



CARPENTARIA SHIRE

Outback by the Sea

BUSINESS PAPER

20 JUNE, 2024

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NOTICE OF MEETING

COUNCILLORS:

Mayor Jack Bawden Mayor
Cr Bradley Hawkins
Cr Andrew Murphy
Cr Glenn Smerdon
Cr Cherie Schafer
Cr Leslie Henry
Cr Johnty O'Brien

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 SERVICES

3.1 2024/2025 ANNUAL OPERATIONAL PLAN

Attachments:	3.1.1. Operational Plan 2024-2025 ↓
Author:	Julianne Meier - Director Corporate Services
Date:	17 June 2024

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 2024/2025 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 2024/2025 was developed in accordance with, and is directly aligned to, the Operational Plan 2024/2025.

At the commencement of the 2024/2025 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.

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Consultation (Internal/External):

- Mayor and Councillors
- 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 2024/2025 will enable Council and the community to monitor and review progress.



CARPENTARIA
OPERATIONAL PLAN
2024 – 2025

*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 2024-2025 was developed in accordance with, and is directly aligned to, the Operational Plan 2024-2025.

- 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 2024-2025 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 2024-2025 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 – 2024-2025

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	Director of Community Development, Tourism & Regional Prosperity
1.4.1	Host community consultation to determine needs of sporting groups and young people	Director of Community Development, Tourism & Regional Prosperity
1.5.1	Seek funding to commence development of a Community Health and Wellbeing Plan for the Shire	Director of Community Development, Tourism & Regional Prosperity
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
2.4.1	Develop an Environmental Policy	Director of Corporate Services
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
3.1.3	Update and implement initiatives contained in the Economic Development Strategy	Director of Community Development, Tourism & Regional Prosperity
3.2.2	Continued participation in the North West Minerals Provenance and other Council and State Government Departments	Chief Executive Officer Director of Community Development, Tourism & Regional Prosperity
3.3.2	Implementation of the initiatives in the Tourism Strategy	Director of Community Development, Tourism & Regional Prosperity
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 Director of Community Development, Tourism & Regional Prosperity
3.4.1	Development of Business Cases and Project Plans for the projects identified by Council from the MIPP 2 Report	Executive Leadership Team
3.5.1	Continue to advocate for sealing of the unsealed sections of the Savannah Way	Chief Executive Officer



Theme Four: Carpentaria Governance

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

Number	Key Initiative	Responsible Officer
4.1.4	Development of Departmental Plans	Executive Leadership Team
4.2.1	Develop a Customer Service Charter	Executive Leadership Team
4.3.2	Implementation of the transition plan for Enterprise Finance System	Director Corporate Services
4.4.2	Develop 10 year Asset Renewal Program for all classes of asset	Director of Corporate Services 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	Director of Corporate Services
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	Executive Leadership Team
4.8.1	Regional representation on the NWQROC and WQAC	Chief Executive Office



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3.2 2024/2025 CONCEALED WATER LEAK POLICY

Attachments:	3.2.1. Concealed Water Leak Policy 2024/2025 ↓
Author:	Julianne Meier - Director Corporate Services
Date:	17 June 2024

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 2024/2025 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	20 th June 2024
Resolution Number	
Approval Authority	Council
Effective Date	1 st July 2024
Policy Version Number	3.0.4
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration

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 BM0623/003	
3.0.4	20/06/2024	Council Resolution	



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Intent

Council will provide assistance to qualifying ratepayers 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 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.

Adopted by Council by Resolution.

Mark Crawley
Chief Executive Officer

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3.3 2024/2025 FAULTY WATER METER POLICY

Attachments: 3.3.1. Faulty Water Meter Policy 2024/2025 [↓](#)

Author: Julianne Meier - Director Corporate Services

Date: 17 June 2024

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 2024/2025 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	20 th June 2024
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	1/7/2024
Policy Version Number	5
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	30/6/2025

Supporting documentation

Legislation	<ul style="list-style-type: none"> • <i>Local Government Act 2009</i> • <i>Local government Regulation 2012</i> • <i>Water Supply (Safety and Reliability) Act 2008</i> • <i>Water Act 2000</i>
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"> • Water Meter Test Application Form
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_CSF_002
2	30/6/2021	Council Resolution SM0621/014	
3	16/6/2022	Council Resolution SM0622/14	
4	22/06/2023	Council Resolution BM0623/004	
5		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.

Where water meters are found to be faulty or inaccurate readings were taken, the consumption will be estimated, and the charges applied to the assessment.

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.

Council may at any time test a water meter.

Where a request is made in respect of testing of water meters, Council must determine whether the water meter is registering accurately.



Water Meter Not Registering Accurately

Where Council determines that the water meter is registering $>+5\%$ then the water meter is not registering accurately, and Council will refund the prescribed fee and install a replacement water meter which is registering accurately.

Charges applied for the period will be credited back to the Assessment.

Consumption will be estimated by averaging the consumption from three (3) equivalent billing period consumption totals and applying the calculated charges to the Rates Assessment.

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 will carry out any necessary actions to ensure the water meter is registering accurately in accordance with the prescribed standard before reinstalling the meter.

The prescribed fee shall not be refunded, and the property owner shall be fully responsible for water consumption charges.

Adopted by Council by Resolution.

Mark Crawley
Chief Executive Officer

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3.4 2024/2025 DEBT POLICY

Attachments:	3.4.1. 2024/2025 Debt Policy ↓
Author:	Julianne Meier - Director Corporate Services
Date:	17 June 2024

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 22nd June 2023 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 2024/2025 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 2024/2025 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 2024/2025 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	20 th June 2024
Resolution Number	
Approval Authority	Council
Effective Date	1 st July 2024
Policy Version Number	6.0.0
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration

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 #
7.0.0	19/06/2023	Council Resolution BM0624/XXX	
6.0.0	22/06/2023	Council Resolution BM0623/005	
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 30/06/24	Forecast Balance as at 30/06/25	Est. Annual Loan Payments 2023/2025	Estimated Remaining Term of Loan (Years)
Current Carpentaria Shire Borrowings				
Karumba Sewerage	1,309,460	1,124,247	264,396	5.96
Normanton Water Supply	745,171	653,437	136,128	6.73
Raise Glenore Weir	3,844,851	3,553,791	441,649	10.74
Total Current Carpentaria Shire Borrowings	5,899,482	5,331,475	842,173	
Planned "New" Carpentaria Shire Borrowings				
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
FY 2033/2034	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 by Resolution.

Mark Crawley
Chief Executive Officer

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3.5 2024/2025 INVESTMENT POLICY

Attachments:	3.5.1. 2024/2025 Investment Policy ↓
Author:	Julianne Meier - Director Corporate Services
Date:	12 June 2024

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 2024/2025 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 2024/2025 Investment Policy.

Background:

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

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

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

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

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

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

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

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Consultation (Internal/External):

- 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	20 th June 2024
Resolution Number	
Approval Authority	Council
Effective Date	1 st July 2024
Policy Version Number	6.0.0
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration

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 by Resolution.

Mark Crawley
Chief Executive Officer

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3.6 2024/2025 REBATES AND CONCESSIONS ON RATES AND UTILITY CHARGES

Attachments: 3.6.1. Pensioner Rate Concession Policy 2024/2025 [↓](#)
3.6.2. Rates Based Financial Assistance for Community Organisations 2024/2025 [↓](#)

Author: Julianne Meier - Director Corporate Services

Date: 17 June 2024

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:
 - 2024/2025 Pensioner Rates Concession Policy; and
 - 2024/2025 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*.



Pensioner Rates Concession Policy

Policy Details

Policy Category	Council Policy
Date Adopted	20 th June 2024
Resolution Number	
Approval Authority	Council
Effective Date	1 st July 2024
Policy Version Number	5.0.0
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration

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 BM0623/007	



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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.

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; and
3. There is no business being carried out on the property; and
4. There is no income being derived from the property; and
5. The Concession is not being claimed on any other property.

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 on the 22nd June 2023 by Resolution Number BM0623/007

Mark Crawley
Chief Executive Officer



Rates Based Financial Assistance for Community Organisations Policy

Policy Details

Policy Category	Council Policy
Date Adopted	20 th June 2024
Endorsed by	Chief Executive Officer
Approval Authority	Council
Effective Date	01/07/2024
Policy Version Number	4.0.0
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	30/06/2025

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	15/07/2020	Council Resolution SM0720/011	POL_E_CSF_017
2.0.0	30/06/2021	Council Resolution SM0621/012	
3.0.0	16/06/2022	Council Resolution SM0622/012	
4.0.0	22/06/2023	Council Resolution BM0623/007	
5.0.0	20/06/2024	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. CHARITABLE ORGANISATIONS

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

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

1.2. Eligible community groups must:

- (i) operate within the boundaries of Carpentaria Shire, and most members reside in the Carpentaria Shire; and
- (ii) be the owner or lessee of the land and be able to demonstrate that they are responsible for payment of the rates levied; and
- (iii) the land, or any part of the land, must not be rented or leased to a third party; and
- (iv) not use the property for residential purposes; and
- (v) not operate gaming machines; and
- (vi) not have outstanding rates on the property; and
- (vii) 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
- (viii) 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:

- (i) 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:

- (i) The land is owned by a religious entity and is less than 20 Ha; and
- (ii) The land is used for religious purposes, including public worship or the administration of the religious entity; and

3. The land, or any part of the land, must not be rented or leased to a third party.

APPLICATIONS

- 3.1 Where the community group only has part ownership of the property or operates the property for part of the financial year the concession shall be reduced proportionately.
- 3.2 Applications will apply from the start of the half-year period that the application is received not to be backdated to previous periods.
- 3.3 All applications must be in writing and must be supported by a copy of the organisation's most recent financial statement (no greater than 12 months old), minutes of the AGM, and certificate of incorporation.

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

3.1. Remission available to eligible community organisations:

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

An example of the remission calculation is set out below.

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

3.3. The State Emergency Management Levy is collected by Council on behalf of the State Government so no remission or rebate from Council is available to community groups.



Example of Remission Calculation:

Charitable Organisation
 Assessment – XXXX-XXXX-XXX

Concession	50%	0%	
	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
The Act	Shall mean the <i>Local Government Act 2009</i>
The Regulation	Shall mean the <i>Local Government Regulation 2012</i>
Council	Shall mean the Mayor and Councillors of Carpentaria Shire Council

Adopted by Council "Date" by Resolution "Number"

Mark Crawley
Chief Executive Officer

BUSINESS PAPERS

3.7 2024/2025 DIFFERENTIAL GENERAL RATES

Attachments: NIL
Author: Julianne Meier - Director Corporate Services
Date: 17 June 2024

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 2024/2025.

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	1.5966	\$746
2	Residential Land $<4,000$ m ² - PPR	1.5142	\$649
3	Residential Land $\geq 4,000$ m ² & <100 Ha	0.8286	\$661
4	Residential Multi-units	1.8175	\$909
5	Vacant Land $\geq 4,000$ m ² & <100 Ha	0.7566	\$790
6	Rural Areas $< \$5,000,000$	0.3792	\$1,262
7	Rural $\$5,000,000$ - $\$19,999,999$	0.4529	\$19,516
8	Rural $\geq \$20,000,000$	0.5267	\$93,276
9	Rural - Agriculture	0.5267	\$6,030
10	Commercial	1.8313	\$947
11	Motels	1.6733	\$2,272
12	Commercial - Other	1.0690	\$643

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13	Electrical Reticulation and Telecommunications Infrastructure – Rural	9.6217	\$1,607
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	17.4131	\$6,962
15	Intensive Accommodation – 10 to 30 Person	3.4884	\$1,409
16	Intensive Accommodation – 31 to 50 Person	3.4884	\$2,832
17	Intensive Accommodation ≥51 Person	3.4884	\$4,657
20	Light Industry	1.6643	\$961
21	Transport and Heavy Industry <1Ha	3.3769	\$2,250
22	Service Stations	1.8996	\$1,170
23	Bulk Fuel Storage	3.4081	\$2,340
24	Shipping and Other Industry	4.0142	\$2,340
25	Processing Plant	4.9155	\$2,340
26	Mine Product Operations	73.3852	\$1,704,985
27	Electricity Generation ≤5MW	2.1101	\$4,849
28	Electricity Generation >5MW	2.1101	\$9,686
31	Quarry 5,000–100,000 Tonnes	4.1664	\$5,850
32	Quarry >100,000 Tonnes	4.5340	\$33,111
33	Petroleum Lease	2.4256	\$3,191
34	Mining Leases <25 people	2.4256	\$2,549
35	Mining Leases 25-99 people	2.4256	\$12,735
36	Mining Leases ≥100 people	2.4256	\$127,345
37	Mining Leases <25 people with accommodation	2.4256	\$3,821
38	Mining Leases 25-99 people with accommodation	2.4256	\$19,105
39	Mining Leases ≥100 people with accommodation	2.4256	\$140,080
41	Caravan Parks <50 sites	2.1193	\$814
42	Caravan Parks 50-100 sites	1.1130	\$1,136
43	Caravan Parks >100 sites	2.1193	\$2,272
44	Hotels/ Licensed Venue <20 Rooms	1.6733	\$1,136
45	Hotels/ Licensed Venue ≥20 Rooms	1.8972	\$2,272
50	Transport and Heavy Industry ≥1.0Ha	1.9875	\$3,375
51	Residential Home Business	1.6652	\$745
52	Shopping Facility with >25 on-site carpark	1.7375	\$975
53	Residential Land <4,000 m ² - Non-PPR	1.7477	\$745

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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.

Increases of generally 1%, but an overall general rate increase of 1.7% has been proposed.

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 2024/2025 UTILITY CHARGES - WASTE MANAGEMENT

Attachments: NIL
Author: Julianne Meier - Director Corporate Services
Date: 17 June 2024

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 2024/2025.

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	\$468
1 (3 Services)	3	3	\$1,404
2 - 4	3	6	\$2,808
5 - 7	3	10	\$4,680
8 - 10	3	16	\$7,488
11 - 13	3	22	\$10,296
14 - 16	3	28	\$13,104
17 - 19	3	34	\$15,912
20 - 29	3	40	\$18,720
30 - 39	3	60	\$28,080
40 - 49	3	80	\$37,440
50 +	3	100	\$46,800

- (b) The application of the above levied waste management charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2024/2025.

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

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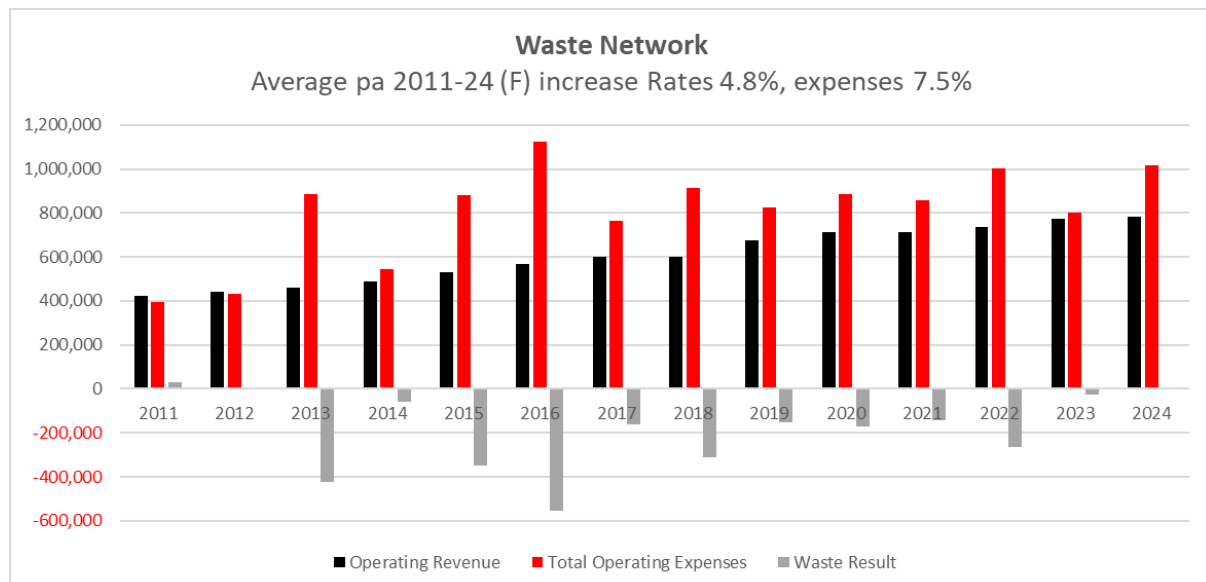
and disposal of household and commercial refuse, as well as for the operation, maintenance, and upkeep of the waste management facilities. A portion of the charges shall be associated with capital works in the refuse disposal area and future cost of restoration of the refuse disposal area.

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

Historically, waste operating has been recording a deficit since 2011/2012. Expenses has been increasing on average by 7.5% per annum, while revenue has been increasing at a lower rate of 4.8%.

The waste management charges will increase from \$435 per unit to \$468 per unit in 2024/2025.

Waste Revenue	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Waste Management Rate and	420,943	436,522	503,428	532,733	581,897	619,261	650,163	655,752	684,316	709,012	700,906	736,975	771,494	778,992
Discount - Waste Manage	0	0	-44,553	-46,601	-51,618	-52,361	-54,867	-55,870	-60,503					
Waste - Pensioner Discount	0	0	-3,650	-3,852	-4,105	-4,194	-4,600	-4,784	-4,851					
Waste - Interest on Rates	3,109	3,756	3,287	4,033	5,381	5,517	5,840	6,355	5,189					
Waste Fees and Charges		0			0		3,183	273	50,997	5,993	13,132	0	2,285	4,101
Operating Revenue	424,052	440,277	458,512	486,314	531,555	568,222	599,720	601,726	675,149	715,005	714,038	736,975	773,778	783,093
Waste Expenses														
Refuse Operating Expenses	391,396	430,198	882,238	541,822	870,039	1,087,957	720,242	903,396	812,397	850,396	826,782	47,103	44,341	115,590
Refuse Operating - Employee												166,302	211,194	118,590
Depreciation - Refuse Collec	3,643	3,643	1,268	2,826	10,555	36,902	42,870	10,320	13,053	33,705	29,439	39,299	46,609	40,240
Landfill/ Waste Transfer Operations												679,017	493,553	735,630
Landfill/ Waste Transfer - Employees												69,047	5,159	4,800
Total Operating Expenses	395,039	433,841	883,506	544,648	880,594	1,124,859	763,112	913,716	825,449	884,100	856,221	1,000,768	800,856	1,014,850
Annual Change		9.8%	103.6%	-38.4%	61.7%	27.7%	-32.2%	19.7%	-9.7%	7.1%	-3.2%	16.9%	-20.0%	26.7%
Average Annual Change since 2011		9.8%	49.5%	11.3%	22.2%	23.3%	11.6%	12.7%	9.6%	9.4%	8.0%	8.8%	6.1%	7.5%
Waste Result	29,013	6,436	-424,995	-58,334	-349,039	-556,637	-163,392	-311,989	-150,300	-169,095	-142,182	-263,793	-27,077	-231,757



Consultation (Internal/External):

- Mayor and Councillors
- Mark Crawley - Chief Executive Officer
- Natasha Glaskin - Manager Water and Waste
- Other Relevant Officers

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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 2024/2025 UTILITY CHARGES - WATER

Attachments: NIL
Author: Julianne Meier - Director Corporate Services
Date: 12 June 2024

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 2024/2025 financial year.

OFFICERS RECOMMENDATION:

That:

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

Type	Category	Access Charge	KL Tier 1	KL Tier 2
Vacant		\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 1	Single Dwelling	\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 2	Multiple Dwellings	\$1,560	\$0.20 (<900kl)	\$2.70 (>900kl)
Residential 3	Lilyvale Estate	\$1,000	\$0.20 (<900kl)	\$2.70 (>900kl)
Commercial 1	Non-Residential	\$1,000	\$1.90	
Commercial 2	1 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 2024/2025.
- (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.

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.

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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 2024/2025 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 December and June. Consumption charges will then be levied in August/September (following the June water meter reads), and again in February/March (following the December water meter reads). Water accounts will attract the same penalties as those applying to the general rate.

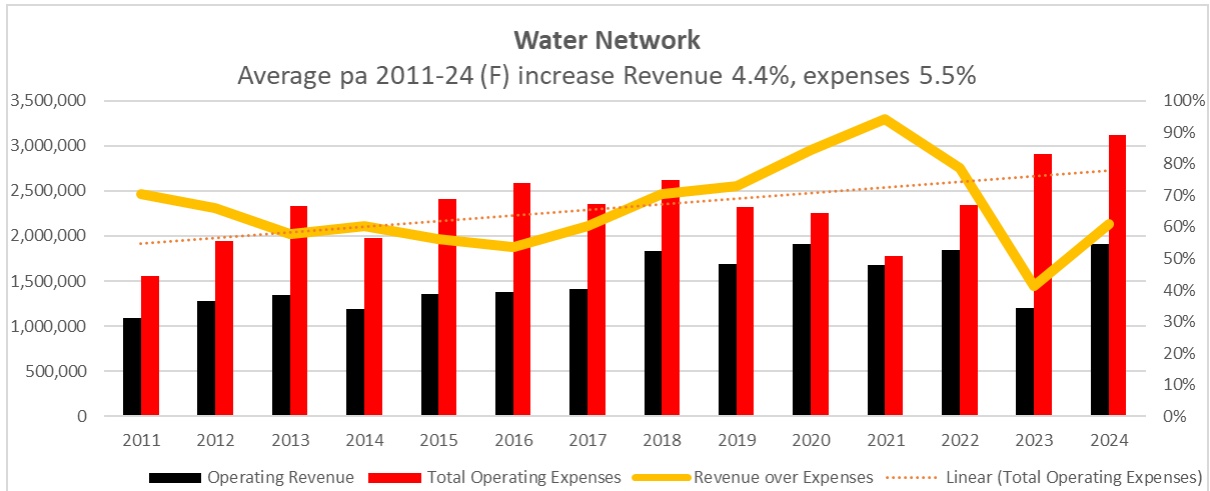
Costs of Service

Since 2010/2011, water expenses have increases from \$1.55M to an estimated \$3.12M in 2023/2024, an average annual increase of 4.4% each year. Chemicals remain a significant Operational Expense, while employee costs have increased to again be over \$500,000. The change to a two-part tariff in 2023, resulted in a reduction in water income, due to the timing of the water billing cycle.

The illustrations below show the shortfall of revenue to expenditure in the water operations area. There have been no increases in water utility charges this year.

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	0	1	2	3	4	5	6	7	8	9	10	11	12	13
Water Revenue	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Water - Rates and Charges	1,081,850	1,255,605	1,328,299	1,168,011	1,283,517	1,299,151	1,340,845	1,763,914	1,351,852	1,641,108	1,642,819	1,704,591	1,203,737	1,227,923
Water - Consumption (KL)									260,187	206,833	0	132,950	-7,595	651,550
Water - Interest on Rates	8,811	9,661	10,799	14,373	19,177	17,183	16,711	16,931	17,039					
Water Operations - Fees and	2,325	12,836	10,585	11,010	14,489	19,685	8,622	9,568	17,510	10,280	3,650	8,083	5,434	25,595
Water Operations - Other Income		0	0	0	36,000	48,000	48,000	48,000	40,484	48,000	26,400			
Operating Revenue	1,092,986	1,278,102	1,349,683	1,193,394	1,353,184	1,384,019	1,414,178	1,838,412	1,687,073	1,906,221	1,672,869	1,845,624	1,201,576	1,905,068
Water Expenses														
Water Operating Expenses	695,569	910,021	1,546,506	1,238,651	1,193,163	702,360	697,101	943,220	657,927	597,615	510,277	664,632	849,759	903,421
Water Operations Salary & V	0	0	0	0	514,908	598,302	368,389	317,678	317,678	326,647	223,104	308,215	459,495	526,912
Raw Water Mtrce												0	0	2,387
Loan Interest - Nth Water Sup	250	92,146	86,785	85,746	83,369	81,082	80,238	76,151						
Glenore Weir Loan Interest &	0	0	0	0	3,243	235,858	230,629	220,629	285,293	267,759	190,289	232,132	230,299	214,110
Depreciation - Water Operati	859,609	898,804	656,080	655,326	613,819	967,470	973,834	1,056,700	1,056,700	1,064,475	852,841	1,137,118	1,371,916	1,476,896
Minor Assets		38,135	43,223	2,577	0									
Total Operating Expenses	1,555,429	1,939,106	2,332,595	1,982,301	2,408,502	2,585,072	2,350,191	2,614,379	2,317,599	2,256,497	1,776,512	2,342,096	2,911,470	3,123,725
Annual Change		24.7%	20.3%	-15.0%	21.5%	7.3%	-9.1%	11.2%	-11.4%	-2.6%	-21.3%	31.8%	24.3%	7.3%
Average Annual Change since 2011		24.7%	22.5%	8.4%	11.6%	10.7%	7.1%	7.7%	5.1%	4.2%	1.3%	3.8%	5.4%	5.5%
Water Result	-462,443	-661,004	-982,912	-788,906	-1,055,318	-1,201,054	-936,013	-775,967	-630,526	-350,276	-103,643	-496,472	-1,709,893	-1,218,657
Revenue over Expenses	70%	66%	58%	60%	56%	54%	60%	70%	73%	84%	94%	79%	41%	61%



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*

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 2024/2025 UTILITY CHARGES - SEWERAGE

Attachments: NIL
Author: Julianne Meier - Director Corporate Services
Date: 17 June 2024

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 Sewerage Charge	\$1,039
Vacant Sewerage Charge	\$779
Base Commercial Sewerage Charge	\$1,500
Additional Commercial Sewerage Charge	\$779

Karumba Sewerage Utility Charges

Karumba – Type	Charge
Residential Sewerage Charge	\$1,116
Vacant Sewerage Charge	\$836
Base Commercial Sewerage Charge	\$1,500
Additional Commercial Sewerage Charge	\$779

- b) The application of the above levied sewerage charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2024/2025.

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

BUSINESS PAPERS

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.

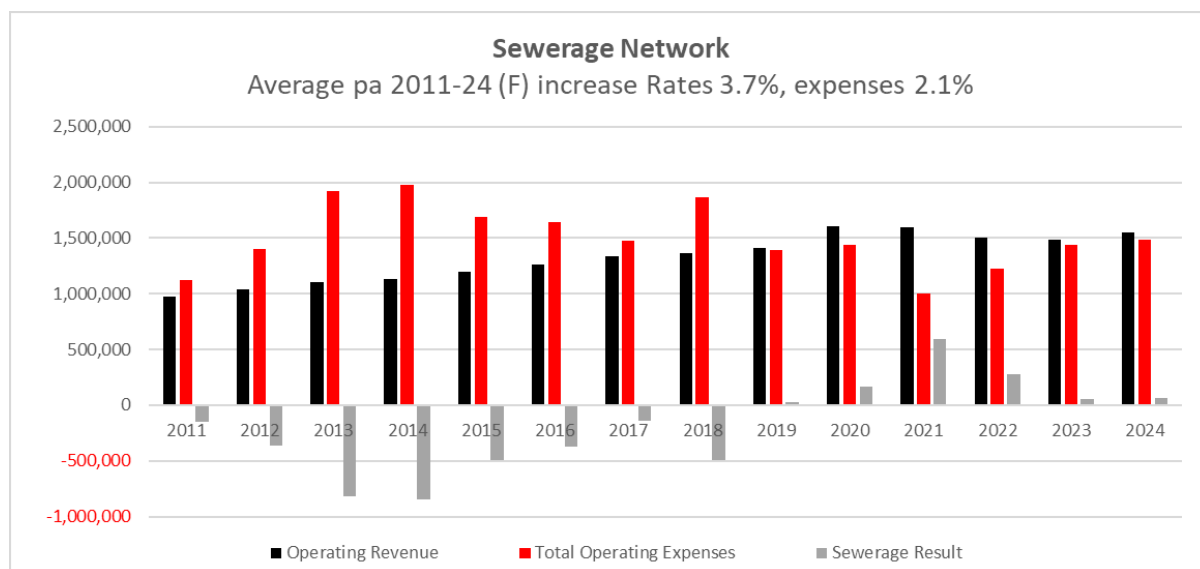
The table below is a guide for the expected changes in rates for residential properties over the five year period.

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 table below shows the rising expenditure costs over the past years. The sewer network is operating at a small surplus and this surplus has been spent on capital renewals over the past two years. Surpluses from operations will usually be transferred to reserves for future capital replacements of sewerage assets. Whilst Council is often able to source grants for capital replacements these grants may require a contribution from Council and are not always fully funded.

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Sewerage Revenue	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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	1,550,310
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	20,873	0	427
Connection Fees	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	1,500,006	1,485,277	1,550,737
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	374,875	468,599	581,214
Salary & Wages	0	0	0	0	73,161	474,271	388,958	423,045	307,618	370,320	255,285	275,740	362,226	322,864
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	91,792
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	490,304
Minor Assets	0	38,605	31,044	974	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	1,434,983	1,486,174
Annual Change		24.3%	37.5%	2.6%	-14.7%	-2.8%	-9.8%	26.2%	-25.6%	3.5%	-30.0%	21.7%	17.1%	3.6%
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%	2.0%	2.1%
Sewerage Result	-151,185	-360,521	-821,434	-843,947	-489,358	-377,364	-145,059	-496,515	23,719	166,085	594,179	275,049	50,294	64,563



Consultation (Internal/External):

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

Legal Implications:

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

Financial and Resource Implications:

- As provided in the report.

Risk Management Implications:

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

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3.11 2024/2025 DISCOUNT FOR PROMPT PAYMENT ON RATES AND UTILITY CHARGES

Attachments: NIL
Author: Julianne Meier - Director Corporate Services
Date: 17 June 2024

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

Background:

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

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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.*
 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.*
-

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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 2024/2025 INTEREST ON OVERDUE RATES & CHARGES

Attachments: 3.12.1. Rates Interest Rate [↓](#)
Author: Julianne Meier - Director Corporate Services
Date: 17 June 2024

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 12.35% 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 2024/2025 financial year, the maximum amount of interest that can be calculated on overdue rates and charges is 12.35%. The maximum interest rate for previous financial years was:

- 2023-24 financial year was 11.64 per cent
- 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 Housing, Local Government, Planning and Public Works

Legal Implications:

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

Financial and Resource Implications:

- Within budget.
-

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Risk Management Implications:

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

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Department of Housing, Local Government,
Planning and Public Works

[Home](#) > [For councils](#) > [Finance](#) > [Interest rate on overdue rates and charges](#)

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 2024 published by the RBA was 4.35 per cent, so the maximum interest rate for the 2024-25 financial year will be **12.35** per cent.

From 1 July 2024, the new **maximum interest rate of 12.35 per cent** will apply for the 2024-25 financial year and a resolution setting the actual rate to be charged will be required to be made at the budget meeting for the 2024-25 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 2023-24 financial year was 11.64 per cent.
- 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: 20 May 2024

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3.13 2024/2025 LEVY AND PAYMENT OF RATES AND CHARGES

Attachments: NIL
Author: Julianne Meier - Director Corporate Services
Date: 17 June 2024

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 2024/2025 rates and charges for adoption to support the 2024-2025 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.*
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.*

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The proposed issue dates for the 2024/2025 financial year Rate Notices are as presented in the table below:

Levy Number	Proposed Issue Date	Proposed Due Date
Levy 1	Tuesday, 20 August 2024	Thursday, 19 September 2024
Levy 2	Tuesday, 18 February 2025	Thursday, 20 March 2025

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.

For the 2024/2025 financial year, the water meters shall be read in December for billing in February, and again in June for billing in August.

Consultation (Internal/External):

- Council Workshop
- Manager of Finance and Administration

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 2023/2024 STATEMENT OF ESTIMATED FINANCIAL POSITION

Attachments: 3.14.1. Estimated Position 2023/2024 [↓](#)
Author: Julianne Meier - Director Corporate Services
Date: 17 June 2024

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 2023/2024 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 2023/2024 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	Estimated Position
Total Operating Revenues	67,359,000	64,730,465
Total Operating Expenditures	73,689,000	71,425,215
Net Operating Deficit	(6,330,000)	(6,694,750)

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

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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 ended 30 June 2024

	Estimated 2023-2024	Budget 2023-2024
Income		
Revenue		
Operating revenue		
Net rates, levies and charges	8,555,595	8,918,000
Fees and charges	881,734	568,000
Rental income	513,861	450,000
Interest received	1,521,479	300,000
Sales revenue	12,587,641	14,665,000
Other income	4,323	8,000
Grants, subsidies, contributions and donations	40,665,833	42,450,000
Total operating revenue	64,730,465	67,359,000
Capital revenue		
Grants, subsidies, contributions and donations	10,016,590	50,356,000
Total revenue	74,747,055	117,715,000
Capital income		
Total Capital Income	-	-
Total income	74,747,055	117,715,000
Expenses		
Operating expenses		
Employee benefits	9,777,345	11,283,000
Materials and services	49,788,264	51,825,000
Finance costs	324,821	320,000
Depreciation and amortisation	11,534,785	10,261,000
Total operating expenses	71,425,215	73,689,000
Capital expenses		
Total Capital expenses	-	-
Total expenses	71,425,215	73,689,000
Net result	3,321,840	44,026,000
Operating result		
Operating revenue	64,730,465	67,359,000
Operating expenses	71,425,215	73,689,000
Operating result	(6,694,750)	(6,330,000)

Carpentaria Shire Council Estimated Financial Position as of 30 June 2024

	Estimated 2023-2024	Budget 2023-2024
Assets		
Current assets		
Cash and cash equivalents	38,606,230	25,221,000
Trade and other receivables	5,386,218	6,679,000
Inventories	1,180,264	1,218,000
Contract Assets	11,558,828	5,690,000
ATO Receivables	422,278	508,000
Total current assets	57,153,818	39,316,000
Non-current assets		
Trade and other receivables	25,522	91,000
Property, plant & equipment	299,326,099	349,385,000
Total non-current assets	299,351,621	349,476,000
Total assets	356,505,439	388,792,000
Liabilities		
Current liabilities		
Trade and other payables	1,433,631	2,414,000
Contract Liabilities	28,101,443	17,070,000
Borrowings	474,264	572,000
Provisions	1,404,399	1,371,000
Total current liabilities	31,413,737	21,427,000
Non-current liabilities		
Borrowings	5,331,475	5,398,000
Provisions	1,022,786	1,127,000
Total non-current liabilities	6,354,261	6,525,000
Total liabilities	37,767,998	27,952,000
Net community assets	318,737,441	360,840,000
Community equity		
Asset revaluation surplus	200,688,182	189,438,000
Retained surplus	118,049,260	171,402,000
Total community equity	318,737,441	360,840,000

Carpentaria Shire Council Estimated Cashflow Statement as of 30 June 2024

	Estimated 2023-2024	Budget 2023-2024
Cash flows from operating activities		
Receipts from customers	14,498,777	23,708,000
Payments to suppliers and employees	(62,558,727)	(63,208,000)
Interest received	1,521,479	300,000
Rental income	513,861	450,000
Non-capital grants and contributions	40,665,833	42,450,000
Borrowing costs	(324,821)	(299,000)
Net cash inflow from operating activities	(5,683,598)	3,401,000
Cash flows from investing activities		
Payments for property, plant and equipment	(12,651,826)	(57,307,000)
Grants, subsidies, contributions and donations	10,016,590	50,356,000
Net cash inflow from investing activities	(2,635,236)	(6,951,000)
Cash flows from financing activities		
Net cash inflow from financing activities	(491,296)	(543,000)
Total cash flows		
Net increase in cash and cash equivalent held	(8,810,130)	(4,093,000)
Opening cash and cash equivalents	47,416,360	29,314,000
Closing cash and cash equivalents	38,606,230	25,221,000

Carpentaria Shire Council Estimated Changes in Equity as of 30 June 2024

	Estimated 2023-2024	Budget 2023-2024
Asset revaluation surplus		
Opening balance	200,688,182	188,908,000
Increase in asset revaluation surplus	-	530,000
Closing balance	200,688,182	189,438,000
Retained surplus		
Opening balance	114,727,419	127,376,000
Net result	3,321,840	44,026,000
Closing balance	118,049,260	171,402,000
Total		
Opening balance	315,415,601	316,284,000
Net result	3,321,840	44,026,000
Increase in asset revaluation surplus	-	530,000
Closing balance	318,737,441	360,840,000

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3.15 2024/2025 ADOPTION OF BUDGET

Attachments:	3.15.1. 3 year Financial Forecast ↓ 3.15.2. Long Term Financial Forecast ↓ 3.15.3. Revenue Statement 2024/2025 ↓ 3.15.4. Revenue Policy 2024/2025 ↓ 3.15.5. Sustainability Ratios ↓ 3.15.6. Change in Rates ↓
Author:	Julianne Meier - Director Corporate Services
Date:	17 June 2024

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 2024/2025 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 2024/2025 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 24th April 2024);
 - 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
- Annual Operational Plan

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

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Pursuant to section 169 of the *Local Government Regulation 2012* the Budget for 2024/2025 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*.

Financial Statements

In developing the budget for 2024/2025 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 1.7% for 2024/2025 and 2% for later years.
2. Expenditures
 - Employee Benefits – an increase has been assumed for the next three years as per Council's Certified Agreement, and it is assumed that a review of council operations and reduction in labour hire in operational activities will result in organisational efficiencies.
 - Materials and Services – small increases of up to 2 percent have been applied.
 - Depreciation Expense – 1% 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.
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.

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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 a 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:

Residential PPR	Normanton				Karumba			
	2023/23	2024/25	\$ Δ	% Δ	2023/23	2024/25	\$ Δ	% Δ
Median General Rates	\$643	\$649	\$6	1.0%	\$825	\$833	\$8	1.0%
Median Water (Access)	\$1,000	\$1,000	\$0	0.0%	\$1,000	\$1,000	\$0	0.0%
Median Water (900kl)	\$90	\$90	\$0	0.0%	\$90	\$90	\$0	0.0%
Median Garbage	\$435	\$468	\$33	7.6%	\$435	\$468	\$33	7.6%
Median Sewerage	\$981	\$1,039	\$58	5.9%	\$1,131	\$1,116	-\$15	-1.3%
Total	\$3,149	\$3,246	\$97	3.1%	\$3,481	\$3,507	\$26	0.8%

The table above shows for an average Normanton residential property there would be an overall annual rate and charges increase of \$97, and for a Karumba property the overall annual rate and charges increase would be \$26.

Residential ratepayers will receive a general rate rise of around 1%.

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 was been decided the water consumption shall be levied twice yearly.

There have been no other changes to water methodology in the 2024/2025 financial year, nor any increases in the access or consumption charges.

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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 0.54%.

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.
- 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 2024/2025 and the Ten Year Financial Forecast. The budget details how Council will fund the provision of services, programs and projects.

Risk Management Implications:

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

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

	Jun-25F	Jun-26F	Jun-27F
Income			
Revenue			
Operating revenue			
Net rates, levies and charges	8,855,500	9,032,610	9,032,610
Fees and charges	790,000	805,800	821,916
Rental income	539,500	550,290	561,296
Interest received	1,050,000	1,071,000	1,092,420
Sales revenue	22,124,000	17,466,480	17,815,810
Other income	6,900	7,038	7,179
Grants, subsidies, contributions and donations	68,590,991	48,190,991	49,154,811
Total operating revenue	<u>101,956,891</u>	<u>77,124,209</u>	<u>78,486,042</u>
Capital revenue			
Grants, subsidies, contributions and donations	33,459,689	8,685,000	10,885,000
Total income	<u>135,416,580</u>	<u>85,809,209</u>	<u>89,371,042</u>
Expenses			
Operating expenses			
Employee benefits	12,833,445	12,333,445	12,333,445
Materials and services	86,462,166	62,076,788	62,697,556
Finance costs	274,166	244,262	212,703
Depreciation and amortisation	10,312,000	10,415,120	10,519,271
Total expenses	<u>109,881,777</u>	<u>85,069,615</u>	<u>85,762,975</u>
Net result	25,534,803	739,594	3,608,067
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	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u>25,534,803</u>	<u>739,594</u>	<u>3,608,067</u>
Operating result			
Operating revenue	101,956,891	77,124,209	78,486,042
Operating expenses	109,881,777	85,069,615	85,762,975
Operating result	<u>(7,924,886)</u>	<u>(7,945,406)</u>	<u>(7,276,933)</u>

Carpentaria Shire Council Statement of Financial Position as at 30 June

	Jun-25F	Jun-26F	Jun-27F
Assets			
Current assets			
Cash and cash equivalents	35,347,000	33,854,204	33,432,472
Trade and other receivables	5,386,218	5,386,218	5,386,218
Inventories	1,180,264	1,180,264	1,180,264
Contract Assets	11,558,828	11,558,828	11,558,828
ATO Receivable	422,278	422,278	422,278
Total current assets	53,894,588	52,401,792	51,980,060
Non-current assets			
Trade and other receivables	25,522	25,522	25,522
Property, plant & equipment	327,645,868	329,280,348	332,680,677
Total non-current assets	327,671,390	329,305,870	332,706,199
Total assets	381,565,978	381,707,662	384,686,259
Liabilities			
Current liabilities			
Trade and other payables	1,433,631	1,433,631	1,433,631
Contract Liabilities	28,101,443	28,101,443	28,101,443
Provisions	1,404,399	1,404,399	1,404,399
Borrowings	597,911	629,470	662,780
Total current liabilities	31,537,384	31,568,943	31,602,253
Non-current liabilities			
Borrowings	4,733,564	4,104,094	3,441,314
Provisions	1,022,786	1,022,786	1,022,786
Total non-current liabilities	5,756,350	5,126,880	4,464,100
Total liabilities	37,293,734	36,695,823	36,066,353
Net community assets	344,272,244	345,011,839	348,619,906
Community equity			
Asset revaluation surplus	200,688,181	200,688,181	200,688,181
Retained surplus	143,584,063	144,323,658	147,931,725
Total community equity	344,272,244	345,011,839	348,619,906

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

	Jun-25F	Jun-26F	Jun-27F
Cash flows from operating activities			
Receipts from customers	31,776,400	27,311,928	27,677,514
Payments to suppliers and employees	(99,295,611)	(74,410,233)	(75,031,001)
Interest received	1,050,000	1,071,000	1,092,420
Rental income	539,500	550,290	561,296
Non-capital grants and contributions	68,590,991	48,190,991	49,154,811
Borrowing costs	(274,166)	(244,262)	(212,703)
Net cash inflow from operating activities	2,387,114	2,469,714	3,242,338
Cash flows from investing activities			
Payments for property, plant and equipment	(38,631,769)	(12,049,600)	(13,919,600)
Grants, subsidies, contributions and donations	33,459,689	8,685,000	10,885,000
Net cash inflow from investing activities	- 5,172,080 -	- 3,364,600 -	- 3,034,600
Cash flows from financing activities			
Repayment of borrowings	(474,264)	(597,911)	(629,470)
Net cash inflow from financing activities	- 474,264 -	- 597,911 -	- 629,470
Total cash flows			
Net increase in cash and cash equivalent held	- 3,259,230 -	- 1,492,796 -	- 421,732
Opening cash and cash equivalents	38,606,230	35,347,000	33,854,204
Closing cash and cash equivalents	35,347,000	33,854,204	33,432,472

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

	Jun-25F	Jun-26F	Jun-27F
Asset revaluation surplus			
Opening balance	200,688,182	200,688,182	200,688,182
Increase in asset revaluation surplus	-	-	-
Closing balance	189,438	191,089	192,916
Retained surplus			
Opening balance	118,049,260	143,584,063	144,323,657
Net result	25,534,803	739,594	3,608,067
Closing balance	143,584,063	144,323,657	147,931,724
Total			
Opening balance	318,737,442	344,272,244	345,011,839
Net result	25,534,802	739,594	3,608,067
Closing balance	344,272,244	345,011,839	348,619,906

Carpentaria Shire Council
10 Year Statement of Comprehensive Income

	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F
Income										
Revenue										
Operating revenue										
Net rates, levies and charges	8 855,500	9 032,610	9 032,610	9 213,262	9 397,527	9 585,478	9 585,478	9 777,188	9 972,731	10 172,186
Fees and charges	790,000	805,800	821,916	838,354	855,121	872,224	889,668	907,462	925,611	944,123
Rental income	539,500	550,290	561,296	572,522	583,972	595,652	607,565	619,716	632,110	644,752
Interest received	1 050,000	1 071,000	1 092,420	1 114,268	1 136,554	1 159,285	1 182,471	1 206,120	1 230,242	1 254,847
Sales revenue	22 124,000	17 466,480	17 815,810	18 172,126	15 475,568	15 785,080	16 100,781	16 422,797	16 751,253	17 086,278
Other income	6,900	7,038	7,179	7,322	7,469	7,618	7,771	7,926	8,084	8,246
Grants, subsidies, contributions and donations	68 590,991	48 190,991	49 154,811	50 137,907	51 140,665	47 063,478	48 004,748	48 964,843	49 944,140	50 943,023
Total operating revenue	101 956,891	77 124,209	78 486,042	80 055,161	78 596,877	75 068,815	76 378,481	77 906,051	79 464,172	81 053,455
Capital revenue										
Grants, subsidies, contributions and donations	33 459,689	8 685,000	10 885,000	2 685,000	6 685,000	2 685,000	6 685,000	2 685,000	6 685,000	2 685,000
Total income	135 416 580	85 809 209	89 371 042	82 740 161	85 281 877	77 753 815	83 063 481	80 591 051	86 149 172	83 738 455
Expenses										
Operating expenses										
Employee benefits	12 833,445	12 333,445	12 333,445	12 333,445	12 333,445	12 333,445	12 333,445	12 333,445	12 333,445	12 580,114
Materials and services	86 462,166	62 076,788	62 697,556	63 324,531	62 041,022	58 181,842	59 345,479	60 532,389	61 743,036	62 977,897
Finance costs	274,166	244,262	212,703	179,992	144,230	107,108	71,200	56,006	40,188	23,722
Depreciation and amortisation	10 312,000	10 415,120	10 519,271	10 624,464	10 730,709	10 838,016	10 946,396	11 055,860	11 166,418	11 278,083
Total operating expenses	109 881,777	85 069,615	85 762,975	86 461,832	85 249,405	81 460,410	82,696,520	83 977,699	85,283,088	86,859,815
Net result	25 534,803	739,594	3 608,067	-3 721,071	32,472	-3 706,596	366,961	-3 386,648	866,084	-3 121,360
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	25 534,803	739,594	3 608,067	-3 721,071	32,472	-3 706,596	366,961	-3 386,648	866,084	-3 121,360
Operating result										
Operating revenue	101 956,891	77 124,209	78 486,042	80 055,161	78 596,877	75 068,815	76 378,481	77 906,051	79 464,172	81 053,455
Operating expenses	109 881,777	85 069,615	85 762,975	86 461,832	85 249,405	81 460,410	82,696,520	83 977,699	85,283,088	86,859,815
Operating result	-7 924 886	-7 945 406	-7 276 933	-6 406 071	-6 652 528	-6 391 595	-6 318 039	-6 071 648	-5 818 916	-5 806 360

Carpentaria Shire Council
10 Year Statement of Financial Position

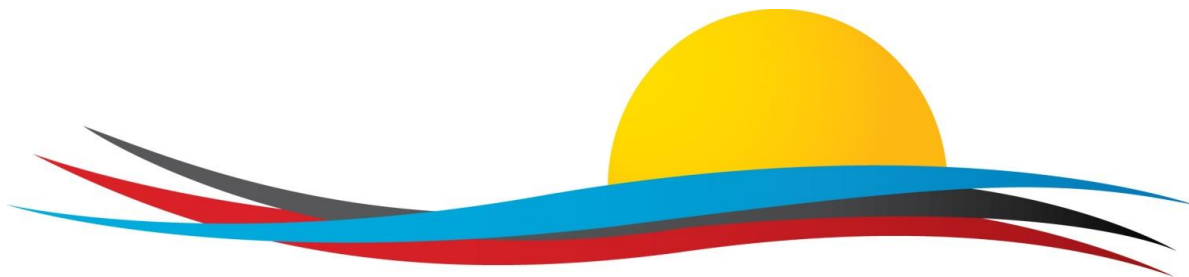
	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F
Assets										
Current assets										
Cash and cash equivalents	35,347,000	33,854,204	33,432,472	35,179,007	36,724,645	38,601,400	41,024,709	43,788,677	46,900,119	50,020,326
Trade and other receivables	5,386,218	5,386,218	5,386,218	5,386,218	5,386,218	5,386,218	5,386,218	5,386,218	5,386,218	5,386,218
Inventories	1,180,264	1,180,264	1,180,264	1,180,264	1,180,264	1,180,264	1,180,264	1,180,264	1,180,264	1,180,264
Contract Assets	11,558,828	11,558,828	11,558,828	11,558,828	11,558,828	11,558,828	11,558,828	11,558,828	11,558,828	11,558,828
ATO Receivable	422,278	422,278	422,278	422,278	422,278	422,278	422,278	422,278	422,278	422,278
Total current assets	53,894,588	52,401,792	51,980,060	53,726,595	55,272,233	57,148,988	59,572,297	62,336,265	65,447,707	68,667,914
Non-current assets										
Inventories										
Trade and other receivables	25,522	25,522	25,522	0	0	0	0	0	0	0
Property, plant & equipment	327,645,868	329,280,348	332,680,677	326,575,813	324,364,704	318,046,289	315,619,493	309,083,233	306,436,415	299,677,932
Total non-current assets	327,671,390	329,305,870	332,706,199	326,575,813	324,364,704	318,046,289	315,619,493	309,083,233	306,436,415	299,677,932
Total assets	381,565,978	381,707,662	384,686,259	380,302,408	379,636,937	375,195,277	375,191,790	371,419,499	371,884,122	368,245,846
Liabilities										
Current liabilities										
Trade and other payables	1,433,631	1,433,631	1,433,631	1,433,631	1,433,631	1,433,631	1,433,631	1,433,631	1,433,631	1,433,631
Contract Liabilities	28,101,443	28,101,443	28,101,443	28,101,443	28,101,443	28,101,443	28,101,443	28,101,443	28,101,443	28,101,443
Provisions	1,404,399	1,404,399	1,404,399	1,404,399	1,404,399	1,404,399	1,404,399	1,404,399	1,404,399	1,404,399
Borrowings	597,911	629,470	662,780	697,942	735,065	370,449	385,643	401,461	417,927	333,839
Total current liabilities	31,537,384	31,568,943	31,602,253	31,637,415	31,674,538	31,309,922	31,325,116	31,340,934	31,357,400	31,273,312
Non-current liabilities										
Borrowings	4,733,564	4,104,094	3,441,314	2,743,372	2,008,307	1,637,859	1,252,216	850,755	432,828	0
Provisions	1,022,786	1,022,786	1,022,786	1,022,786	1,022,786	1,022,786	1,022,786	1,022,786	1,022,786	1,022,786
Total non-current liabilities	5,756,350	5,126,880	4,464,100	3,746,158	3,031,093	2,660,645	2,275,002	1,873,541	1,455,614	1,022,786
Total liabilities	37,293,734	36,695,823	36,066,353	35,403,573	34,705,631	33,970,566	33,600,118	33,214,475	32,813,014	32,296,098
Net community assets										
	344,272,244	345,011,839	348,619,906	344,898,835	344,931,307	341,224,711	341,591,672	338,205,024	339,071,108	335,949,748
Community equity										
Asset revaluation surplus	200,688,181	200,688,181	200,688,181	200,688,181	200,688,181	200,688,181	200,688,181	200,688,181	200,688,181	200,688,181
Retained surplus	143,584,063	144,323,658	147,931,725	144,210,654	144,243,126	140,536,530	140,903,491	137,516,843	138,382,927	135,261,567
Total community equity	344,272,244	345,011,839	348,619,906	344,898,835	344,931,307	341,224,711	341,591,672	338,205,024	339,071,108	335,949,748

Carpentaria Shire Council
10 Year Statement of Cash Flows

	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F
Cash flows from operating activities										
Receipts from customers	31,776,400	27,311,928	27,677,514	28,256,587	25,735,686	26,250,400	26,583,698	27,115,372	27,667,679	28,210,833
Payments to suppliers and employees	(99,295,611)	(74,410,233)	(75,031,001)	(75,657,976)	(74,374,467)	(70,515,287)	(71,678,924)	(72,865,834)	(74,076,481)	(75,657,000)
Interest received	1,050,000	1,071,000	1,092,420	1,114,268	1,136,554	1,159,285	1,182,471	1,206,120	1,230,242	1,254,847
Rental income	539,500	550,290	561,296	572,522	583,972	595,652	607,565	619,716	632,110	644,752
Non-capital grants and contributions	68,590,991	48,190,991	49,154,811	50,137,907	51,140,665	47,063,478	48,004,748	48,964,843	49,944,140	50,945,023
Borrowing costs	(274,166)	(244,262)	(212,703)	(179,392)	(144,230)	(107,108)	(71,200)	(56,006)	(40,188)	(23,722)
Net cash inflow from operating activities	2,387,114	2,469,715	3,242,338	4,243,915	4,078,180	4,446,420	4,628,357	4,984,212	5,347,502	5,372,734
Cash flows from investing activities										
Payments for property, plant and equipment	(38,631,769)	(12,049,600)	(13,919,600)	(4,519,600)	(8,519,600)	(4,519,600)	(8,519,600)	(4,519,600)	(8,519,600)	(4,519,600)
Grants, subsidies, contributions and donations	33,459,689	8,685,000	10,895,000	2,685,000	6,685,000	2,685,000	6,685,000	2,685,000	6,685,000	2,685,000
Net cash inflow from investing activities	-5,172,080	-3,364,600	-3,034,600	-1,834,600	-1,834,600	-1,834,600	-1,834,600	-1,834,600	-1,834,600	-1,834,600
Cash flows from financing activities										
Proceeds from borrowings	(474,264)	(597,911)	(629,470)	(662,780)	(697,942)	(735,065)	(370,449)	(385,643)	(401,461)	(417,927)
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of leases	-	-	-	-	-	-	-	-	-	-
Net cash inflow from financing activities	(474,264)	(597,911)	(629,470)	(662,780)	(697,942)	(735,065)	(370,449)	(385,643)	(401,461)	(417,927)
Total cash flows										
Net increase in cash and cash equivalent held	-3,259,230	-1,492,796	421,732	1,746,535	1,545,638	1,876,755	2,423,309	2,763,969	3,111,442	3,120,207
Opening cash and cash equivalents	38,606,230	35,347,000	33,854,204	33,432,472	35,179,007	36,724,645	38,601,400	41,024,709	43,788,677	46,900,119
Closing cash and cash equivalents	35,347,000	33,854,204	33,432,472	35,179,007	36,724,645	38,601,400	41,024,709	43,788,677	46,900,119	50,020,326

Carpentaria Shire Council
10 Year Statement of Changes in Equity

	000	000	000	000	000	000	000	000	000	000	000	000	000
	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F			
Asset revaluation surplus													
Opening balance	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182
Net result	na	na	na	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal payments made	na	na	na	na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na	na	na	na
Closing balance	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182	200,688,182
Retained surplus													
Opening balance	118,049,260	143,584,063	144,323,658	147,931,725	144,210,654	144,243,126	140,536,530	140,903,491	137,516,843	137,516,843	138,382,927	138,382,927	138,382,927
Net result	25,534,803	739,594	3,608,067	(3,721,071)	32,472	(3,706,596)	366,961	(3,386,648)	866,084	866,084	(3,121,360)	(3,121,360)	(3,121,360)
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na	na	na	na
Closing balance	143,584,063	144,323,658	147,931,725	144,210,654	144,243,126	140,536,530	140,903,491	137,516,843	138,382,927	138,382,927	135,261,567	135,261,567	135,261,567
Total													
Opening balance	318,737,442	344,272,244	345,011,839	348,619,906	344,898,835	344,931,307	341,224,711	341,591,672	338,205,024	339,071,108	335,949,748	335,949,748	335,949,748
Net result	25,534,803	739,594	3,608,067	(3,721,071)	32,472	(3,706,596)	366,961	(3,386,648)	866,084	866,084	(3,121,360)	(3,121,360)	(3,121,360)
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na	na	na	na
Closing balance	344,272,244	345,011,839	348,619,906	344,898,835	344,931,307	341,224,711	341,591,672	338,205,024	339,071,108	335,949,748	335,949,748	335,949,748	335,949,748



CARPENTARIA SHIRE

Outback by the Sea[®]

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

2024/2025

Revenue Statement

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

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REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

REVENUE STATEMENT 2024/2025

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 2024 to 30 June 2025. 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 2024, 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 2024/2025 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 2024/2025 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 2024/2025 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 2024/2025 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 2024/2025 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 2024 to 30 June 2025 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 - 2024/2025

Category	Differential	General Rate (cent in the dollar)	Minimum \$
1	Vacant Urban Land <10,000 m ²	1.5966	\$746
2	Residential Land <4,000 m ² - PPR	1.5142	\$649
3	Residential Land ≥4,000m ² & <100Ha	0.8286	\$661
4	Residential Multi-units	1.8175	\$909
5	Vacant Land ≥4,000m ² & <100Ha	0.7566	\$790
6	Rural Areas <\$5,000,000	0.3792	\$1,262
7	Rural \$5,000,000 - \$19,999,999	0.4529	\$19,516
8	Rural ≥\$20,000,000	0.5267	\$93,276
9	Rural - Agriculture	0.5267	\$6,030
10	Commercial	1.8313	\$947
11	Motels	1.6733	\$2,272
12	Commercial - Other	1.0690	\$643

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

Category	Differential	General Rate (cent in the dollar)	Minimum \$
13	Electrical Reticulation and Telecommunications Infrastructure – Rural	9.6217	\$1,607
14	Electrical Reticulation and Telecommunications Infrastructure – Normanton and Karumba	17.4131	\$6,962
15	Intensive Accommodation – 10 to 30 Person	3.4884	\$1,409
16	Intensive Accommodation – 31 to 50 Person	3.4884	\$2,832
17	Intensive Accommodation ≥51 Person	3.4884	\$4,657
20	Light Industry	1.6643	\$961
21	Transport and Heavy Industry <1Ha	3.3769	\$2,250
22	Service Stations	1.8996	\$1,170
23	Bulk Fuel Storage	3.4081	\$2,340
24	Shipping and Other Industry	4.0142	\$2,340
25	Processing Plant	4.9155	\$2,340
26	Mine Product Operations	73.3852	\$1,704,985
27	Electricity Generation ≤5MW	2.1101	\$4,849
28	Electricity Generation >5MW	2.1101	\$9,686
31	Quarry 5,000–100,000 Tonnes	4.1664	\$5,850
32	Quarry >100,000 Tonnes	4.5340	\$33,111
33	Petroleum Lease	2.4256	\$3,191
34	Mining Leases <25 people	2.4256	\$2,549
35	Mining Leases 25-99 people	2.4256	\$12,735
36	Mining Leases ≥100 people	2.4256	\$127,345
37	Mining Leases <25 people with accommodation	2.4256	\$3,821
38	Mining Leases 25-99 people with accommodation	2.4256	\$19,105
39	Mining Leases ≥100 people with accommodation	2.4256	\$140,080
41	Caravan Parks <50 sites	2.1193	\$814
42	Caravan Parks 50-100 sites	1.1130	\$1,136
43	Caravan Parks >100 sites	2.1193	\$2,272
44	Hotels/ Licensed Venue <20 Rooms	1.6733	\$1,136
45	Hotels/ Licensed Venue ≥20 Rooms	1.8972	\$2,272
50	Transport and Heavy Industry ≥1.0Ha	1.9875	\$3,375
51	Residential Home Business	1.6652	\$745
52	Shopping Facility with >25 on-site carparks	1.7375	\$975
53	Residential Land <4,000 m ² - Non-PPR	1.7477	\$745

LIMITATION ON RATE INCREASE

Pursuant to Section 116 of the *Local Government Regulation 2012*, for the 2024/2025 financial year, Council has not made, and will not make, a resolution limiting an increase of Rates and Charges.

UTILITY CHARGES

Council resolves that, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, it will make and levy charges for the supply of water, sewerage and cleansing services (Utility Charges) for the financial year beginning 1 July 2024.

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

Water Utility Charges

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

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

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

Council has determined in 2024/2025 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 three or more separate dwellings or living units, an access charge of \$1,560 for the first meter.
 - c) Residential 2 – Additional meters will be \$1,000 per meter
 - d) Residential 3 – Water supplied from the water treatment plant to the Lilyvale Estate.
- 2) Land used in whole or part for non-residential purposes:
 - a) Commercial 2 – where land is used for caravan parks with more than 50 sites, or for hotels and licensed venues, an access charge of \$6,250 for the first meter and \$1,560 for each additional Commercial water 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 Commercial water meter

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

- 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 \$1,000 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*
- *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

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

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	\$1,039
Vacant Sewerage Charge	\$779
Base Commercial Sewerage Charge	\$1,500
Additional Commercial Sewerage Charge	\$779

Table 6 - Sewerage Utility Charges - Karumba

Karumba – Type	Charge
Residential Sewerage Charge	\$1,116
Vacant Sewerage Charge	\$836
Base Commercial Sewerage Charge	\$1,500
Additional Commercial Sewerage Charge	\$779

Waste Management Utility Charges

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

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

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

Calculation of waste charges

Each property is allocated Cleansing Units calculated as follows:

1. Table 8 - Garbage Charges Schedule sets out:

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

- 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
8	Waterfront Industry - Category 2	9	3
9	Tourist Facility	11	3

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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

- 4 flats/units/residential dwellings would be a minimum of 4 bins x 1 service a week; and
- 4 industrial sheds would be a minimum of 4 bins x 3 services a week; and
- 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	\$468
1 (3 Services)	3	3	\$1,404
2 - 4	3	6	\$2,808
5 - 7	3	10	\$4,680
8 - 10	3	16	\$7,488
11 - 13	3	22	\$10,296
14 - 16	3	28	\$13,104
17 - 19	3	34	\$15,912
20 - 29	3	40	\$18,720
30 - 39	3	60	\$28,080
40 - 49	3	80	\$37,440
50 +	3	100	\$46,800

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.

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.

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

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 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. A summary of these concessions appears at the end of this Revenue Statement,

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 12.35% per annum, calculated on daily rests from the day after the Rates and Charges become overdue.

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 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
- utility charges excluding excess water consumption charges

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

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 Resources (DOR) for valuations will be effective from the date stipulated by DOR .

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 2024 to 31 December 2024 and 1 January 2025 to 30 June 2025.

In accordance with Section 118 of the *Local Government Regulation 2012* payment must be made not later than the date that it is at least 30 days after the date of issue of the rate notice.

Levy Number	Proposed Issue Date	Proposed Due Date
Levy 1	Tuesday, 20 August 2024	Friday, 20 September 2024
Levy 2	Tuesday, 18 February 2025	Friday, 21 March 2025

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

FEES AND CHARGES

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

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

Cost Recovery

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

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

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

Business Activity Fees

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

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

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

CONCESSIONS GRANTED

Council Resolution 0723/006 – Council resolved to grant a concession on differential general rates, water (excluding water consumption charges), sewerage and garbage utility charges to not for profit/community organisations as follows:

Assessment	Name of Organisation	Concession Granted
A194	Karumba Childrens Centre Inc.	100% - General Rates 100% - Commercial Water 1 100% - Commercial Sewerage 100% - Addit Comm Sewerage 100% - Garbage
A431	Carpentaria Kindergarten Association Inc.	100% - General Rates 100% - Commercial Water 1 100% - Commercial Sewerage 100% - Addit Comm Sewerage 100% - Garbage
A1142	Normanton Bowls Club Inc.	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage
A258	Karumba Recreation Club	50% - General Rates 50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage
A406	Karuma Sporting Shooters Inc.	50% - General Rates
A1076	Normanton Rodeo Association	50% - General Rates
A1031	Normanton Gun Club	50% - Raw Water 3 Access
A608	Normanton Christian Fellowship Ltd	50% - General Rates 50% - Residential Water 1 50% - Residential Sewerage 50% - Garbage
A432	The Corporation of the Synod of the Diocese of Carpentaria	50% - Commercial Water 1 50% - Vacant Water 50% - Vacant Sewerage 50% - Garbage
A459	Churches of Christ in Qld	50% - General Rates 50% - Commercial Water 1 50% - Vacant Water 50% - Residential Sewerage 50% - Commercial Sewerage 50% - Vacant Sewerage 50% - Garbage
A664	Normanton Christian Fellowship Ltd	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage
A70	Karumba Community Church of St James & St John	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Garbage

REVENUE STATEMENT FOR THE 2024/2025 FINANCIAL YEAR

Assessment	Name of Organisation	Concession Granted
A709	Roman Catholic Trust Corporation Diocese of Cairns	50% - Commercial Water 1 50% - Commercial Sewerage 50% - Residential Sewerage 50% - Garbage
A690	Bynoe CACS Ltd - Park	100% - Vacant Water 100% - Vacant Sewerage 100% - Garbage

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.



2024-2025 Revenue Policy

Policy Details

Policy Category	Council Policy
Date Adopted	24 April 2024
Resolution Number	0424/015
Approval Authority	Council
Effective Date	24 April 2024
Policy Version Number	3.0.5
Policy Owner	Director of Corporate Services
Contact Officer	Manager Finance and Administration
Review Date	March 2025

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	
3.0.5	24/4/2023	Council Resolution 0424/015	



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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

Principles

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.

Purpose

Statutory provision exists for the Council to grant concessions of the type specified in section 121 of the *Local Government Regulation 2012*. The concessions that Council intends to grant, and their purpose, are as identified in Council’s *Rates Based Financial Assistance for Community Organisations Policy*. Council also intends to grant concessions in relation to rateable land owned or occupied by a pensioner. Council may also grant concessions to owners of rateable land if they are suffering hardship and after having regard to Council’s *Financial Hardship Policy*.

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.

In considering the application of concessions, Council will be guided by the principles set out above.

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

To minimise the impact of physical and social infrastructure charges on the efficiency of the local economy, Council will be guided by the principle of user pays in the making of physical and social infrastructure charges for new development, to the extent permissible by law. Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

Council’s infrastructure charging framework has been established in accordance with the legislative requirements of the *Planning Act 2016*. Under section 113 of the *Planning Act 2016* local governments may, by resolution, adopt charges for providing trunk infrastructure for development (infrastructure charges). Schedule 16 of the *Planning Regulation 2017* states the maximum amount for each charge.

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 24 April 2024 by Resolution 0424/015.

Mark Crawley
Chief Executive Officer

Carpentaria Shire Council
Sustainability Ratios
as at 30 June

Type	Measure	Overview	Target (Tier 1)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating Performance	Operating Surplus Ratio	The operating surplus is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.	Greater than 0%	-7.77%	-10.30%	-9.27%	-8.00%	-8.46%	-8.51%	-8.27%	-7.79%	-7.32%	-7.16%
	Operating Cash Ratio	The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.	Greater than 0%	2.61%	3.52%	4.40%	5.49%	5.37%	6.07%	6.15%	6.47%	6.78%	6.78%
Liquidity	Unrestricted Cash Expense Cover Ratio	The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing or emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.	Greater than 4 months	0.88	0.93	0.85	1.12	1.39	1.79	2.16	2.58	3.05	3.48
	Asset Sustainability Ratio	The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.	Greater than 90%	112.39%	92.55%	92.63%	38.29%	71.46%	37.53%	70.05%	36.79%	68.67%	36.07%
Asset Management	Asset Consumption Ratio	The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.	Greater than 60%	65.36%	64.15%	63.10%	61.41%	60.04%	58.38%	57.04%	55.41%	54.11%	52.49%
	Debt Servicing Capacity	The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.	0 - 3 times	2.00	1.74	1.19	0.78	0.65	0.44	0.35	0.25	0.16	0.06
Financial Capacity	Council-Controlled Revenue	Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.	No target as contextual measure	9.46%	12.76%	12.56%	12.56%	13.04%	13.93%	13.71%	13.71%	13.71%	13.71%
	Population Growth	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.	No target as contextual measure	1.93%	1.93%	1.93%	1.93%	1.93%	-2.69%	-2.69%	-2.69%	-2.69%	-2.69%

Carpentaria Shire Council

Percentage of Change in Rates Levied
 For the year ended 30 June 2025

Reference LGR S169 (6) and (7)

Revenue	Budget 2023/2024	Actual 2023/2024	Budget 2024/25	Budget 2023/2024 v Budget 2024/2025 \$	Budget 2023/2024 v Budget 2024/2025 %	Actual 2023/2024 v Budget 2024/2025 \$	Actual 2023/2024 v Budget 2024/2025 %
General Rates	\$5,207,000	\$5,202,717	\$5,207,000	\$0	0.00%	\$4,283	0.08%
Water	\$1,647,000	\$1,227,923	\$1,228,000	-\$419,000	-25.44%	\$77	0.01%
Sewerage	\$1,695,000	\$1,550,310	\$1,595,000	-\$100,000	-5.90%	\$44,690	2.88%
Waste Management	\$737,000	\$778,992	\$779,000	\$42,000	5.70%	\$8	0.00%
Water Consumption	\$200,000	\$321,481	\$600,000	\$400,000	200.00%	\$278,519	0.00%
Total	\$9,486,000	\$9,081,423	\$9,409,000	-\$77,000	-0.81%	\$49,058	0.54%

BUSINESS PAPERS

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