



CARPENTARIA SHIRE

Outback by the Sea

BUSINESS PAPER

22 JUNE, 2023

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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

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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 2023/2024 ANNUAL OPERATIONAL PLAN

Attachments:	3.1.1. 2023-2024 Operational Plan ↓
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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:

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 2023/2024 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 2023/2024 was developed in accordance with, and is directly aligned to, the Operational Plan 2023/2024.

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 2023/2024 will enable Council and the community to monitor and review progress.



CARPENTARIA OPERATIONAL PLAN

2023 – 2024

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



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



Executive Summary

The Operational Plan is part of the important strategic documents in relation to the Integrated Planning Framework that Council operates within under legislation. The Operational Plan is a requirement under the Local Government Regulation 2012 and this plan has been prepared in accordance with those requirements.

The Operational Plan must –

- a) Be consistent with the 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.

- a) Consistent with the Annual Budget

In accordance with the *Local Government Regulation 2012*, Council's Budget 2021-2022 was developed in accordance with, and is directly aligned to, the Operational Plan 2021-2022.

- b) (i) Progress the implementation of the Corporate Plan

The Operational Plan focuses specifically on the Key Strategic Themes identified in the Corporate Plan and not the day to day delivery of other services, activities and programs, but seeks to highlight the planned actions and activities for the year that will further advance Council's Key Strategic Themes of:-

- Carpentaria Community
- Carpentaria Environment
- Carpentaria Economy
- Carpentaria Governance

- b) (ii) Managing Operational Risk

Carpentaria Shire Council has adopted a comprehensive Risk Management Framework which details how the organisation manages its risks. Council and the Executive Leadership Team are committed to the management of risk through entrenching appropriate enterprise risk management strategies to identify, treat and monitor organisational risks whilst ensuring maximisation of opportunities. Council monitors its strategic and operational risks on a continual basis through the Audit, Risk and Business Improvement Committee.



WORKPLACE HEALTH AND SAFETY

Council is committed to providing a safe, healthy, and productive working environment for our workers, contractors and visitors to the workplace. Council's commitment is met through the conduct of regular toolbox meetings and compliance with Worksafe Plan. Adopting and promoting the provisions of the Work Health and Safety Act 2011 and its associated Regulations, Code and Standards is paramount, together with significant importance placed on the areas of hazard/risk management, injury prevention strategies and a focus of continual improvement will ensure WH&S plans are achieved.

c) Annual Performance Plan for Commercial Business Units

At the commencement of the 2023-2024 financial year, Carpentaria Shire Council did not have any commercial business units, however Council will reassess legislative criteria and decide as required.

Performance Reporting

The Operational Plan 2023-2024 will serve as the foundation for regular quarterly reporting of organisational progress of short- and long-term objectives. Furthermore, Council will conduct statutory annual reviews of organisational performance and report the results in an annual report.



Achieving our key strategic themes

To achieve the key strategic actions under the key strategic themes identified in the Corporate Plan the Council will identify and adopt several key initiatives and projects that will be delivered annually over the next five years.

These key initiatives and projects are identified in the Operational Plan and are supported with a budget allocation to ensure resources are provided to achieve 100% of the initiatives and projects identified.

Theme One: Carpentaria Community

A safe, healthy, and equitable community that celebrates diversity and enjoys a quality lifestyle.

Theme Two: Carpentaria Environment

The region's environmental assets including natural areas and resources, open space, and agricultural land, are conserved and enhanced for future generations.

Theme Three: Carpentaria Economy

A dynamic and diverse economy creating industry development and employment opportunities

Theme Four: Carpentaria Governance

A well governed, responsive Council, providing effective leadership and management, and respecting community values



Reporting Overview

Corporate Plan Progress

The progress made against the Key Strategic Actions under the Key Strategic Themes in the Corporate Plan will be reported annually in the Carpentaria Shire Council Annual Report by the Chief Executive Officer.

Monthly Officers Reports to Council are to identify the Corporate Plan References when presenting reports for consideration that relate to addressing the key strategic actions in the Corporate Plan.

Operational Plan Progress

The Chief Executive Officer is required to provide a Quarterly Operational Plan progress report to Council.

The Executive Leadership Team are charged with monitoring the monthly progress towards the quarterly review date for the report against the Councils progress towards completing the key initiatives and projects.

Departmental Plan Progress

Each Department within Council will develop a Departmental Plan to be reported by the Manager of the Department on a Quarterly basis to Council. The purpose of the Departmental Plans is to capture the business-as-usual services provided by Carpentaria Shire Council.

The services provided under the Departmental Plans are not included in the Operational or Corporate Plans as these documents will concentrate on the key initiatives and key projects to be undertaken by Council to achieve the key strategic actions identified in the Corporate Plan.



Operational Plan Key Initiatives – 2023-2024

Theme One: Carpentaria Community

A safe, healthy, and equitable community that celebrates diversity and enjoys a quality lifestyle.

Number	Key Initiative	Responsible Officer
1.2.1	Implementation of the Youth Strategy Recommendations	Manager Economic and Community Development
1.3.2	Load all standard leases into the Monitor Computer System and monitor the use in accordance with Agreements	Manager Economic and Community Development / Director of Corporate Services
1.4.2	Implementation of the outstanding actions from the review of the 2010 Carpentaria Sport and Recreation Plan	Manager Economic and Community Development
1.5.1	Seek funding to commence development of a Community Health and Wellbeing Plan for the Shire	Manager Economic and Community Development
1.7.2	Undertake an annual review of the Local Disaster Management Plan	Chief Executive Officer



Theme Two: Carpentaria Environment

The region’s environmental assets including natural areas and resources, open space, and agricultural land, are conserved and enhanced for future generations.

Number	Key Initiative	Responsible Officer
2.1.1	Implementation of funded initiatives identified in the Coastal Hazard Adaptation Strategy.	Chief Executive Officer
2.2.1	Produce a map and Fact Sheet of the Flyway Site Network Areas along the Gulf Coastline	Executive Officer – Governance, Projects, and Communications
2.3.1	Commence discussions with Bynoe CACS regarding the former Bynoe Tours to the Mutton Hole Wetlands	Chief Executive Officer
2.6.1	Implementation of the recommendations in the Regional Biosecurity Plan	Director Corporate Services



Theme Three: Carpentaria Economy

A dynamic and diverse economy creating industry development and employment opportunities

Number	Key Initiative	Responsible Officer
3.1.2	Incorporate the outstanding initiatives from the Community Plan 2012-2022 into the Economic Development Strategy	Manager Economic and Community Development
3.1.3	Update and implement initiatives contained in the Economic Development Strategy	Manager Economic and Community Development
3.2.2	Continued participation in the North West Minerals Province and other Council and State Government Departments	Chief Executive Officer / Manager Economic and Community Development
3.3.2	Implementation of the initiatives in the Tourism Strategy	Chief Executive Officer / LWBDC Centre Manager
3.3.3	Commence discussions with the Traditional Owner groups within the Carpentaria Shire to introduce Cultural Tourism product into the visitor experience	Chief Executive Officer
3.4.1	Development of Business Cases and Project Plans for the projects identified by Council from the MIPP 2 Report	Executive Leadership Team



Theme Four: Carpentaria Governance

A well governed, responsive Council, providing effective leadership and management, and respecting community values

Number	Key Initiative	Responsible Officer
4.1.2	Complete the Local Law Review of the relevant Local Laws	Director Corporate Services
4.1.3	Undertake a review of the Corporate and Operational Risk Registers and update where necessary	Director Corporate Services / Executive Leadership Team
4.3.2	Implementation of the transition plan for Enterprise Finance System	Director Corporate Services
4.4.1	Implementation of the individual asset class management plans	Chief Executive Officer / Director of Engineering
4.5.1	Undertake a review of most utilised forms and implement an online version for ease of access and completion by members of the public	Chief Executive Officer / Executive Officer – Governance, Projects, and Communications
4.6.1	Implementation of the recommendations and actions contained in the Workforce Strategy and Workforce Plan	Executive Leadership Team
4.7.1	Adoption and implementation of the long-term financial management plan	Director Corporate Services / Chief Executive Officer / Director of Engineering
4.8.1	Regional representation on the NWQROC and WQAC	Chief Executive Office



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3.2 2023/2024 CONCEALED WATER LEAK POLICY

Attachments: 3.2.1. 2023/2024 Concealed Water Leak Policy [↓](#)

Author: Julianne Meier - Director Corporate Services

Date: 15 June 2023

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 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 2023/2024 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

Policy Category	Council Policy
Date Adopted	22/6/2024
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	1/7/2024
Policy Version Number	3.0.3
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	30/6/2024

Supporting documentation

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

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	Council Resolution SM0622/013	
3.0.3	22/06/2023	Council Resolution	



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Intent

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

Repeal

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

Scope

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 application 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; or
- Situations where the leak is visible; or
- Plumbing that is not compliant with government regulations; or
- Vacant land.

Extent of Assistance

If the application for the financial assistance is approved, the ratepayer will pay the first \$200 plus 25% of the remaining excess water consumption charge.

For example:

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

Definitions

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

Adopted by Council 22 June 2023 by Resolution.

Mark Crawley
Chief Executive Officer

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3.3 2023/2024 FAULTY WATER METER POLICY

Attachments:	3.3.1. 2023/2024 Faulty Water Meter Policy ↓
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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 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 2023/2024 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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Risk Management Implications:

- Risks are within normal operational parameters.



Faulty Water Meter Policy

Policy Details

Policy Category	Council Policy
Date Adopted	15/6/2023
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	1/7/2023
Policy Version Number	3
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	30/6/2024

Supporting documentation

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

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	Council Resolution SM0622/14	
4		Council Resolution	



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Intent

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

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

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

Policy

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

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 by Resolution.

Mark Crawley
Chief Executive Officer

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3.4 2023/2024 DEBT POLICY

Attachments:	3.4.1. 2023/2024 Debt Policy ↓
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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 of the Debt Policy for adoption with the annual budget.

The Debt Policy was last adopted on 16th June 2022 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 2023/2024 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 2023/2024 financial period or the next 9 financial years.

Currently Council has \$5,899,482 in borrowings through Queensland Treasury Corporation (QTC) with annual debt service payments of \$842,173 budgeted for the 2023/2024 financial year.

Repayment of the existing debts to QTC will be completed within a period of 6-11 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

Policy Category	Council Policy
Date Adopted	22/6/2023
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	1/7/2023
Policy Version Number	4.0.0
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	30/6/2024

Supporting documentation

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

Version History:

Version	Adopted	Comment	eDRMS #
6.0.0	22/06/2023	Council Resolution BM	
5.0.0	16/6/2022	Council Resolution BM0622/003	
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

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

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

Principles

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

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

Responsibilities

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

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	Balance as at 30/06/23	Forecast Balance as at 30/06/24	Est. Annual Loan Payments 2023/2024	Estimated Remaining Term of Loan (Years)
Current Carpentaria Shire Borrowings				
Karumba Sewerage	1,483,311	1,309,460	264,396	5.96
Normanton Water Supply	831,395	745,171	136,128	6.73
Raise Glenore Weir	4,124,444	3,844,851	441,649	10.74
Total Current Carpentaria Shire Borrowings	6,439,150	5,899,482	842,173	
Planned "New" Carpentaria Shire Borrowings				
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	0	0	0	0
FY 2032/2033	0	0	0	0
Total Planned "New" Carpentaria Shire Borrowings	0	0	0	0

**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 22 June 2023 by Resolution Number BM0622/XXX.

Mark Crawley
Chief Executive Officer

BUSINESS PAPERS

3.5 2023/2024 INVESTMENT POLICY

Attachments:	3.5.1. 2023/2024 Investment Policy ↓
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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 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 2023/2024 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 2023/2024 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.

BUSINESS PAPERS

Consultation (Internal/External):

- Jade Nacario - 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

Policy Category	Council Policy
Date Adopted	22/6/2023
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	1/7/2023
Policy Version Number	5.0.0
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	30/6/2024

Supporting documentation

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

Version History:

Version	Adopted	Comment	eDRMS #
6.0.0	22/6/2023	Council Resolution BM	
5.0.0	16/6/2022	Council Resolution BM0622/004	
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

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

Scope

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

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

Principles

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 maximize earnings via capitalizing 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

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

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

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

TERM	DEFINITION
At Call Deposit	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.
Financial Institution	An authorised deposit-taking institution within the meaning of the <i>Banking Act 1959 (Cwlth)</i> .
Investment Officer	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 22 June 2023 by Resolution No. 0623/XXX

Mark Crawley
Chief Executive Officer

BUSINESS PAPERS

3.6 2023/2024 REBATES AND CONCESSIONS ON RATES AND UTILITY CHARGES

Attachments:	3.6.1. 2023/2024 Rates Based Financial Assistance for Community Organisations Policy ↓
	3.6.2. 2023/2024 Pensioner Rate Concession Policy ↓
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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 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:
 - 2023/2024 Pensioner Rates Concession Policy; and
 - 2023/2024 Rates Based Financial Assistance for Community Organisations Policy; 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 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.

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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
- Mark Crawley - 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*.



Rates Based Financial Assistance for Community Organisations Policy

Policy Details

Policy Category	Council Policy
Date Adopted	22/06/2023
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	01/07/2023
Policy Version Number	4.0.0
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	30/06/2024

Supporting documentation

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

Version History:

Version	Adopted	Comment	eDRMS #
1.0.0	15/7/2020	Council Resolution SM0720/011	POL_E_C SF_017
2.0.0	30/6/2021	Council Resolution SM0621/012	
3.0.0	16/6/2022	Council Resolution SM0622/012	
4.0.0	22/6/2023	Council Resolution	



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Intent

The purpose of this policy is to establish arrangements for Not-for-Profit Recreation, Sporting, Community and Religious organisations to receive financial assistance from Council in the form of rating remissions.

Scope

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 and religious organisations.

Policy

Council is of the view that it is important to support the activities of Not-for-Profit community and religious organisations who contribute to the social, spiritual and economic wellbeing of the community.

There will be no remission given on Water Consumption under this Policy.

1. COMMUNITY ORGANISATIONS

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

- (a) not for profit, incorporated groups or associations with the primary aim of conducting activities and providing services for community benefit; and
- (b) rely predominantly on volunteer labour, community fundraising, membership fees and donations; and
- (c) 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:

- (a) operate within the boundaries of Carpentaria Shire, and most members reside in the Carpentaria Shire; and
- (b) be the owner or lessee of the land and be able to demonstrate that they are responsible for payment of the rates levied; and
- (c) the land, or any part of the land, must not be rented or leased to a third party; and
- (d) not use the property for residential purposes; and
- (e) not operate gaming machines; and
- (f) not have outstanding rates on the property; and
- (g) 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
- (h) demonstrate how the organisation would be of benefit to the community, or a sufficient section of the public. A sufficient section of the community could be a local community, followers of a particular religion, people with a particular disability, refugees or young people.



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. RELIGIOUS ORGANISATIONS

2.1 Religious organisations eligible for rate and charge remission are defined as:

A church or religious organisation established on the basis of a community of faith and belief, doctrines and practices of a religious character and engages primarily in religious activities.

2.2 Eligible Religious organisations criteria:

- (a) The land is owned by a religious entity and is less than 20 Ha; and
- (b) The land is used for religious purposes, including public worship or the administration of the religious entity; and
- (c) The land, or any part of the land, must not be rented or leased to a third party.

3. APPLICATIONS

- (a) 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.
- (b) Applications will apply from the start of the half-year period that the application is received not to be backdated to previous periods.
- (c) 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.

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 Community group or Religious organisation 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 Community group or Religious organisation to reimburse the remission so obtained, including changes in the level of commerciality of the Community group or Religious organisation.

4. PERIOD OF RELIEF

An application is required to lodge a new request for assistance at least once every five years.



5. 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

5.1 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.

Remissions will be applied to the rates issued net of any early payment discount allowed or available of the gross rates that attract discount.

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.

5.2 Example of Remission Calculation:

Community Organisation

Assessment – XXXX-XXXX-XXX

Concession	50%	0%	
	Original	No Concession	
	First Half Levy	First Half Levy	Total Concession
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
<i>The Act</i>	Shall mean the <i>Local Government Act 2009</i>
<i>The Regulation</i>	Shall mean the <i>Local Government Regulation 2012</i>
<i>Council</i>	Shall mean the Mayor and Councillors of Carpentaria Shire Council

Adopted by Council "Date" by Resolution "Number"

Mark Crawley

Chief Executive Officer



Pensioner Rates Concession Policy

Policy Details

Policy Category	Council Policy
Date Adopted	22/6/2023
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	1/7/2023
Policy Version Number	5.0.0
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	30/6/2024

Supporting documentation

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

Version History:

Version	Adopted	Comment	eDRMS #
2.0.0	15/07/2020	Council Resolution SM0720/011	POL_E_C SF_018
3.0.0	30.06.2021	Council Resolution SM0621/012	
4.0.0	16.06.2022	Council Resolution SM0622/012	
5.0.0	22/06/2023	Council Resolution	



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Intent

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

Repeal

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

Scope

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

Policy

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.

State Government Rebate

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 20% up to a maximum of \$200 per annum, 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 is the holder of a valid Queensland 'Pensioner Concession Card' issued by Centrelink, 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
2. Is the owner or life tenant (either solely or jointly) of a property which is the Pensioners principal place of residence; and
3. Is solely or jointly legally responsible for the payment of rates and charges; and
4. There is no business being carried out on the property; and
5. There is no income being derived from the property; and
6. The Concession is not being claimed on any other property.

State Government rebate will be applied from the date that the Pensioner Concession application is received, and then from the first date of the new rating period, without the requirement to complete another application.

Local Government Concession

In addition to this rebate, Council recognises the financial constraints for Pensioners and extends a further 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 water consumption charges, special rates and charges, and rural and state fire levy), relating only to the current rating period where:



Pensioner Concession Card Holders

1. Must meet the above requirements for receiving the State Government pensioner rebate; and
2. Can prove they have been a resident of Carpentaria Shire for a total of at least ten years.

Self-Funded Retirees

Must meet the following criteria

1. They must be at least 67 years of age (Proof of Age to be provided), and
2. Is the owner or life tenant (either solely or jointly) of a property which is the Pensioners principal place of residence; and
3. Is solely or jointly legally responsible for the payment of rates and charges; and
4. There is no business being carried out on the property; and
5. There is no income being derived from the property; and
6. The Concession is not being claimed on any other property, and
7. Must be able to prove that they have been a resident of Carpentaria Shire for a total of at least ten years.

Council's concession will be applied from the date that confirmation of eligibility is received, and then from the first date of the new rating period, without the requirement to complete another application.

The State Government rebate will not apply to Self-Funded Retirees unless they can produce a current and valid Pensioner Concession Card.

Application Process

Applications by Pensioners seeking a concession under this Policy must be made by completing the Pensioner Concession Application Form.

All applications are to be accompanied by a photocopy or photo of the current Pensioner Concession Card.

Confirmation of Eligibility

Confirmation of eligibility through Department of Human Services, Centrelink Confirmation eServices (CCeS), will be undertaken upon receipt of the application and before each Rating Levy where consent has been given.

Where consent has not been given or revoked to confirm eligibility through CCeS, the following requirements can be asked of the applicant in any combination and with any other options that satisfies Council of their eligibility -

- a) Suitably dated annual letter from Centrelink confirming the pensioner holds a current and valid PCC and confirming the expiry date;
- b) Pensioner must produce a copy of their PCC once or twice yearly either to Council offices or via email;
- c) Statutory Declaration provided yearly confirming the pensioner's eligibility details (Principal Place of Residence) and PCC remains current and valid.

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.

Joint Ownership

In cases where one or both owners are Pensioners, 100% of the concession shall be granted.

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.

Life Tenancy

In cases where the applicant Pensioner is a Life Tenant, the subsidy will only be granted where the following additional supporting documentation is received by Council –

- a) Court Order or an Executed Will, ie the testator must be deceased
- b) A Statutory Declaration that the applicant Pensioner is solely responsible for the payment of Rates and Charges

Definitions

TERM	DEFINITION
Form	Refers to Pensioner Concession Application form
Pensioner	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 by Resolution Number

Mark Crawley
Chief Executive Officer

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3.7 2023/2024 DIFFERENTIAL GENERAL RATES

Attachments:	NIL
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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 2023/2024.

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 ²	All vacant urban land of less than 10,000m ² 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 ² - PPR	All residential land, that is the owner's principal place of residence, and is less than 4,000m ² 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 ² & <100Ha	All land within the council area that is 4,000m ² 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 ² & <100Ha	All land within the council area that is 4,000m ² 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 <\$5,000,000	All rural land within the council area not included in other Categories, with a rateable value of less than \$5,000,000.

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7	Rural \$5,000,000 – <\$19,999,999	All rural land within the council area with a rateable value of between \$5,000,000 and \$19,999,999.
8	Rural ≥\$20,000,000	All rural land within the council area with a rateable value of \$20,000,000 or more.
9	Rural - Agriculture	All rural land within the council area used for agricultural purposes, other 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 Persons	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 Persons	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".

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17	Intensive Accommodation ≥51 Persons	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"> -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 one 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.

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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.

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50	Transport and Heavy Industry ≥ 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 ² - Non-PPR	All residential land, that is not the owner's principal place of residence, and is less than 4,000m ² 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 ²	1.5501	\$724
2	Residential Land $<4,000$ m ² - PPR	1.4992	\$643
3	Residential Land $\geq 4,000$ m ² & <100 Ha	0.8045	\$655
4	Residential Multi-units	1.7818	\$883
5	Vacant Land $\geq 4,000$ m ² & <100 Ha	0.7206	\$782
6	Rural Areas $< \$5,000,000$	0.3716	\$1,250
7	Rural $\$5,000,000$ - $\$19,999,999$	0.4440	\$19,323
8	Rural $\geq \$20,000,000$	0.5163	\$92,353
9	Rural - Agriculture	0.5163	\$5,970
10	Commercial	1.8132	\$938
11	Motels	1.6246	\$2,228
12	Commercial - Other	1.0585	\$636
13	Electrical Reticulation and Telecommunications	9.5264	\$1,530

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	Infrastructure – Rural		
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	16.7434	\$6,630
15	Intensive Accommodation – 10 to 30 Person	3.3868	\$1,270
16	Intensive Accommodation – 31 to 50 Person	3.3868	\$2,551
17	Intensive Accommodation ≥51 Person	3.3868	\$4,195
20	Light Industry	1.6317	\$952
21	Transport and Heavy Industry <1Ha	3.3107	\$2,228
22	Service Stations	1.8623	\$1,158
23	Bulk Fuel Storage	3.3413	\$2,317
24	Shipping and Other Industry	3.8973	\$2,317
25	Processing Plant	4.7724	\$2,317
26	Mine Product Operations	72.6586	\$1,688,104
27	Electricity Generation ≤5MW	2.0892	\$4,801
28	Electricity Generation >5MW	2.0892	\$9,590
31	Quarry 5,000–100,000 Tonnes	4.0847	\$5,792
32	Quarry >100,000 Tonnes	4.0847	\$29,830
33	Petroleum Lease	2.1852	\$2,875
34	Mining Leases <25 people	2.1852	\$2,297
35	Mining Leases 25-99 people	2.1852	\$11,473
36	Mining Leases ≥100 people	2.1852	\$114,726
37	Mining Leases <25 people with accommodation	2.1852	\$3,442
38	Mining Leases 25-99 people with accommodation	2.1852	\$17,211
39	Mining Leases ≥100 people with accommodation	2.1852	\$126,198
41	Caravan Parks <50 sites	2.0378	\$790
42	Caravan Parks 50-100 sites	1.0702	\$1,114
43	Caravan Parks >100 sites	2.0378	\$2,228
44	Hotels/ Licensed Venue <20 Rooms	1.6246	\$1,114
45	Hotels/ Licensed Venue ≥20 Rooms	1.8784	\$2,228
50	Transport and Heavy Industry ≥1.0Ha	1.9485	\$3,342
51	Residential Home Business	1.6487	\$723
52	Shopping Facility with >25 on-site carparks	1.6869	\$938
53	Residential Land <4,000 m ² - Non-PPR	1.6487	\$724

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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 not been subjected to a land revaluation by the Valuer-General in the current year.

Council has mostly increased the differential general rates and minimums by 2%.

Consultation (Internal/External):

- Mayor and Councillors
- Mark Crawley - 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.

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3.8 2023/2024 UTILITY CHARGES - WASTE MANAGEMENT

Attachments: NIL
Author: Julianne Meier - Director Corporate Services
Date: 15 June 2023

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 2023/2024.

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:

Number of Bins	Number of Services per week	Cleansing Units Applied	Waste Management Charge
1	1	1	\$435
1 (3 Services)	3	3	\$1,305
2 - 4	3	6	\$2,610
5 - 7	3	10	\$4,350
8 - 10	3	16	\$6,960
11 - 13	3	22	\$9,570
14 - 16	3	28	\$12,180
17 - 19	3	34	\$14,790
20 - 29	3	40	\$17,400
30 - 39	3	60	\$26,100
40 - 49	3	80	\$34,800
50 +	3	100	\$43,500

- (b) The application of the above levied waste management charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023/2024.

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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
- Mark Crawley - Chief Executive Officer
- Natasha Glaskin - 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*.

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3.9 2023/2024 UTILITY CHARGES - WATER

Attachments: NIL
Author: Julianne Meier - Director Corporate Services
Date: 15 June 2023

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 2023/2024 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:

Charge Type	Category	Access Charge	KL Tier 1	KL Tier 2
Vacant	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 st Meter – Hotels & 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 2023/2024.
- (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 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). No discount shall apply to water consumption charges.

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. In 2023/2024 consumption charges will be levied in August/September (following the June water meter reads), and again in February/March (following the January water meter reads). Water accounts will attract the same penalties as those applying to the general rate.

Consultation (Internal/External):

- Mayor and Councillors
- Mark Crawley - Chief Executive Officer
- Rating Consultant
- Natasha Glaskin - Manager Water and Wastewater
- Other Council Staff

Legal Implications:

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

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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*.

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3.10 2023/2024 UTILITY CHARGES - SEWERAGE

Attachments:	NIL
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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	\$981
Vacant Charge	\$735
Base Non-Residential Charge	\$1,415
Additional Non-Residential Charge	\$735

Karumba Sewerage Utility Charges

Karumba – Type	Charge
Residential Charge	\$1,131
Vacant Charge	\$848
Base Non-Residential Charge	\$1,415
Additional Non-Residential Charge	\$735

- b) The application of the above levied sewerage charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023/2024.

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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.

The table below is a guide for the expected changes in rates for residential properties over the next three years.

Year	0	1	2	3	4	5
Normanton	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Residential Charge	\$825	\$874	\$926	\$981	\$1,039	\$1,100
Vacant Charge	\$619	\$655	\$694	\$735	\$779	\$825
Commercial Charges	\$1,183	\$1,256	\$1,333	\$1,412	\$1,496	\$1,595
Additional commercial	\$619	\$655	\$694	\$735	\$779	\$825
\$ Δ - Commercial		\$73	\$77	\$79	\$84	\$99
\$ Δ - Additional		\$37	\$39	\$41	\$44	\$46
Karumba	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Residential Charge	\$1,176	\$1,161	\$1,146	\$1,131	\$1,116	\$1,100
Vacant Charge	\$883	\$871	\$859	\$848	\$836	\$825
Commercial Charges	\$1,176	\$1,250	\$1,333	\$1,417	\$1,506	\$1,595
Additional commercial	\$1,176	\$1,096	\$694	\$735	\$779	\$825
Totals	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Normanton	\$729,000	\$772,000	\$812,000	\$861,000	\$912,000	\$966,000
Karumba	\$860,000	\$838,000	\$724,000	\$738,000	\$753,000	\$768,000
Total	\$1,589,000	\$1,610,000	\$1,536,000	\$1,599,000	\$1,665,000	\$1,734,000
% increase in revenue		1.3%	-4.6%	4.1%	4.1%	4.1%

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Sewerage Revenue	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (F)	2023 (F)	Average
Rates and Charges	967,376	1,000,287	1,041,465	1,097,658	1,179,667	1,248,386	1,301,917	1,354,821	1,397,502	1,588,977	1,585,247	1,479,133	1,485,277	
Interest on Rates	7,622	7,274	8,187	8,748	12,062	13,252	13,051	14,176	12,241					
Fees & Charges	1,145	32,690	55,376	26,640	5,456	0	18,599	0	1,746	13,723	15,255	0	0	
Connection Fees	0		0			0	0	0						
Operating Revenue	976,144	1,040,252	1,105,028	1,133,046	1,197,185	1,261,639	1,333,567	1,368,997	1,411,489	1,602,699	1,600,502	1,479,133	1,485,277	3.6%
		6.6%	6.2%	2.5%	5.7%	5.4%	5.7%	2.7%	3.1%	13.5%				
Capital Grants	5,410,200									15,752	34,482			
Capital Grants														
Total Revenue	6,386,344	1,040,252	1,105,028	1,133,046	1,197,185	1,261,639	1,333,567	1,368,997	1,411,489	1,618,451	1,634,984	1,479,133	1,485,277	
Sewerage Expenses														
Operating Exp	345,776	542,927	1,159,139	1,248,958	948,943	445,677	379,864	781,532	390,385	388,191	322,166	367,307	702,460	
Salary & Wages	0	0	0	0	73,161	474,271	388,958	423,045	307,618	370,320	255,285	283,307	435,599	
Loan Interest	236,392	227,536	216,928	204,521	191,560	184,541	175,268	157,177	140,890	128,116	89,714	126,045	102,439	
Depreciation	545,160	591,705	519,352	522,540	472,879	534,515	534,536	503,758	548,877	549,987	339,158	448,298	483,619	-1.0%
Minor Assets	0	38,605	31,044	974	0	0	0	0	0	0	0	0	18,100	
Total Operating Expenses	1,127,328	1,400,773	1,926,462	1,976,993	1,686,543	1,639,003	1,478,627	1,865,512	1,387,770	1,436,614	1,006,323	1,224,958	1,742,216	3.7%
Annual Change		24.3%	37.5%	2.6%	-14.7%	-2.8%	-9.8%	26.2%	-25.6%	3.5%	-30.0%	21.7%	42.2%	
Average Annual Change since 2011		24.3%	30.7%	20.6%	10.6%	7.8%	4.6%	7.5%	2.6%	2.7%	-1.1%	0.8%	3.7%	
Sewerage Result	-151,185	-360,521	-821,434	-843,947	-489,358	-377,364	-145,059	-496,515	23,719	166,085	594,179	254,175	-256,939	

The table above shows Council has made a loss on sewer operations from 2011 through to 2018, then made a profit for the next four years. In 2023/2024 Council is planning to contribute \$994,600 to capital projects in respect of the sewer network.

The utility charges proposed for the 2023/2024 financial year are shown in the tables below:

Sewerage Utility Charges - Normanton

Normanton – Type	Charge
Residential Sewerage Charge	\$981
Vacant Sewerage Charge	\$735
Base Commercial Sewerage Charge	\$1,415
Additional Commercial Sewerage Charge	\$735

Sewerage Utility Charges - Karumba

Karumba – Type	Charge
Residential Sewerage Charge	\$1,131
Vacant Sewerage Charge	\$848
Base Commercial Sewerage Charge	\$1,415
Additional Commercial Sewerage Charge	\$735

Consultation (Internal/External):

- Mayor and Councillors
- Mark Crawley - Chief Executive Officer
- Rating Consultant – Mead Perry
- Other relevant staff

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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*.

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3.11 2023/2024 DISCOUNT FOR PROMPT PAYMENT ON RATES AND UTILITY CHARGES

Attachments:	NIL
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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"> • Rural \geq \$20,000,000; and • Mine Product Operations 	Differential general rates and utility charges excluding water consumption charges	10%
Differential rating categories: <ul style="list-style-type: none"> • Rural \geq \$20,000,000; and • Mine Product Operations 	Differential general rates and utility charges excluding 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.
-

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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
- Mark Crawley - 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*

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3.12 2023/2024 INTEREST ON OVERDUE RATES & CHARGES

Attachments:	3.12.1. Interest Rate ↓
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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 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 11.64% 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*
-

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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 2023/2024 financial year, the maximum amount of interest that can be calculated on overdue rates and charges is 11.64%. The maximum interest rate for previous financial years was:

- 2022-23 financial year was 8.17 per cent
- 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
- Mark Crawley - 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*
-



State Development,
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Interest rate on overdue rates and charges

Section 133 of the Local Government Regulation 2012 (LGR) and section 125 of the *City of Brisbane Regulation 2012* (CBR) prescribe the way that the maximum interest rate on overdue rates and charges is calculated. The prescribed method is based on the calculation used for the interest charged on unpaid State taxes under the *Taxation Administration Act 2001* and the *Taxation Administration Regulation 2012* (i.e. the Reserve Bank of Australia (RBA) 'bank bill yield rate' plus a margin of 8 per cent).

For overdue rates and charges, the bank bill yield rate (3-month bank accepted bills monthly average) as at the month of March in each year is used to calculate the maximum rate of interest to apply for the following financial year.

Local governments are required to set the actual interest rate to be charged on overdue rates each year (up to the maximum interest rate set by the LGR and CBR). This is to be done by resolution as part of the annual budget process. In deciding the interest rate, local governments should document reasons for the interest rate chosen. This will allow ratepayers to understand the basis for the local government's decision.

The bank bill yield rate as at March 2023 published by the RBA was 3.64 per cent, so the maximum interest rate for the 2023-24 financial year will be **11.64** per cent.

From 1 July 2023, the new **maximum interest rate of 11.64 per cent** will apply for the 2023-24 financial year and a resolution setting the actual rate to be charged will be required to be made at the budget meeting for the 2023-24 financial year.

For local governments holding their budget meeting on or after 1 July in the budget year, the previous year's interest rate will cease to have effect from 1 July, and therefore the resolution setting the new rate will need to state that the new interest rate applies from 1 July.

This page will be updated each year with the new maximum interest rate, and local governments will be notified each year following the RBA's publication of the March bank yield rate.

Maximum interest rate for previous financial years

- The maximum interest rate for the 2022-23 financial year was 8.17 per cent.
- The maximum interest rate for the 2021-22 financial year was 8.03 per cent.
- The maximum interest rate for the 2020-21 financial year was 8.53 per cent.
- The maximum interest rate for the 2019-20 financial year was 9.83 per cent.

- The maximum interest rate for the 2018–19 financial year was 11.00 per cent.
- The maximum interest rate for the 2017–18 financial year was 11.00 per cent.
- The maximum interest rate for the 2016–17 financial year was 11.00 per cent.

Last updated: 26 May 2023

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3.13 2023/2024 LEVY AND PAYMENT OF RATES AND CHARGES

Attachments:	NIL
Author:	Julianne Meier - Director Corporate Services
Date:	15 June 2023

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 levy and payment periods for the 2023/2024 rates and charges for adoption to support the 2023/2024 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/March.
- (b) Council resolves that, pursuant to section 102 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.
- (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 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.*
-

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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 2023/2024 financial year Rate Notices are as presented in the table below:

Levy Number	Proposed Issue Date	Proposed Due Date
Levy 1	Tuesday, 22 August 2023	Thursday, 21 September 2023
Levy 2	Tuesday, 20 February 2024	Thursday, 21 March 2024

Section 102 – Reading meters for utility charges

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.

In previous years Council read the water meters in January and June and billed in August. For the 2023/2024 financial year, the water meters shall be read in January for billing in February, and again in June for billing in August.

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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3.14 2022/2023 STATEMENT OF ESTIMATED FINANCIAL POSITION

Attachments:	3.14.1. 2022/2023 Financial Statements - Estimated Position ↓
Author:	Julianne Meier - Director Corporate Services
Date:	16 June 2023

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 '000	Estimated Position '000
Total Operating Revenues	69,038	55,762
Total Operating Expenditures	75,185	62,926
Net Operating Deficit	(6,147)	(7,163)

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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 2023

	'000 Budget 2022-2023	'000 Estimated 2022-2023
Income		
Revenue		
Operating revenue		
Net rates, levies and charges	8,918	7,993
Fees and charges	547	786
Rental income	600	578
Interest received	220	1,100
Sales revenue	7,275	8,698
Other income	-	80
Grants, subsidies, contributions and donations	51,478	36,527
Total operating revenue	69,038	55,762
Capital revenue		
Grants, subsidies, contributions and donations	21,622	2,285
Total revenue	90,660	58,047
Capital income		
Total Capital Income	-	-
Total income	90,660	58,047
Expenses		
Operating expenses		
Employee benefits	10,106	8,898
Materials and services	54,874	42,779
Finance costs	358	347
Depreciation and amortisation	9,847	10,902
Total operating expenses	75,185	62,926
Capital expenses		
Total Capital expenses	-	-
Total expenses	75,185	62,926
Net result	15,475	(4,878)
Operating result		
Operating revenue	69,038	55,762
Operating expenses	75,185	62,926
Operating result	(6,147)	(7,163)

Carpentaria Shire Council Estimated Financial Position as of 30 June 2023

	'000 Budget 2022-2023	'000 Estimated 2022-2023
Assets		
Current assets		
Cash and cash equivalents	35,975	48,521
Trade and other receivables	4,199	1,087
Inventories	1,143	1,145
Contract Assets	6,038	7,012
Other current assets	718	(1,065)
Total current assets	48,073	56,700
Non-current assets		
Trade and other receivables	91	58
Property, plant & equipment	286,552	280,455
Right of use assets	65	70
Total non-current assets	286,708	280,583
Total assets	334,781	337,283
Liabilities		
Current liabilities		
Trade and other payables	1,544	1,866
Contract Liabilities	14,162	28,336
Borrowings	561	561
Other current liabilities	100	172
Provisions	950	1,369
Total current liabilities	17,317	32,304
Non-current liabilities		
Contract Liabilities	5,000	-
Borrowings	5,653	5,653
Provisions	2,536	998
Other non-current liabilities	100	-
Total non-current liabilities	13,289	6,651
Total liabilities	30,606	38,955
Net community assets	304,175	298,328
Community equity		
Asset revaluation surplus	171,682	188,906
Retained surplus	132,493	109,422
Total community equity	304,175	298,328

Carpentaria Shire Council Estimated Cashflow Statement as of 30 June 2023

	'000 Budget 2022-2023	'000 Estimated 2022-2023
Cash flows from operating activities		
Receipts from customers	32,503	11,799
Payments to suppliers and employees	(70,118)	(39,360)
Interest received	211	1,100
Rental income	563	578
Non-capital grants and contributions	55,986	36,527
Borrowing costs	(455)	(318)
Net cash inflow from operating activities	18,690	10,326
Cash flows from investing activities		
Payments for property, plant and equipment	(7,624)	(4,280)
Grants, subsidies, contributions and donations	5,215	2,285
Net cash inflow from investing activities	(1,330)	(1,995)
Cash flows from financing activities		
Repayment of borrowings	(464)	(464)
Repayment of leases	(71)	(71)
Net cash inflow from financing activities	(535)	(535)
Total cash flows		
Net increase in cash and cash equivalent held	16,825	7,796
Opening cash and cash equivalents	19,942	40,725
Closing cash and cash equivalents	36,767	48,521

Carpentaria Shire Council Estimated Changes in Equity as of 30 June 2023

	'000 Budget 2022-2023	'000 Estimated 2022-2023
Asset revaluation surplus		
Opening balance	171,680	188,906
Increase in asset revaluation surplus	2	-
Closing balance	171,682	188,906
Retained surplus		
Opening balance	117,018	114,300
Net result	15,475	(4,878)
Closing balance	132,493	109,422
Total		
Opening balance	288,698	303,206
Net result	15,475	(4,878)
Increase in asset revaluation surplus	2	-
Closing balance	304,175	298,328

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3.15 2023/2024 ADOPTION OF BUDGET

Attachments: 3.15.1. Budget Financial Statements [↓](#)
3.15.2. Long Term Financial Forecast [↓](#)
3.15.3. 2023/2024 Revenue Statement [↓](#)
3.15.4. 2023/2024 Revenue Policy [↓](#)
3.15.5. Sustainability Ratio [↓](#)
3.15.6. Changes in Rates and Charges in % [↓](#)

Author: Julianne Meier - Director Corporate Services

Date: 16 June 2023

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:

Council's Annual Budget for 2023/2024 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 2023/2024 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 15th March 2023);
 - 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.

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

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- 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 2023/2024 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 2023/2024 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 2% for 2023/2024 and the 2.5% for years 2025 to 2033.
2. Expenditures
 - Employee Benefits – a 2% increase was used across the years while the Enterprise Bargaining Agreement is being finalized.
 - Materials and Services – a 2.5% increase was used from 2025 to 2033 except for the 2025 year which is 4.2%.
 - Depreciation Expense – no increase in depreciation across the years while Council is currently working on its Asset Management Plan and Strategy.
3. Water Billing – Council will continue to read meters twice per year, but will now bill the water twice per year, instead of once in August as was previously the case.
4. Council continues to progress the harmonization of sewerage utility charges to maintain the same charges for Normanton and Karumba.

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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 where it utilises its plant and employees.

7. Budgeting – A heavy focus shall continue with budgeting, and monthly financial reporting processes. The Project Management Team 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 Councilors 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.

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

2023/24 Residential PPR	Normanton	Karumba
Median General Rates	\$724	\$857
Median Water (Access)	\$1,000	\$1,000
Median Water (400kl)	\$80	\$80
Median Garbage	\$435	\$435
Median Sewerage	\$981	\$1,146
Total	\$3,219	\$3,518

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2023/24 Residential PPR	Normanton		Karumba	
Median General Rates	\$14	1.9%	\$17	2.0%
Median Water (Access)	\$0	0.0%	\$0	0.0%
Median Water (400kl)	\$0	0.0%	\$0	0.0%
Median Garbage	\$9	2.0%	\$9	2.0%
Median Sewerage	\$55	5.9%	\$0	0.0%
Total	\$77	2.4%	\$25	0.7%

2023/24 Residential PPR	Normanton	Karumba
Median General Rates	\$14	\$17
Median Water (Access)	\$0	\$0
Median Water (400kl)	\$0	\$0
Median Garbage	\$9	\$9
Median Sewerage	\$55	\$0
Total	\$77	\$25

The table above shows for an average Normanton residential property there would be an overall annual rate and charges increase of \$177, and for a Karumba property the overall annual rate and charges increase would be \$25.

Residential ratepayers will receive a general rate rise of around 2%.

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 table illustrates the expected changes over the years towards harmonisation goal.

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Year	0	1	2	3	4	5
Normanton	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Residential Charge	\$825	\$874	\$926	\$981	\$1,039	\$1,100
Vacant Charge	\$619	\$655	\$694	\$735	\$779	\$825
Commercial Charges	\$1,183	\$1,256	\$1,333	\$1,412	\$1,496	\$1,595
Additional commercial	\$619	\$655	\$694	\$735	\$779	\$825
\$ Δ - Commercial		\$73	\$77	\$79	\$84	\$99
\$ Δ - Additional		\$37	\$39	\$41	\$44	\$46
Karumba	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Residential Charge	\$1,176	\$1,161	\$1,146	\$1,131	\$1,116	\$1,100
Vacant Charge	\$883	\$871	\$859	\$848	\$836	\$825
Commercial Charges	\$1,176	\$1,250	\$1,333	\$1,417	\$1,506	\$1,595
Additional commercial	\$1,176	\$1,096	\$694	\$735	\$779	\$825
Totals	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Normanton	\$729,000	\$772,000	\$812,000	\$861,000	\$912,000	\$966,000
Karumba	\$860,000	\$838,000	\$724,000	\$738,000	\$753,000	\$768,000
Total	\$1,589,000	\$1,610,000	\$1,536,000	\$1,599,000	\$1,665,000	\$1,734,000
% increase in revenue		1.3%	-4.6%	4.1%	4.1%	4.1%

The water charging methodology has changed from a water allocation methodology to a user pays structure. Council 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.

Previously water meters were read twice per year, but the excess was levied once in August. After community consultation the majority of respondents were of the view that water should be levied twice yearly, in line with the Rate Notices being issued twice yearly. So in 2023/2024 it has been decided the water consumption shall be levied twice yearly.

There have been no other changes to water methodology in the 2023/2024 financial year, nor any increases in the access or consumption charges. The consumption resulting from the second water meter reading will be levied in August.

Total value of the change in rates and utility charges levied

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 is 2.40%.

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.

BUSINESS PAPERS

- Community consultation

Legal Implications:

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

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

	'000 Jun-24F	'000 Jun-25F	'000 Jun-26F
Income			
Revenue			
Operating revenue			
Net rates, levies and charges	8,918	9,141	9,369
Fees and charges	568	580	591
Rental income	450	459	468
Interest received	300	1,443	1,430
Sales revenue	14,665	15,310	15,693
Other income	8	8	8
Grants, subsidies, contributions and donations	42,450	43,477	44,386
Total operating revenue	67,359	70,419	71,946
Capital revenue			
Grants, subsidies, contributions and donations	50,356	4,081	14,163
Total income	117,715	74,500	86,109
Expenses			
Operating expenses			
Employee benefits	11,283	11,513	11,746
Materials and services	51,580	53,747	55,090
Finance costs	320	291	261
Depreciation and amortisation	10,261	10,261	10,261
Other expenses	245	253	259
Total expenses	73,689	76,065	77,617
Net result	44,026	(1,565)	8,492
Other comprehensive income			
Items that will not be reclassified to net result			
Increase (decrease) in asset revaluation surplus	-	-	-
Miscellaneous comprehensive income	-	-	-
Total other comprehensive income for the year	-	-	-
Total comprehensive income for the year	44,026	(1,565)	8,492
Operating result			
Operating revenue	67,359	70,419	71,946
Operating expenses	73,689	76,065	77,617
Operating result	(6,330)	(5,646)	(5,671)

Carpentaria Shire Council Statement of Financial Position as at 30 June

	'000 Jun-24F	'000 Jun-25F	'000 Jun-26F
Assets			
Current assets			
Cash and cash equivalents	25,221	25,256	29,434
Trade and other receivables	6,679	6,907	7,065
Inventories	717	717	717
Contract Assets	5,690	5,690	5,690
Other current assets	508	508	508
Total current assets	38,815	39,079	43,414
Non-current assets			
Inventories	501	501	501
Trade and other receivables	91	91	91
Property, plant & equipment	349,385	348,734	354,176
Total non-current assets	349,977	349,326	354,768
Total assets	388,792	388,405	398,182
Liabilities			
Current liabilities			
Trade and other payables	2,415	2,514	2,574
Contract Liabilities	17,070	17,070	17,070
Borrowings	572	602	634
Total current liabilities	20,057	20,186	20,278
Non-current liabilities			
Borrowings	5,398	4,795	4,161
Provisions	2,498	2,498	2,498
Total non-current liabilities	7,896	7,293	6,659
Total liabilities	27,952	27,479	26,938
Net community assets	360,840	360,926	371,244
Community equity			
Asset revaluation surplus	189,438	191,089	192,916
Retained surplus	171,402	169,837	178,329
Total community equity	360,840	360,926	371,244

Carpentaria Shire Council Statement of Cash Flows for the year ended 30 June

	'000 Jun-24F	'000 Jun-25F	'000 Jun-26F
Cash flows from operating activities			
Receipts from customers	23,708	25,366	26,071
Payments to suppliers and employees	- 63,208	- 64,340	- 65,796
Interest received	300	1,443	1,430
Rental income	450	459	468
Non-capital grants and contributions	42,450	43,477	44,386
Borrowing costs	- 299	- 270	- 240
Net cash inflow from operating activities	3,401	6,136	6,320
Cash flows from investing activities			
Payments for property, plant and equipment	- 57,307	- 9,610	- 15,703
Grants, subsidies, contributions and donations	50,356	4,081	14,163
Net cash inflow from investing activities	- 6,951	5,529	1,540
Cash flows from financing activities			
Repayment of borrowings	- 543	- 572	- 602
Net cash inflow from financing activities	- 543	572	602
Total cash flows			
Net increase in cash and cash equivalent held	- 4,093	35	4,177
Opening cash and cash equivalents	29,314	25,221	25,256
Closing cash and cash equivalents	25,221	25,256	29,434

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

	'000 Jun-24F	'000 Jun-25F	'000 Jun-26F
Asset revaluation surplus			
Opening balance	188,908	189,438	191,089
Increase in asset revaluation surplus	530	1,651	1,827
Closing balance	189,438	191,089	192,916
Retained surplus			
Opening balance	127,376	171,402	169,837
Net result	44,026	(1,565)	8,492
Closing balance	171,402	169,837	178,328
Total			
Opening balance	316,284	360,840	360,926
Net result	44,026	(1,565)	8,492
Increase in asset revaluation surplus	530	1,651	1,827
Closing balance	360,840	360,926	371,244

Carpentaria Shire Council
10 Year Statement of Comprehensive Income

	000	000	000	000	000	000	000	000	000	000	000	000	000
	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F			
Income													
Revenue													
Operating revenue													
Net rates, levies and charges	8,918	9,141	9,369	9,604	9,844	10,090	10,342	10,601	10,866	11,192			
Fees and charges	568	580	591	603	615	627	640	653	666	679			
Rental income	450	459	468	478	487	497	507	517	527	538			
Interest received	300	1,443	1,430	1,416	1,400	1,383	1,362	1,345	1,321	1,321			
Sales revenue	14,665	15,310	15,693	16,085	16,487	16,900	17,322	17,755	18,199	18,745			
Other income	8	8	8	8	9	9	9	9	9	10			
Grants, subsidies, contributions and donations	42,450	43,417	44,386	45,313	46,260	47,228	48,215	49,223	50,253	51,258			
Total operating revenue	67,359	70,419	71,946	73,508	75,103	76,733	78,397	80,103	81,855	83,743			
Capital revenue													
Grants, subsidies, contributions and donations	50,356	4,081	14,163	4,246	4,331	14,418	4,506	4,596	4,688	4,782			
Total income	117,715	74,500	86,109	77,754	79,434	91,150	82,903	84,699	86,543	88,524			
Expenses													
Operating expenses													
Employee benefits	11,283	11,513	11,746	11,983	12,226	12,473	12,725	12,982	13,244	13,509			
Materials and services	51,580	53,747	55,090	56,468	57,879	59,326	60,809	62,330	63,888	65,805			
Finance costs	320	291	261	230	197	162	125	96	81	40			
Depreciation and amortisation	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261			
Other expenses	245	253	259	265	272	279	286	293	300	309			
Total expenses	73,689	76,065	77,617	79,207	80,835	82,500	84,206	85,962	87,774	89,924			
Net result	44,026	-1,565	8,492	-1,454	-1,401	8,650	-1,303	-1,262	-1,231	-1,400			
Other comprehensive income													
Items that will not be reclassified to net result													
Increase (decrease) in asset revaluation surplus	0	0	0	0	0	0	0	0	0	0			
Miscellaneous comprehensive income	0	0	0	0	0	0	0	0	0	0			
Total comprehensive income for the year	44,026	-1,565	8,492	-1,454	-1,401	8,650	-1,303	-1,262	-1,231	-1,400			
Operating result													
Operating revenue	67,359	70,419	71,946	73,508	75,103	76,733	78,397	80,103	81,855	83,743			
Operating expenses	73,689	76,065	77,617	79,207	80,835	82,500	84,206	85,962	87,774	89,924			
Operating result	-6,330	-5,646	-5,671	-5,700	-5,732	-5,767	-5,809	-5,838	-5,919	-6,181			

**Carpentaria Shire Council
10 Year Statement of Financial Position**

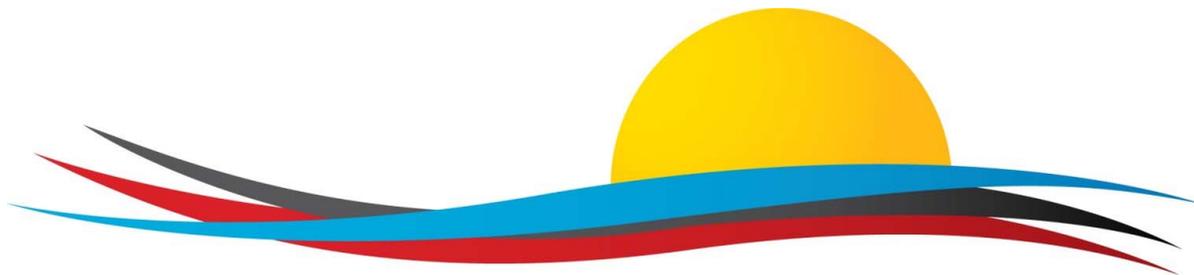
	'000 Jun-24F	'000 Jun-25F	'000 Jun-26F	'000 Jun-27F	'000 Jun-28F	'000 Jun-29F	'000 Jun-30F	'000 Jun-31F	'000 Jun-32F	'000 Jun-33F
Assets										
Current assets										
Cash and cash equivalents	25,221	25,256	29,434	29,714	30,106	34,564	35,126	36,145	37,302	35,347
Trade and other receivables	6,679	6,907	7,065	7,226	7,371	7,560	7,733	7,910	8,069	8,230
Inventories	717	717	717	717	717	717	717	717	717	717
Contract Assets	5,690	5,690	5,690	5,690	5,690	5,690	5,690	5,690	5,690	5,690
Other current assets	508	508	508	508	508	508	508	508	508	508
Total current assets	38,815	39,079	43,414	43,855	44,392	49,039	49,774	50,970	52,286	50,492
Non-current assets										
Inventories	501	501	501	501	501	501	501	501	501	501
Trade and other receivables	91	91	91	91	91	91	91	91	91	91
Property, plant & equipment	349,385	348,734	354,176	353,714	353,347	359,078	358,910	358,844	358,883	358,818
Total non-current assets	349,977	349,326	354,768	354,306	353,939	359,670	359,502	359,436	359,475	359,410
Total assets	388,792	388,405	398,182	398,161	398,331	408,709	409,276	410,406	411,761	409,902
Liabilities										
Current liabilities										
Trade and other payables	2,415	2,514	2,574	2,637	2,693	2,766	2,832	2,901	2,963	3,022
Contract Liabilities	17,070	17,070	17,070	17,070	17,070	17,070	17,070	17,070	17,070	17,070
Borrowings	572	602	634	667	703	741	403	385	401	418
Total current liabilities	20,057	20,186	20,278	20,374	20,466	20,576	20,306	20,356	20,434	20,510
Non-current liabilities										
Borrowings	5,398	4,795	4,161	3,494	2,791	2,050	1,647	1,262	861	325
Provisions	2,498	2,498	2,498	2,498	2,498	2,498	2,498	2,498	2,498	2,498
Total non-current liabilities	7,896	7,293	6,659	5,992	5,289	4,548	4,145	3,760	3,359	2,823
Total liabilities	27,952	27,479	26,938	26,366	25,755	25,124	24,451	24,116	23,793	23,333
Net community assets	360,840	360,926	371,245	371,795	372,576	383,585	384,825	386,290	387,969	386,569
Community equity										
Asset revaluation surplus	189,438	191,089	192,916	194,920	197,102	199,461	202,004	204,731	207,641	207,641
Retained surplus	171,402	169,837	178,329	176,875	175,474	184,124	182,821	181,559	180,328	178,928
Total community equity	360,840	360,926	371,244	371,795	372,575	383,585	384,825	386,290	387,969	386,569

Carpentaria Shire Council
10 Year Statement of Cash Flows

	000	000	000	000	000	000	000	000	000	000	000	000	000
	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F			
Cash flows from operating activities													
Receipts from customers	23,708	25,366	26,071	26,718	27,400	28,038	28,754	29,467	30,220	29,730			
Payments to suppliers and employees	63,208	64,340	65,796	67,251	68,751	70,270	71,847	73,459	75,124	78,942			
Interest received	300	1,443	1,430	1,416	1,400	1,383	1,362	1,345	1,335	1,321			
Rental income	450	459	468	478	487	497	507	517	527	538			
Non-capital grants and contributions	42,450	43,477	44,386	45,313	46,260	47,228	48,215	49,223	50,253	51,258			
Borrowing costs	299	270	240	208	175	139	102	72	57	45			
Net cash inflow from operating activities	3,401	6,136	6,320	6,466	6,622	6,736	6,890	7,022	7,155	3,860			
Cash flows from investing activities													
Payments for property, plant and equipment	57,307	9,610	15,703	9,798	9,894	15,992	10,093	10,195	10,300	10,195			
Grants, subsidies, contributions and donations	50,356	4,081	14,163	4,246	4,331	14,418	4,506	4,596	4,688	4,782			
Net cash inflow from investing activities	6,951	5,529	1,540	5,552	5,563	1,574	5,587	5,599	5,612	5,413			
Cash flows from financing activities													
Net cash inflow from financing activities	543	572	602	634	667	703	741	403	385	401			
Total cash flows													
Net increase in cash and cash equivalent held	4,093	35	4,177	280	392	4,458	562	1,019	1,157	1,955			
Opening cash and cash equivalents	29,314	25,221	25,256	29,434	29,714	30,106	34,564	35,126	36,145	37,302			
Closing cash and cash equivalents	25,221	25,256	29,434	29,714	30,106	34,564	35,126	36,145	37,302	35,347			

Carpentaria Shire Council
10 Year Statement of Changes in Equity

	000 Jun-24F	000 Jun-25F	000 Jun-26F	000 Jun-27F	000 Jun-28F	000 Jun-29F	000 Jun-30F	000 Jun-31F	000 Jun-32F	000 Jun-33F
Asset revaluation surplus										
Opening balance	188,908	189,438	191,089	192,916	194,920	197,102	199,461	202,004	204,731	207,641
Net result	na									
Increase in asset revaluation surplus	530	1,651	1,827	2,004	2,182	2,359	2,543	2,727	2,911	-
Internal payments made	na									
Adjustment for Initial Recognition of Accounting Standards	na									
Closing balance	189,438	191,089	192,916	194,920	197,102	199,461	202,004	204,731	207,641	207,641
Retained surplus										
Opening balance	127,376	171,402	169,837	178,329	176,875	175,474	184,124	182,821	181,559	180,328
Net result	44,026	-1,565	8,492	-1,454	-1,401	8,650	-1,303	-1,262	-1,231	-1,400
Increase in asset revaluation surplus	na									
Adjustment for Initial Recognition of Accounting Standards	na									
Closing balance	171,402	169,837	178,329	176,875	175,474	184,124	182,821	181,559	180,328	178,928
Total										
Opening balance	316,284	360,840	360,926	371,244	371,795	372,575	383,585	384,825	386,290	387,969
Net result	44,026	-1,565	8,492	-1,454	-1,401	8,650	-1,303	-1,262	-1,231	-1,400
Increase in asset revaluation surplus	530	1,651	1,827	2,004	2,182	2,359	2,543	2,727	2,911	-
Adjustment for Initial Recognition of Accounting Standards	na									
Closing balance	360,840	360,926	371,244	371,795	372,575	383,585	384,825	386,290	387,969	386,569



CARPENTARIA SHIRE

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

2023/2024

Revenue Statement

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

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REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

REVENUE STATEMENT 2023/2024

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 2023 to 30 June 2024. 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 2023, 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 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.

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

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 ²	All vacant urban land of less than 10,000m ² 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 ² - PPR	All residential land, that is the owner's principal place of residence, and is less than 4,000m ² 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 ² & <100Ha	All land within the council area that is 4,000m ² 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 ² & <100Ha	All land within the council area that is 4,000m ² 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 <\$5,000,000	All rural land within the council area not included in other Categories, with a rateable value of less than \$5,000,000.
7	Rural \$5,000,000 – <\$19,999,999	All rural land within the council area with a rateable value of between \$5,000,000 and \$19,999,999.
8	Rural ≥\$20,000,000	All rural land within the council area with a rateable value of \$20,000,000 or more.
9	Rural - Agriculture	All rural land within the council area used for agricultural purposes, other 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.

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

Category	Differential	Description
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 Persons	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 Persons	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 Persons	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 2023/2024 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 one 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.

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

Category	Differential	Description
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.
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 ² - Non-PPR	All residential land, that is not the owner's principal place of residence, and is less than 4,000m ² 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;

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

- 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
- 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 2023 to 30 June 2024 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 - 2023/2024

Category	Differential	General Rate (cent in the dollar)	Minimum \$
1	Vacant Urban Land <10,000 m ²	1.5501	\$724
2	Residential Land <4,000 m ² - PPR	1.4992	\$643
3	Residential Land ≥4,000m ² & <100Ha	0.8045	\$655
4	Residential Multi-units	1.7818	\$883
5	Vacant Land ≥4,000m ² & <100Ha	0.7206	\$782
6	Rural Areas <\$5,000,000	0.3716	\$1,250
7	Rural \$5,000,000 - \$19,999,999	0.4440	\$19,323
8	Rural ≥\$20,000,000	0.5163	\$92,353
9	Rural - Agriculture	0.5163	\$5,970
10	Commercial	1.8132	\$938
11	Motels	1.6246	\$2,228
12	Commercial - Other	1.0585	\$636

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

Category	Differential	General Rate (cent in the dollar)	Minimum \$
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	9.5264	\$1,530
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	16.7434	\$6,630
15	Intensive Accommodation – 10 to 30 Person	3.3868	\$1,270
16	Intensive Accommodation – 31 to 50 Person	3.3868	\$2,551
17	Intensive Accommodation ≥51 Person	3.3868	\$4,195
20	Light Industry	1.6317	\$952
21	Transport and Heavy Industry <1Ha	3.3107	\$2,228
22	Service Stations	1.8623	\$1,158
23	Bulk Fuel Storage	3.3413	\$2,317
24	Shipping and Other Industry	3.8973	\$2,317
25	Processing Plant	4.7724	\$2,317
26	Mine Product Operations	72.6586	\$1,688,104
27	Electricity Generation ≤5MW	2.0892	\$4,801
28	Electricity Generation >5MW	2.0892	\$9,590
31	Quarry 5,000–100,000 Tonnes	4.0847	\$5,792
32	Quarry >100,000 Tonnes	4.0847	\$29,830
33	Petroleum Lease	2.1852	\$2,875
34	Mining Leases <25 people	2.1852	\$2,297
35	Mining Leases 25-99 people	2.1852	\$11,473
36	Mining Leases ≥100 people	2.1852	\$114,726
37	Mining Leases <25 people with accommodation	2.1852	\$3,442
38	Mining Leases 25-99 people with accommodation	2.1852	\$17,211
39	Mining Leases ≥100 people with accommodation	2.1852	\$126,198
41	Caravan Parks <50 sites	2.0378	\$790
42	Caravan Parks 50-100 sites	1.0702	\$1,114
43	Caravan Parks >100 sites	2.0378	\$2,228
44	Hotels/ Licensed Venue <20 Rooms	1.6246	\$1,114
45	Hotels/ Licensed Venue ≥20 Rooms	1.8784	\$2,228
50	Transport and Heavy Industry ≥1.0Ha	1.9485	\$3,342
51	Residential Home Business	1.6487	\$723
52	Shopping Facility with >25 on-site carpark	1.6869	\$938
53	Residential Land <4,000 m ² - Non-PPR	1.6487	\$724

LIMITATION ON RATE INCREASE

Pursuant to Section 116 of the *Local Government Regulation 2012*, for the 2023/2024 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

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 2023.

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 2023/2024 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

Charge Type	Category	Access Charge	KL Tier 1	KL Tier 2
Vacant	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 st Meter – Hotels & 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:

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

- 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 \$1,560 for each additional meter;
 - 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 \$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 Sewerage 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 Sewerage Charge*
- *A rateable assessment that has 2 dwelling houses upon it will be charged 2 Residential Sewerage Charges*
- *A rateable assessment that has one community titles unit upon it will be charged a single Residential Sewerage Charge*
- *A rateable assessment that has 6 separate residential flats upon it will be charged 6 Residential Sewerage Charges*

REVENUE STATEMENT FOR THE 2023/2024 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 Sewerage Charges*

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

Application of Commercial Sewerage Charge and Additional Commercial Sewerage Charge

For all other land within Council's declared sewerage area, the Commercial Sewerage Charge shall apply for the first two pedestals on the land being charged, with the Additional Commercial Sewerage 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 Commercial Sewerage Charge*
- *A rateable assessment used as a café that has 3 pedestals will be charged the Commercial Sewerage Charge + 1 Additional Commercial Sewerage Charge*
- *A rateable assessment used as a hotel that has 10 pedestals will be charged the Commercial Sewerage Charge + 8 Additional Commercial Sewerage 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 Commercial Sewerage Charge + 23 Additional Commercial Sewerage Charges*

Application of Vacant Sewerage Charge

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

Table 5 - Sewerage Utility Charges - Normanton

Normanton – Type	Charge
Residential Sewerage Charge	\$981
Vacant Sewerage Charge	\$735
Base Commercial Sewerage Charge	\$1,415
Additional Commercial Sewerage Charge	\$735

Table 6 - Sewerage Utility Charges - Karumba

Karumba – Type	Charge
Residential Sewerage Charge	\$1,131
Vacant Sewerage Charge	\$848
Base Commercial Sewerage Charge	\$1,415
Additional Commercial Sewerage Charge	\$735

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.

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

Calculation of waste charges

Each property is allocated Cleansing Units calculated as follows:

1. Table 8 - Garbage Charges Schedule sets out:
 - a. a minimum number of bins for each property classification and
 - b. the number of services per week.
2. Table 9 – Cleansing Units Applied is used for:
 - a. Determining the number of bins, which is:
 - i. the minimum number of bins from table 8 and any additional bins.
 - b. Showing the number of services per week.
 - c. Calculating the number of Cleansing Units to be applied.

Examples of Cleansing Units to be applied from table 9:

Residential with a minimum of 1 bin + 1 extra bin or a total of 2 bins (2 units)

Shop with a minimum of 2 bins + 1 extra bin or a total of 3 bins (6 units)

School with a minimum of 8 bins + 6 extra bins or a total of 14 Bins (28 units)

- d. Waste Management Charges is Cleansing Units applied x the Cleansing Unit Charge.

Table 8 – Garbage Charges Schedule – Minimum Number of Bins

No	Classification	Minimum No of Bins	No of Services per Week
1	Residential including: Dwelling House Accommodation Building Accommodation Units – Non-Serviced (1 bin per 2 units) Multiple Dwelling (per unit) Place of Worship Halls	1	1
2	Medical Centre / Pharmacy Special Purpose Facility Indoor Entertainment Protective Services including: Police Station Ambulance Station Fire Station SES building Light Industry including: Aerodrome Service Station Truck Depot, Council Depot and Other Waterfront Industry - Category 1	1	3
3	TAFE	2	1
4	Aged Persons Home Recreation Club Outdoor Entertainment Facilities Other Commercial Premises including: Shops Café's	2	3
5	Hotels, Motels, Serviced Units (1 bin per 4 units) Caravan Park (1 bin per 4 units)	1	3
6	Hotel/Motel/Restaurant Complex Licensed Venue Shopping Centre	5	3
7	Hospital Schools	8	3

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

No	Classification	Minimum No of Bins	No of Services per Week
8	Waterfront Industry - Category 2	9	3
9	Tourist Facility	11	3

Definition Waterfront Industries

Category 1 Boat repair, storage, commercial fishing operations, fish market or construction.

Category 2 Manufacture, storage or transportation of raw materials.

Example Calculations

- o 4 flats/units/residential dwellings would be a minimum of 4 bins x 1 service a week; and
- o 4 industrial sheds would be a minimum of 4 bins x 3 services a week; and
- o 4 commercial shops would be a minimum 8 bins x 3 services a week; and with commercial or industrial with a residential dwelling will be rated for both services.

Table 9 – Cleansing Units Applied

Number of Bins	Number of Services per week	Cleansing Units Applied	Waste Management Charge
1	1	1	\$435
1 (3 Services)	3	3	\$1,305
2 - 4	3	6	\$2,610
5 - 7	3	10	\$4,350
8 - 10	3	16	\$6,960
11 - 13	3	22	\$9,570
14 - 16	3	28	\$12,180
17 - 19	3	34	\$14,790
20 - 29	3	40	\$17,400
30 - 39	3	60	\$26,100
40 - 49	3	80	\$34,800
50 +	3	100	\$43,500

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.

CONCESSIONS

Pensioner Rates Remission

Pursuant to section 120 (1)(a) 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 Concession Policy.

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

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 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 11.64% per annum, calculated on daily rests from the day after the Rates and Charges become overdue from 1st July 2023.

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
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 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

REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

- utility charges excluding excess water consumption charges

No discount will be allowed on overdue rates and charges or 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:-

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

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.

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 2023 to 31 December 2023 and 1 January 2024 to 30 June 2024.

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
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REVENUE STATEMENT FOR THE 2023/2024 FINANCIAL YEAR

Levy 1	Tuesday, 22 August 2023	Thursday, 21 September 2023
Levy 2	Tuesday, 20 February 2024	Thursday, 21 March 2024

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.

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



2023-2024 Revenue Policy

Policy Details

Policy Category	Council Policy
Date Adopted	15 March 2023
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	15 March 2023
Policy Version Number	3.0.4
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	March 2024

Supporting documentation

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

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	Council Resolution 0422/015	
3.0.4	15/3/2023	Council Resolution 0323/019	



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Intent

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

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

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

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

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

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

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

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

TERM	DEFINITION
User Pays Principle	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 15 March 2023 by Resolution No. 0323/019.


Mark Crawley
Chief Executive Officer

Carpentaria Shire Council
10 Year Sustainability Ratio

Key financial sustainability metrics	Target	Forecast											
		Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F		
Operating surplus ratio	0% to 10%	-9.40%	-8.02%	-7.88%	-7.75%	-7.63%	-7.52%	-7.41%	-7.31%	-7.23%	-7.38%		
Cash expense cover ratio	> 3 months	4.77	4.61	5.24	5.17	5.12	5.74	5.70	5.73	5.77	5.32		
Asset sustainability ratio	> 90%	558.52%	93.66%	153.04%	95.49%	96.42%	155.86%	98.36%	99.36%	100.38%	99.36%		
Average useful life of depreciable assets		33.7	33.7	33.7	33.8	33.9	34.1	34.3	34.5	34.7			
Net financial liabilities ratio	<= 60%	-16.13%	-16.47%	-22.90%	-23.79%	-24.82%	-31.17%	-32.30%	-33.52%	-34.81%	-32.43%		
Council controlled revenue ratio	> 60%	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		
Total debt service cover ratio	> 2 times	4.8	5.5	5.4	5.3	5.2	5.2	8.7	9.4	9.2	9.0		
Capital expenditure ratio		5.6	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9		

Carpentaria Shire Council

Percentage of Change in Rates Levied
 For the year ended 30 June 2024

Reference LGR S169 (6) and (7)

Revenue	Budget 2022/2023	Actual 2022/2023	Budget 2023/24	Budget 2022/2023 v Budget 2023/2024	Budget 2022/2023 v Budget 2023/2024 %	Actual 2022/2023 v Budget 2023/2024	Actual 2022/2023 v Budget 2023/2024 %
General Rates	\$4,674,000	\$5,073,597	\$5,222,000	\$548,000	11.72%	\$148,403	2.93%
Water	\$1,647,000	\$1,202,737	\$1,202,737	-\$444,263	-26.97%	\$0	0.00%
Sewerage	\$1,660,000	\$1,485,277	\$1,525,277	-\$134,723	-8.12%	\$40,000	2.69%
Waste Management	\$737,000	\$771,494	\$787,494	\$50,494	6.85%	\$16,001	2.07%
Water Consumption	\$200,000	\$0	\$444,263	\$244,263	122.13%	\$444,263	0.00%
Total	\$8,918,000	\$8,533,105	\$9,181,771	\$263,771	2.96%	\$204,403	2.40%

BUSINESS PAPERS

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