



**CARPENTARIA SHIRE**

*Outback by the Sea*

***BUSINESS PAPER***

***16 JUNE, 2022***

## **BUSINESS PAPERS**

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### **NOTICE OF MEETING**

**COUNCILLORS:**

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

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

Mark Crawley  
**CHIEF EXECUTIVE OFFICER**

## BUSINESS PAPERS

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## **BUSINESS PAPERS**

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- 1 OPENING OF MEETING**
- 2 RECORD OF ATTENDANCE**

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### 3 REPORTS FROM DIRECTOR OF CORPORATE & COMMUNITY SERVICES

#### 3.1 2022/2023 ANNUAL OPERATIONAL PLAN

<b>Attachments:</b>	3.1.1. 2022/2023 Operational Plan <a href="#">↓</a>
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	13 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### Executive Summary:

Pursuant to section 174 of the *Local Government Regulation 2012*, Council must prepare and adopt an Operational Plan for each financial year and report on the progress quarterly.

#### RECOMMENDATION:

That Council adopts the 2022/2023 Operational Plan pursuant to and in accordance with Section 174 of the Local Government Regulation 2012.

#### Background:

Pursuant to section 175 (1) of the *Local Government Regulation 2012*, Council's Annual Operational Plan must:

- (a) *Be consistent with its annual budget; and*
- (b) *State how the local government will:*
  - (i) *progress the implementation of the 5 year corporate plan during the period of the annual operational plan; and*
  - (ii) *manage operational risks; and*
- (c) *Include an annual performance plan for each commercial business unit of the local government.*

In accordance with the *Local Government Regulation 2012*, Council's Budget 2022/2023 was developed in accordance with, and is directly aligned to, the Operational Plan 2022/2023.

At the commencement of the 2022/2023 financial year, Council did not have any commercial business units, however Council will reassess legislative criteria and make a determination as required.

The Chief Executive Officer will present a report to Council every three months on progress towards implementing the Annual Operational Plan.

#### Consultation (Internal/External):

- Mayor and Councillors
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- Mark Crawley - Chief Executive Officer
- Michael Wanrooy - Director of Engineering
- Managers and Supervisors - Various

### **Legal Implications:**

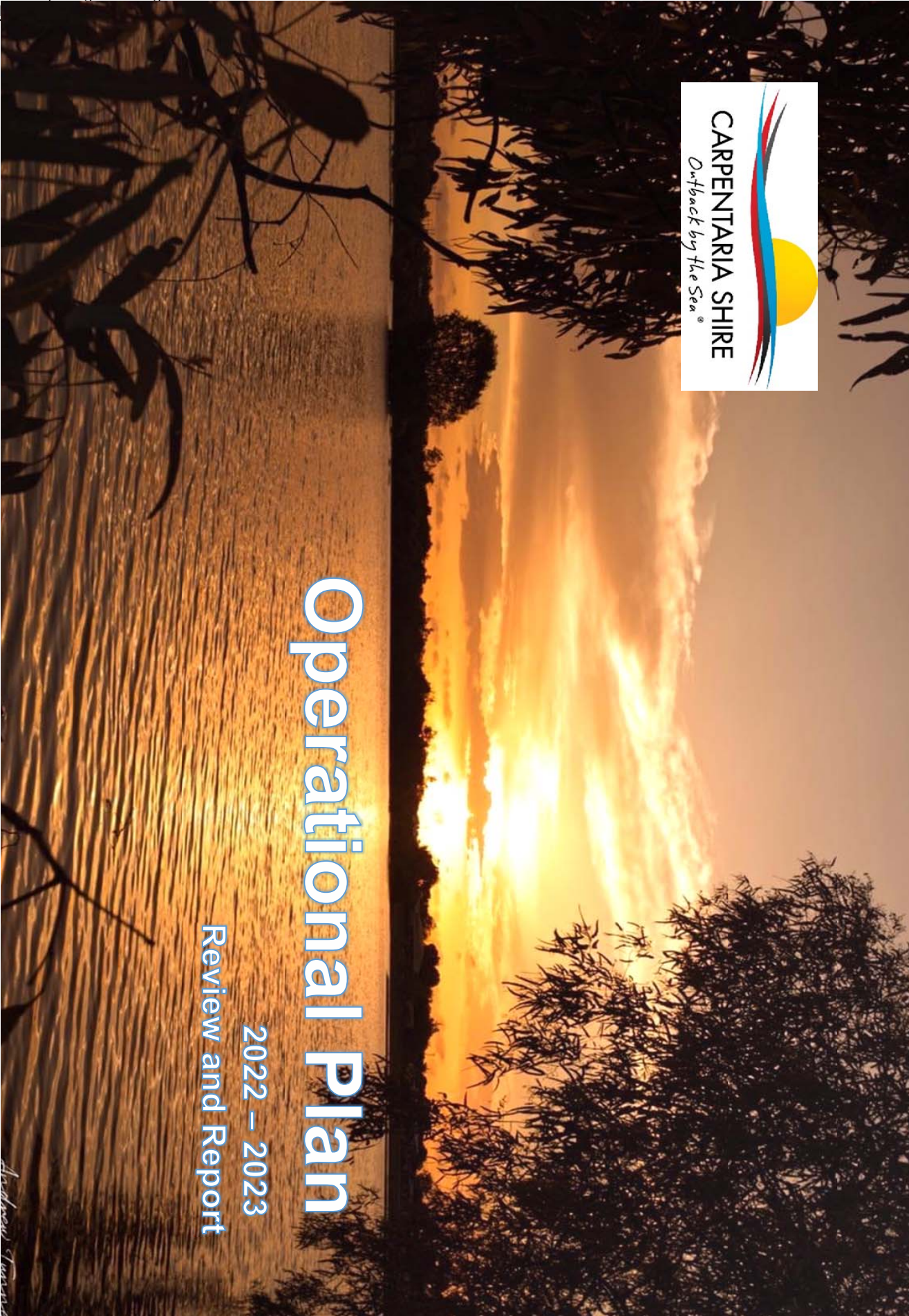
- The Operational Plan has been prepared in accordance with section 175 of the *Local Government Regulation 2012*.

### **Financial and Resource Implications:**

- The plan is directly linked to the budget which has been prepared to ensure that the resource utilization is affordable and effective.

### **Risk Management Implications:**

- Quarterly reporting on the implementation of the Operational Plan 2022/2023 will enable Council and the community to monitor and review progress.



# Operational Plan

2022 – 2023  
Review and Report

*Arachnoid Spiders*



# 1 Carpentaria Community

Corporate Outcomes		2021-2022 Key Initiative	
1.1 A safe, healthy, and equitable community that celebrates diversity and enjoys a quality lifestyle.	1.1.1	Implementation of the Youth Strategy for the Shire.	
	1.1.2	Finalisation of standard leases for the community groups who utilise Council facilities.	
	1.1.3	Develop an action plan from the recommendations contained in the Carpentaria Sport and Recreation Plan.	
	1.1.4	Annual review the Local Disaster Management Plan.	

Program	Service	Link	Key Initiative	Performance Measure	Budget	% Complete	Status Commentary	RO
Community and Cultural Development	Community Development	1.1.1	<ul style="list-style-type: none"> <li>Implementation of the Youth Strategy recommendations</li> </ul>	<ul style="list-style-type: none"> <li>Youth Strategy implemented</li> </ul>	In-house	0%		MECD
		1.1.2	<ul style="list-style-type: none"> <li>Finalisation of standard leases for the community groups who utilise Council facilities.</li> </ul>	<ul style="list-style-type: none"> <li>Draft leases are presented to Council for Adoption</li> </ul>	Operational Budget			MECD
	Sports and Recreation	1.1.3	<ul style="list-style-type: none"> <li>Develop an action plan from the recommendations contained in the Carpentaria Sport and Recreation Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Projects adopted by Council to finalise the Plan</li> </ul>	In-house	0%		MECD
		1.1.4	<ul style="list-style-type: none"> <li>Annual review the Local Disaster Management Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Undertake a desktop review of the plan with QFES</li> </ul>	Operational Budget	0%		CEO

## 2 Carpentaria Environment

Corporate Outcomes		2021-2022 Key Initiative	
2.1 The region's environmental assets including natural areas and resources, open spaces, and agricultural land, are conserved and enhanced for future generations.	2.1.1 Advocate with various government departments on initiatives identified in the Coastal Hazard Adaptation Study and including Karumba Levee pre-feasibility.	2.1.2 Implementation of the recommendations in the Regional Biosecurity Plan.	

Program	Service	Link	Key Initiative	Performance Measure	Budget	% Complete	Status Commentary	RO
Coastal Management	Foreshore Protection	2.1.1	<ul style="list-style-type: none"> <li>Implementation of funded initiatives identified in the Coastal Hazard Adaptation Study.</li> <li>Capturing the erosion of the foreshore through photographs from community members (Douglas Shire)</li> </ul>	<ul style="list-style-type: none"> <li>Funding provided to Council secured the necessary approvals to move on the recommendation provided</li> </ul>	In-house Grant Funding	0%		CEO
Natural Resource Management	Pest Management Operations	2.1.2	<ul style="list-style-type: none"> <li>Implementation of the recommendations in the Regional Biosecurity Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Works undertaken to address the recommendation</li> </ul>	Operational Budget	0%		CEO

### 3 Carpentaria Economy

Corporate Outcomes		2021-2022 Key Initiative	
3.1 A dynamic and diverse economy creating industry development and employment opportunities.	3.1.1	Promote and encourage support from interested parties to pursue initiatives in the Economic Development Strategy.	
	3.1.2	Continued participation in the North West Minerals Provenance with other councils and state government.	
	3.1.3	Promote and encourage support from interested parties to pursue initiatives in the Tourism Strategy.	

Program	Service	Link	Key Initiative	Performance Measure	Budget	% Complete	Status Commentary	RO
Economic Development	Regional Economic Development	3.1.1	<ul style="list-style-type: none"> <li>Promote and encourage support from interested parties to pursue initiatives in the Economic Development Strategy.</li> </ul>	<ul style="list-style-type: none"> <li>10% of initiatives identified in the EDS are progressed before fourth quarter</li> </ul>	Operational Budget	0%		MECD
		3.1.2	<ul style="list-style-type: none"> <li>Continued participation in the North West Minerals Provenance with other councils and state government.</li> </ul>	<ul style="list-style-type: none"> <li>Attendance at 90% of all meetings called and held in relation to the NWMMP</li> </ul>	Operational Budget	0%		CEO MECD
	Business Development	3.1.3	<ul style="list-style-type: none"> <li>Promote and encourage support from interested parties to pursue initiatives in the Tourism Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Workshop held in Region with representatives from within the Industry</li> </ul>	Operational Budget	0%		CEO Tourism Champion Barra Hatchery Manager

## 4 Carpentaria Governance

Corporate Outcomes		2021-2022 Key Initiative	
4.1 A well governed, responsive Council, providing effective leadership and management, and respecting community values.	4.1.1 Annual Review of Strategic Risk Register and Operational Risk Register.		
	4.1.2 Implementation of individual asset class management plans.		
	4.1.3 Amend the Long-Term Financial Sustainability indicators and develop a sustainability plan highlighting the assumptions that make up the strategy.		
	4.1.4 Regional representation on the NWQROC and WQAC.		
	4.1.5 Undertake a Local Laws Review of relevant Local Laws		
	4.1.6 Develop a transition plan for Finance Enterprise Software		

Program	Service	Link	Key Initiative	Performance Measure	Budget	% Complete	Status Commentary	RO
Corporate Governance	Financial Services	4.1.1	<ul style="list-style-type: none"> <li>Ongoing implementation of the Corporate Risk Register and Operational Risk Register.</li> </ul>	<ul style="list-style-type: none"> <li>Registers are regularly used to identify and manage risks across the organisation.</li> </ul>	Operational Budget	0%		DCS
Engineering	Asset Management	4.1.2	<ul style="list-style-type: none"> <li>Implementation of individual asset class management plans.</li> </ul>	<ul style="list-style-type: none"> <li>Capturing 10 year capital works to optimise asset classes.</li> </ul>	Operational Budget	0%		CEO DOE
Corporate Governance	Financial Services	4.1.3	<ul style="list-style-type: none"> <li>Adoption and implementation of the Long-Term Financial Sustainability Plan in accordance with assumptions that make up the Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Updated following the completion of the detailed asset management plans for the individual asset classes</li> </ul>	Operational Budget	0%		CEO DCS DOE

## Operational Plan 2022-2023

Program	Service	Link	Key Initiative	Performance Measure	Budget	% Complete	Status Commentary	RO
Economic Development	Business Development	4.1.4	<ul style="list-style-type: none"> <li>Regional representation on the NWQROC and WQAC.</li> </ul>	<ul style="list-style-type: none"> <li>100% attendance at all NWQROC and WQAC meetings</li> </ul>		0%		CEO
Corporate Governance	Compliance	4.1.5	<ul style="list-style-type: none"> <li>Undertake a Local Laws Review of relevant Local Laws</li> </ul>	<ul style="list-style-type: none"> <li>Identified Local Laws reviewed during the period and presented to Council for adoption.</li> </ul>	Operational Budget	0%		ELT
Corporate Governance	Governance	4.1.6	<ul style="list-style-type: none"> <li>Develop a transition plan for Finance Enterprise Software</li> </ul>	<ul style="list-style-type: none"> <li>Identification of Finance Modules to transition to the Cloud Version.</li> </ul>	Operational Budget	0%		ELT

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

Operational Plan 2022-2023

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### **3.2 2022/2023 DEBT POLICY**

**Attachments:** 3.2.1. 2022/2023 Debt Policy [↓](#)  
**Author:** Julianne Meier - Director Corporate Services  
**Date:** 13 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### **Executive Summary:**

This report provides an update of the Debt Policy for adoption with the annual budget.

The Debt Policy was last adopted on 30<sup>th</sup> July 2021 and this revision shows updated balances of existing borrowings, and there are no planned future borrowings.

#### **OFFICERS RECOMMENDATION:**

That pursuant to section 104 of the *Local Government Act 2009* and section 192 of the *Local Government Regulation 2012*, Council resolves to adopt the 2022/2023 Debt Policy.

#### **Background:**

Section 104 of the *Local Government Act 2009* requires a local government to establish a system of financial management including a debt policy.

Section 192 (Debt Policy) of the *Local Government Regulation 2012* requires that:

- (1) A local government must prepare and adopt a debt policy for a financial year.
- (2) The debt policy must state –
  - a. The new borrowings planned for the current financial year and the next 9 financial years; and
  - b. The period over which the local government plans to repay existing and new borrowings.

Currently Council has not planned for any new borrowing in the 2022/2023 financial period or the next 9 financial years.

Currently Council has \$6,951,958 in borrowings through Queensland Treasury Corporation (QTC) with annual debt service payments of \$842,173 budgeted for the 2022/2023 financial year.

Repayment of the existing debts to QTC will be completed within a period of 7-12 years.

#### **Consultation (Internal/External):**

- Mayor and Councillors
-

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- Chief Executive Officer
- ELT and relevant staff
- Queensland Treasury Corporation

**Legal Implications:**

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982 (SBFAA); and*
- *Statutory Bodies Financial Arrangements Regulation 2019 (SBFAR).*

**Financial and Resource Implications:**

- As provided in this report.

**Risk Management Implications:**

- Council's long term financial forecasting model is used to determine required and sustainable debt levels.





# Debt Policy

## Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	16/6/2022
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	1/7/2022
<b>Policy Version Number</b>	4.0.0
<b>Policy Owner</b>	Director of Corporate Services
<b>Contact Officer</b>	Manager Finance and Administration
<b>Review Date</b>	30/6/2023

## Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li></li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>Corporate Plan 2021 - 2025</li> </ul>

## Version History:

Version	Adopted	Comment	eDRMS #
5.0.0	16/6/2022	Council Resolution SM	
4.0.0	30/6/2021	Council Resolution SM0621/003	
3.0.0	15/7/2020	Council Resolution SM0720/004	POL_E_C SF_004



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## **Intent**

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The Debt Policy is intended to set out the planned borrowings for Council over the next ten (10) years. The relevant legislation is:

- Local Government Act 2009, Chapter 4, Part 3, Sections 104(5); and
- Local Government Regulation 2012, Chapter 5, Part 4, Section 192.

## **Repeal**

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This Policy repeals all previous versions of policies relating to the Debt Policy.

## **Principles**

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To provide Council with a debt management strategy based on sound financial management guidelines.

To establish a framework for new borrowings planned for the next financial year and the following nine (9) financial years; and the period over which Council plans to repay existing and new borrowings.

## **Scope**

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This policy applies to the debt raising and redemption functions of Council.

## **Responsibilities**

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This Policy is to be implemented by all Elected Members and Officers; and the responsible officer for this Policy is the Director Corporate Services who is required to ensure that the annual budget conforms to this policy.

## **Policy**

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It is Council's intention that, in order to provide a better service and value for money to ratepayers, Council will restrict the purpose of loans to asset acquisition and expenditure of a capital nature only. The service that will be provided by long term capital assets will benefit present and future generations. Therefore, it is the opinion of Council that the cost should be shared between present and future generations.

The appropriate mix of debt and internal funding is intended to provide the lowest long-term level of rates which does not over-commit future generations, but which provides adequate flexibility of funding in the short term. The total debt will depend on the outlook for growth in the region. The term of the debt will relate to the life of the asset created but will not exceed twenty (20) years for any individual asset.

Council will not use long-term debt to finance operating activities or recurrent expenditure of Council. Council will raise all external borrowings from the Queensland Treasury Corporation.



The following table shows Existing and Planned Future Borrowings, including estimates of annual repayments and remaining loan terms.

Existing and Planned Borrowings

Loan Description	Estimated Balance as at 30/06/22	Forecast Balance as at 30/06/23	Est. Annual Loan Payments 2022/2023	Estimated Remaining Term of Loan (Years)
<b>Current Carpentaria Shire Borrowings</b>				
Karumba Sewerage	1,646,498	1,483,311	264,396	6.96
Normanton Water Supply	912,440	831,394	136,128	7.73
Raise Glenore Weir	4,393,020	4,124,443	441,649	11.74
<b>Total Current Carpentaria Shire Borrowings</b>	<b>6,951,958</b>	<b>6,439,148</b>	<b>842,173</b>	
<b>Planned "New" Carpentaria Shire Borrowings</b>				
FY 2022/2023	0	0	0	0
FY 2023/2024	0	0	0	0
FY 2024/2025	0	0	0	0
FY 2025/2026	0	0	0	0
FY 2026/2027	0	0	0	0
FY 2027/2028	0	0	0	0
FY 2028/2029	0	0	0	0
FY 2029/2030	0	0	0	0
FY 2030/2031	0	0	0	0
FY 2031/2032				
<b>Total Planned "New" Carpentaria Shire Borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*\*Council intends to fully fund its capital program for the next ten years from Government subsidies, funded depreciation, asset sales and capital reserves.*

No new borrowings are forecast over the next ten years, however this policy is required to be reviewed annually and updated to reflect any changes.

Adopted by Council 16 June 2022 by Resolution Number **0621/003**

**Mark Crawley**  
**Chief Executive Officer**

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### 3.3 2022/2023 INVESTMENT POLICY

<b>Attachments:</b>	3.3.1. Investment Policy <a href="#">↓</a>
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	7 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### Executive Summary:

The Investment Policy has been reviewed and it is confirmed that this policy conforms with all necessary legislation and is presented to Council to be adopted for the 2022/2023 financial year.

#### OFFICERS RECOMMENDATION:

That pursuant to Section 104 of the *Local Government Act 2009* and section 191 of the *Local Government Regulation 2012*, Council resolves to adopt the 2022/2023 Investment Policy.

#### Background:

Section 104 of the *Local Government Act 2009* requires a local government to establish a system of financial management including an investment policy.

Section 191 (Investment Policy) of the *Local Government Regulation 2012* requires that:

- (1) A local government must prepare and adopt an investment policy.
- (2) The investment policy must outline –
  - (a) The local governments investment objectives and overall risk philosophy; and
  - (b) Procedures for achieving the goals related to investment stated in the policy.

Section 104(5)(c) of the *Local Government Act 2009* requires a local government to establish a system of financial management. The system of financial management established by a local government must include the following financial policies: -

- (i) Investment Policy;
- (ii) Debt Policy;
- (iii) Revenue Policy.

A local government must ensure that the financial policies are regularly reviewed and updated as necessary.

The Investment Policy has been reviewed and has been significantly revised to limit the investments to the QTC Cash Fund which is capital guaranteed and interest-bearing deposits with the local Westpac Branch.

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**Consultation (Internal/External):**

- Manager Finance and Administration

**Legal Implications:**

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982 (SBFAA); and*
- *Statutory Bodies Financial Arrangement Regulation 2019 (SBFAR).*

**Financial and Resource Implications:**

- As provided in this report.

**Risk Management Implications:**

- Council invests most available funds with the Queensland Treasury Corporation, which conforms with required legislation and meets the low risk profile that Council maintains when investing funds.



# Investment Policy

## Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	16/6/2022
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	1/7/2022
<b>Policy Version Number</b>	5.0.0
<b>Policy Owner</b>	Director of Corporate Services
<b>Contact Officer</b>	Manager Finance and Administration
<b>Review Date</b>	30/6/2023

## Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>• <i>Local Government Act 2009</i></li> <li>• <i>Local government Regulation 2012</i></li> <li>• <i>Statutory Bodies Financial Arrangements Act 1982</i></li> <li>• <i>Statutory Bodies Financial Arrangement Regulation 2019</i></li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>• </li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>• Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>• Nil</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>• Corporate Plan 2021 - 2025</li> </ul>

## Version History:

Version	Adopted	Comment	eDRMS #
5.0.0	16/6/2022	Council Resolution SM	
4.0.0	30/6/2021	Council Resolution No. 0621/004	
3.0.0	15/07/2020	Council Resolution SM0720/005	POL_E_C SF_013



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## Intent

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The purpose of this policy is to provide direction and guidelines regarding the investment of cash holdings with an objective to maximise earnings whilst minimising risk to ensure the security of Council's funds.

## Scope

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Carpentaria Shire Council's overall objective is to invest its funds at the most advantageous rate of interest available to it all time for the investment type and a way that it considers most appropriate given the circumstances.

## Repeal

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This policy repeals all previous versions of policies relating to Council Investment.

## Principles

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This policy applies to the investment of all surplus funds held by Carpentaria Shire Council. For the purposes of this policy, investments are defined as arrangements that are required or undertaken for the purpose of producing income and/or capital gains.

To establish a framework for:

- Ensuring that adequate procedures are in place to safeguard public monies;
- To maximise earnings via capitalising on potential rate of returns, subject to acceptable levels of risk as determined by the SBFAA.
- To have ready access to funds for day-to-day operations without penalty; and
- Ensure adequate records are kept
- To maintain adequate levels of diversification.

Carpentaria Shire Council is risk averse and therefore adopts a passive investment approach where the overall objective is to ensure a return on capital commensurate with the risk taken. In priority, the order of investment activities shall be preservation of capital, liquidity and return.

Council may invest surplus funds in a capital guaranteed cash fund or any approved cash management product which it deems will provide the greatest benefit. Surplus funds are the cash balance that is in excess of operating cash requirements.

Operating cash not required for immediate use can also be invested in At Call Deposits to maximise returns in the short term. Operating cash is the cash required to fund operating activities for the immediate short term (less than one month). It take into account cash inflows (e.g. debtor and other receipts) and outflows (e.g. creditor payments, wages etc.) for that time.

## Policy

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### Ethics and Conflicts of Interest

#### *Prudent Person Standard*



The standard of prudence is to be used by investment officers when managing the overall portfolio. Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons. This includes having in place appropriate reporting requirements that ensure the investments are being reviewed and overseen regularly.

Investment officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment officers are to avoid any transaction that might harm confidence in Carpentaria Shire Council. They will consider the safety of capital and income objectives when making an investment decision.

#### *Ethics and Conflicts of Interest*

Investment officers and employees shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio. This includes activities that would impair the investment officer's or employee's ability to make impartial decisions as outlined in Council's Code of Conduct Administration Instruction. This policy requires that employees and investment officials disclose to the Manager Finance and Administration any conflict of interest or any investment positions that could be related to the investment portfolio.

#### *Delegation of Authority*

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with sections 257 and 259 of the *Local Government Act 2009*.

Authority for the day to day management of Council's Investment Portfolio is delegated by the Chief Executive Officer to the Manager Finance and Administration.

#### *New Investment Products*

No new investment products will be allowed until a full risk assessment has been undertaken and signed off by the Chief Executive Officer and reported to Council.

#### *Investment Parameters*

##### *Investible Funds*

For the purposes of this policy, investible funds are Council's cash holdings available for investment at any time.

##### *Authorised Investments*

1. Queensland Treasury Corporation – Cash Fund
2. Interest Bearing Deposits with Westpac Local Branch

##### *Portfolio Investment Parameters*

The structure and features of Council's investments are to be consistent within the time horizon, risk parameters, liquidity requirements and operational needs of Council.

##### *Quotations on Investments*

Quotations shall be obtained from authorised institutions when an investment is proposed.

#### *Liquidity*

This refers to Council's ability to access funds in the short-term to meet its day to day liquidity requirements. Council will seek to maximise interest by maintaining its day to day liquidity needs for the next week, the next month, and annual cash forecasts, and manage liquidity by maintaining an appropriate cash balance in the transactional banking account.

Surplus funds should be invested in the QTC cash fund at least weekly, and more regularly where large sums are deposited.



## Roles and Responsibilities

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### Internal Controls

The Director of Corporate Services and Manager of Finance and Administration are responsible for ensuring this policy is understood and adhered to by the employees.

The Director Corporate Services shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The investment officers are responsible for maintaining the day-to-day investments.

### Reporting

A monthly report will be prepared by the Manager of Finance and Administration and provided to Council detailing the investment portfolio in terms performance or investment income earned.

## Breaches

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Any breach of this Investment Policy is to be reported to the Chief Executive Officer and rectified within seven (7) days of the breach occurring.

## Definitions

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TERM	DEFINITION
<b>At Call Deposit</b>	An investment that can be redeemed and the moneys invested can be retrieved by the investor from the financial institution within 30 days without penalty.
<b>Financial Institution</b>	An authorised deposit-taking institution within the meaning of the <i>Banking Act 1959 (Cwth)</i> .
<b>Investment Officer</b>	Council officers who are responsible for the activity directly related to the transfers of cash between Council's investment accounts e.g. Finance Officers

Adopted by Council 16 June 2022 by Resolution No. 0621/004

**Mark Crawley**  
Chief Executive Officer

## BUSINESS PAPERS

### 3.4 2022/2023 DIFFERENTIAL GENERAL RATES

<b>Attachments:</b>	NIL
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	9 June 2022

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

#### Executive Summary:

This report is presented to Council for the adoption of the differential general rating categories and minimum general rate for the financial year 2022/2023.

#### OFFICERS RECOMMENDATION:

That:

- (a) Pursuant to section 94 of the *Local Government Act 2009* and section 81 of the *Local Government Regulation 2012*, Council resolves to adopt the categories in to which rateable land is categorised, and the description of those categories as follows:

Category	Differential	Description
1	Vacant Urban Land <10,000 m <sup>2</sup>	All vacant urban land of less than 10,000m <sup>2</sup> in size, within the areas defined as Normanton Township or Karumba Township in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
2	Residential Land <4,000 m <sup>2</sup> - PPR	All residential land, that is the owner's principal place of residence, and is less than 4,000m <sup>2</sup> in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
3	Residential Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that is used for residential or rural residential purposes.
4	Residential Multi-Units	All land within the council area which consists of multi residential dwellings.
5	Vacant Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that could be used for residential or rural residential purposes but is currently vacant.
6	Rural Areas	All land within the council area not included in other Categories.

## BUSINESS PAPERS

7	Rural \$5,000,000 – <\$19,999,999	All rural land within the council area with an unimproved value of between \$5,000,000 and \$19,999,999.
8	Rural ≥\$20,000,000	All rural land within the council area with an unimproved value of \$20,000,000 or more.
9	Rural - Agriculture	All rural land within the council area used for agricultural purposes, rather than grazing or other rural uses.
10	Commercial	All commercial land in Karumba and Normanton that is zoned “Commercial” in the Carpentaria Shire Council Planning Scheme 2008 (Map’s 3 and 5) and land zoned as ‘Residential’ used to operating commercial tourism operations.
11	Motels	All land within the council area used for public accommodation such as motels and guest houses.
12	Commercial - Other	All land within the council area that is used by not for profit groups or organisations.
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	All land predominately used for Commercial Electrical, Reticulation or Telecommunication purposes and which is located outside the Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	All land predominately used for Commercial Electrical, Reticulation or Telecommunication purposes and is located within Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
15	Intensive Accommodation – 10 to 30 Person	All land predominately used for intensive accommodation capable of accommodating 10 to 30 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
16	Intensive Accommodation – 31 to 50 Person	All land predominately used for intensive accommodation capable of accommodating 31 to 50 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".

## BUSINESS PAPERS

17	Intensive Accommodation ≥51 Person	All land predominately used for intensive accommodation capable of accommodating 51 or more persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
20	Light Industry	All industrial land in Karumba and Normanton that is zoned "Industry" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) excluding land identified in other Categories.
21	Transport and Heavy Industry <1Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling, and or hazardous industries that is less than 1.0 Hectare in land size.
22	Service Stations	All land used for the purpose of and incidental to retail or wholesale fuel distribution, with a holding capacity of one million litres or less.
23	Bulk Fuel Storage	All land used for the purpose of and incidental to bulk fuel storage operations with a holding capacity greater than one million litres.
24	Shipping and Other Industry	All land zoned as "Strategic Port Land" and land used for the purpose of shipping operations and other industry located on the Norman River side of Yappar Street Industrial Area not identified in category 11, 13, 14, 15, 16, 17, 23, 25, 26, 27 and 28.
25	Processing Plant	All land used for the purpose of and incidental to the processing of goods and services for wholesale purposes.
26	Mine Product Operations	All land used, or capable of being used, for the purpose of, and incidental to: <ul style="list-style-type: none"> <li>-the bulk handling of mining products;</li> <li>-the storage of mining products;</li> <li>-the distribution of mining products; and/or</li> <li>-the storage of other mining related products and equipment.</li> </ul> This category includes land previously used for any or more of the other purposes identified in this category, being rehabilitated (including the removal of structures).
27	Electricity Generation ≤5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of 5 Mega Watts or less.
28	Electricity Generation >5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of greater than 5 Mega Watts.

## **BUSINESS PAPERS**

31	Quarry 5,000 – 100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting between 5,000 and 100,000 tonnes as authorised by the appropriate State Government Department.
32	Quarry >100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting greater than 100,000 tonnes as authorised by the appropriate State Government Department.
33	Petroleum Lease	All petroleum leases located in the council area.
34	Mining Leases <25 people	All mining leases located in the council area, that employ less than 25 people in mining activities and has no on-site accommodation.
35	Mining Leases 25-99 people	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has no on-site accommodation.
36	Mining Leases ≥100 people	All mining leases located in the council area, that employ 100 people or more in mining activities and has no on-site accommodation.
37	Mining Leases <25 people with accommodation	All mining leases located in the council area, that employ less than 25 people in mining activities and has on-site accommodation.
38	Mining Leases 25-99 people with accommodation	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has on-site accommodation.
39	Mining Leases ≥100 people with accommodation	All mining leases located in the council area, that employ 100 people or more in mining activities and has on-site accommodation.
41	Caravan Parks <50 sites	All land within the council area used as a caravan park with less than 50 sites or accommodation units.
42	Caravan Parks 50 - 100 sites	All land within the council area used as a caravan park with 50 to 100 sites or accommodation units.
43	Caravan Parks >100 sites	All land within the council area used as a caravan park with more than 100 sites or accommodation units.
44	Hotels/Licensed Venue <20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include less than 20 accommodation units.
45	Hotels/Licensed Venue ≥20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include 20 or more accommodation units.

## BUSINESS PAPERS

50	Transport and Heavy Industry $\geq 1.0$ Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling and hazardous industries that is 1.0 Hectare or more in land size.
51	Residential Home Business	All land within the Council area that is used as a commercial home business.
52	Shopping Facility with $>25$ on-site carparks	All land within the Council area used as a shopping facility with greater than 25 onsite carparks.
53	Residential Land $<4,000$ m <sup>2</sup> - Non-PPR	All residential land, that is not the owner's principal place of residence, and is less than 4,000m <sup>2</sup> in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).

- (b) Council resolves to delegate to the Chief Executive Officer pursuant to section 257 of the *Local Government Act 2009* the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.
- (c) Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Council resolves that the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as follows:

Category	Differential	General Rate (cent in the dollar)	Minimum \$
1	Vacant Urban Land $<10,000$ m <sup>2</sup>	1.5197	710
2	Residential Land $<4,000$ m <sup>2</sup> - PPR	1.4698	630
3	Residential Land $\geq 4,000$ m <sup>2</sup> & $<100$ Ha	0.7887	642
4	Residential Multi-units	1.7469	865
5	Vacant Land $\geq 4,000$ m <sup>2</sup> & $<100$ Ha	0.6929	766
6	Rural Areas	0.3643	1,225
7	Rural \$5,000,000 - \$19,999,999	0.4353	18,944
8	Rural $\geq$ \$20,000,000	0.5062	90,542
9	Rural - Agriculture	0.5062	5,853
10	Commercial	1.7776	919
11	Motels	1.5927	2,184



## BUSINESS PAPERS

12	Commercial - Other	1.0377	624
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	9.3396	1,500
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	16.4151	6,500
15	Intensive Accommodation – 10 to 30 Person	3.3204	1,245
16	Intensive Accommodation – 31 to 50 Person	3.3204	2,501
17	Intensive Accommodation ≥51 Person	3.3204	4,113
20	Light Industry	1.5997	933
21	Transport and Heavy Industry <1Ha	3.2458	2,184
22	Service Stations	1.8258	1,136
23	Bulk Fuel Storage	3.2758	2,271
24	Shipping and Other Industry	3.8209	2,271
25	Processing Plant	4.6788	2,271
26	Mine Product Operations	71.2339	1,655,004
27	Electricity Generation ≤5MW	2.0482	4,707
28	Electricity Generation >5MW	2.0482	9,402
31	Quarry 5,000–100,000 Tonnes	4.0046	5,678
32	Quarry >100,000 Tonnes	4.0046	29,245
33	Petroleum Lease	2.1424	2,818
34	Mining Leases <25 people	2.1424	2,252
35	Mining Leases 25-99 people	2.1424	11,248
36	Mining Leases ≥100 people	2.1424	112,476
37	Mining Leases <25 people with accommodation	2.1424	3,375
38	Mining Leases 25-99 people with accommodation	2.1424	16,874
39	Mining Leases ≥100 people with accommodation	2.1424	123,724
41	Caravan Parks <50 sites	1.9978	775
42	Caravan Parks 50-100 sites	1.0492	1,092
43	Caravan Parks >100 sites	1.9978	2,184
44	Hotels/ Licensed Venue <20 Rooms	1.5927	1,092
45	Hotels/ Licensed Venue ≥20 Rooms	1.8416	2,184
50	Transport and Heavy Industry ≥1.0Ha	1.9103	3,276
51	Residential Home Business	1.6164	709
52	Shopping Facility with >25 on-site carparks	1.6538	919

## BUSINESS PAPERS

53	Residential Land <4,000 m <sup>2</sup> - Non-PPR	1.6164	710
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**Background:**

Each year, as part of the adoption of the Annual Budget, Council is required to adopt the differential rating categories under which rates will be levied for the year as well as the differential rates and minimums to be levied.

Properties in the Carpentaria Shire local government area have been subjected to a land revaluation by the Valuer-General.

**Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Rating Consultant
- Relevant Managers and Staff.

**Legal Implications:**

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

**Financial and Resource Implications:**

- As provided in this report.

**Risk Management Implications:**

- Risks are within normal operational parameters.

## BUSINESS PAPERS

### 3.5 2022/2023 UTILITY CHARGES - WASTE MANAGEMENT

<b>Attachments:</b>	NIL
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	7 June 2022

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

#### Executive Summary:

This report provides an update on the waste management utility charges to be levied for the financial year 2022/2023.

#### RECOMMENDATION:

That:

- (a) Pursuant to sections 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

Type	Basis of Charge	Charge
Waste Management Charge	per unit	\$426.40

- (b) The application of the above levied waste management charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2022/2023.

#### Background:

Council will provide a garbage collection service and disposal facilities to all domestic and commercial premises within the townships of Normanton and Karumba.

A Waste Management Charge will be levied on all assessments within the townships of Normanton and Karumba. This utility charge is intended to cover the full cost of collection and disposal of household and commercial refuse, as well as for the operation, maintenance, and upkeep of the waste management facilities. A portion of the charges shall be associated with capital works in the refuse disposal area and future cost of restoration of the refuse disposal area.

The charges for the service are annual charges and are not reduced for periods of time when the premises are unoccupied.

#### Consultation (Internal/External):

- Mayor and Councillors

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- Chief Executive Officer
- Manager Water and Waste
- Other Relevant Officers

**Legal Implications:**

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

**Financial and Resource Implications:**

- As presented in the report.

**Risk Management Implications:**

- Adoption of the waste management utility charges are in accordance with sections 94 of the *Local Government Act 2009* and chapter 4, part 7 of the *Local Government Regulation 2012*.

## BUSINESS PAPERS

### 3.6 2022/2023 UTILITY CHARGES - WATER

**Attachments:** NIL  
**Author:** Julianne Meier - Director Corporate Services  
**Date:** 7 June 2022

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

#### Executive Summary:

This report provides the details of the Water Utility charges for the 2022/2023 financial year.

#### OFFICERS RECOMMENDATION:

That:

- (a) Pursuant to sections 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to make and levy water utility charges, for the supply of water services by the Council, as follows:

Type	Category	Access Charge	KL Tier 1	KL Tier 2
Vacant		\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 1	Single Dwelling	\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 2	Multiple Dwellings	\$1,560	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 3	Lilyvale Estate	\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Commercial 1	Non-Residential	\$1,000	\$1.90	
Commercial 2	1 <sup>st</sup> Meter – Hotels, Motels, Caravan Parks	\$6,250	\$1.90	
Commercial 3	Hospital	\$16,000	\$1.90	
Raw Water 1	Rural Domestic	\$250	\$0.20	
Raw Water 2	Rural Stock	\$500	\$0.95	
Raw Water 3	Town – non-domestic	\$500	\$0.20	

- (b) The application of the above levied water utility charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2022/2023.
- (c) Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

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### **Background:**

The Carpentaria Shire Council water supply system includes the raw water pipeline from Glenore Weir to Normanton water treatment works. All water utility charge revenue shall be used to cover the costs associated with the operation, maintenance, replacement, upgrade, and funding of the Carpentaria water supply infrastructure, including ensuring long-term sustainability.

The water utility charges are established for both treated water supply and raw water supply. Where an assessment is part of a community titles scheme (including a building units or group titles plan) and the assessment within the scheme is not separately metered, the applicable Water Utility Charges will be apportioned in accordance with the registered contribution schedule lot entitlement for the assessment.

Use of water, whether raw or treated, is subject to any water conservation measures (water restrictions) that are currently in place, or that may be imposed by Council at any time during the financial year.

Council has determined in 2022/2023 to make and levy water utility charges for treated water supply based on a two-part tariff, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used).

### Meter Reading and Billing Cycles

All water meters in Carpentaria Shire will be read every six (6) months, scheduled for the months of January and June. With excess water consumption charges will be levied in August/September (following the June water meter reads). Water accounts will attract the same penalties as those applying to the general rate. No discount shall apply to excess water consumption charges.

### **Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Rating Consultant
- Manager Water and Wastewater
- Other Council Staff

### **Legal Implications:**

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

## **BUSINESS PAPERS**

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**Financial and Resource Implications:**

- As presented in the report.

**Risk Management Implications:**

- Adoption of utility charges are in accordance with sections 94 of the *Local Government Act 2009* and chapter 4, part 7 of the *Local Government Regulation 2012*.

## BUSINESS PAPERS

### 3.7 2022/2023 UTILITY CHARGES - SEWERAGE

**Attachments:** NIL  
**Author:** Julianne Meier - Director Corporate Services  
**Date:** 7 June 2022

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

#### Executive Summary:

Each year, as part of the adoption of the Annual Budget, Council is required to adopt the Sewerage Utility charges.

#### OFFICERS RECOMMENDATION:

That:

- a) Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

#### Normanton Sewerage Utility Charges

Normanton – Type	Charge
Residential Charge	\$926
Vacant Charge	\$694
Base Non-Residential Charge	\$1,333
Additional Non-Residential Charge	\$694

#### Karumba Sewerage Utility Charges

Karumba – Type	Charge
Residential Charge	\$1,146
Vacant Charge	\$859
Base Non-Residential Charge	\$1,333
Additional Non-Residential Charge	\$694

- b) The application of the above levied sewerage charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2022/2023.



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### **Background:**

In 2020/2021, the Sewerage Utility Charges in Karumba were based on a unit Equivalent Tenement basis. In the 2021/2022 financial year the Sewerage Utility Charges for Karumba were changed from the unit Equivalent Tenement basis to a per unit basis to harmonise the charging methodology for both Karumba and Normanton townships. This change will be implemented over five years for residential properties, with the goal to have the same unit charge for both Normanton and Karumba.

In keeping with Subsection 94(2) of the *Local Government Act 2009* and Sections 99 and 100 of *Local Government Regulation 2012*, Council has determined to make and levy Sewerage Utility Charges on all land within the Normanton and Karumba townships declared sewerage areas, whether vacant or occupied, that Council has or is able to provide with sewerage services.

### **Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Manager of Water and Wastewater
- Rating Consultant
- Other relevant staff

### **Legal Implications:**

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

### **Financial and Resource Implications:**

- As provided in the report.

### **Risk Management Implications:**

- Adoption of utility charges is in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

## BUSINESS PAPERS

### 3.8 2022/2023 DISCOUNT FOR PROMPT PAYMENT ON RATES AND UTILITY CHARGES

<b>Attachments:</b>	NIL
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	9 June 2022

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

#### Executive Summary:

The purpose of this report is to present the rating discounts for adoption.

#### OFFICERS RECOMMENDATION:

That Pursuant to section 130 of the *Local Government Regulation 2012*, the rates and charges identified in column 2 of the below table made and levied for the differential rating categories identified in column 1 of the below table shall be subject to a discount specified in column 3 of the below table if paid within the discount period of 30 days from the date of issue of the rate notice provided that:

- a) all rates and charges are paid not later than 30 days from the date of issue of the rate notice; and
- b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid not later than 30 days from the date of issue of the rate notice; and
- c) all other overdue rates and charges relating to the rateable assessment are paid not later than 30 days from the date of issue of the rate notice.

**Table: Amount of discount per differential rating category**

Column 1 – Differential Rating Category	Column 2 – Rates or Charges Discounted	Column 3 – Discount Amount
All differential rating categories excluding categories: <ul style="list-style-type: none"> <li>• Rural <math>\geq</math> \$20,000,000; and</li> <li>• Mine Product Operations</li> </ul>	Differential general rates and utility charges excluding excess water consumption charges	10%
Differential rating categories: <ul style="list-style-type: none"> <li>• Rural <math>\geq</math> \$20,000,000; and</li> <li>• Mine Product Operations</li> </ul>	Differential general rates and utility charges excluding excess water consumption charges	\$5,000

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### Background:

Section 130 of the *Local Government Regulation 2012*, Discount for prompt payment of rates or charges states:

1. A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.
  2. The amount of the discount and the discount period may differ for different rating categories of rateable land.
  3. The **discount period** is a period that ends on or before the due date for payment.  
*Examples of discount period—*
    - 1 month before the due date for payment
    - a period of 1 month ending 2 weeks before the due date for payment
  4. The local government must, by resolution, make the decision at its budget meeting.
  5. The resolution must state—
    - a. whether the discount is to be—
      - i. a fixed amount; or
      - ii. a percentage of the rates or charges; and
    - b. if the discount is to be a fixed amount—the amount; and
    - c. if the discount is to be a percentage of the rates or charges—the percentage; and
    - d. whether the discount applies only if—
      - i. other rates or charges are paid; or
      - ii. an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and
    - e. the discount period.
  6. The local government may allow more than 1 discount period for rates or charges only if the local government's resolution—
    - a. states more than 1 discount period for the rates or charges; and
    - b. allows a different discount for each discount period.
  7. The local government may, by resolution, change the discount period to end on a later day (the new discount day).
  8. However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.
  9. If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.
  10. If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.
-

## **BUSINESS PAPERS**

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11. *A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue.*

**Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Rating Consultant
- Directors/ Managers

**Legal Implications:**

- *Local Government Regulation 2012*

**Financial and Resource Implications:**

- Within budgetary allocation.

**Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*

## BUSINESS PAPERS

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### 3.9 2022/2023 INTEREST ON OVERDUE RATES & CHARGES

<b>Attachments:</b>	NIL
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	7 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### Executive Summary:

The purpose of this report is to present the interest to be charged on overdue rates and charges for adoption.

#### OFFICERS RECOMMENDATION:

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of 8.17% per annum is to be charged on all overdue rates and charges.

#### Background:

*Local Government Regulation 2012*, Section 133 - Interest on overdue rates or charges

- 1) *Interest is payable on overdue rates or charges from -*
    - (a) *the day the rates or charges become overdue; or*
    - (b) *a later day decided by the local government.*
  
  - 2) *Interest must be calculated –*
    - (a) *on daily rests and as compound interest; or*
    - (b) *in another way the local government decides, if an equal or lower amount will be payable.*
  
  - 3) *The rate of interest payable is —*
    - (a) *for a day before 1 July 2019—an annual rate, of not more than 11%, decided by the local government; or*
    - (b) *for a day on or after 1 July 2019—an annual rate, of not more than the prescribed rate for the day, decided by the local government.*
  
  - 4) *A decision of the local government under this section must —*
    - (a) *apply equally to all ratepayers; and*
-

## BUSINESS PAPERS

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- (b) *for a decision under subsection (3)(b)—be made by resolution at the local government’s budget meeting for the financial year that includes the day to which the decision relates.*

- 5) *In this section —*

**bank bill yield rate**, for a day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year in which the day occurs.

*Editor’s note—*

*The monthly average yield of 90-day bank accepted bills can be accessed on the Reserve Bank of Australia’s website.*

**prescribed rate**, for a day, means the rate that is the sum of —

- (a) *the bank bill yield rate for the day, rounded to 2 decimal places; and*  
(b) *8%.*

For the 2022/2023 financial year, the maximum amount of interest that can be calculated on overdue rates and charges is 8.17%. The maximum interest rate for previous financial years was:

- 2021–22 financial year was 8.03 per cent.
- 2020–21 financial year was 8.53 per cent.
- 2019–20 financial year was 9.83 per cent.

### Consultation (Internal/External):

- Mayor and Councillors
- Chief Executive Officer
- Department of State Development, Infrastructure, Local Government and Planning

### Legal Implications:

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

### Financial and Resource Implications:

- Within budget.

### Risk Management Implications:

- The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*

## BUSINESS PAPERS

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### 3.10 2022/2023 LEVY AND PAYMENT OF RATES AND CHARGES

<b>Attachments:</b>	NIL
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	9 June 2022

---

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### Executive Summary:

This report presents the levy and payment periods for the 2022/2023 rates and charges for adoption to support the 2022/2023 Budget.

#### OFFICERS RECOMMENDATION:

That:

- (a) Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 and 128A of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied half yearly, with billing periods beginning:
  - a. August/September; and
  - b. February/Marchwith the exception of the excess water consumption charge which will be levied annually. Such rates and utility charges shall be payable by the due date detailed on the rate notice.
- (b) Council resolves that pursuant to section 102 of the *Local Government Regulation 2012* to enable Council to calculate a consumption charge to be levied, the water meter will be deemed read on that particular day if it is read within 2 weeks before the day or 2 weeks after the day. For the 2022/2023 rating period, this date will be 30 June 2023.
- (c) Pursuant to section 118 of the *Local Government Regulation 2012*, Council resolves that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, must be not later than within 30 days after the date of the issue of the rate notice.

#### Background:

##### Section 107 - Issue of and period covered by rate notice

1. A rate notice may only be issued—
    - a) for utility charges, for a period of at least 1 month, that the local government considers appropriate; and
    - b) for other rates or charges, for the whole or part of a financial year as the local government considers appropriate.
  2. However, the rate notice for the rates mentioned in subsection (1)(b) must be
-

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*issued for the same period for all ratepayers.*

3. *If a person who is liable to pay rates or charges for a period pays the rates or charges before the local government gives the person a rate notice for the period, the local government is not required to give the person a rate notice for the period.*
4. *However, the local government must, at least once each year, issue a rate notice for each parcel of rateable land for a period of no longer than a financial year.*

The proposed issue dates for the 2022/2023 financial year Rate Notices are as presented in the table below:

Levy Number	Proposed Issue Date	Proposed Due Date
Levy 1	Tuesday, 23 August 2022	Thursday, 22 September 2022
Levy 2	Tuesday, 21 February 2023	Thursday, 23 March 2023

### **Section 102 – Reading meters for utility charges**

5. A local government may, by resolution, decide a meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

#### **Consultation (Internal/External):**

- Mayor and Councillors
- Mark Crawley - Chief Executive Officer

#### **Legal Implications:**

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

#### **Financial and Resource Implications:**

- Within budget.

#### **Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*



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### **3.11 2022/2023 REBATES AND CONCESSIONS ON RATES AND UTILITY CHARGES**

**Attachments:** 3.11.1. Pensioner Rates Concession Policy [↓](#)  
3.11.2. Rates Based Financial Assistance for Community Organisations Policy [↓](#)

**Author:** Julianne Meier - Director Corporate Services

**Date:** 9 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### **Executive Summary:**

The purpose of this report is to present the rates concessions to Council for adoption.

#### **OFFICERS RECOMMENDATION:**

That:

- (a) Pursuant to sections 119, 120, 121 and 122 of the *Local Government Regulation 2012*, Council resolve to adopt the:
  - Pensioner Rates Concession Policy 2022/2023; and
  - Rates Based Financial Assistance for Community Organisations Policy 2022/2023; and
- (b) Pursuant to sections 119, 120, 121 and 122 of the *Local Government Regulation 2012*, Council resolve to grant (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme), a 30% pensioner concession on all rates and charges (excluding excess water consumption charges, special rates and charges, and rural and state fire levy). The concession is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*) and have resided within the Carpentaria local government area for a minimum period of at least 10 years.
- (c) Pursuant to sections 119, 120, 121 and 122 of the *Local Government Regulation 2012*, Council resolve to grant varied levels of concessions to approved charitable and other not-for-profit community organisations, including not-for-profit sporting bodies, in accordance with the provisions of the Rates Based Financial Assistance for Community Organisations Policy. The concessions are offered in accordance with eligibility criteria outlined within the Rates Based Financial Assistance for Community Organisations Policy and are offered on the basis that the ratepayers are entities whose objectives do not include the making of a profit.

## **BUSINESS PAPERS**

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### **Background:**

A local government may grant a ratepayer a concession for rates or charges for land only under this part.

Section 120 of the *Local Government Regulation 2012* allows Council to only grant a concession on land that is owned or occupied by a stated ratepayer or class of ratepayer. These include but are not limited to:

- a pensioner;
- An entity whose objective do not include making a profit; or
- An entity that provides assistance or encouragement for arts or cultural development.
- Where payment of rates and charges will cause a hardship to the ratepayer.

Concessions may only be for the following types: -

- A rebate of all or part of the rates or charges;
- An agreement to defer payment of the rates or charges;
- An agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

Council may grant the concession only by a resolution granting the concession to a stated ratepayer or class of ratepayer.

### **Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Relevant staff

### **Legal Implications:**

- *Local Government Regulation 2012*

### **Financial and Resource Implications:**

- As provided in the report.

### **Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.



# Pensioner Rates Concession Policy

## Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	16/6/2022
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	1/7/2022
<b>Policy Version Number</b>	4.0.0
<b>Policy Owner</b>	Director of Corporate Services
<b>Contact Officer</b>	Manager Finance and Administration
<b>Review Date</b>	30/6/2023

## Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>Revenue Policy</li> <li>Revenue Statement</li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>Form 311 – Pensioner Concession Application</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>Corporate Plan 2021 - 2025</li> </ul>

## Version History:

Version	Adopted	Comment	eDRMS #
4.0.0.	16/06/2022	Council Resolution SM	
3.0.0	30/06/2021	Council Resolution SM0621/012	
2.0.0	15/07/2020	Council Resolution SM0720/011	POL_E_C SF_018



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## **Intent**

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The purpose of this policy is to provide guidance to pensioners who apply for rate concessions.

## **Repeal**

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This policy repeals all previous versions of policies relating to Pensioner Rates Remission.

## **Scope**

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This policy is applicable to all Pensioners within the Council area who meet the required criteria for the State Government rebate of rates and charges.

## **Policy**

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The State Government of Queensland grants a rebate of rates and charges to those persons who meet the required criteria and hold a current pension card. In line with this concession, Council recognises the financial constraints for Pensioners and extends a concession of its own.

In accordance with Section 96 of the *Local Government Act 2009* and section 120 (1) (a) of the *Local Government Regulation 2012*, Council will grant a concession of 30% on all rates and charges (excluding excess water consumption charges, special rates and charges, and rural and state fire levy), relating only to the current rating period where:

1. The Pensioner meets the requirements for receiving the State Government pensioner concession; and
2. Can prove they have been a resident of Carpentaria Shire for a total of at least ten years.

Applications must be made by Pensioners seeking a concession under this Policy by using the Pensioner Concession Application Form. Approved Pensioner's cards shall be accepted as sufficient evidence that the person/s applying is/are an approved Pensioner, or if no card is presented, through confirmation by the Commonwealth Department of Human Services or the Commonwealth Department of Veterans Affairs, in accordance with the definition 1 - 5 of the Administrative Guidelines for the Queensland Government Pensioner Rate Subsidy Scheme.

In cases where the applicant Pensioner is a joint owner of a property with a person other than their spouse, a pro-rata concession shall be granted.

Subject to the applicant providing written consent to Council to seek confirmation, where a Pensioner has been granted a concession in accordance with a commensurate policy in a previous financial year, and where with applicant's pension and residential requirements have not altered, confirmation by the Commonwealth Department of Human Services and the Commonwealth Department of Veterans Affairs that he or she is an approved Pensioner, will be accepted in lieu of a written application.



Under this Policy any arrears of rates and charges associated with the residential allotment must be paid in full before a Pensioner is eligible to receive a concession.

## Definitions

TERM	DEFINITION
<b>Form</b>	Refers to Pensioner Concession Application form
<b>Pensioner</b>	A person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the <i>Social Security Act 1991</i> (Cwlth) or the <i>Veterans' Entitlements Act 1986</i> (Cwlth).

Adopted by Council 16 June 2022 by Resolution Number **0621/012**

**Mark Crawley**  
Chief Executive Officer



# Rates Based Financial Assistance for Community Organisations Policy

## Policy Details

Policy Category	Council Policy
Date Adopted	16/6/2022
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	1/7/2022
Policy Version Number	
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	30/6/2023

## Supporting documentation

Legislation	<ul style="list-style-type: none"><li>Local Government Act 2009, s96</li><li>Local government Regulation 2012, Ch 4, Pt 10, s120</li></ul>
Policies	<ul style="list-style-type: none"><li>Revenue Policy</li><li>Revenue Statement</li></ul>
Delegations	<ul style="list-style-type: none"><li>Nil</li></ul>
Forms	<ul style="list-style-type: none"><li>Nil</li></ul>
Supporting Documents	<ul style="list-style-type: none"><li>Corporate Plan 2021 - 2025</li></ul>

## Version History:

Version	Adopted	Comment	eDRMS #
	30/06/2022	Council Resolution	
	30/6/2021	Council Resolution	
	15/7/2020	Council Resolution SM0720/011	POL_E_C SF_017



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## Intent

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The purpose of this policy is to establish arrangements for non-profit community organisations to receive financial assistance from Council in the form of rating remissions.

## Scope

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This policy will allow Council to consider applications for remissions of general rates, water access and sewerage charges for Not for Profit recreational, sporting and community organisations.

## Policy

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Council is of the view that it is important to support the activities of non-profit community organisations who contribute to the social and economic wellbeing of the community.

### 1. ELIGIBILITY CRITERIA

#### 1.1. Community groups eligible for rate and charge remission are defined as:

- (i) not for profit, incorporated groups or associations with the primary aim of conducting activities and providing services for community benefit; and
- (ii) rely predominantly on volunteer labour, community fundraising, membership fees and donations; and
- (iii) do not receive state or federal government operational grants and do not rely on a fee for service business model.

#### 1.2. Eligible community groups must:

- (i) operate within the boundaries of Carpentaria Shire, and most members reside in the Carpentaria Shire; and
- (ii) be the owner or lessee of the land and be able to demonstrate that they are responsible for payment of the rates levied; and
- (iii) not use the property for residential purposes; and
- (iv) not operate gaming machines; and
- (v) not have outstanding rates on the property; and
- (vi) not hold a Full Club Licence issued by the Liquor Licensing Division (but may hold a General Purpose Permit or a Restricted Club Permit); and
- (vii) the property must not be exempted from general rates subject to a specific exemption relating to section 93(3) of the *Local Government Act 2009* and/or section 73 of the *Local Government Regulation 2012*; and
- (iv) demonstrate how the community as a whole benefits from their organisation.

#### 1.3. Community Groups with a Council Lease

Council may allocate remission entitlements to eligible Community Groups with a Council Lease. It is the responsibility of the Community Group to contact Council should the Group believe it has not been granted these entitlements.

#### 1.4. Exemptions



Where the discretion to exempt a property from general rates vests in Council, either under the *Local Government Act 2009* or within the conditions attached to a Council lease, the ratepayer may opt to forego this exemption and take advantage of the conditions of this policy.

## 2. APPLICATIONS

- 2.1. Where the community group only has part ownership of the property or operates the property for part of the financial year the concession shall be reduced proportionately.
- 2.2. Applications will apply from the start of the half-year period that the application is received not to be backdated to previous periods.
- 2.3. All applications must be in writing and must be supported by a copy of the organisation's most recent financial statement (no greater than 12 months old), minutes of the AGM, and certificate of incorporation.
- 2.4. An applicant is required to lodge a new request for assistance at least once every five years.

Council reserves the right to check the use of the land to see that it remains as it was at the time the exemption was first determined. However, there is a responsibility upon the not-for-profit, community group to contact the Council when there is a change that could affect the status of the remission so as to avoid the necessity for the Group to reimburse the remission so obtained, including changes in the level of commerciality of the Group.

## 3. REMISSIONS

The *Local Government Regulation 2012* - Chapter 4, Part 10 Concessions, gives local governments the power to grant concessions for rates and charges. A concession may only be of the following types:

- (a) a rebate of all or part of the rates or charges
- (b) an agreement to defer payment of the rates or charges
- (c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges

3.1. Remission available to eligible community organisations:

- (i) 50% net general rates;
- (ii) 50% water access charges (excluding water consumption)
- (iii) 50% sewer charges
- (iv) 50% cleansing charges

An example of the remission calculation is set out below.

- 3.2. Remissions will be applied to the rates issued net of any early payment discount allowed or available of the gross rates that attract discount.
- 3.3. The State Emergency Management Levy is collected by Council on behalf of the State Government so no remission or rebate from Council is available to community groups.



**Example of Remission Calculation:**

Charitable Organisation  
 Assessment – XXXX-XXXX-XXX

Concession	50%		0%		Total Concession
	Original		No Concession		
	First Levy	Half	First Levy	Half	
01 July XXXX – 31 December XXXX					
General Rates		\$815.39		\$0.00	-\$407.70
Water Access only		\$502.50		\$0.00	-\$251.25
Sewerage		\$1,142.00		\$0.00	-\$571.00
Cleansing (Garbage)		\$185.00		\$0.00	-\$92.50
State Gov Emergency		\$126.20		\$126.20	\$0.00
Gross Total		\$2,771.09		\$126.20	-\$1,322.45
Less Discount Applicable		\$264.49		\$0.00	-\$132.25
Council Concession		\$2,506.60		\$126.20	-\$1,190.20

**Definitions**

TERM	DEFINITION
<b>The Act</b>	Shall mean the <i>Local Government Act 2009</i>
<b>The Regulation</b>	Shall mean the <i>Local Government Regulation 2012</i>
<b>Council</b>	Shall mean the Mayor and Councillors of Carpentaria Shire Council

Adopted by Council "Date" by Resolution "Number"

**Mark Crawley**  
**Chief Executive Officer**

## **BUSINESS PAPERS**

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### **3.12 2022/2023 CONCEALED WATER LEAK POLICY**

<b>Attachments:</b>	3.12.1. Concealed Water Leak Policy <a href="#">↓</a>
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	9 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### **Executive Summary:**

The Concealed Water Leak Policy is presented to Council for Adoption.

#### **RECOMMENDATION:**

That pursuant to section 122 of the Local Government Regulation 2012, Council resolves to adopt the 2022/2023 Concealed Water Leak Policy.

#### **Background:**

Council may adopt policies pertaining to any granting of concessions for rates and charges levied during the financial year.

The purpose of the Concealed Water Leak Policy is to provide assistance to qualifying customers who have larger than normal excess water consumption due to the existence of a concealed water leak which has occurred outside their knowledge and control.

#### **Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Relevant Managers and staff

#### **Legal Implications:**

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- Carpentaria Shire Council Revenue Policy

#### **Financial and Resource Implications:**

- Within budget.

#### **Risk Management Implications:**

- Risks are within normal operational parameters.
-



# Concealed Water Leak Policy

## Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	16/6/2022
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	1/7/2022
<b>Policy Version Number</b>	3.0.2
<b>Policy Owner</b>	Director of Corporate Services
<b>Contact Officer</b>	Manager Finance and Administration
<b>Review Date</b>	30/6/2023

## Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>Revenue Policy</li> <li>Revenue Statement</li> <li>Faulty Water Meters Policy</li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>Form 316 – Concealed Water Leak Application</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>Corporate Plan 2021 – 2025</li> </ul>

## Version History:

Version	Adopted	Comment	eDRMS #
3.0.0	15/7/2020	Council Resolution SM0720/015	POL_E_C SF_016
3.0.1	30/06/2021	Council Resolution SM0621/013	
3.0.2	16/06/2022	<b>Council Resolution SM</b>	



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## Intent

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Council will provide assistance to qualifying customers who have larger than normal water charges due to the existence of a concealed leak.

## Repeal

---

This policy repeals all previous policies relating to concealed water leaks.

## Scope

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This policy applies to all properties connected to the Carpentaria Shire Council water supply scheme (excluding raw water connections for stock watering and industrial use) and have a Council approved water meter.

## Policy

---

Ratepayers receiving metered water supplies from Carpentaria Shire Council are responsible for managing the water supply on their property i.e. from the property side of the water meter. This includes maintenance and repair of all water services on the property. All reasonable effort must be taken by the owner to ensure that the property's water infrastructure is maintained in good working order.

Tenants have an obligation to report a suspected leak to the owner/managing agent of the property.

Where Council becomes aware of a potential water leak at a property, Council will make best efforts to notify the property owner. Such notification is provided as an added service and such notification or the lack thereof does not alter the concessions under this policy.

Council has no obligation to provide financial assistance to customers affected by leaks on their property, however, Council recognises that at times the water leaks can go undetected for relatively long periods and may cause financial difficulties for some ratepayers. Carpentaria Shire ratepayers that have experienced a sudden and very large increase in water use due to concealed leaks on their property may apply for financial assistance subject to conditions outlined in this policy.

### **Conditions for receiving financial assistance**

Approval of financial assistance is at the discretion of Carpentaria Shire Council and will only be granted as follows:

- All applications are to be submitted on the Concealed Water Leak Application Form;
- The concealed water service leak must have been repaired by a licensed plumber or the property owner/occupier in a timely and effective manner to minimise the water loss.
- Repairs must be completed within 14 days of a water account being issued or the customer becoming aware of a possible water leak via Council notification;
- The ratepayer must also provide either:-



- a. a copy of the licensed plumbers invoice detailing the work undertaken and confirming the repair of the leak; or
- b. where the property owner has effected repairs, a detailed Statutory Declaration detailing the repair;

Financial assistance sought under the provisions of this policy will only be considered in relation to water bills issued during the current financial year;

Applications will only be considered if received within 60 days from the date of issue of the water account;

Only two applications may be granted per property within a five (5) year period (i.e. five (5) years from the date of approval of the first applications for financial assistance).

### **Specific Exclusions**

Assistance will not be considered for the following:

- Leaks and/or bursts on internal pipework (under floor or within walls) appliances, fixtures or fittings including air conditioners, dish washers, swimming pools, hot water systems, toilet cisterns, valves, internal and external taps;
- Situations where the leak is visible;
- Plumbing that is not compliant with government regulations;
- Vacant land.

### **Extent of Assistance**

If the application for the financial assistance is approved the ratepayer will pay for the full water charge of their annual water allocation plus \$200 and 25% of the remaining excess water charge.

For example:

A ratepayer has an excess water charge of \$1,000. The ratepayer pays the first \$200 of the excess water charge plus 25% of the remaining \$800. The ratepayer would pay \$400 of the excess water charge and Council would waive the remaining \$600.

## **Definitions**

<b>TERM</b>	<b>DEFINITION</b>
<b>Concealed Leaks</b>	Water escaping from pipework on the ratepayer's side of the water meter in a location that is not readily visible or apparent.
<b>Average Water Consumption</b>	Average of three equivalent billing periods i.e. the same period on previous years and when there has been no major excess water use detected. Where no prior billing history is available the average Carpentaria Shire residential consumption will be used.
<b>Excess Water</b>	The water used over and above the annual water entitlement.





Adopted by Council 16 June 2022 by Resolution **0621/013**.



**Mark Crawley**  
**Chief Executive Officer**

## **BUSINESS PAPERS**

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### **3.13 2022/2023 FAULTY WATER METER POLICY**

<b>Attachments:</b>	3.13.1. Faulty Water Meter Policy <a href="#">↓</a>
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	9 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### **Executive Summary:**

The Faulty Water Meter Policy is presented to Council for Adoption.

#### **RECOMMENDATION:**

That pursuant to section 122 of the Local Government Regulation 2012, Council resolves to adopt 2022/2023 Faulty Water Meter Policy.

#### **Background:**

Council may adopt a policy pertaining to any granting of concessions for rates and charges levied during the financial year.

The purpose of this policy is to establish guidelines and processes to ensure consistency in the assessment of written requests to review water consumption charges due to a possible faulty water meter or inaccurate reading.

This Policy has been reviewed by the Manager for Water and Wastewater and no significant changes have been made.

#### **Consultation (Internal/External):**

- Mayor and Councillors
- Chief Executive Officer
- Relevant Managers and Staff

#### **Legal Implications:**

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

#### **Financial and Resource Implications:**

- Within budget.
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## **BUSINESS PAPERS**

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**Risk Management Implications:**

- Risks are within normal operational parameters.



# Faulty Water Meter Policy

## Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	16/6/2022
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	1/7/2022
<b>Policy Version Number</b>	3
<b>Policy Owner</b>	Director of Corporate Services
<b>Contact Officer</b>	Manager Finance and Administration
<b>Review Date</b>	30/6/2023

## Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> <li>Water Supply (Safety and Reliability) Act 2008</li> <li>Water Act 2000</li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>Revenue Statement</li> <li>Concealed Water Leak Policy</li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li></li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>Corporate Plan 2021 - 2025</li> </ul>

## Version History:

Version	Adopted	Comment	eDRMS #
1	15/7/2020	Council Resolution SM0720/016	POL_E_C SF_002
2	30/6/2021	Council Resolution SM0621/014	
3	16/6/2022	<b>Council Resolution SM</b>	



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## Intent

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The purpose of this policy is to establish guidelines & processes to ensure consistency in the assessment of written requests to review water consumption charges due to a possible faulty water meter or inaccurate reading.

## Scope

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The scope of this policy shall apply to all properties within the local government area connected to Council's water reticulation system via an approved water meter.

## Repeal

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This policy repeals all previous versions of policies relating to faulty meters.

## Policy

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This policy shall only apply to water meters on properties connected to Council's water reticulation system.

Council is responsible for the provision of an accurate water meter to the property and all infrastructure up to and including the water meter unless documented otherwise.

The property owner is responsible for water consumed at the property and all infrastructure on the property side of the water meter, including the payment for water loss through leaks.

A Water Meter Test Application Form must be submitted to Council together with the prescribed fee before a water meter test will be performed as set out below.

The water meter testing fee will be refunded if the water meter is found to be faulty or an inaccurate reading was taken.

Council will take the appropriate steps to repair or replace faulty water meters.

## Operations

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### Testing of Water Meters

- A property owner may request that Council test a water meter
- The request must be made on the approved form and be accompanied by the prescribed fee; and
- Council may at any time test a water meter.

### Water Meter not registering accurately >+5%

- Where a request is made in respect of testing of water meters, Council must determine whether the water meter is registering accurately.
- Where Council determines that the water meter is registering >+5% then the water meter is not registering accurately, and Council shall:



- refund the prescribed fee;
- refund/ write off excess water consumption charges;
- Carry out any necessary actions to ensure the water meter is registering accurately before reinstalling the meter; or
- Install a replacement water meter which is registering accurately.

#### **Water Meter not registering accurately <-5%**

- Where a request is made in respect of testing of water meters, Council must determine whether the water meter is registering accurately.
- Where Council determines that the water meter is registering <-5% then the water meter is not registering accurately, and Council shall:
  - Carry out any necessary actions to ensure the water meter is registering accurately in accordance with the prescribed standard before reinstalling the meter; or
  - Install a replacement water meter which is registering accurately.
- The prescribed fee shall not be refunded; and
- The property owner shall be fully responsible for water consumption charges.

#### **Charges when Water Meter is not registering accurately**

- If any water meter in use ceases to register or is determined by Council to be not registering accurately, Council may: -
  - Estimate the period during which such water meter was not in working order;
  - Calculate the deemed water consumption, using all reasonable information available to Council; and
  - Refund the prescribed fee.
- The process for calculating the actual charge for water consumption is to calculate the average water consumption from the previous three (3) water meter consumption readings taken for the property meter. This then becomes the calculated water consumption payment required.

#### **Water Meter is registering correctly <+-5%**

- Where Council determines that the water meter is registering correctly:
  - the prescribed fee shall not be refunded; and
  - the property owner shall be fully responsible for water consumption charges.

#### **Replacement of Water Meters**

Should any person refuse to allow or delay in allowing any water meter in their premises to be repaired and/or tested, Council may replace the water meter on that premises with another water meter which is registering accurately.



Adopted by Council 16 June 2022 by Resolution **0621/014**.

A handwritten signature in black ink, which appears to read 'Mark Crawley', is positioned above the printed name.

**Mark Crawley**  
**Chief Executive Officer**



## **BUSINESS PAPERS**

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### **3.14 2022/2023 FINANCIAL HARDSHIP POLICY**

<b>Attachments:</b>	3.14.1. Financial Hardship Policy <a href="#">↓</a>
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	9 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### **Executive Summary:**

The purpose of this report is to present the Financial Hardship Policy to Council for adoption.

#### **OFFICERS RECOMMENDATION:**

That pursuant to sections 120(1)(c) and 122 of the *Local Government Regulation 2012*, Council resolve to adopt the 2022/2023 Financial Hardship Policy.

#### **Background:**

A local government may grant a ratepayer a concession for rates or charges as per sections 120(1)(c) of the *Local Government Regulation 2012*, where the local government is satisfied that the payment of rates or charges will cause hardship to the landowner.

Financial hardship exists when ratepayers are unable to meet basic requirements, including food, clothing, medicine, accommodation, and children's education. This hardship may occur because of illness, long-term unemployment, or death of a partner.

Where a ratepayer can show that the payment of the full amount of rates and charges owed in the time required would entail "serious hardship" because of a loss the ratepayer has suffered, Council seeks to provide a framework for assistance deemed appropriate to the circumstances experienced. This policy detailed the available assistance provided by council to eligible applicant.

Section 120 of the *Local Government Regulation 2012* allows Council to only grant a concession on land that is owned or occupied by a stated ratepayer or class of ratepayer.

Council may grant the concession only by a resolution granting the concession to a stated ratepayer or class of ratepayer.

The Financial Hardship Policy will provide guidance to staff to ensure consistency in the treatment of ratepayers with outstanding accounts with Council. The policy applies to all ratepayers with overdue rates and charges levied by Council who are experiencing genuine financial hardship.

#### **Consultation (Internal/External):**

- Mayor and Councillors
  - Chief Executive Officer
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## **BUSINESS PAPERS**

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- Relevant Managers and staff

**Legal Implications:**

- *Local Government Regulation 2012*

**Financial and Resource Implications:**

- As provided in the report.

**Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.



# Financial Hardship Policy

## Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	16 June 2022
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	1 July 2022
<b>Policy Version Number</b>	2
<b>Policy Owner</b>	Director of Corporate Services
<b>Contact Officer</b>	Manager Finance and Administration
<b>Review Date</b>	30 June 2023

## Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local government Regulation 2012</li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>Revenue Statement</li> <li>Revenue Policy</li> <li>Debt Recovery Policy</li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>Application to Pay by Arrangement Form</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>Corporate Plan 2021 - 2025</li> </ul>

## Version History:

Version	Adopted	Comment	eDRMS #
1.0.0	30/6/2021	Council Resolution No. SM0621/015	
2.0.0	30/6/2022	Council Resolution No. SM	



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## **Intent**

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To detail the manner in which Council will provide relief to ratepayers who are unable to pay their rates and charges due to genuine financial difficulties or hardship.

## **Scope**

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The policy applies to all ratepayers with overdue rates and charges levied by Council who are experiencing genuine financial hardship.

## **Policy Statement**

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### **Background**

Under section 120(1)(c) of the Regulation, Council may grant a concession if it is satisfied that “the payment of rates or charges will cause hardship to the landowner”. Council has determined it will grant such a concession for rates relief as set out in this policy.

Where a ratepayer can show that the payment of the full amount of rates and charges owed in the time required would entail “serious hardship” because of a loss the ratepayer has suffered, Council seeks to provide a framework for assistance deemed appropriate to the circumstances experienced.

Financial hardship exists when ratepayers are unable to meet basic requirements, including food, clothing, medicine, accommodation, and children’s education. This hardship may occur because of illness, long-term unemployment, or death of a partner.

Rates relief provided under this policy does not forgo Council’s normal debt recovery action, including Council’s ability to sell land for arrears of rates.

### **Payment Arrangements**

On application, and pursuant to section 121(b) and 122 of the Regulation, Council may provide alternative short term, or long-term payment arrangements for outstanding rates and charges.

Ratepayers will be advised of an approved, amended or cancelled payment arrangement in writing, and are responsible for ensuring that Council are advised of any changes to their contact details and postal address.

Where a ratepayer defaults on a payment arrangement and fails to contact Council to advise of their circumstances, the arrangement may be cancelled, and debt recovery may commence pursuant to section 134 of the Regulation.

### **Short Term Payment Arrangements**

Short term payment arrangements may be entered into where Council agrees to allow the ratepayer to pay the rates and charges in arrears before the next rates notice is issued. No recovery action will be undertaken whilst this arrangement is in place and payments are up to date.



At the end of the agreed term, any amount that remains outstanding will be carried over to the subsequent rating period as overdue rates and charges are outlined on the rate notice.

Approved short term payment arrangements are for a finite period and ratepayers are required to reapply for separate payment arrangements for each rating period as required.

Interest would continue to accrue on overdue rates and charges at the rate specified in the Revenue Statement for the relevant financial year.

### **Long Term Payment Arrangements**

Financial circumstances may differ between ratepayers, so an alternative long-term payment arrangement is available where ratepayers cannot meet the financial requirements of a short term payment arrangement.

A long term payment arrangement will include all projected rates and charges payable within the agreed period up to two years.

Interest would continue to accrue on overdue rates and charges at the rate specified in the Revenue Statement for the relevant financial year.

### **Principle Place of Residence**

Where the property is the ratepayer's principle place of residence, additional concessions may be provided where:

- no commercial benefit is derived from the property.
- the property owner:
  - has suffered a recent adverse incident leaving them unable to meet these basic needs; or
  - is experiencing serious hardship where the payment of the rates and charges would leave the ratepayer unable to meet reasonable needs for food, clothing, medicine, accommodation, education for children and other basic requirements.

Additional assistance that can be recommended:

- The ratepayer may be eligible for a reduction of interest on rates and charges
- Payment terms outside the scope of the short term and long term payment arrangements

### **Pensioners and Self-funded Retirees**

Pensioners and self-funded retirees may be eligible for additional concessions where they are:

- endeavouring to meet their rate account by regular instalments; or
- part owner of the property they reside in and because of extreme hardship are unable to pay rates and/or do not qualify for full pensioner remission; or
- in serious financial hardship.

Additional assistance that can be recommended:

- The ratepayer may be eligible for a reduction of interest on rates and charges
- Payment terms outside the scope of the short term and long term payment arrangements
- Deferral of payment of the rates and charges for the lifetime of a pensioner and self-funded retiree experiencing hardship under Section 125 of the Regulation with the rates and charges to remain a charge on the land.



### **Natural Disaster or Drought Relief**

Pursuant to section 119 and 120 (1) (c) of the Regulation Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a ratepayer whose financial position has been adversely impacted by natural disaster or drought and where payment of the rates and charges would cause hardship to the ratepayer.

The Department of Primary Industries shall be the determining body for the process of declaration of a drought.

Additional assistance that can be recommended:

- Payment terms outside the scope of the short term and long term payment arrangements

However, under this arrangement Interest charges would continue to accrue on outstanding rates.

### **Lodging a Request for Relief**

Requests for Rates Relief must be on the prescribed form, available from the Council website, [www.carpentaria.qld.gov.au](http://www.carpentaria.qld.gov.au), and will involve a full financial assessment undertaken by Council. For ratepayers who have difficulty accessing the website, the relevant documents can be posted or provided by e-mail. E-mail Council's Rates Officer at [rates@carpentaria.qld.gov.au](mailto:rates@carpentaria.qld.gov.au)

### **Process for Application**

The process for assessing applications will remain simple and accessible as possible in recognition that at the very least, the ratepayers are experiencing financial difficulties. All applications are assessed confidentially and on merit.

- 1) Eligible ratepayers are requested to complete and lodge application on the prescribed form.
- 2) Register of Application – Application form including attachments as to financial position under a Statutory Declaration and certified copies in Council's Records System.
- 3) Cross check of application data.
- 4) Preparation of a briefing report to Council.
- 5) Council pass a resolution to decide the outcome of the application.
- 6) Advice of the decision provided to the applicant.

### **Assessment of Request for Relief**

Assessment by the Council is to consider applications for rates and charges relief to deter the most appropriate form of assistance to be provided to a Property Owner.

It may take up to 2 months for applications to be assessed, depending on when they are submitted to Council.

### **Financial Counselling Services**

Commonwealth Financial Counselling services are delivered to help people in personal financial difficulty to address their financial problems, managing the debt and make informed choices about their money in the future. The following link may provide more information <https://www.dss.gov.au/our-responsibilities/communities-and-vulnerable-people/programs-services/commonwealth-financial-counselling-cfc>



These services are voluntary, free and confidential, and can be accessed through:

- face-to-face meetings; or
- the National Debt Helpline on **1800 007 007** (calls from public phones/mobile phones may be timed and charged at a higher rate).
- or visit [www.ndh.org.au](http://www.ndh.org.au)

## Responsibilities

RESPONSIBLE OFFICER	RESPONSIBILITY
<b>Council</b>	Consider applications under this policy in accordance with the policy position determined by Council.
<b>Manager Finance and Administration</b>	Review of the policy on an annual basis and making recommendations to Council on the contents of the policy.
<b>Rates</b>	Assessment of application and provision of assistance to rate payers, primary point of contact. Development of Council report for consideration to determine applications and make recommendations to Council.

## Definitions

TERM	DEFINITION
<b>Council</b>	shall mean the Mayor and Councillors of Carpentaria Shire Council.
<b>Chronic Illness</b>	shall mean an illness that is permanent or lasts longer than three (3) months.
<b>The Act</b>	Shall mean the <i>Local Government Act 2009</i>
<b>The Regulation</b>	Shall mean the <i>Local Government Regulation 2012</i>
<b>Death of a Partner</b>	shall mean the unexpected expenses (funeral costs) and reduction or loss of family income because of the death of a member of a couple (married, registered relationship or de facto relationship).
<b>DHS</b>	shall mean the Department of Human Services
<b>Financial Hardship</b>	Factors contributing to financial hardship generally include: Family tragedy; financial misfortune; serious illness; medical conditions or disability affecting earning capacity; impacts of natural disaster or pandemic; and other serious or difficult circumstances beyond the ratepayer's control. It means an inability to fulfill a financial obligation, not an unwillingness to do so.
<b>Long Term Unemployment</b>	shall mean a ratepayer who has received income support payment continuously for 26 weeks.





TERM	DEFINITION
<b>Pensioner</b>	shall mean an elderly, invalid, disabled, or disadvantaged citizen, who is: (a) An eligible holder of a Queensland 'Pensioner Concession Card' issued by Centrelink, on behalf of the Department of Human Services, or the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card – For All Conditions (Gold Card)' issued by the Department of Veterans' Affairs; and (b) The owner (either solely or jointly) or life tenant/s of a property which is his/her principal place of residence; and (c) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined which are levied in respect of the said property by the Local Authority in whose area the property is situated.
<b>Property Owner</b>	shall mean the 'owner of the land' as defined under the <i>Local Government Act 2009</i> .
<b>Regulation</b>	shall mean the <i>Local Government Regulation 2012</i>
<b>Residential Property</b>	shall mean property that has as its primary use 'use for residential purposes'.

Adopted by Council 16 June 2022 by Resolution **Number 0621/015**

**Mark Crawley**  
Chief Executive Officer

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### **3.15 2022/2023 DEBT RECOVERY POLICY**

<b>Attachments:</b>	3.15.1. Debt Recovery Policy <a href="#">↓</a>
<b>Author:</b>	Julianne Meier - Director Corporate Services
<b>Date:</b>	13 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### **Executive Summary:**

The purpose of this report is to present the Debt Recovery Policy to Council for adoption.

#### **OFFICERS RECOMMENDATION:**

That Council adopt the 2022/2023 Debt Recovery Policy.

#### **Background:**

In Council operations there will always be instances of ratepayers or debtors not paying monies that are legitimately due and owed to the organisation. This can be for a variety of reasons, however, in the essence of prudent financial management, Council has the responsibility to establish a fair and equitable debt recovery function.

This Debt Recovery Policy has been developed to ensure all persons are treated consistently and to establish high-level guidelines that will enable staff to empathically follow up on late payments. In all instances, legal action to recover outstanding debts will be used as a last resort.

The Financial Hardship Policy will provide guidance to staff to ensure consistency in the treatment of ratepayers with outstanding accounts with Council. The policy applies to all ratepayers with overdue rates and charges levied by Council who are experiencing genuine financial hardship.

#### **Consultation (Internal/External):**

- Mayor and Councillors
- Mark Crawley - Chief Executive Officer
- Relevant Officers

#### **Legal Implications:**

- *Local Government Regulation 2012*

#### **Financial and Resource Implications:**

- As provided in the report.
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## **BUSINESS PAPERS**

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### **Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.



# Debt Recovery Policy

## Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	16 June 2022
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	1 July 2022
<b>Policy Version Number</b>	3.0.0
<b>Policy Owner</b>	Director of Corporate Services
<b>Contact Officer</b>	Manager Finance and Administration
<b>Review Date</b>	30 June 2023

## Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>• <i>Local Government Act 2009</i></li> <li>• <i>Local Government Regulation 2012</i></li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>• Revenue Statement</li> <li>• Revenue Policy</li> <li>• Financial Hardship Policy</li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>• Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>• Application to Pay by Arrangement Form</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>• Corporate Plan 2021-2025</li> </ul>

## Version History:

Version	Adopted	Comment	eDRMS #
1.0.0	21/03/2018	Council Resolution 0318/038	POL_E_C SF_005
2.0.0	30/06/2021	Council Resolution SM0621/016	
3.0.0	16/06/2022	Council Resolution SM	



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## **Intent**

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To guide the administration process to be used in the collection of overdue rates, charges and debts.

When pursuing the collection of overdue rates or charges Council will have due concern for any financial hardship faced by ratepayers and will allow appropriate time to pay overdue rates where financial difficulty is identified.

## **Scope**

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This policy applies to outstanding rates and charges, sundry debtor accounts and other monies, due to Council.

## **Policy Statement**

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### **Safeguarding Council's and Community's Interests**

The Chief Executive Officer or delegate may direct that recovery action for any debt be conducted in a way that differs from the processes set out in this Policy when that is considered to be in the Council's or the community's interest.

Nothing in this policy binds the Council to precisely follow any process set out in this policy, and a failure to follow any process does not change or relieve a debtor's obligation to pay a debt when due.

### **Principles**

The Policy is guided by the following principles:

- Debt Recovery – Council aims to ensure effective control over debts owed to Council, including overdue rates, charges and interest and to establish debt management procedures for the efficient collection of receivables and the recovery of outstanding debts, including deferment and alternative payment arrangements.
- Transparency – by making clear the obligations of ratepayers and other debtors, and the processes used by Council in assisting them to meet their financial obligations.
- Simplicity – making the processes used to recover overdue rates, charges and other debts clear, simple to administer and cost effective.
- Capacity to pay – in determining appropriate arrangements for ratepayers.
- Equity – by treating all ratepayers in similar circumstances in the same way.

### **Rates and Charges**

#### **Initial Recovery Action**

Where rates and/or charges become overdue, Council will take the following recovery action:

- Fourteen to twenty-eight (14 to 28) days after the due date of the rates and charges, property owners will be issued with a Final Reminder Notice with fourteen (14) days to respond.



- Should the ratepayer not make full payment or obtain Council approval for an acceptable alternative and the overdue amount is in excess of \$500, the property may be referred to Council's debt collection agency with no further notice to the ratepayer.

Where overdue rates and/or charges have been referred to Council's debt collection agency, an initial letter of demand will be issued, direct contact attempted to be undertaken, and other debt collection activities taken in order to secure payment of the debt. At this stage it will still be possible for ratepayers to enter into a payment arrangement which may be approved on a case-by-case basis at Council's sole discretion.

Once the files are sent to Council's collection agency, all contact and payment arrangements made are to be dealt with by Council's collection agency.

<b>Indicative Collection Timeline (for Guidance only)</b>	
<u>Pre-Legal Process</u>	
Day 0	Issue of Rate Notice – Debt becomes payable
Day 30	End of discount period – Debt becomes due
Day 31	Debt becomes overdue
Day 45	Issue of Reminder Notice by Council
Day 59	Reminder period closes
Day 66	Account referred to Debt Collection Agency
Day 70	Issue of Demand Letter by Debt Collection Agency
Day 78	Account referred to collection Solicitors Debt Collection Agency to phone Debtor (if phone number recorded)
Day 82	Issue of Final Demand Letter by collection solicitors
Day 90	Account referred to Council for claim authorisation
Day 94	Claim authorisation confirmed by delegated Council officer
<u>Legal Proceedings</u>	
Day 95	Lodgement of Magistrates Court Claim
Day 96	Service of claim documents by bailiff
Day 124	End of timeframe for debtor to pay debt or defend claim
Day 125	Debtor becomes liable to have judgment entered against them

**Payment Arrangements**

In accordance with section 125 of the Regulation, Council may allow landowners who are unable to pay their rates by the due date to enter into a payment arrangement to make periodic payments in arrears.

Depending on the ratepayers circumstances, the general rule for a payment arrangement is the ratepayer must be able to maintain the current rates plus arrears on overdue rates, which will include interest charged on rate outstanding rates.

In other words, to be approved, a payment arrangement must allow for the full balance overdue to be paid within the approved payment arrangement period, either by weekly / fortnightly / monthly remittances. Exceptions or extensions may be approved at the discretion of Director of Corporate Services.

Where a payment arrangement meets the criteria set by Council and is approved, written acceptance will be provided to the ratepayer(s).



Payment arrangements will be reviewed on a regular basis to confirm compliance. Failure to meet the agreed payments or any amended amount may result in the cancellation of the payment arrangement and referral to the debt collection agency for commencement of recovery action.

A payment arrangement may be reinstated when the arrears are brought up to date within seven (7) days. A payment arrangement may be renegotiated where the ratepayer(s) have demonstrated substantial compliance with the original plan.

### **Financial Hardship**

Ratepayers may apply for rate relief based on hardship supported by relevant documentation as outlined in the Financial Hardship Policy.

### **Legal Action**

Legal action is seen as a last resort to enforce debt collection. However, such action will be taken following previously mentioned initial recovery processes. All recoverable costs, as part of all debt recovery processes, will be passed on to the ratepayer.

Where the probability of successful recovery of an outstanding debt is low, particularly in relation to debts where past legal action has not resulted in repayment of the outstanding debts, Council may elect not to proceed with further legal action and consider alternate collection action and strategies.

### **Claim and Statement of Claim**

If no returned mail is received by Council or its debt collection agents, it will be assumed that the correspondence has been received. Legal action will be commenced if the account remains unpaid or an approved payment schedule is not made with the collection agency.

Ratepayers with an individual or combined balance over \$1,000 will be subject to the issue of a Claim and Statement of Claim in the appropriate court. At this stage, the debtor will incur legal costs that are recoverable with the debt.

### **Judgment**

Prior to seeking judgment of an overdue amount, a letter will be sent to the debtor advising that this may be the next step and of the potential impact on their credit history. Where a telephone number is recorded, the Debt Recovery Agency MUST attempt to contact the debtor by telephone.

For debts where substantial payment has been received and / or where the balance remaining outstanding is the legal fees only, an attempt will be made by our debt collection agents to contact the debtor by telephone.

If, within twenty-eight (28) clear days after service of claim, the ratepayer has not paid the debt and costs, the Chief Executive Officer may approve judgment to be obtained for the debt.

Once filed with the court and approved, judgment may affect the debtor's credit history file for a period of five (5) years.

### **Further Collection Action that may be Considered**

Council may initiate other collection action in order to recover outstanding debts such as:

- Oral examination to determine income/assets
- Bankruptcy if the judgment obtained is over \$5,000
- Sale of land in accordance with the Regulation
- Full wind up on companies issued with Statutory Demand





- Any other process as recommended by the debt collection agency to successfully recover the debt

### **Direct Statutory Demand and Wind Up Action**

At the discretion of the Chief Executive Officer or other delegated officer, companies with a combined overdue balance of more than \$10,000 may be subject to the issue of a Statutory Demand, without proceeding to claim and judgment, in the appropriate court.

If, within twenty-one (21) clear days after service of the Statutory Demand, the ratepayer has not paid the debt and costs, the Chief Executive Officer may approve wind up action to be commenced to recover the debt.

### **Sale of Land for Arrears of Rates and Charges**

Where rates on a property remain overdue for the times referred to below, no payment arrangements exist, and other collection action has failed to recover the amount, Council will commence proceedings to sell the property subject to and by virtue of its powers under Division 3 Part 12 Chapter 4, section 140 of the Regulation.

This division applies if some or all of the rates have been overdue for at least:

- generally - 3 years; or
- if the rates or charges were levied on vacant land or land used only for commercial purposes, and the local government has obtained judgment for the overdue rates and charges – 1 year; or
- if the rates or charges were levied on a mining claim – 3 months.

Periodically a review will be undertaken to select properties that have rates and charges remaining unpaid for at least the periods referred to above. A report shall be presented to Council to request a resolution to proceed to the Sale of Land process for the selected properties.

As soon as practicable after the resolution, a Notice of Intention to Sell detailing arrears, land and terms of the resolution must be issued to all parties who have an interest in the land.

### **Sundry Debtors**

Statements are issued the first working day of the start of the month.

A reminder letter will be issued to the debtor 14 days after the issue of the statement at the end of the month. This reminder letter requires payment to be made within fourteen (14) days.

A Letter of Demand may be issued 30 days after the first statement issued. This letter requires payment to be made with seven (7) days.

Where payment is not received, the account may be referred to the nominated debt collection agency to initiate recovery action.

### **Initial Recovery Action**

As soon as practicable, following the expiration of the due date of the Letter of Demand, any Sundry Debtor who:

- has a balance over \$500; or
- has not entered into an approved payment arrangement; or
- does not have their account on hold; or
- has defaulted on their agreed payment arrangement



may be forwarded to Council's debt collection agency. Debt recovery action shall include an initial seven (7) day letter of demand, telephone contact where possible, followed by a final seven (7) day solicitor's demand letter. The letters issued will explain the possible financial impact if Council proceeds to legal action, including an estimate of legal costs.

### **Legal Action**

Legal action is seen as a last resort to enforce collection and will be undertaken if the debtor fails to respond to the contact made by Council or its representatives, following the issue of the previously mentioned correspondence.

The decision as to whether the amount outstanding warrants the use of further legal action for recovery and the appropriate level of legal action to be taken, rests with the Director of Corporate Services.

### **Payment Arrangements**

Council may approve an arrangement with an individual debtor, and all payment arrangements will be confirmed in writing. Failure to meet the agreed payments may result in the cancellation of the payment plan and referral to Councils' debt collection agent.

### **Bad Debts / Write Offs**

Where it is determined, to the satisfaction of the Director of Corporate Services that a debt is irrecoverable or uneconomical to recover, the debt may be written off. Any debts will be written off in accordance with the delegated authority.

### **Sundry Debts**

A debt that meets any two of the following criteria:

- All reasonable collection action has been taken and was unsuccessful
- No possibility for collection exists now or in the future
- The debtor cannot be readily located or served Court documentation
- Legal proceedings that are statute barred or the debt is legally unenforceable
- The debtor is an inoperative corporation and without assets; or
- The Debtor is a natural person who is an undischarged bankrupt.

### **Rates and Charges**

Where the property description of the land no longer exists and meets any two of the following criteria:

- All reasonable collection action has been taken and was unsuccessful
- No possibility for collection exists now or in the future
- The debtor cannot be readily located or served Court documentation
- Legal proceedings that are statute barred or the debt is legally unenforceable
- The debtor is an inoperative corporation and without assets; or
- The debtor is a natural person who is an undischarged bankrupt.

### **Delegation of Authority**

The following delegations are only to be used when administration adjustments and/or corrections are to be made for rates and charges, interest, lost discount and legal costs or other accounts receivable per customer as a bad debt.

- Council Resolution required for amounts over \$1000
- Chief Executive Officer amounts of up to \$1000



- Director Corporate Services amounts of up to \$250
- Manager Finance and Administration amounts of up to \$100
- Rates Officer \$10

## Responsibilities

Rates Officer to process Small Debt Write Offs for amounts up to and including \$10 monthly and include report in the monthly End of Month Reporting documentation.

Rates Officer to a register of write offs as detailed in 'Delegation of Authority'

Rates Officer to maintain contact and liaise regularly with Debt Collection Agency files have been referred.

## Repeal

This policy repeals all previous versions of policies relating to Rates and Charges Debt Recovery and the Sundry Debt Recovery Policy.

## Definitions

TERM	DEFINITION
<b>Council</b>	Mayor and Councillors of Carpentaria Shire Council
<b>Debtor</b>	Any person or other legal entity, including a ratepayer, who owes money to Council
<b>Debt Collection Agency</b>	Third party providing debt collection services for Council
<b>The Act</b>	<i>Local Government Act 2009</i>
<b>The Regulation</b>	<i>Local Government Regulation 2012</i>

Adopted by Council 16 June 2022 by Resolution **0621/016**.

**Mark Crawley**  
**Chief Executive Officer**

## BUSINESS PAPERS

### 3.16 2022/2023 STATEMENT OF ESTIMATED FINANCIAL POSITION

**Attachments:**

- 3.16.1. Estimated Comprehensive Income 30 June 2022 [↓](#)
- 3.16.2. Estimated Financial Position 30 June 2022 [↓](#)
- 3.16.3. Estimated Cashflow Statement 30 June 2022 [↓](#)
- 3.16.4. Estimated Changes in Equity 30 June 2022 [↓](#)

**Author:** Julianne Meier - Director Corporate Services

**Date:** 8 June 2022

**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

#### Executive Summary:

This report presents the 2022/2023 Statement of Estimated Financial Position for noting.

#### RECOMMENDATION:

Pursuant to section 205 of the *Local Government Regulation 2012*, the statement of the financial operations and financial position of the Council in respect of the 2022/2023 financial year be received and its contents noted.

#### Background:

In accordance with the *Local Government Regulation 2012*, the Statement of estimated financial position must be presented to Council:

1. The Chief Executive Officer must present the local government's annual budget meeting with a statement of estimated financial position.
2. A statement of estimated financial position is a document stating the financial operations, and financial position, of the local government for the previous financial year.

During the financial year, Council receives monthly financial statements which presents the progress of Council operations to its annual budget. This statement of estimated financial position report provides a forecast on actuals against budget and the anticipated financial results for the current financial year.

Council has undertaken a review on the current operating income and expenditures and the table below presents the estimated net operating result from original budget to the forecasted position at the end of the financial year.

	Original Budget	Forecast Budget
Total Operating Revenues	66,418,831	58,614,000
Total Operating Expenditures	71,660,312	63,224,000

## **BUSINESS PAPERS**

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<b>Net Operating Deficit</b>	<b>(5,241,481)</b>	<b>(4,610,000)</b>
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This estimate does not include adjustments for Landfill provisions and Revenue provisions.

**Consultation (Internal/External):**

- Mayor and Councillors
- Mark Crawley - Chief Executive Officer
- Directors
- Managers

**Legal Implications:**

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

**Financial and Resource Implications:**

- As per the report.

**Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*

## Carpentaria Shire Council Estimated Comprehensive Income Statement for the period 30 June 2022

	Budget 2021-2022	Forecast 2021-2022
<b>Income</b>		
<b>Revenue</b>		
<b>Operating revenue</b>		
Net rates, levies and charges	8,183	8,129
Fees and charges	539	1,553
Rental income	581	554
Interest received	200	200
Sales revenue	10,409	12,387
Other income	20	391
Grants, subsidies, contributions and donations	46,487	35,400
<b>Total operating revenue</b>	66,419	58,614
<b>Capital revenue</b>		
Grants, subsidies, contributions and donations	11,144	9,408
<b>Total revenue</b>	77,563	68,022
<b>Capital income</b>		
Total Capital Income	-	229
<b>Total income</b>	77,563	68,251
<b>Expenses</b>		
<b>Operating expenses</b>		
Employee benefits	10,853	9,415
Materials and services	50,491	44,099
Finance costs	370	392
Depreciation and amortisation	9,946	9,144
Other expenses	-	173
<b>Total operating expenses</b>	71,660	63,224
<b>Capital expenses</b>		
Total Capital expenses	-	-
<b>Total expenses</b>	71,660	63,224
<b>Net result</b>	5,902	5,027
<b>Tax equivalents</b>		
Net result before tax equivalents	5,902	5,027
Tax equivalents payable	-	-
<b>Net result after tax equivalents</b>	5,902	5,027
<b>Other comprehensive income</b>		
<b>Items that will not be reclassified to net result</b>		
Increase (decrease) in asset revaluation surplus	-	-
<b>Total other comprehensive income for the year</b>	-	-
<b>Total comprehensive income for the year</b>	5,902	5,027
<b>Operating result</b>		
Operating revenue	66,419	58,614
Operating expenses	71,660	63,224
Operating result	(5,241)	(4,610)

## Carpentaria Shire Council Estimated Financial Position as of 30 June 2022

	Budget 2021-2022	Forecast 2021-2022
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	36,767	36,300
Trade and other receivables	4,758	4,758
Inventories	1,143	1,143
Contract Assets	6,037	6,037
Other current assets	718	718
<b>Total current assets</b>	<b>49,423</b>	<b>48,956</b>
<b>Non-current assets</b>		
Trade and other receivables	91	91
Property, plant & equipment	270,915	270,915
Right of use assets	143	143
<b>Total non-current assets</b>	<b>271,149</b>	<b>271,149</b>
<b>Total assets</b>	<b>320,572</b>	<b>320,105</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade and other payables	7,760	7,760
Contract Liabililites	14,162	14,162
Borrowings	580	-
Other current liabilities	100	100
<b>Total current liabilities</b>	<b>23,704</b>	<b>23,124</b>
<b>Non-current liabilities</b>		
Contract Liabililites	-	-
Borrowings	7,011	6,749
Provisions	1,434	1,434
Other non-current liabilities	100	100
<b>Total non-current liabilities</b>	<b>8,545</b>	<b>8,283</b>
<b>Total liabilities</b>	<b>32,249</b>	<b>31,407</b>
<b>Net community assets</b>	<b>288,323</b>	<b>288,698</b>
<b>Community equity</b>		
Asset revaluation surplus	171,680	171,680
Retained surplus	116,643	117,018
<b>Total community equity</b>	<b>288,323</b>	<b>288,698</b>

## Carpentaria Shire Council Estimated Cashflow Statement as of 30 June 2022

	Budget 2021-2022	Forecast 2021-2022
<b>Cash flows from operating activities</b>		
Receipts from customers	32,503	18,074
Payments to suppliers and employees	(70,118)	(53,688)
Interest received	211	200
Rental income	563	554
Non-capital grants and contributions	55,986	35,400
Borrowing costs	(455)	(392)
<b>Net cash inflow from operating activities</b>	<b>18,690</b>	<b>148</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(7,624)	(9,600)
Grants, subsidies, contributions and donations	5,215	9,408
<b>Net cash inflow from investing activities</b>	<b>(1,330)</b>	<b>(192)</b>
<b>Cash flows from financing activities</b>		
<b>Net cash inflow from financing activities</b>	<b>(535)</b>	<b>(498)</b>
<b>Total cash flows</b>		
<b>Net increase in cash and cash equivalent held</b>	<b>16,825</b>	<b>(542)</b>
<b>Opening cash and cash equivalents</b>	<b>19,942</b>	<b>36,767</b>
<b>Closing cash and cash equivalents</b>	<b>36,767</b>	<b>36,300</b>



## Carpentaria Shire Council Estimated Changes in Equity as of 30 June 2022

Whole of Council active

	Budget 2021-2022	Forecast 2021-2022
<b>Asset revaluation surplus</b>		
Opening balance		
Increase in asset revaluation surplus		
Closing balance	171,680	171,680
<b>Retained surplus</b>		
Opening balance		
Net result		
Closing balance	116,643	117,018
<b>Total</b>		
Opening balance		
Net result		
Increase in asset revaluation surplus		
Closing balance	288,323	288,698

## **BUSINESS PAPERS**

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### **3.17 2022/2023 ADOPTION OF BUDGET**

<b>Attachments:</b>	3.17.1. 3 Year Statement of Comprehensive Income <a href="#">↓</a>
	3.17.2. 3 Year Statement of Financial Position <a href="#">↓</a>
	3.17.3. 3 Year Statement of Cashflows <a href="#">↓</a>
	3.17.4. 3 Year Statement of Changes in Equity <a href="#">↓</a>
	3.17.5. 10 Year Statement of Comprehensive Income <a href="#">↓</a>
	3.17.6. 10 Year Statement of Financial Position <a href="#">↓</a>
	3.17.7. 10 Year Statement of Cashflows <a href="#">↓</a>
	3.17.8. 10 Year Statement of Changes in Equity <a href="#">↓</a>
	3.17.9. 2022-2023 Revenue Statement <a href="#">↓</a>
	3.17.10. 2022-2023 Revenue Policy <a href="#">↓</a>
	3.17.11. Sustainability Ratios <a href="#">↓</a>
	3.17.12. Percentage of Change in Rates Levied <a href="#">↓</a>

**Author:** Julianne Meier - Director Corporate Services

**Date:** 9 June 2022

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**Key Outcome:** A well governed, responsive Council, providing effective leadership and management, and respecting community values

**Key Strategy:** Maintain a focus on integrity, Accountability and Transparency in all that we do

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#### **Executive Summary:**

Council's Annual Budget for 2022/2023 is presented for adoption by Council. The Annual Budget has been developed in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

#### **RECOMMENDATION:**

That:

- a) Pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2022/2023 financial year, incorporating:
  - i. The statements of Financial Position;
  - ii. The statements of Cashflow;
  - iii. The statements of Income and Expenditure;
  - iv. The statements of Changes in Equity;
  - v. The Long-term Financial Forecast;
  - vi. The Revenue Statement;
  - vii. The Revenue Policy (adopted by Council resolution on 20<sup>th</sup> April 2022);
  - viii. The relevant measures of financial sustainability; and
  - ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget;as tabled be adopted.

## **BUSINESS PAPERS**

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### **Background:**

Section 169 of the *Local Government Regulation 2012* stipulates that the budget must be consistent with the following Council documents:

- 5 year Corporate Plan; and
- Annual Operational Plan

Section 170 of the *Local Government Regulation 2012* requires Council to adopt, by resolution, a budget for each financial year.

Pursuant to section 169 of the *Local Government Regulation 2012* the Budget for 2022/2023 includes:

- Financial statements for the financial year for which the budget is prepared and next two financial years; and
- A long term financial forecast, revenue statement and revenue policy; and
- Measures of financial sustainability for the financial year for which the budget is prepared and the next nine financial years; and
- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

Council has prepared the Annual Operational Plan and Budget in accordance with the accounting and reporting procedures required under the Australian Accounting Standards Board (AASB) and in compliance with the *Local Government Act 2009* and *Local Government Regulation 2012*.

In accordance with section 174 of the *Local Government Regulation 2012*, Council has prepared an operational plan for each financial year. And in accordance with sections 169 to 171 of the *Local Government Regulation 2012* prescribes the requirements for the adoption of Council's budget. The information that has been presented complies with the disclosure requirements for the adoption of Council's budget.

### **Financial Statements**

In developing the budget for 2022/2023 Council has been working towards achieving a more sustainable result.

The assumptions for the long-term forecast are:

1. Rates and Charges – the net rates and charges increased overall by 9.7% for 2023 and the 2% for years 2024 to 2032.
2. Income and Expenditures – most income and expenditures were increased by 2%, except in 2024, where 4% has been applied to the forecast years.
3. Water Charging Methodology – Council has conducted a review of rates and service charges and will be progressing to Two Part Tariff from 1 July 2022. The anticipation would be that Council will get a similar amount of Water consumption revenue, but this will be determined by how much water consumption being used.
4. Council will continue progressing the harmonisation of sewerage utility charges to maintain the same charges for Normanton and Karumba.

## **BUSINESS PAPERS**

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5. Grants – Council will continue to apply for grants to assist with provision of services and asset replacement, however considerable thought is applied to grants requiring a contribution from Council.
6. Sales and Recoverable Works – The budget anticipates there will be ongoing TMR contracts to deliver road construction programs. In some years these may be more than in others, however there is no way of forward estimating as Council often receives these works during the year. This type of work is profit generating for Council.
7. Materials and Services - inflation rate of 2% after 2024 was applied to the long term forecast.
8. Budgeting - A significant improvement has been made to the budget development, from last year and monitoring, and monthly financial reporting processes. The Executive Leadership Team (ELT) is also undertaking a fortnightly capital project catch-up to monitor and manage capital and major operational expenditures, and a monthly Budgets Vs Actuals Report to Council. Some of these will have clear, immediate impact on financial performance while others are more undefined but are estimated to have a beneficial effect. This is providing management and Councillors with the tools they need to have effective and sustainable decision making. This is combined with Corporate and Operation Plan amendments to focus on only what the community can afford.

### **Revenue Statement**

The revenue statement includes an explanatory statement outlining and explaining the revenue measures adopted in the budget.

The purpose of the revenue statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy; and
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

The overall rating changes for the average residential property are shown in the table below:

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2022/23 (Residential PPR)	Normanton	Karumba
Median General Rates	\$630	\$808
Median Water	\$1,080	\$1,080
Median Garbage	\$435	\$435
Median Sewerage	\$926	\$1,146
Median Rates and Utilities	\$3,071	\$3,469

Change (Residential PPR)	Normanton	Karumba
Median General Rates	\$24	\$29
Median Water	\$24	\$24
Median Garbage	\$25	\$25
Median Sewerage	\$52	-\$15
Median Rates and Utilities	\$125	\$63

During the development of the budget, Council has been mindful of the current economic climate and challenges faced by commercial business and the flow on effect this has for the community. The table above shows for an average Normanton residential property there would be an overall annual rate and charges increase of \$125, and for a Karumba property the overall annual rate and charges increase would be \$63.

Residential ratepayers will receive a general rate rise of around 4%, although the changes in the valuations may impact some properties more than others.

In 2020/2021, the Sewerage Utility Charges in Karumba were based on a unit Equivalent Tenement basis. In the 2021/2022 financial year the Sewerage Utility Charges for Karumba shall be changed from the unit Equivalent Tenement basis to a per unit basis to harmonise the charging methodology for both Karumba and Normanton townships. This change will be implemented over five years, with the goal to have the same unit charge for both Normanton and Karumba.

The water charging methodology has changed from a water allocation methodology to a user pays structure. Council has determined in 2022/2023 to make and levy water utility charges for treated water supply based on a two-part tariff, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used).

Water utility charges are levied on a user pays, two-part tariff basis consisting of an access charge and a variable consumption (kl) charge.

### Consultation (Internal/External):

- The Executive Leadership Team have consulted with relevant managers and staff in the preparation of the budget. Workshops have been held with Councillors and Executive Leadership Team throughout the budget process.

### Legal Implications:

- Local Government Act 2009
- Local Government Regulation 2012

## **BUSINESS PAPERS**

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### **Financial and Resource Implications:**

- The information presented incorporates both the proposed budget for 2022/2023 and the Ten Year Financial Forecast. The budget details how Council will fund the provision of services, programs and projects.

### **Risk Management Implications:**

- The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*

**Carpentaria Shire Council**  
**Statement of Comprehensive Income**  
 for the year ended 30 June

	Jun-23B	Jun-24F	Jun-25F
<b>Income</b>			
<b>Revenue</b>			
<b>Operating revenue</b>			
Net rates, levies and charges	8,918	9,096	9,278
Fees and charges	547	558	569
Rental income	600	612	624
Interest received	220	332	892
Sales revenue	7,275	7,300	7,325
Other income	-	20	20
Grants, subsidies, contributions and donations	51,478	52,255	53,048
<b>Total operating revenue</b>	<u>69,038</u>	<u>70,173</u>	<u>71,758</u>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	21,622	5,552	5,632
<b>Total revenue</b>	<u>90,660</u>	<u>75,726</u>	<u>77,390</u>
<b>Capital income</b>			
Total Capital Income	-	-	-
<b>Total income</b>	<u>90,660</u>	<u>75,726</u>	<u>77,390</u>
<b>Expenses</b>			
<b>Operating expenses</b>			
Employee benefits	10,106	10,308	10,514
Materials and services	54,766	55,280	55,803
Finance costs	358	332	302
Depreciation and amortisation	9,848	9,773	10,221
Other expenses	108	110	112
<b>Total operating expenses</b>	<u>75,185</u>	<u>75,803</u>	<u>76,953</u>
<b>Capital expenses</b>			
Total Capital expenses	-	-	-
<b>Total expenses</b>	<u>75,185</u>	<u>75,803</u>	<u>76,953</u>
<b>Net result</b>	<u>15,475</u>	<u>(77)</u>	<u>437</u>
<b>Tax equivalents</b>			
Net result before tax equivalents	15,475	(77)	437
Tax equivalents payable	-	-	-
<b>Net result after tax equivalents</b>	<u>15,475</u>	<u>(77)</u>	<u>437</u>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase (decrease) in asset revaluation surplus	-	-	-
Miscellaneous comprehensive income	-	-	-
<b>Total other comprehensive income for the year</b>	<u>-</u>	<u>(77)</u>	<u>437</u>
<b>Total comprehensive income for the year</b>	<u>15,475</u>	<u>(77)</u>	<u>437</u>
<b>Operating result</b>			
Operating revenue	69,038	70,173	71,758
Operating expenses	75,185	75,803	76,953
<b>Operating result</b>	<u>(6,147)</u>	<u>(5,629)</u>	<u>(5,196)</u>

## Carpentaria Shire Council

### Statement of Financial Position

as at 30 June

	Jun-23B	Jun-24F	Jun-25F
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	35,976	36,083	37,032
Trade and other receivables	4,199	4,273	4,370
Inventories	1,143	1,143	1,143
Contract Assets	6,037	6,037	6,037
Other current assets	718	718	718
<b>Total current assets</b>	<b>48,073</b>	<b>48,254</b>	<b>49,300</b>
<b>Non-current assets</b>			
Trade and other receivables	91	91	91
Property, plant & equipment	286,552	286,331	285,802
Right of use assets	65	-	-
<b>Total non-current assets</b>	<b>286,708</b>	<b>286,422</b>	<b>285,893</b>
<b>Total assets</b>	<b>334,781</b>	<b>334,676</b>	<b>335,193</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	2,494	2,515	2,550
Contract Liabilities	14,162	14,162	14,162
Borrowings	562	592	623
Other current liabilities	100	100	100
<b>Total current liabilities</b>	<b>17,318</b>	<b>17,369</b>	<b>17,435</b>
<b>Non-current liabilities</b>			
Contract Liabilities	5,000	5,000	5,000
Borrowings	5,653	5,061	4,438
Provisions	2,536	2,536	2,536
Other non-current liabilities	100	100	100
<b>Total non-current liabilities</b>	<b>13,289</b>	<b>12,697</b>	<b>12,074</b>
<b>Total liabilities</b>	<b>30,607</b>	<b>30,066</b>	<b>29,509</b>
<b>Net community assets</b>	<b>304,174</b>	<b>304,610</b>	<b>305,684</b>
<b>Community equity</b>			
Asset revaluation surplus	171,682	172,194	172,832
Retained surplus	132,493	132,416	132,852
<b>Total community equity</b>	<b>304,174</b>	<b>304,610</b>	<b>305,684</b>



## Carpentaria Shire Council

### Statement of Cash Flows

for the year ended 30 June

	Jun-23B	Jun-24F	Jun-25F
<b>Cash flows from operating activities</b>			
Receipts from customers	16,871	16,956	17,170
Payments to suppliers and employees	(70,296)	(65,728)	(66,447)
Interest received	220	332	892
Rental income	603	612	624
Non-capital grants and contributions	56,903	52,200	52,974
Borrowing costs	(308)	(281)	(250)
<b>Net cash inflow from operating activities</b>	<b>3,993</b>	<b>4,091</b>	<b>4,963</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	(25,405)	(8,974)	(9,054)
Grants, subsidies, contributions and donations	21,622	5,552	5,632
<b>Net cash inflow from investing activities</b>	<b>(3,783)</b>	<b>(3,422)</b>	<b>(3,422)</b>
<b>Cash flows from financing activities</b>			
<b>Net cash inflow from financing activities</b>	<b>(534)</b>	<b>(562)</b>	<b>(592)</b>
<b>Total cash flows</b>			
<b>Net increase in cash and cash equivalent held</b>	<b>(324)</b>	<b>107</b>	<b>949</b>
Opening cash and cash equivalents	36,300	35,976	36,083
<b>Closing cash and cash equivalents</b>	<b>35,976</b>	<b>36,083</b>	<b>37,032</b>

**Carpentaria Shire Council**  
**Statement of Changes in Equity**  
for the year ended 30 June

	Jun-23B	Jun-24F	Jun-25F
<b>Asset revaluation surplus</b>			
Opening balance	171,680	171,682	172,194
Increase in asset revaluation surplus	2	512	638
Closing balance	171,682	172,194	172,832
<b>Retained surplus</b>			
Opening balance	117,018	132,493	132,416
Net result	15,475	(77)	437
Closing balance	132,493	132,416	132,852
<b>Total</b>			
Opening balance	288,698	304,174	304,610
Net result	15,475	(77)	437
Increase in asset revaluation surplus	2	512	638
Closing balance	304,174	304,610	305,684

**QTC Financial Forecast Template—Carpentaria Shire Council**  
**10 Year Statement of Comprehensive Income**  
for the year ended 30 June

	Jun-23B	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
<b>Income</b>										
<b>Revenue</b>										
<b>Operating revenue</b>										
Net rates, levies and charges	8,918	9,096	9,278	9,464	9,653	9,846	10,043	10,244	10,449	10,658
Fees and charges	547	558	569	580	592	604	616	628	641	654
Rental income	600	612	624	637	649	662	676	689	703	717
Interest received	220	332	892	917	945	969	990	1,007	1,025	1,041
Sales revenue	7,275	7,300	7,325	7,351	7,377	7,404	7,431	7,459	7,488	7,517
Profit from investments	-	-	-	-	-	-	-	-	-	-
Other income	-	20	20	21	21	22	22	23	23	23
Grants, subsidies, contributions and donations	51,478	52,255	53,048	53,857	54,682	55,523	56,382	57,257	58,150	59,061
<b>Total operating revenue</b>	<b>69,038</b>	<b>70,173</b>	<b>71,758</b>	<b>72,827</b>	<b>73,920</b>	<b>75,031</b>	<b>76,159</b>	<b>77,307</b>	<b>78,479</b>	<b>79,670</b>
<b>Capital revenue</b>										
Grants, subsidies, contributions and donations	21,622	5,552	5,632	5,714	5,797	5,882	5,969	6,057	6,147	6,239
<b>Total revenue</b>	<b>90,660</b>	<b>75,726</b>	<b>77,390</b>	<b>78,541</b>	<b>79,717</b>	<b>80,913</b>	<b>82,128</b>	<b>83,364</b>	<b>84,626</b>	<b>85,909</b>
<b>Capital income</b>										
Total Capital Income	-	-	-	-	-	-	-	-	-	-
<b>Total income</b>	<b>90,660</b>	<b>75,726</b>	<b>77,390</b>	<b>78,541</b>	<b>79,717</b>	<b>80,913</b>	<b>82,128</b>	<b>83,364</b>	<b>84,626</b>	<b>85,909</b>
<b>Expenses</b>										
<b>Operating expenses</b>										
Employee benefits	10,106	10,308	10,514	10,637	10,771	10,915	11,070	11,234	11,407	11,588
Materials and services	54,766	55,280	55,803	56,338	57,464	58,614	59,786	60,982	62,201	63,445
Finance costs	358	332	302	272	240	207	171	137	118	103
Depreciation and amortisation	9,848	9,773	10,221	10,285	10,395	10,544	10,721	10,912	10,442	10,093
Other expenses	108	110	112	115	117	119	122	124	127	129
<b>Total operating expenses</b>	<b>75,185</b>	<b>75,802</b>	<b>76,953</b>	<b>77,647</b>	<b>78,987</b>	<b>80,399</b>	<b>81,869</b>	<b>82,489</b>	<b>83,894</b>	<b>85,359</b>
<b>Capital expenses</b>										
Total Capital expenses	-	-	-	-	-	-	-	-	-	-
<b>Total expenses</b>	<b>75,185</b>	<b>75,802</b>	<b>76,953</b>	<b>77,647</b>	<b>78,987</b>	<b>80,399</b>	<b>81,869</b>	<b>82,489</b>	<b>83,894</b>	<b>85,359</b>
<b>Net result</b>	<b>15,475</b>	<b>(77)</b>	<b>437</b>	<b>894</b>	<b>730</b>	<b>513</b>	<b>259</b>	<b>875</b>	<b>732</b>	<b>550</b>
<b>Tax equivalents</b>										
Net result before tax equivalents	15,475	(77)	437	894	730	513	259	875	732	550
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-
<b>Net result after tax equivalents</b>	<b>15,475</b>	<b>(77)</b>	<b>437</b>	<b>894</b>	<b>730</b>	<b>513</b>	<b>259</b>	<b>875</b>	<b>732</b>	<b>550</b>
<b>Other comprehensive income</b>										
<b>Items that will not be reclassified to net result</b>										
Increase (decrease) in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-
<b>Total other comprehensive income for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>	<b>15,475</b>	<b>(77)</b>	<b>437</b>	<b>894</b>	<b>730</b>	<b>513</b>	<b>259</b>	<b>875</b>	<b>732</b>	<b>550</b>
<b>Operating result</b>										
Operating revenue	69,038	70,173	71,758	72,827	73,920	75,031	76,159	77,307	78,479	79,670
Operating expenses	75,185	75,802	76,953	77,647	78,987	80,399	81,869	82,489	83,894	85,359
<b>Operating result</b>	<b>(6,148)</b>	<b>(5,629)</b>	<b>(5,196)</b>	<b>(4,820)</b>	<b>(5,067)</b>	<b>(5,369)</b>	<b>(5,710)</b>	<b>(5,182)</b>	<b>(5,416)</b>	<b>(5,689)</b>

**QTC Financial Forecast Template—Carpentaria Shire Council**  
**10 Year Statement of Financial Position**  
 as at 30 June

	Jun-23B	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
<b>Assets</b>										
<b>Current assets</b>										
Cash and cash equivalents	35,976	36,083	37,032	38,390	39,599	40,626	41,440	42,232	43,011	43,557
Trade and other receivables	4,199	4,273	4,370	4,458	4,547	4,625	4,731	4,825	4,922	5,006
Inventories	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143
Contract Assets	6,037	6,037	6,037	6,037	6,037	6,037	6,037	6,037	6,037	6,037
Other current assets	718	718	718	718	718	718	718	718	718	718
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>48,073</b>	<b>48,254</b>	<b>49,300</b>	<b>50,746</b>	<b>52,044</b>	<b>53,149</b>	<b>54,068</b>	<b>54,955</b>	<b>55,830</b>	<b>56,461</b>
<b>Non-current assets</b>										
Inventories	-	-	-	-	-	-	-	-	-	-
Contract Assets	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	91	91	91	91	91	91	91	91	91	91
Investments	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	286,552	286,331	285,802	285,412	285,113	284,864	284,635	285,366	286,323	287,484
Right of use assets	65	-	-	-	-	-	-	-	-	-
Other non-current assets	-	-	-	-	-	-	-	-	-	-
<b>Total non-current assets</b>	<b>286,708</b>	<b>286,422</b>	<b>285,893</b>	<b>285,503</b>	<b>285,204</b>	<b>284,955</b>	<b>284,726</b>	<b>285,457</b>	<b>286,414</b>	<b>287,575</b>
<b>Total assets</b>	<b>334,781</b>	<b>334,676</b>	<b>335,193</b>	<b>336,249</b>	<b>337,248</b>	<b>338,104</b>	<b>338,794</b>	<b>340,413</b>	<b>342,244</b>	<b>344,036</b>
<b>Liabilities</b>										
<b>Current liabilities</b>										
Overdraft	-	-	-	-	-	-	-	-	-	-
Trade and other payables	2,494	2,515	2,550	2,575	2,624	2,666	2,725	2,777	2,830	2,877
Contract Liabilities	14,162	14,162	14,162	14,162	14,162	14,162	14,162	14,162	14,162	14,162
Unearned Revenue	-	-	-	-	-	-	-	-	-	-
Borrowings	562	592	623	656	690	728	574	382	398	414
Provisions	-	-	-	-	-	-	-	-	-	-
Other current liabilities	100	100	100	100	100	100	100	100	100	100
<b>Total current liabilities</b>	<b>17,318</b>	<b>17,369</b>	<b>17,435</b>	<b>17,493</b>	<b>17,576</b>	<b>17,656</b>	<b>17,560</b>	<b>17,421</b>	<b>17,490</b>	<b>17,554</b>
<b>Non-current liabilities</b>										
Trade and other payables	-	-	-	-	-	-	-	-	-	-
Contract Liabilities	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Unearned Revenue	-	-	-	-	-	-	-	-	-	-
Borrowings	5,653	5,061	4,438	3,782	3,092	2,364	1,791	1,408	1,010	596
Provisions	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536
Other non-current liabilities	100	100	100	100	100	100	100	100	100	100
<b>Total non-current liabilities</b>	<b>13,289</b>	<b>12,697</b>	<b>12,074</b>	<b>11,418</b>	<b>10,728</b>	<b>10,000</b>	<b>9,427</b>	<b>9,044</b>	<b>8,646</b>	<b>8,232</b>
<b>Total liabilities</b>	<b>30,607</b>	<b>30,066</b>	<b>29,509</b>	<b>28,911</b>	<b>28,304</b>	<b>27,656</b>	<b>26,987</b>	<b>26,465</b>	<b>26,137</b>	<b>25,786</b>
<b>Net community assets</b>	<b>304,174</b>	<b>304,610</b>	<b>305,684</b>	<b>307,337</b>	<b>308,944</b>	<b>310,448</b>	<b>311,808</b>	<b>313,947</b>	<b>316,107</b>	<b>318,251</b>
<b>Community equity</b>										
Asset revaluation surplus	171,682	172,194	172,832	173,591	174,468	175,459	176,560	177,824	179,252	180,846
Retained surplus	132,493	132,416	132,852	133,746	134,476	134,989	135,248	136,123	136,855	137,405
<b>Total community equity</b>	<b>304,174</b>	<b>304,610</b>	<b>305,684</b>	<b>307,337</b>	<b>308,944</b>	<b>310,448</b>	<b>311,808</b>	<b>313,947</b>	<b>316,107</b>	<b>318,251</b>

**QTC Financial Forecast Template—Carpentaria Shire Council**  
**10 Year Statement of Cash Flows**  
 for the year ended 30 June

	Jun-23B	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
<b>Cash flows from operating activities</b>										
Receipts from customers	16,871	16,956	17,170	17,395	17,623	17,857	18,088	18,332	18,578	18,832
Payments to suppliers and employees	(70,296)	(65,728)	(66,447)	(67,117)	(68,358)	(69,661)	(70,975)	(72,345)	(73,740)	(75,176)
Interest received	220	332	892	917	945	969	990	1,007	1,025	1,041
Rental income	603	612	624	636	649	662	675	689	702	717
Non-capital grants and contributions	56,903	52,200	52,974	53,790	54,614	55,464	56,301	57,185	58,076	58,996
Borrowing costs	(308)	(281)	(250)	(219)	(186)	(152)	(115)	(80)	(59)	(44)
<b>Net cash inflow from operating activities</b>	<b>3,993</b>	<b>4,091</b>	<b>4,963</b>	<b>5,403</b>	<b>5,287</b>	<b>5,139</b>	<b>4,964</b>	<b>4,788</b>	<b>4,583</b>	<b>4,366</b>
<b>Cash flows from investing activities</b>										
Payments for property, plant and equipment	(25,405)	(8,974)	(9,054)	(9,136)	(9,219)	(9,304)	(9,391)	(9,479)	(9,569)	(9,661)
Grants, subsidies, contributions and donations	21,622	5,552	5,632	5,714	5,797	5,882	5,969	6,057	6,147	6,239
<b>Net cash inflow from investing activities</b>	<b>(3,783)</b>	<b>(3,422)</b>	<b>(3,422)</b>	<b>(3,422)</b>	<b>(3,422)</b>	<b>(3,422)</b>	<b>(3,422)</b>	<b>(3,422)</b>	<b>(3,422)</b>	<b>(3,422)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(534)	(562)	(592)	(623)	(656)	(690)	(728)	(574)	(382)	(398)
Repayment of leases	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from financing activities</b>	<b>(534)</b>	<b>(562)</b>	<b>(592)</b>	<b>(623)</b>	<b>(656)</b>	<b>(690)</b>	<b>(728)</b>	<b>(574)</b>	<b>(382)</b>	<b>(398)</b>
<b>Total cash flows</b>										
<b>Net increase in cash and cash equivalent held</b>	<b>(324)</b>	<b>107</b>	<b>949</b>	<b>1,358</b>	<b>1,208</b>	<b>1,027</b>	<b>814</b>	<b>792</b>	<b>779</b>	<b>546</b>
<b>Opening cash and cash equivalents</b>	<b>36,300</b>	<b>35,976</b>	<b>36,083</b>	<b>37,032</b>	<b>38,390</b>	<b>39,599</b>	<b>40,626</b>	<b>41,440</b>	<b>42,232</b>	<b>43,011</b>
<b>Closing cash and cash equivalents</b>	<b>35,976</b>	<b>36,083</b>	<b>37,032</b>	<b>38,390</b>	<b>39,599</b>	<b>40,626</b>	<b>41,440</b>	<b>42,232</b>	<b>43,011</b>	<b>43,557</b>

## QTC Financial Forecast Template—Carpentaria Shire Council

### 10 Year Statement of Changes in Equity for the year ended 30 June

	Jun-23B	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
<b>Asset revaluation surplus</b>										
Opening balance	171,680	171,682	172,194	172,832	173,591	174,468	175,459	176,560	177,824	179,252
Increase in asset revaluation surplus	2	512	638	759	877	991	1,101	1,264	1,429	1,593
Closing balance	171,682	172,194	172,832	173,591	174,468	175,459	176,560	177,824	179,252	180,846
<b>Retained surplus</b>										
Opening balance	117,018	132,493	132,416	132,852	133,746	134,476	134,989	135,248	136,123	136,855
Net result	15,475	(77)	437	894	730	513	259	875	732	550
Closing balance	132,493	132,416	132,852	133,746	134,476	134,989	135,248	136,123	136,855	137,405
<b>Total</b>										
Opening balance	288,698	304,174	304,610	305,684	307,337	308,944	310,448	311,808	313,947	316,107
Net result	15,475	(77)	437	894	730	513	259	875	732	550
Increase in asset revaluation surplus	2	512	638	759	877	991	1,101	1,264	1,429	1,593
Closing balance	304,174	304,610	305,684	307,337	308,944	310,448	311,808	313,947	316,107	318,251



# CARPENTARIA SHIRE

*Outback by the Sea<sup>®</sup>*

C a r p e n t a r i a   S h i r e   C o u n c i l

**2022/2023**

**R e v e n u e   S t a t e m e n t**

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

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## REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR

# REVENUE STATEMENT 2022/2023

## STATEMENT

The revenue statement has been prepared in accordance with section 104(5) of the *Local Government Act 2009* and in accordance with sections 169(2)(b) and 172 of the *Local Government Regulation 2012*. The revenue statement applies to revenue raising activities of the Council.

## PURPOSE

A revenue statement is required to accompany the budget each year. Section 172 of the *Local Government Regulation 2012* outlines the matters that a local government must include in its revenue statement.

The revenue statement includes an explanatory statement outlining and explaining the revenue measures adopted in the budget.

The purpose of the revenue statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy; and
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

## APPLICABILITY

This revenue statement applies to the financial period from 1 July 2022 to 30 June 2023. It is approved in conjunction with the Budget as presented to Council.

It is not intended that this revenue statement reproduce all related policies. Related adopted policies will be referred to within the revenue statement where appropriate.

## RATES AND CHARGES

For the financial year beginning 1 July 2022, Carpentaria Shire Council resolves pursuant to section 94 (2) of the *Local Government Act 2009* to make and levy rates and charges. Rates and charges to be levied pursuant to sections 80, 81 and 99 of the *Local Government Regulation 2012* will include:

- a) Differential General Rates
- b) Utility Charges for
  - Water
  - Sewerage
  - Waste Management

## DIFFERENTIAL GENERAL RATES

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

Council calculates and rates and charges utilising the rateable value of the land; this valuation is set by the Department of Resources.

Council has decided that in accordance with section 81 of the *Local Government Regulation 2012*, differential general rates will be levied on all rateable land in the shire. Furthermore, in accordance with

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

section 77 of the *Local Government Regulation 2012*, Council has decided to fix a minimum amount of general rates that differs depending upon the differential rating category of rateable land.

In Council's opinion, differential general rating and fixing a minimum amount of general rates enables there to be a more equitable relationship between revenue raised from particular land and the circumstances relevant to that land, than would be the case under a standard rating system where rates are levied at a single rate in the dollar on all rateable land.

In determining its differential rating system, including fixing minimum amounts of general rates, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevances such as the perceived personal wealth of individual ratepayers or ratepayer classes.

In summary, the differential rating categories have been determined having regard to matters such as:

- Land use;
- Availability of services;
- Consumption of services,
- Valuation; and
- Income producing capacity of land.

**Table 1 - Differential Rating Categories**

Category	Differential	Description
1	Vacant Urban Land <10,000 m <sup>2</sup>	All vacant urban land of less than 10,000m <sup>2</sup> in size, within the areas defined as Normanton Township or Karumba Township in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
2	Residential Land <4,000 m <sup>2</sup> - PPR	All residential land, that is the owner's principal place of residence, and is less than 4,000m <sup>2</sup> in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).
3	Residential Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that is used for residential or rural residential purposes.
4	Residential Multi-Units	All land within the council area which consists of multi residential dwellings.
5	Vacant Land ≥4,000m <sup>2</sup> & <100Ha	All land within the council area that is 4,000m <sup>2</sup> or more but less than 100Ha in size, that could be used for residential or rural residential purposes but is currently vacant.
6	Rural Areas	All land within the council area not included in other Categories.
7	Rural \$5,000,000 – <\$19,999,999	All rural land within the council area with an unimproved value of between \$5,000,000 and \$19,999,999.
8	Rural ≥\$20,000,000	All rural land within the council area with an unimproved value of \$20,000,000 or more.
9	Rural - Agriculture	All rural land within the council area used for agricultural purposes, rather than grazing or other rural uses.
10	Commercial	All commercial land in Karumba and Normanton that is zoned "Commercial" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) and land zoned as 'Residential' used to operating commercial tourism operations.

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

Category	Differential	Description
11	Motels	All land within the council area used for public accommodation such as motels and guest houses.
12	Commercial - Other	All land within the council area that is used by not for profit groups or organisations.
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	All land predominately used for Commercial Electrical, Reticulation or Telecommunication purposes and which is located outside the Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	All land predominately used for Commercial Electrical, Reticulation or Telecommunication purposes and is located within Normanton and Environs and Karumba and Environs (Maps 2,3,4 & 5 Carpentaria Shire Planning Scheme 2008).
15	Intensive Accommodation – 10 to 30 Person	All land predominately used for intensive accommodation capable of accommodating 10 to 30 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
16	Intensive Accommodation – 31 to 50 Person	All land predominately used for intensive accommodation capable of accommodating 31 to 50 persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
17	Intensive Accommodation ≥51 Person	All land predominately used for intensive accommodation capable of accommodating 51 or more persons (other than the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
20	Light Industry	All industrial land in Karumba and Normanton that is zoned "Industry" in the Carpentaria Shire Council Planning Scheme 2008 (Map's 3 and 5) excluding land identified in other Categories.
21	Transport and Heavy Industry <1Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling, and or hazardous industries that is less than 1.0 Hectare in land size.
22	Service Stations	All land used for the purpose of and incidental to retail or wholesale fuel distribution, with a holding capacity of one million litres or less.
23	Bulk Fuel Storage	All land used for the purpose of and incidental to bulk fuel storage operations with a holding capacity greater than one million litres.

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

Category	Differential	Description
24	Shipping and Other Industry	All land zoned as "Strategic Port Land" and land used for the purpose of shipping operations and other industry located on the Norman River side of Yappar Street Industrial Area not identified in category 11, 13, 14, 15, 16, 17, 23, 25, 26, 27 and 28.
25	Processing Plant	All land used for the purpose of and incidental to the processing of goods and services for wholesale purposes.
26	Mine Product Operations	All land used, or capable of being used, for the purpose of, and incidental to: -the bulk handling of mining products; -the storage of mining products; -the distribution of mining products; and/or -the storage of other mining related products and equipment. This category includes land previously used for any or more of the other purposes identified in this category, being rehabilitated (including the removal of structures).
27	Electricity Generation ≤5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of 5 Mega Watts or less.
28	Electricity Generation >5MW	All land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of greater than 5 Mega Watts.
31	Quarry 5,000 – 100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting between 5,000 and 100,000 tonnes as authorised by the appropriate State Government Department.
32	Quarry >100,000 Tonnes	All land in the council area used or intended to be used as a quarry extracting greater than 100,000 tonnes as authorised by the appropriate State Government Department.
33	Petroleum Lease	All petroleum leases located in the council area.
34	Mining Leases <25 people	All mining leases located in the council area, that employ less than 25 people in mining activities and has no on-site accommodation.
35	Mining Leases 25-99 people	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has no on-site accommodation.
36	Mining Leases ≥100 people	All mining leases located in the council area, that employ 100 people or more in mining activities and has no on-site accommodation.
37	Mining Leases <25 people with accommodation	All mining leases located in the council area, that employ less than 25 people in mining activities and has on-site accommodation.
38	Mining Leases 25-99 people with accommodation	All mining leases located in the council area, that employ 25 to 99 people in mining activities and has on-site accommodation.
39	Mining Leases ≥100 people with accommodation	All mining leases located in the council area, that employ 100 people or more in mining activities and has on-site accommodation.
41	Caravan Parks <50 sites	All land within the council area used as a caravan park with less than 50 sites or accommodation units.

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

Category	Differential	Description
42	Caravan Parks 50 - 100 sites	All land within the council area used as a caravan park with 50 to 100 sites or accommodation units.
43	Caravan Parks >100 sites	All land within the council area used as a caravan park with more than 100 sites or accommodation units.
44	Hotels/Licensed Venue <20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include less than 20 accommodation units.
45	Hotels/Licensed Venue ≥20 Rooms	All land within the council area used for the purposes of hotels and licensed venues and may include 20 or more accommodation units.
50	Transport and Heavy Industry ≥1.0Ha	All land used for the purposes of and incidental to transport operation, freight companies, batching plant, stockpiling and hazardous industries that is 1.0 Hectare or more in land size.
51	Residential Home Business	All land within the Council area that is used as a commercial home business.
52	Shopping Facility with >25 on-site carparks	All land within the Council area used as a shopping facility with greater than 25 onsite carparks.
53	Residential Land <4,000 m <sup>2</sup> - Non-PPR	All residential land, that is not the owner's principal place of residence, and is less than 4,000m <sup>2</sup> in size, and is within the areas defined as Normanton Township or Karumba or Karumba Point, in the Carpentaria Shire Council Planning Scheme 2008 (Map 3).

The term 'Principal place of residence' means land that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides.

In establishing whether land is the owner's principal place of residence, Council may consider, but not be limited to the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council. Residential premises that have not met these criteria will be deemed a secondary residence.

For the avoidance of doubt, land will not be the owner's principal place of residence where it is:

- 1) not occupied by at least one person/s who constitute the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family;
- 2) vacant, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where:
  - a) premises that are being renovated are and remain the principal place of residence of the owner, and the owner does not during the renovation period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence;
  - b) a property is vacant for a period longer than 120 continuous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains completely vacant for the entire period of their absence;
  - c) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to Council's satisfaction and the property remains vacant or is occupied by immediate family members only during the period of the owner's absence; or

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

- d) the owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to Council's satisfaction;
- 3) not owned by a natural person, e.g., owned by a company, except where the ratepayer residing at the property as their principal place of residence is the company owner; or
- 4) flats and other multiple tenement residential properties, even where the owner of the land resides in one of the flats or tenements.

**OBJECTION AGAINST CATEGORISATION**

Pursuant to section 90 of the *Local Government Regulation 2012* the owners of rateable land will be informed that they have the right of objection to the category their land is included in.

All objections shall be to the Chief Executive Officer of the Carpentaria Shire Council and the only basis for objection shall be that at the date of issue of the rate notice, the land should belong to a different rating category.

**MINIMUM DIFFERENTIAL GENERAL RATE**

A minimum differential general rate is set for each differential general rate category to achieve an appropriate contribution from all property owners.

In accordance with section 77 of the *Local Government Regulation 2012*, Council considers that a minimum general rate should be applied to ensure a sufficient contribution is made to cover the cost of public services that benefit all properties irrespective of the valuation of a property.

No minimum will apply to land to which Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010* applies.

**GENERAL RATING CATEGORIES**

For the financial period from 1 July 2022 to 30 June 2023 the Differential General Rates and Minimum General Rates will be levied on the Differential General Rate categories as follows:

**Table 2 - Differential General Rates and Minimum General Rates - 2022/2023**

Category	Differential	General Rate (cent in the dollar)	Minimum \$
1	Vacant Urban Land <10,000 m <sup>2</sup>	1.5197	710
2	Residential Land <4,000 m <sup>2</sup> - PPR	1.4698	630
3	Residential Land ≥4,000m <sup>2</sup> & <100Ha	0.7887	642
4	Residential Multi-units	1.7469	865
5	Vacant Land ≥4,000m <sup>2</sup> & <100Ha	0.6929	766
6	Rural Areas	0.3643	1,225
7	Rural \$5,000,000 - \$19,999,999	0.4353	18,944
8	Rural ≥\$20,000,000	0.5062	90,542
9	Rural - Agriculture	0.5062	5,853
10	Commercial	1.7776	919
11	Motels	1.5927	2,184
12	Commercial - Other	1.0377	624
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	9.3396	1,500

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

Category	Differential	General Rate (cent in the dollar)	Minimum \$
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	16.4151	6,500
15	Intensive Accommodation – 10 to 30 Person	3.3204	1,245
16	Intensive Accommodation – 31 to 50 Person	3.3204	2,501
17	Intensive Accommodation ≥51 Person	3.3204	4,113
20	Light Industry	1.5997	933
21	Transport and Heavy Industry <1Ha	3.2458	2,184
22	Service Stations	1.8258	1,136
23	Bulk Fuel Storage	3.2758	2,271
24	Shipping and Other Industry	3.8209	2,271
25	Processing Plant	4.6788	2,271
26	Mine Product Operations	71.2339	1,655,004
27	Electricity Generation ≤5MW	2.0482	4,707
28	Electricity Generation >5MW	2.0482	9,402
31	Quarry 5,000–100,000 Tonnes	4.0046	5,678
32	Quarry >100,000 Tonnes	4.0046	29,245
33	Petroleum Lease	2.1424	2,818
34	Mining Leases <25 people	2.1424	2,252
35	Mining Leases 25-99 people	2.1424	11,248
36	Mining Leases ≥100 people	2.1424	112,476
37	Mining Leases <25 people with accommodation	2.1424	3,375
38	Mining Leases 25-99 people with accommodation	2.1424	16,874
39	Mining Leases ≥100 people with accommodation	2.1424	123,724
41	Caravan Parks <50 sites	1.9978	775
42	Caravan Parks 50-100 sites	1.0492	1,092
43	Caravan Parks >100 sites	1.9978	2,184
44	Hotels/ Licensed Venue <20 Rooms	1.5927	1,092
45	Hotels/ Licensed Venue ≥20 Rooms	1.8416	2,184
50	Transport and Heavy Industry ≥1.0Ha	1.9103	3,276
51	Residential Home Business	1.6164	709
52	Shopping Facility with >25 on-site carparks	1.6538	919
53	Residential Land <4,000 m <sup>2</sup> - Non-PPR	1.6164	710

**LIMITATION ON RATE INCREASE**

Pursuant to Section 116 of the *Local Government Regulation 2012*, for the 2022/2023 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.

**UTILITY CHARGES**

Council resolves that, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, it will make and levy charges for the supply of water, sewerage and cleansing services (Utility Charges) for the financial year beginning 1 July 2022.

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

**Water Utility Charges**

The Carpentaria Shire Council water supply system includes the raw water pipeline from Glenore Weir to Normanton water treatment works. All water utility charge revenue shall be used to cover the costs associated with the operation, maintenance, replacement, upgrade, and funding of the Carpentaria water supply infrastructure, including ensuring long-term sustainability.

The water utility charges are established for both treated water supply and raw water supply. Where an assessment is part of a community titles scheme (including a building units or group titles plan) and the assessment within the scheme is not separately metered, the applicable Water Utility Charges will be apportioned in accordance with the registered contribution schedule lot entitlement for the assessment.

Use of water, whether raw or treated, is subject to any water conservation measures (water restrictions) that are currently in place, or that may be imposed by Council at any time during the financial year.

Council has determined in 2022/2023 to make and levy water utility charges for treated water supply based on a two-part tariff, made up of a fixed Water Access Charge (being a charge for the use of infrastructure that supplies water) and a variable Water Consumption Charge (being a charge for using the water based on the amount of water that is actually used).

Water utility charges are levied on a user pays, two-part tariff basis consisting of an access charge and a variable consumption (kl) charge. The different tiers are outlined in Table 3 Water Utility Charges.

**Table 3 - Water Utility Charges**

Type	Category	Access Charge	KL Tier 1	KL Tier 2
Vacant		\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 1	Single Dwelling	\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 2	Multiple Dwellings	\$1,560	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 3	Lilyvale Estate	\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Commercial 1	Non-Residential	\$1,000	\$1.90	
Commercial 2	1 <sup>st</sup> Meter – Hotels, Motels, Caravan Parks	\$6,250	\$1.90	
Commercial 3	Hospital	\$16,000	\$1.90	
Raw Water 1	Rural Domestic	\$250	\$0.20	
Raw Water 2	Rural Stock	\$500	\$0.95	
Raw Water 3	Town – non-domestic	\$500	\$0.20	

Definitions for the access charge types in Table 3 are as follows:

- 1) Land used solely for residential purposes:
  - a) Residential 1 – where no more than two separate dwellings or living units, an access charge of \$1,000 per meter; and
  - b) Residential 2 – where more than two separate dwellings or living units, an access charge of \$1,560 per meter.
  - c) Residential 3 – Water supplied from the water treatment plant to the Lilyvale Estate.
- 2) Land used in whole or part for non-residential purposes:
  - a) Commercial 2 – where land is used for caravan parks with more than 50 sites, or for hotels and licensed venues, an access charge of \$6,250 for the first meter and Commercial 1 - \$1,560 for each additional meter;



## REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR

- b) Commercial 2 – where non-rateable land that has a water connection of 40mm or larger (except where used as described in paragraph 2 (c)), an access charge of \$6,250 for the first meter and Commercial 1 - \$1,560 for each additional meter
  - c) Commercial 3 – where non-rateable land used as a hospital, that also has multiple single unit dwellings and/or multiple dwelling units/flats, an access charge of \$16,000 per meter; and
  - d) Commercial 1 – otherwise, an access charge of \$1,560 per meter.
- 3) Vacant land:
- a) Any land that is vacant and is within the water network
- 4) Raw Water is supplied to:
- a) Raw Water 1 – Rural land, water solely used for domestic purposes;
  - b) Raw Water 2 – Rural land, water used for stock watering;
  - c) Raw Water 3 – Supplied to Land within Normanton, but used solely for non-domestic purposes.

### Sewerage Utility Charges

In 2020/2021, the Sewerage Utility Charges in Karumba were based on a unit Equivalent Tenement basis. In the 2021/2022 financial year the Sewerage Utility Charges for Karumba were changed from the unit Equivalent Tenement basis to a per unit basis to harmonise the charging methodology for both Karumba and Normanton townships. This change will be implemented over five years for residential properties, with the goal to have the same unit charge for both Normanton and Karumba.

In keeping with Subsection 94(2) of the *Local Government Act 2009* and Sections 99 and 100 of *Local Government Regulation 2012*, Council has determined to make and levy Sewerage Utility Charges on all land within the Normanton and Karumba townships declared sewerage areas, whether vacant or occupied, that Council has or is able to provide with sewerage services.

The Sewerage Utility Charges detailed in Tables 5 and 6 below will be applied as follows:

#### Definition of pedestal

A pedestal is defined as each toilet, urinal, or similar device that is either: -

1. Connected to Council's sewerage system; or
2. Required by Council's Local Laws to be installed and connected to Council's sewerage system.

#### Application of Residential Charge

This charge will be applied to each dwelling unit (eg. house, community title unit, flat) situated upon the land being charged.

#### *Examples –*

- *A rateable assessment that has 1 dwelling house upon it will be charged a single Residential Charge*
- *A rateable assessment that has 2 dwelling houses upon it will be charged 2 Residential Charges*
- *A rateable assessment that has one community titles unit upon it will be charged a single Residential Charge*
- *A rateable assessment that has 6 separate residential flats upon it will be charged 6 Residential Charges*

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

- *A parcel of non-rateable land (eg. land owned by the State, a State Government Department or a State Government entity) that has 4 separate residential flats upon it will be charged 4 Residential Charges*

The Residential Charge will also be applied to each religious institution situated upon the land being charged.

Application of Non-Residential Charge and Additional Non-Residential Charge

For all other land within Council’s declared sewerage area, the Non-Residential Charge shall apply for the first two pedestals on the land being charged, with the Additional Non-Residential Charge being applied to each additional pedestal.

*Examples –*

- *A rateable assessment used as a café that has 1 or 2 pedestals will be charged the Non-Residential Charge*
- *A rateable assessment used as a café that has 3 pedestals will be charged the Non-Residential Charge + 1 Additional Non-Residential Charge*
- *A rateable assessment used as a hotel that has 10 pedestals will be charged the Non-Residential Charge + 8 Additional Non-Residential Charges*
- *A parcel of non-rateable land (eg. land owned by the State, a State Government Department or a State Government entity) that has 25 pedestals will be charged the Non-Residential Charge + 23 Additional Non- Residential Charges*

Application of Vacant Charge

Each parcel of vacant rateable land within Council’s declared sewerage area will be charged a single Vacant Charge.

**Table 5 - Sewerage Utility Charges - Normanton**

Normanton – Type	Charge
Residential Charge	\$926
Vacant Charge	\$694
Base Non-Residential Charge	\$1,333
Additional Non-Residential Charge	\$694

**Table 6 - Sewerage Utility Charges - Karumba**

Karumba – Type	Charge
Residential Charge	\$1,146
Vacant Charge	\$859
Base Non-Residential Charge	\$1,333
Additional Non-Residential Charge	\$694

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

**Waste Management Utility Charges**

Council will provide a garbage collection service and disposal facilities to all domestic and commercial premises within the townships of Normanton and Karumba.

A Waste Management Charge will be levied on all assessments within the townships of Normanton and Karumba. This utility charge is intended to cover the full cost of collection and disposal of household and commercial refuse, as well as for the operation, maintenance, and upkeep of the waste management facilities. A portion of the charges shall be associated with capital works in the refuse disposal area and future cost of restoration of the refuse disposal area.

The charges for the service are annual charges and are not reduced for periods of time when the premises are unoccupied.

Waste Management Utility Charge will be calculated as follows:

1. a minimum number of bins for each property type is set out in the Garbage Charges Schedule in Table 9;
2. the minimum number of bins multiplied by the number of services per week equals the number of Garbage Units set out in Table 9;
3. the Garbage Units in Table 9 is then referenced in Column 1 of Table 10 and the corresponding number of cleansing units is applied in accordance with Column 2 of Table 10;
4. the cleansing units applied is then multiplied by the Waste Management Charge in Table 8.

$$\text{Waste Management Utility Charge} = \text{Cleansing Units Applied (Table 10)} \times \text{Waste Management Charge (Table 8)}$$

**Table 8 – Waste Management Charge**

Type	Basis of Charge	Charge
Waste Management Charge	per unit	\$426.40

**Table 9 – Garbage Charges Schedule – Minimum Number of Bins**

No	Classification	Minimum No of Bins	No of Services per Week	Garbage Units
1	Residential including: Dwelling House Accommodation Building Accommodation Units (1 bin per 2 units) Multiple Dwelling (per unit) Child Care Centre Post Office Place of Worship Halls	1	1	1
2	Medical Centre Special Purpose Facility Indoor Entertainment Light Industry including: Aerodrome Service Station Truck Depot, Council Depot and Other Waterfront Industry - Category 1	1	3	1 (3)
3	TAFE	2	1	2

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

No	Classification	Minimum No of Bins	No of Services per Week	Garbage Units
4	Aged Persons Home Recreation Club Outdoor Entertainment Facilities Schools Other Commercial Premises including: Shops Café's	2	3	6
5	Hotels, Motels, Serviced Units (1 bin per 4 units) Caravan Park (1 bin per 4 units)	1	3	3
6	Hotel/Motel Complex Licensed Venue Shopping Centre	5	3	15
7	Hospital	8	3	24
8	Waterfront Industry - Category 2	9	3	27
9	Tourist Facility	11	3	33

**Table 10 – Cleansing Units Applied**

Garbage Units	Cleansing Units Applied
1	1
1 (3 Services)	3
2 - 4	6
5 - 7	10
8 - 10	16
11 - 13	22
14 - 16	28
17 - 19	34
20 - 29	40
30 - 39	60
40 - 49	80
50 +	100

**SEPARATE CHARGES**

**Emergency Management, Fire and Rescue Levy.**

The Emergency Management Levy (EML) is a State Government levy. Council is required to collect the levy on behalf of the Queensland State Government, in accordance with the provisions of the *Fire and Emergency Services Act 1990* and *Fire and Emergency Services Regulation 2011*, and such are levied in accordance with the prescribed fees as defined in schedule 2 of the *Fire and Emergency Services Regulation 2011*.

The levy is not a Council Charge and the Funds collected are remitted to Queensland Fire and Emergency Services. It provides for the prevention of, and responses to, fires and other emergency incidents.

## REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR

### CONCESSIONS

#### Pensioner Rates Remission

Pursuant to section 119 and 120 (1) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a Pensioner.

Pursuant to section 122 (1) (b) of the *Local Government Regulation 2012*, Council resolves to grant a concession on differential general rates, water, sewerage, and garbage utility charges, to eligible Pensioners in accordance with the Pensioner Rates Remission Policy.

Council will grant a concession if the owner of the land is:

- (i) A Pensioner and is eligible for the State Government Pensioner remission;
- (ii) Has been a resident within the shire boundary for a period of at least 10 years; and
- (iii) complies with the requirements of the Pensioner Rates Concession Policy.

Under Council's remission scheme any arrears of rates and charges associated with the residential allotment must be paid in full before a Pensioner becomes entitled to receive the Council rates remission.

#### Not for Profit / Community Organisations

Pursuant to section 122 (1) (b) of the *Local Government Regulation 2012*, Council resolves to grant a concession on differential general rates, water (excluding excess water consumption charges), sewerage and garbage utility charges, to not for profit / community organisations as detailed in the Rates Based Financial Assistance for Community Organisations Policy.

#### Financial Hardship

Pursuant to section 119 and 120 (1) (c) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that the rateable land is owned or occupied by a ratepayer where the payment of the rates and charges would cause hardship to the ratepayer.

Council may at its discretion provide to other ratepayers who are suffering financial hardship, extended payment arrangements. Further information is set out in the Financial Hardship Policy.

### OTHER MATTERS CONCERNING RATES AND CHARGES

#### Interest

In accordance with section 133 of the *Local Government Regulation 2012*, Council will apply to all overdue rates and charges compound interest at the rate of 8.17% per annum, calculated on daily rests from the day after the Rates and Charges become overdue from 1st July 2022.

All rates and charges remaining outstanding after the due date stated in the rate notice will be deemed to be overdue rates.

#### Discount

To encourage the prompt payment of rates and charges pursuant to section 130(4) of the *Local Government Regulation 2012* Council resolves to allow a discount on gross rates and charges (excluding excess water consumption charges).

Discount for prompt payment is subject to the following provisions:

1. all rates and charges levied are paid not later than 30 days from the date of issue of the rate notice; and
2. all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid not later than 30 days from the date of issue of the rate notice; and

## REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR

3. all other overdue rates and charges relating to the rateable assessment are paid not later than 30 days from the date of issue of the rate notice.

**Pursuant to section 130 (5) the discount allowed for all differential rating categories, excluding:**

Rural  $\geq$  \$20,000,000; and  
Mine Product Operations

is 10% of the rates and charges which are levied with respect to:

- general rates
- utility charges excluding excess water consumption charges

**Pursuant to section 130 (5) the discount allowed for differential rating categories:**

Rural  $\geq$  \$20,000,000; and  
Mine Product Operations

is fixed at \$5,000 for rates and charges which are levied with respect to:

- general rates
- utility charges excluding excess water consumption charges

No discount will be allowed on overdue rates and charges or excess water consumption charges.

### Collection of Outstanding Rates and Charges

Council requires payment of Rates and Charges within the specified period and it is Council's policy to pursue the collection of outstanding Rates and Charges diligently, but with due concern for the financial hardship faced by some members of the community.

To this end Council will recover any outstanding Rates and Charges in accordance with, Section 95 of the *Local Government Act 2009*, Chapter 4, Part 12 of the *Local Government Regulation 2012* and Carpentaria Shire Council's Debt Recovery Policy. For further information refer to the following policies on Council's website [www.carpentaria.qld.gov.au](http://www.carpentaria.qld.gov.au):-

- Debt Recovery Policy 2022-2023
- Financial Hardship Policy 2022-2023
- Revenue Policy 2022-2023
- Rates Based Financial Assistance for Community Organisations Policy 2022-2023

### Payments in Advance

Council accepts payments in advance of future rate levies. Interest is not payable on any credit balances held.

### Interim Rate Notices

In instances where adjustments to rates and charges occur throughout the year, an Interim Rates Notice will be issued as required.

Some examples of when adjustments may be made include:

- reconfiguration of allotment
- valuation changes
- additional services
- change of ownership

Where an adjustment results in an amount of less than \$10, Council will not issue a notice to the ratepayer.

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

**Prior Year Amendments**

Notification from Department of Natural Resources, Mines and Energy (DNRME) for valuations will be effective from the date stipulated by DNRME.

Any Council errors/mistakes in service charges, will only be backdated to the financial year in which the issue was raised in writing.

**Levy Dates and Due Date for Payment of Rates**

Council has determined, in accordance with the provisions of Section 107 of the *Local Government Regulation 2012* that all Rates and Charges will be levied in two (2) half-yearly instalments covering the periods 1 July 2022 to 31 December 2022 and 1 January 2023 to 30 June 2023.

In accordance with Section 118 of the *Local Government Regulation 2012* payment is due 30 days after the date of issue of the rate notice.

Levy Number	Proposed Issue Date	Proposed Due Date
Levy 1	Tuesday, 23 August 2022	Thursday, 22 September 2022
Levy 2	Tuesday, 21 February 2023	Thursday, 23 March 2023

**FEES AND CHARGES**

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

Council’s Fees and Charges register contains full details of fees and charges adopted by Council for the financial year and is available on Council’s website.

**Cost Recovery**

Cost recovery fees are fixed pursuant to Section 97 of the *Local Government Act 2009*.

The criteria used by Council when deciding the amount of the cost-recovery fee are: -

- The cost-recovery fee must not exceed the cost of providing the service for which the fee has been fixed.
- The cost-recovery fee must be broadly based on the “user pays” principle (except where Council decides to subsidise any fee or charge as a community service obligation).

**Business Activity Fees**

Council has the power to conduct business activities and fix business activity fees for services and facilities it provides on this basis. Business activity fees are fixed where Council provides a service and the other party to the transaction can choose whether to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth’s Goods and Services Tax.

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities as contained in Council’s statement of fees and charges.

**REVENUE STATEMENT FOR THE 2022/2023 FINANCIAL YEAR**

**AUTHORITY**

It is a requirement of section 104 (5) of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a budget that includes the Revenue statement.

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date





## 2022-2023 Revenue Policy

### Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	20 April 2022
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	21 April 2022
<b>Policy Version Number</b>	3.0.3
<b>Policy Owner</b>	Director of Corporate Services
<b>Contact Officer</b>	Manager Finance and Administration
<b>Review Date</b>	April 2023

### Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>Local Government Act 2009</li> <li>Local Government Regulation 2012</li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>Revenue Statement</li> <li>Rates Based Financial Assistance Policy</li> <li>Rates and Charges Debt Policy</li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>Corporate Plan 2021 - 2025</li> </ul>

### Version History:

Version	Adopted	Comment	eDRMS #
3.0.0	15/07/2020	Council Resolution SM0720/001	POL_E_C SF_006
3.0.1	21/04/2021	Council Resolution 0421/023	
3.0.2	30/06/2021	Council Resolution SM0621/018	
3.0.3	20/04/2022		



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## Intent

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The Revenue Policy is a strategic document and its adoption, in advance of setting the budget, allows Council to set out the principles that it will use for revenue raising in setting the budget.

## Scope

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This policy details the principles that Council utilises in levying rates & charges, granting concessions, recovering outstanding rates & charges and the implementation of various fees and charges.

## Policy Statement

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Council has a statutory requirement to have a Revenue Policy and this policy is to be reviewed on an annual basis in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Section 193 of the *Local Government Regulation 2012*, defines the content to be included in the Revenue Policy and an extract follows:

- (1) *A local government's revenue policy for a financial year must state—*
  - (a) *the principles that the local government intends to apply in the financial year for—*
    - (i) *levying rates and charges; and*
    - (ii) *granting concessions for rates and charges; and*
    - (iii) *recovering overdue rates and charges; and*
    - (iv) *cost-recovery methods; and*
  - (b) *if the local government intends to grant concessions for rates and charges— the purpose for the concessions; and*
  - (c) *the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.*
- (2) *The revenue policy may state guidelines that may be used for preparing the local government's revenue statement.*

## Levying rates and Charges

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Council utilises a principle based approach when levying rates and charges which consist of:

**Equity Principle** – Council will aim to ensure that all sectors of the rate paying community contribute equitably to the rates revenue of the Council. This means that in determining the level of rates and charges, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking into account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.



The general basis for determining rates is the valuation of rateable land as determined under the *Land Valuation Act 2010*, however differential general rating will be applied to achieve a more equitable relationship between the contribution to rates revenue that Council considers appropriate where the highest and best use of the land is taken into consideration, for a more equitable outcome than could be achieved if a simple (i.e. single rate in the dollar) general rating scheme were to be adopted.

**Benefit (User Pays) Principle** –At a minimum, ratepayers should contribute rates which reflect the cost of providing Council’s services to rateable properties in each sector of the community based on the most appropriate category for the rateable land. Wherever possible, this should be reflected in the minimum rate for each rating category.

In addition to the above 2 key principles, Council will also have regard to:

- Transparency in the making of rates and charges.
- Having in place a rating regime that is simple and inexpensive to administer;
- Flexibility to take account of changes in the local economy;
- Making clear what is the Council’s and each ratepayer’s responsibility to the rating system;
- Timing the levy of rates to take into account the financial cycle of local economy activity, in order to assist smooth running of the local economy.

## **Granting Concessions for Rates and Charges**

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In considering the application of concessions, Council will be guided by the principles of:

- Fairness and social conscience by having regard to the different levels of ability to pay within the local community.
- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions; and
- Flexibility to allow Council to respond to local, State, National or broader economic, environmental or other issues that have a significantly adverse impact on a ratepayers ability to pay rates and charges.

*Council may also give consideration to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State or Federal Government or a similar event which has a significant impact on ratepayers within the local government area.*

## **Recovering Overdue Rates and Charges**

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Council will exercise its rate recovery powers in order to adjust to ratepayer cash flows so as to minimise the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations.
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.



- Equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy.

## Cost-Recovery Methods

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Council recognises the validity of fully imposing the “user pays” principle for its fees and charges (including cost-recovery fees) unless the imposition of the full costs is contrary to its reasonable belief of being in the public interest.

By imposing fees and charges that accurately reflect the full cost of the provision of services will enable Council to promote efficiency in both the provision and use of services without subsidising from other sources of revenue.

## Funding of Physical and Social Infrastructure

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Council requires property developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Council’s town planning schemes.

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Region, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

## Definitions

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TERM	DEFINITION
<b>User Pays Principle</b>	Is a pricing approach based on the concept that the most efficient allocation of resources occurs when the customer pays the full cost of goods and/or services that they consume.

Adopted by Council “Date” by Resolution “Number”

**Mark Crawley**  
**Chief Executive Officer**

Key financial sustainability metrics	Target	Actual					Budget	Forecast											
		Jun-18A	Jun-19A	Jun-20A	Jun-21A	Jun-22A		Jun-23B	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F		
Operating surplus ratio	0% to 10%	-28.1%	-28.8%	-7.9%	-3.8%	-7.9%	-8.9%	-8.0%	-7.2%	-6.6%	-6.9%	-7.2%	-7.5%	-6.7%	-6.9%	-7.1%			
Cost expense cover ratio (unrestricted)	> 3 months	2.4	3.0	3.1	3.9	4.9	4.0	6.6	6.7	6.9	6.9	7.0	7.0	7.0	7.0	6.9			
Asset sustainability ratio	> 90%	0.0%	0.0%	0.0%	0.0%	0.0%	39.8%	92.4%	88.6%	88.8%	88.7%	88.2%	87.6%	94.7%	95.3%	95.7%			
Average useful life of depreciable assets		52.1	28.4	25.5	25.8	28.8	28.9	29.0	27.5	27.3	27.0	26.6	26.1	28.1	28.1	28.1			
Net financial liabilities ratio	<= 60%	-6.7%	-6.5%	-17.7%	-22.2%	-29.9%	-25.3%	-25.9%	-27.6%	-30.0%	-32.1%	-34.0%	-35.6%	-36.9%	-37.8%	-38.5%			
Council controlled revenue ratio	> 60%	18.8%	18.8%	14.9%	11.3%	16.5%	13.7%	13.8%	13.7%	13.8%	13.9%	13.9%	14.0%	14.1%	14.1%	14.2%			
Total debt service cover ratio	> 2 times	(10.3)	(0.2)	7.3	8.8	5.3	13.0	5.3	6.3	6.7	6.5	6.3	6.1	7.5	10.6	10.1			
Capital expenditure ratio		na	na	na	na	na	2.6	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0			

**Carpentaria Shire Council**  
 Percentage of Change in Rates Levied  
 For the year ended 30 June 2023

Reference LGR S169 (6) and (7)

	Budget 2021/2022	Actual 2021/22	Budget 2022/23	Budget 2021/2022 v Budget 2022/2023	Budget 2021/2022 v Budget 2022/2023	Actual 2021/2022 v Budget 2022/2023	Actual 2021/2022 v Budget 2022/2023
<b>Revenue</b>							
General Rates	\$4,037,000	\$4,067,830	\$4,674,000	\$637,000	15.78%	\$606,170	14.90%
Water	\$1,640,000	\$1,695,684	\$1,647,000	\$7,000	0.43%	-\$48,684	-2.87%
Sewerage	\$1,599,000	\$1,475,648	\$1,660,000	\$61,000	3.81%	\$184,352	12.49%
Waste Management	\$707,000	\$737,904	\$737,000	\$30,000	4.24%	-\$904	-0.12%
Other Utilities (Excess Water)	\$200,000	\$124,707	\$200,000	\$0	0.00%	\$75,293	60.38%
<b>Total</b>	<b>\$8,183,000</b>	<b>\$8,101,773</b>	<b>\$8,918,000</b>	<b>\$735,000</b>	<b>8.98%</b>	<b>\$816,227</b>	<b>10.07%</b>

## **BUSINESS PAPERS**

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- 4 GENERAL BUSINESS**
- 5 CLOSURE OF MEETING**