,323</u> | <u>55,211,433</u> |
| Plant and equipment - at Fair value | 1,833,556 | 1,833,646 |
| Plant and equipment - at Cost | 386,417 | 215,928 |
| Less: Accumulated depreciation | <u>(1,138,770)</u> | <u>(845,535)</u> |
| | <u>1,081,203</u> | <u>1,204,039</u> |
| Furniture, fixture and equipment - at Fair value | 220,850 | 220,850 |
| Furniture, fixture and equipment - at Cost | 62,549 | 25,575 |
| Less: Accumulated depreciation | <u>(178,212)</u> | <u>(129,399)</u> |
| | <u>105,187</u> | <u>117,026</u> |
| Other infrastructure - at Fair value | 1,417,221 | 1,417,221 |
| Other infrastructure - at Cost | 220,009 | 220,009 |
| Less: Accumulated depreciation | <u>(236,686)</u> | <u>(173,598)</u> |
| | <u>1,400,544</u> | <u>1,463,632</u> |
| Capital Works-in-Progress | <u>209,955</u> | <u>9,608,154</u> |
| | <u><u>98,120,015</u></u> | <u><u>99,528,637</u></u> |

Katherine Town Council
 General Purpose Financial Statements
 Notes to the financial statements
 For the year ended 30 June 2023

Note 18. Infrastructure, property, plant and equipment (IPP&E) (continued)

| | Land 2 | Improvements 3 | Building & other structures 2 | Infrastructure 3 | Plant & equipment 2 | Furniture, fixture & equipment 3 | Other infrastructure 3 | Capital Works-in- Progress | Total |
|-------------------------|------------------|-------------------|--|---------------------|---------------------------|---|------------------------------|----------------------------------|-------------------|
| <i>Fair value level</i> | | | | | | | | | |
| 2023 | | | | | | | | | |
| Carrying amounts | 6,999,200 | 12,703,469 | 12,221,684 | 55,211,433 | 1,204,039 | 117,026 | 1,463,632 | 9,608,154 | 99,528,637 |
| Additions | - | - | - | 609,722 | 173,899 | 36,973 | - | 1,202,513 | 2,023,107 |
| Depreciation | - | (612,915) | (661,347) | (1,748,832) | (296,734) | (48,813) | (63,088) | - | (3,431,729) |
| Transfer In/Out | - | 10,245,647 | 355,065 | - | - | - | - | (10,600,712) | - |
| Carrying amount | <u>6,999,200</u> | <u>22,336,201</u> | <u>11,915,402</u> | <u>54,072,323</u> | <u>1,081,204</u> | <u>105,186</u> | <u>1,400,544</u> | <u>209,955</u> | <u>98,120,015</u> |
| 2022 | | | | | | | | | |
| Carrying amounts | 6,999,200 | 12,073,082 | 12,769,750 | 51,113,145 | 1,509,830 | 136,106 | 1,340,284 | 10,096,331 | 96,037,728 |
| Additions | - | 1,097,130 | 242,715 | 289,825 | - | 25,575 | 182,800 | 5,126,980 | 6,965,025 |
| Disposals | - | - | - | - | (5,655) | - | - | - | (5,655) |
| Depreciation | - | (466,743) | (790,781) | (1,806,694) | (312,102) | (44,655) | (59,452) | - | (3,480,427) |
| Adjustment | - | - | - | - | 11,966 | - | - | - | 11,966 |
| Transfer In/Out | - | - | - | 5,615,157 | - | - | - | (5,615,157) | - |
| Carrying amount | <u>6,999,200</u> | <u>12,703,469</u> | <u>12,221,684</u> | <u>55,211,433</u> | <u>1,204,039</u> | <u>117,026</u> | <u>1,463,632</u> | <u>9,608,154</u> | <u>99,528,637</u> |

Assets were independently valued by OPTEON on 30th June 2019.

Valuations of land and buildings

The basis of the valuation of land and buildings is fair value. The land and buildings were last revalued on 30 June 2019 based on independent assessments by a member of the Australian Property Institute having recent experience in the location and category of land and buildings being valued. The chief executive officer does not believe that there has been a material movement in fair value since the revaluation date. Valuations are based on current prices for similar properties in the same location and condition.

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 19. Trade and other payables

| | 2023 | 2022 |
|------------------------------|------------------|------------------|
| | \$ | \$ |
| Goods & Services Payable | 726,006 | 305,910 |
| Payments received in advance | 1,188,937 | 1,217,776 |
| Accrued expenses - wages | 86,321 | 56,202 |
| Accrued expenses - other | 12,641 | 648,421 |
| Deposits, Retentions & Bonds | 154,042 | 266,166 |
| | <u>2,167,947</u> | <u>2,494,475</u> |

Note 20. Provisions

| | 2023 | 2022 |
|--|------------------|------------------|
| | \$ | \$ |
| <i>Current liabilities</i> | | |
| Employee entitlements (including on costs) | <u>585,765</u> | <u>618,719</u> |
| <i>Non-current liabilities</i> | | |
| Employee entitlements (including on costs) | 74,922 | 63,066 |
| Landfill rehabilitation provision | <u>7,053,377</u> | <u>7,186,655</u> |
| | <u>7,128,299</u> | <u>7,249,721</u> |
| | <u>7,714,064</u> | <u>7,868,440</u> |

Landfill Rehabilitation Provision

Council has measured and recognised remediation provisions for Katherine Waste Management Landfill site post closure and cell capping liabilities. The provision is in accordance with AASB 137 - Provisions, Contingent Liabilities and Contingent Assets. The provision has been calculated by determining a best estimate of the current cost to rehabilitate the landfill site that can be reliably measured. Initial recognition includes post closure site rehabilitation estimates and cell capping estimates.

The estimates are indexed by the RBA long-term target inflation rate (2.63%) and discounted based on the Australian Government treasury yield curve for the respective year to arrive at the Net Present Value (NPV) of the liability.

| | 2023 | 2022 |
|--|------------------|------------------|
| | \$ | \$ |
| At Beginning of year | 7,186,656 | 7,025,008 |
| Unwinding of present value discount | 225,334 | 161,647 |
| Increase/(decrease) in provision due to change in discount rate | (2,512,358) | - |
| Increase/(decrease) in provision due to change in inflation | 1,511,793 | - |
| Increase/(decrease) in provision due to change in timing of cost | 304,607 | - |
| Increase/(decrease) in provision due to change in projected cost | 337,345 | - |
| | <u>7,053,377</u> | <u>7,186,655</u> |
| Total other provisions at end of year | <u>7,053,377</u> | <u>7,186,655</u> |

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 21. Asset Revaluation Reserves

| | 2023 | 2022 |
|--|-------------------|-------------------|
| | \$ | \$ |
| Land | 6,999,200 | 6,999,200 |
| Improvements | 2,772,257 | 2,772,257 |
| Buildings & other structures | 13,323,750 | 13,323,750 |
| Infrastructure - Roads, bridges, footpaths | 51,527,645 | 51,527,645 |
| Plant and equipment | 615,066 | 615,066 |
| Furniture, fittings and equipment | 311,484 | 311,484 |
| | <u>75,549,402</u> | <u>75,549,402</u> |

PURPOSES OF RESERVES

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

Note 22. Other Reserves

| | 2023 | 2022 |
|------------------------------|------------------|------------------|
| | \$ | \$ |
| Capital depreciation renewal | 4,987,647 | 4,987,647 |
| Contingency reserve | 1,000,000 | 1,000,000 |
| Municipal election reserve | 100,000 | 100,000 |
| Council motion reserve | 600,515 | 600,515 |
| | <u>6,688,162</u> | <u>6,688,162</u> |

PURPOSES OF RESERVES

Other reserve are used to fund capital renewals. Council's strategic plan for the future includes taking into account the economic useful life of the current waste transfer station and the cost required to cover the rehabilitation of the facility when it eventually closes for public service which is estimated at this stage to be in around seven years from now.

Note 23. Accumulated surplus

| | 2023 | 2022 |
|--|-------------------|-------------------|
| | \$ | \$ |
| Accumulated surpluses at the beginning of the financial year | 26,252,577 | 22,370,765 |
| Operating surplus for the year | 2,370,336 | 3,181,812 |
| Transfer from other reserves | - | 700,000 |
| | <u>28,622,913</u> | <u>26,252,577</u> |

Note 24. Assets subject to restrictions

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

| | 2023 | 2022 |
|------------------------------------|----------------|------------------|
| | \$ | \$ |
| CASH & FINANCIAL ASSETS | | |
| Unexpended grants from: | | |
| Non-reciprocal agreement | <u>840,755</u> | <u>1,217,776</u> |

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 24. Assets subject to restrictions (continued)

The following liabilities, included in note 20, may be discharged from restricted assets in the first instance.

| | | |
|------------------------------------|------------------|------------------|
| | 2023 | 2022 |
| Provisions | <u>660,687</u> | <u>681,785</u> |
| | 2023 | 2022 |
| Provision for landfill restoration | <u>7,053,377</u> | <u>7,186,655</u> |

Non - reciprocal agreements of \$840K (2022: \$1.22M) are restricted with the Northern Territory Government.

Provisions are comprised of employee long service leave, annual leave and sick leave entitlements.

Note 25. Reconciliation of operating surplus to net cash from operating activities

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

| | | |
|----------------------------------|-------------------|-------------------|
| | 2023 | 2022 |
| | \$ | \$ |
| Total cash & equivalent assets | <u>20,415,800</u> | <u>17,910,941</u> |
| Balances per Cash Flow Statement | <u>20,415,800</u> | <u>17,910,941</u> |

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 25. Reconciliation of operating surplus to net cash from operating activities (continued)

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

| | 2023 | 2022 |
|---|------------------|------------------|
| | \$ | \$ |
| Operating surplus for the year | 2,370,336 | 3,181,812 |
| Adjustments for: | | |
| Depreciation, amortisation & impairment | 3,431,729 | 3,480,427 |
| Net (decrease)/ increase in unpaid employee benefits | (21,098) | (46,892) |
| Net (decrease)/ increase in Landfill Rehabilitation Provision | (133,278) | 161,647 |
| Grants for capital acquisitions treated as Investing Activity | (2,150,821) | (1,375,187) |
| Net (Gain) on Disposals | (6,375) | (11,904) |
| Change in operating assets and liabilities: | | |
| Net decrease/ (increase) in receivables | (770,249) | 220,767 |
| Net decrease/ (increase) in inventories | (16,402) | 5,039 |
| Net (decrease) in trade & other payables | (326,528) | (2,922,004) |
| Increase in prepayments | (6,544) | - |
| Net cash from operating activities | <u>2,370,770</u> | <u>2,693,705</u> |

(c) Financing Arrangements

Unrestricted access was available at balance sheet date to the following lines of credit:

| | 2023 | 2022 |
|------------------------|----------------|----------------|
| | \$ | \$ |
| Bank Overdrafts | 100,000 | 100,000 |
| Corporate Credit Cards | 10,750 | 10,750 |
| | <u>110,750</u> | <u>110,750</u> |

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

Note 26. Income, expenses and assets have been directly attributed to the following functions & activities

| | INCOME | EXPENSES | OPERATING SURPLUS (DEFICIT) | GRANTS INCLUDED IN INCOME | TOTAL ASSETS HELD (CURRENT & NON- CURRENT) |
|--|-------------------|-------------------|--|--|---|
| 2023 | | | | | |
| General public services | 9,941,433 | 3,598,184 | 6,343,249 | 676,559 | 25,090,093 |
| Public order & safety | 72,558 | 239,146 | (166,588) | 15,000 | 10,104 |
| Housing & community services | 125,554 | 476,966 | (351,412) | - | 1,122,621 |
| Recreation & culture | 173,009 | 768,013 | (595,004) | 191,657 | - |
| Sports & recreation | 40,167 | 2,021,890 | (1,981,723) | 650,981 | 29,933,302 |
| Economic affairs | 1,980,446 | 5,094,357 | (3,113,911) | 2,752,353 | 62,855,204 |
| Other purposes(environmental protection) | 3,257,553 | 1,412,581 | 1,844,972 | 116,539 | 1,707,660 |
| Community centre & halls | 31,596 | 1,741,525 | (1,709,929) | - | 21,381 |
| Community services | 295,008 | 373,985 | (78,977) | 277,770 | 2,121 |
| TOTAL | <u>15,917,324</u> | <u>15,726,647</u> | <u>190,677</u> | <u>4,680,859</u> | <u>120,742,486</u> |

Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023

Note 26. Income, expenses and assets have been directly attributed to the following functions & activities (continued)

| | INCOME | EXPENSES | OPERATING SURPLUS (DEFICIT) | GRANTS INCLUDED IN INCOME | TOTAL ASSETS HELD (CURRENT & NON-CURRENT) |
|---|-------------------|-------------------|------------------------------------|----------------------------------|--|
| 2022 | | | | | |
| General Public Services | 10,028,639 | 3,193,493 | 6,835,146 | 517,454 | 6,738,855 |
| Public Order & Safety | 55,070 | 296,918 | (241,849) | - | 57,097 |
| Health | 25,494 | 69,062 | (43,568) | 20,426 | - |
| Housing & Community Services | 249,898 | 426,641 | (176,743) | 157,994 | 1,268,070 |
| Recreation & Culture | 216,119 | 337,825 | (121,706) | 214,636 | 41,512 |
| Sport & Recreation | 265,434 | 3,513,246 | (3,247,812) | 2,531,611 | 32,312,957 |
| Economic Affairs | 2,709,087 | 4,941,766 | (2,232,679) | 3,399,751 | 68,709,592 |
| Other Purposes (Environmental Protection) | 906,265 | 2,402,637 | (1,496,371) | - | 9,663,131 |
| Community Centre & Halls | 36,868 | 50,934 | (14,066) | - | 2,020 |
| Community Services | 333,584 | 470,200 | (136,616) | 306,412 | 59,822 |
| TOTAL | 14,826,458 | 15,702,722 | (876,264) | 7,148,284 | 118,853,056 |

Note 27. Financial instruments

Financial risk management objectives

All financial instruments are categorised as loans and receivables.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits **Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.

Terms & conditions: Deposits are returning fixed interest rates between 0.40% and 5.31% (2022: 0.20% and 0.50%). Short term deposits have an average maturity of 194 days and an average interest rates of 3.44% (2022: 129 days, 0.39%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Rates & Associated **Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Secured over the subject land, arrears attract interest of 9% (2022: 9%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying amount: approximates fair value (after deduction of any allowance).

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 27. Financial instruments (continued)

Receivables - Fees & other charges **Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - other levels of government **Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount: approximates fair value.

Receivables - Retirement Home **Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying amount: approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals **Accounting Policy:** Liabilities are recognised at amortised cost for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liquidity Analysis

| 2023 | Due 1 year | Due > 1 year 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
|------------------------------|-------------------|----------------------|---------------|------------------------------|-------------------|
| Financial Assets | | | | | |
| Cash & Equivalents | 20,415,800 | - | - | 20,415,800 | 20,415,800 |
| Receivables | 2,173,546 | - | - | 2,173,546 | 2,173,546 |
| Total | 22,589,346 | - | - | 22,589,346 | 22,589,346 |
| Financial Liabilities | | | | | |
| Payables | 2,068,985 | - | - | 2,068,985 | 2,068,985 |
| Total | 2,068,985 | - | - | 2,068,985 | 2,068,985 |

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 27. Financial instruments (continued)

| 2022 | Due 1 year | Due > 1 year 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
|------------------------------|-------------------|----------------------------|------------------|------------------------------------|--------------------|
| Financial Assets | | | | | |
| Cash & Equivalents | 17,910,941 | - | - | 17,910,941 | 17,910,941 |
| Receivables | 1,403,297 | - | - | 1,403,297 | 1,403,297 |
| Total | 19,314,238 | - | - | 19,314,238 | 19,314,238 |
| Financial Liabilities | | | | | |
| Payables | 1,789,852 | - | - | 1,789,852 | 1,789,852 |
| Total | 1,789,852 | - | - | 1,789,852 | 1,789,852 |

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any allowance for doubtful debts. Except as detailed in note 16 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Note 28. Commitments for Expenditure

| | 2023 \$ | 2022 \$ |
|--|------------|------------|
| <i>Capital commitments</i> | | |
| Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities: | | |
| Capital expenditure | 191,057 | - |

Note 29. Financial Indicators

| | 2023 | 2022 |
|--|--------|--------|
| Current Ratio | | |
| <u>Current Assets - Externally Restricted Assets</u> | | |
| Current Liabilities | 8.22 | 6.31 |
| Rate Coverage Percentage | | |
| <u>Rate Revenues</u> | | |
| Total Revenues | 56.17% | 62.87% |
| | - | - |

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 29. Financial Indicators (continued)

Rates & Annual Charges Outstanding Percentage

Rates & Annual Charges Outstanding

| | | |
|------------------------------------|--------|-------|
| Rates & Annual Charges Collectible | 14.05% | 8.80% |
|------------------------------------|--------|-------|

Note 30. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme).

Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10% in 2021/22, 10.50% in 2022/23). Council contributes an additional 4% for those employees who make voluntary superannuation contributions. No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Contributions to Other Superannuation Schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Note 31. Operating leases

Council as a Lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 9.

Council as a Lessee

Lessees commitments under all non-cancellable lease agreements, including those relating to Investment Property, are as follows:

| | 2023 | 2022 |
|-------------------------|--------------|---------------|
| | \$ | \$ |
| Not later than one year | 6,590 | 55,345 |
| Later than 5 years | - | - |
| | <u>6,590</u> | <u>55,345</u> |

Lease payment commitments of Council

Council has not entered into non-cancellable operating leases for various items of computer and other plant and equipment.

Note 32. Contingent liabilities

There are no contingent liabilities.

Bank guarantees

Council has no guaranteed loans and other banking facilities advanced to others.

**Katherine Town Council
General Purpose Financial Statements
Notes to the financial statements
For the year ended 30 June 2023**

Note 33. Key management personnel disclosures

Key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under the Local Government (General) Regulations 2021. In all, 11 persons were paid the following total compensation:

| | 2023 | 2022 |
|--|-----------------------|-----------------------|
| | \$ | \$ |
| Salaries, allowances & other short term benefits | 862,177 | 871,766 |
| Post-employment benefits | 86,144 | 73,525 |
| Long term benefits | 37,322 | 19,663 |
| Total | <u>985,643</u> | <u>964,954</u> |

CEO

Disclosure of total Remuneration provided to the CEO as required by General Instruction 2 of the Local Government (General) Regulations 2021:

| | CEO 2023 I. Stonhill |
|---------------------------|-------------------------------------|
| Short-term benefits | 230,411 |
| Post-employment benefits | <u>30,084</u> |
| Total remuneration | <u>260,495</u> |

Note 34. Events after the reporting period

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the Council's operations, the results of those operations, or the Council's state of affairs in future financial years.



Independent Auditor's Report

To the Chief Executive Officer of Katherine Town Council

Opinion

We have audited the **Financial Report** of Katherine Town Council (the "**Council**").

In our opinion, the accompanying Financial Report gives a true and fair view of the financial position of the Council as at 30 June 2023, and of its financial performance and its cash flows for the year then ended, in accordance with *Australian Accounting Standards and the Northern Territory Local Government Act 2019*.

The **Financial Report** comprises:

- Statement of financial position as at 30 June 2023
- Statement of profit or loss and other comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended
- Notes including a summary of significant accounting policies
- Chief Executive Officer's Statement.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

We are independent of the Council in accordance with the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Financial Report in Australia. We have fulfilled our other ethical responsibilities in accordance with the Code.

Responsibilities of the Chief Executive Officer for the Financial Report

The Chief Executive Officer is responsible for:

- the preparation and fair presentation of the Financial Report in accordance with the financial reporting requirements, *Australian Accounting Standards and the Northern Territory Local Government Act 2019*.
- implementing necessary internal control to enable the preparation of a Financial Report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
- assessing the Council's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Council or to cease operations or have no realistic alternative but to do so.



Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- to issue an Auditor's Report that includes our opinion.

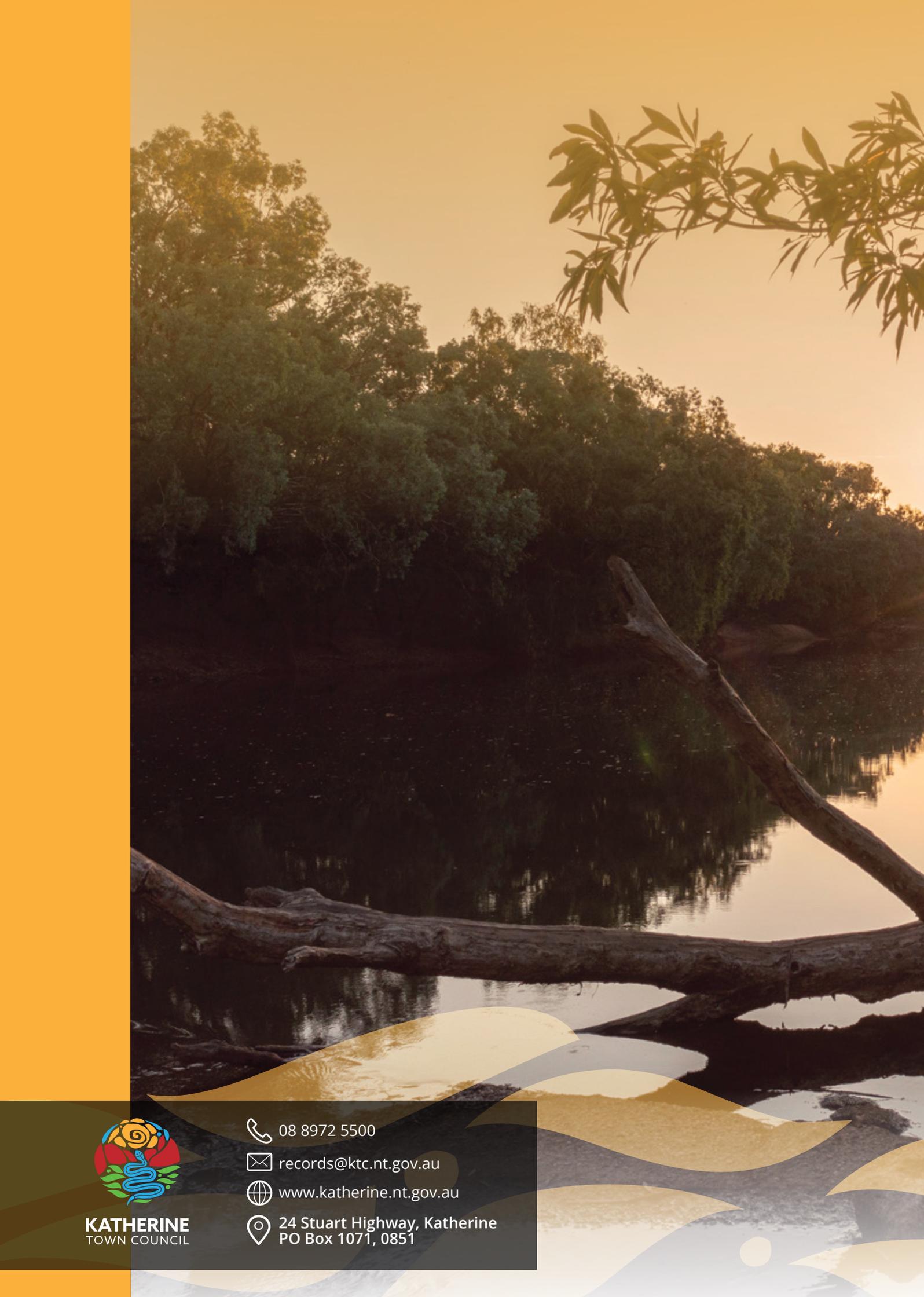
Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Report.

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our Auditor's Report.

KPMG

Matt Ward
Partner
Darwin
31 October 2023



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TOWN COUNCIL



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