



Cassowary Coast
REGIONAL COUNCIL

Adopted Council Budget 2024-2025





Council Budget 2024-2025

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The image shows two Indigenous women from behind, walking away from the camera on a paved path. They have intricate white body paint designs on their backs and arms. The woman on the left is wearing dark shorts, and the woman on the right is wearing a red wrap. In the background, there are other people and a lush green forested hillside under a bright sky. A semi-transparent text box is overlaid on the center of the image.

Acknowledgement of Country

Cassowary Coast Regional Council acknowledges the traditional custodians of the land and sea on which we operate, the Mamu, Djiru, Girramay, Gulngay, Warrgamay, Jirrbal and Bandjin Peoples. We wish to acknowledge our respect for their current and emerging leaders and those in the dreaming. We thank all First Nations people for the contributions they make in building this community.

MAYORS BUDGET SPEECH

26 June 2024

Good morning,

Thank you for joining us today as we table the Cassowary Coast Regional Council's budget for the 2024-25 financial year.

I made a commitment to the community when I was voted Mayor earlier this year to keep this council focused on essential services of roads and rubbish, and to provide ratepayers with value for money.

Everyone who knows me, knows that I'm a straight shooter and I tell it how it is.

I've been Mayor now for three months and most of this time has been spent reviewing our budget. I'll tell you straight... there are some things in this budget that I don't like, and some that I do.

Developing this budget has been a heavy process, and much of the expenses are inherited from decisions that were made well before I became Mayor.

So, let's start with what I don't like.

This year our budget has been heavily impacted by:

- Inflation which has seen the cost of building roads and basic infrastructure increase substantially
- Ambitious waste reduction targets set by the Queensland Government increasing our costs for waste and resource recovery operations by 30%
- But the expense that I am most upset about - depreciation. A mandatory transport revaluation of Council's roads, bridges and pathways has resulted in an 13% increase in the depreciation expense.

Cassowary Coast Regional Council's total asset value has increased from \$1.37 billion to \$1.45 billion.

Council is required to revalue each asset class every 5 years to ensure that the value reported is reflective of our current replacement costs.

By Australian Accounting Standards and performance measures set out by the Queensland Government councils must account for depreciation in our financial statements and reports.

In this budget, depreciation will cost us \$36.3 million. This is by far the greatest amount of depreciation required to be accounted for within any of our Council's prior budgets, representing one-third of our operational spend, and \$4.1 million more than last year.



In summary, the 2024-25 Budget provides for \$103 million of expenditure for operations which is made up of:

- \$33 million for employee expenses
- \$33.8 million for materials and services
- \$36.3 million for depreciation

Without intervention, these increased cost pressures would have resulted in an almost 10% rate rise which I refuse to accept, so we've been going through every line with a fine-tooth comb to find savings at every opportunity.

I am grateful to the officers in Council for finding \$1 million in operational efficiencies, and I have their commitment to continue reviewing how they can deliver value for money for our community.

Thankfully, we've been able to bring the minimum increase in residential general rates to 5%. Council has 37 different rating categories so the changes to rates will vary from property to property.

Other rate increases have been guided by an independent Rating Advisory Committee who reviewed Council's general rating categories, providing 11 recommendations of which we've adopted 3 in full, and partially adopted 2 others.

Council will continue to consider the Rating Advisory Committee recommendations throughout the course of this term, and if you tune in to tomorrow's Council meeting, you'll see a full presentation of these recommendations as part of the agenda.

There's the parts that I don't like. Now for the good side of this budget.

I am deeply conscious of the effects of cost-of-living pressures. We have worked hard to keep the 5% discount on general rates if paid by the due date, and the pensioner discount of \$300 – one of the most generous in the state.

Council will continue to offer interest-free payment plans to residents who are in hardship. A redesign of our levies will see the Environment Management Levy discontinued in favour of a new Waste Infrastructure Utility Charge to improve transparency of where this money is being spent. Rest assured we're still looking after our environment.

Council continues to invest in the Cassowary Coast's natural environment and sustainability through the renewal of our biosecurity planning, the rollout of actions from our Cassowary Conservation Policy, coordination of a feral pig control program and a range of activities associated with the review of our Reef Guardian Council action plan.

And I'm pleased to see kerbside recycling finally being provided to our community in 2025.

The Budget invests in our future with \$70.4 million in essential capital spend that will secure the future and give better liveability for us and our children. This includes:

- \$17.9 million towards CBD Revitalisation
- \$27.1 million for water and wastewater infrastructure
- \$11 million for road improvements, pathways, bridges, culverts and recreation areas
- \$5.2 million for stormwater drainage
- \$2.4 million for waste and resource recovery

The renewal of our fundamental needs ensures our future prosperity. And thankfully, the Queensland and Australian Governments have come to the party in helping us deliver some of these projects with over \$21 million in grant funding.

We need to try and encourage people to come and live here, so we're looking for ways to attract and support businesses and cultivate industry in the Cassowary Coast to grow our region and create jobs. To help do this, the budget allows for key community and economic development projects including a priority development area plan of Mourilyan Harbour and the launch of a Cassowary Coast Investment Prospectus.

We'll also continue to support our tourism industry, and our Community Grants and Support Program.

To summarise, the 2024-25 Budget is underpinned by managing unprecedented cost pressures whilst delivering critical services and infrastructure in the interest of our community. While we feel the effects of economic pressures and being a small ratepayer base, we have to be thankful that we live in the best place on Earth – our one coast, Cassowary Coast.

Lastly, although we are still awaiting the results of our Community Scorecard, we remain committed to using this valuable feedback to develop a new Corporate Plan. I look forward to sharing this with you later in the year.

I would like to thank my fellow Councillors for their time and input in preparing the budget and acknowledge the efforts of the Finance team, and the Executive Leadership Team, for their guidance and assistance.

I would now like to offer Councillors an opportunity to speak to the budget.

Thank you.

What this Budget means for Ratepayers

For every \$100 of General Rates collected in 2024/2025, we're investing:



*Water, Waste Water and Waste & Resource Recovery are funded through separate charges and utility charges

Rates Comparison

In accordance with Section 169 (7) & (8) of the *Local Government Regulation 2012*, Council is required to report the total value 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 budget for the previous financial year. Discounts and rebates must be excluded.

2024-2025 Budget

Total Value of Changes in Rates & Utility Charges %

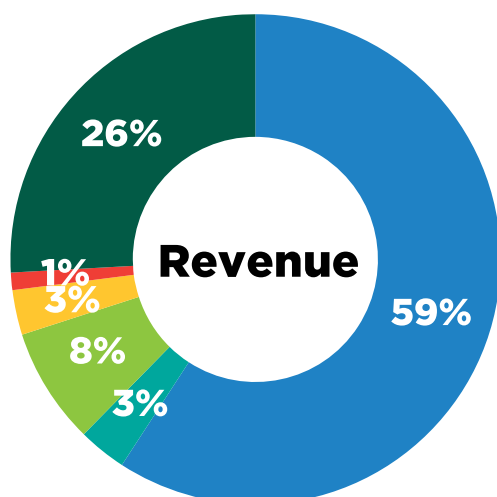
	Budget 2023/2024 \$'000	Budget 2024/2025 \$'000	Variance %
General Rates	42,536	44,976	5.74%
Utilities and Charges	36,642	38,844	6.01%
Total Net Rates and Utility Charges excluding discount	79,178	83,820	5.86%
Less Discounts	(2,528)	(2,528)	
Total Net Rates and Utility Charges	76,650	81,292	6.06%

*Discounts are inclusive of General Rates discount and pensioner remissions

Operating Result

$$\begin{array}{|c|} \hline \text{Operating} \\ \text{Income} \\ \hline \mathbf{\$102M} \\ \hline \end{array}
 +
 \begin{array}{|c|} \hline \text{Operating} \\ \text{Expenditure} \\ \hline \mathbf{\$103M} \\ \hline \end{array}
 =
 \begin{array}{|c|} \hline \text{Net Operating} \\ \text{Deficit} \\ \hline \mathbf{(\$1.05M)} \\ \hline \end{array}$$

What we expect to earn (Revenue)



Type of Revenue	\$'000's
Net Rates and Utilities	81,292
Fees and Charges	4,397
Grants, Contributions and Donations	10,612
Interest Income	4,090
Other Operational Revenue	1,589
Capital Grants, Contributions and Donations	35,735
Total Revenue	137,715

Where does Council's revenue come from? Council raises revenue through charging general rates which enables Council to provide services and infrastructure to our community. Separate charges & utility charges are also levied to fund a particular service.

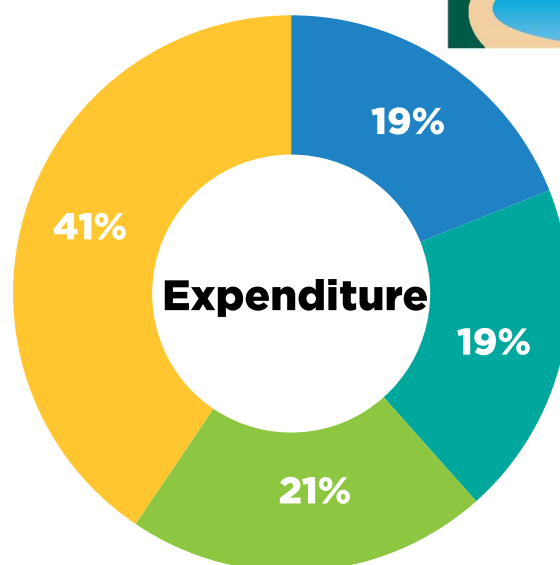
How does Council set its rates for the upcoming financial year? As part of the budget process, councils decide the rates and charges for the financial year. Council evaluates and determines the range of services it needs to support the community, and how much money is needed to fund these services. Council then considers how much funding it can expect to receive from the federal and state governments, and other income sources. Council then determines how much money is required from rates and charges to cover the balance of expenditure.

What is Council's planned income over the next 10 years? In accordance with section 169 – 171 of the *Local Government Regulation 2012*, Council is required to adopt a Budget which must include a long-term financial plan (LTFP) for a period of at least 10 years.

Council is forecasting income to increase to offset rising costs, in particular the ever-increasing depreciation expense. Whilst Council like any business faces rising costs, Council will continue to focus on growing other revenue streams outside of rates revenue, and identifying additional revenue streams to attempt to reduce the burden of providing community services on the ratepayers. Council has forecast a conservative population increase of 1.2% per annum with a general rates increase between 4-5% over the next 10 years.

What we expect to spend (Expenditure)

Type of Expenditure	\$'000's
■ Employee Expenses	32,951
■ Materials and Services	33,808
■ Depreciation	36,271
■ Capital Expenses	70,449
Total Expenditure	173,479



What are forecast to be the largest cost increases for Council over the next 12 months? Council has continued its commitment to review costs and ensure value for money for all ratepayers. This has resulted in a below CPI increase in employee related expenses of +2%, and a +3% increase in materials & services (vs. 2023/2024 Estimated Position). There has however, been a material increase in the depreciation expense for 2024/2025 of +\$4.16M or +13%.

What is depreciation and why has it increased so significantly? Depreciation is a way of spreading out the cost of big items, like a road, water mains or a piece of equipment, over the time it is used. Instead of paying for it all at once, you recognise a part of its cost each year. This helps us plan for repairs and replacements, making sure we have enough money set aside for these future expenses.

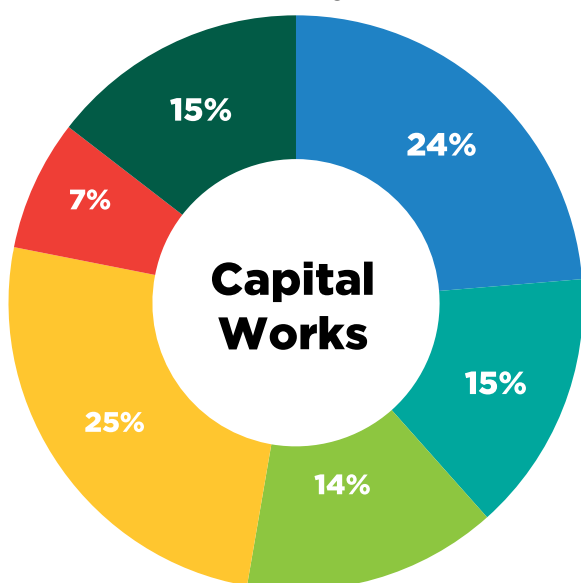
Council is required to account for depreciation in line with the Australian Accounting Standards Board (AASB – AASB 116 Property, Plant and Equipment). Accounting for depreciation is not specific to local government; private sector businesses also account for depreciation.

Council is required to do an annual review of its asset values to ensure the value reported is reflective of their current replacement cost. Whilst completing a comprehensive revaluation of Council's transport assets, which entailed a significant level of physical inspection and evaluation of its unit rates, Council has been informed of a significant increase in the unit rates. Simply put this means if unit rates increase, the revalued asset cost is now higher, leading to an increased carrying value. Consequently, annual depreciation expenses will also increase since depreciation is based on the new, higher value.

As can be seen in Council's LTFP, the depreciation expense is forecast to increase 5.3% per annum on average over the next 10 years, which is significantly more than any other cost increase over this period.

Capital Works Program

Council manages a very diverse range of community assets with a total value in excess of \$1.4B. These cover land, buildings, plant and equipment, and a network of road, bridges, marine, drainage, waste, water and waste water assets. Council is responsible for the construction, upgrade and renewal of these assets through its capital works program.



Type of Program	\$'000's
Water	16,694
Sewerage	10,363
Transport	10,087
CBD's	17,880
Drainage	5,190
Other Capital Works	10,236
Total Capital Expenditure	70,449

How does Council fund its Capital Works Program? Council's capital works program for 2024/2025 totals \$70.4M. Council uses a combination of depreciation (funded through the raising of rates), cash reserves, external grants from state and federal governments, developer contributions, special levies and, loans & borrowings to fund these works.

What is Council's planned Capital Works Program over the next 10 years? The 2024/2025 Budget includes the adoption of a 10-year forecasted capital works program. This represents an investment of \$509M in community infrastructure assets, establishing a platform for regional growth and providing a sustained boost to local economic activity. The ten-year capital program takes into account projected regional growth, better utilisation of assets, as well as the ageing of the assets and the need to renew. See *Capital Works 3 Year Plan* included within this Budget document for a detailed list of projects forecast for the upcoming 3 years.

Key Capital Works Projects:

- \$27.1 million towards Water & Waste Water
- \$16.8 million towards the Mission Beach CBD Revitalisation
- \$5.4 million for road improvements
- \$5.2 million for stormwater drainage renewals and upgrades
- \$3.7 million fleet replacement
- \$3.6 million towards bridge and culvert renewals
- \$2.4 million Waste & Resource recovery
- \$2.1 million renewal of Council owned facilities
- \$1.5 million for pathway renewals and upgrades
- \$1 million for the Tully CBD Masterplan
- \$350,000 for recreation and natural areas

Measures of Financial Sustainability

During any period, responsible financial management is crucial for Council to ensure it is financially sustainable for the short, medium and long term. In accordance with the *Local Government Regulation 2012*, Council is required to report on each measure of financial sustainability applicable to the local government. There are eight (8) measures of financial sustainability used to demonstrate that Council is operating in a prudent financial manner whilst maintaining its financial management objectives.

The below displays Council's Measures of Financial Sustainability for the 2024/2025 year, with the following nine (9) years included within the Long-Term Financial Plan. Council is measured as a financially sustainable Council based off the below measures, where it currently is only falling below the target on the Operating Surplus Ratio. This is due to Council not raising enough revenue to fund its full depreciation expense due to the large increase resulting from the recent transport revaluation.

Type	Sustainability Ratio	Description	How is the measure calculated?	2024/2025	Target	On Target?
Financial Capacity	Council-Controlled Revenue Ratio	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.	$\frac{\text{Net Rates, Levies and Charges add Fees and Charges}}{\text{Total Operating Revenue}}$	84%	No target	N/A
Financial Capacity	Population Growth Ratio	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.	$\frac{\text{Prior year estimated population}}{\text{Previous year estimated population}}$	0.6%	No target	N/A
Operating Performance	Operating Surplus Ratio	Indicates the extent to which operational revenues raised cover operational expenses	$\frac{\text{Operating Result}}{\text{Total Operating Revenue}}$	-1.0%	Great than 0%	■
Operating Performance	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.	$\frac{\text{Operating Result add Depreciation and Amortisation add Finance Costs}}{\text{Total Operating Revenue}}$	35%	Great than 0%	■
Liquidity	Unrestricted Cash Expense Cover Ratio	Represents the number of months a council can continue operating based on current monthly expenses	$\frac{(\text{Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash})}{(\text{Total Operating Expenditure less Depreciation and Amortisation less Finance Costs})}$	14.24	Greater than 4 months	■
Asset Management	Asset Sustainability Ratio	Indicates the extent to which infrastructure assets are being replaced as they reach the end of their useful lives	$\frac{\text{Capital Expenditure on Replacement of Infrastructure Assets}}{\text{Depreciation Expenditure on Infrastructure Assets}}$	171%	Greater than 80%	■
Asset Management	Asset Consumption Ratio	Indicates the extent 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.	$\frac{\text{Written Down Replacement Cost of Depreciable Infrastructure Assets}}{\text{Current Replacement Cost of Depreciable Infrastructure Assets}}$	72%	Greater than 60%	■
Debt Servicing Capacity	Leverage Ratio	Indicates council's ability to repay its existing debt.	$\frac{\text{Book Value of Debt}}{\text{Operating Results add Depreciation and Amortisation add Finance Costs}}$	0.36	0 to 3 Times	■

FINANCIAL STATEMENTS & LONG-TERM FINANCIAL PLAN



2024-2025 Financial Statements
Statement of Income & Expenditure

Year ended	Estimated Actual 30-Jun-24 \$'000	Budget 30-Jun-25 \$'000	Forecast 30-Jun-26 \$'000	Forecast 30-Jun-27 \$'000
Revenue				
Operating revenue				
General rates	42,593	44,976	47,225	49,586
Separate rates	6,322	6,320	6,636	6,968
Levies	-	-	-	-
Water	12,490	13,402	14,072	14,775
Sewerage	10,992	11,598	12,178	12,787
Garbage charges	6,504	7,524	7,900	8,295
Total rates and utility charge revenue	78,902	83,820	88,011	92,412
less: Discounts	(1,864)	(1,808)	(1,898)	(1,993)
less: Pensioner remissions	(780)	(720)	(756)	(794)
Net rates and utility charges	76,258	81,292	85,357	89,625
Fees and charges	4,341	4,397	4,573	4,801
Rental income	363	379	394	414
Interest received	3,806	4,090	4,784	3,989
Sales & recoverable works	391	506	527	553
Other income	795	704	733	769
Grants, subsidies, contributions and donations	10,822	10,612	10,938	11,275
Total operating revenue	96,775	101,980	107,305	111,425
Capital revenue				
Grants and Subsidies	17,465	30,091	4,680	7,252
Donations & Contributions	72	5,644	6,050	-
Profit/(loss) on disposal of PPE	2	-	-	-
Other Capital Income	90	-	-	-
Total capital revenue	17,630	35,735	10,730	7,252
Total revenue	114,405	137,715	118,035	118,678
Expenses				
Operating expenses				
Employee related expenses	32,379	32,951	34,103	35,796
Materials and services	32,032	33,129	34,349	35,621
Finance costs	258	679	717	697
Depreciation and amortisation	32,114	36,271	38,630	41,230
Total operating expenses	96,783	103,030	107,798	113,344
Capital Expenses:				
Restoration & rehabilitation provision expense	-	-	-	-
Total capital expenses	-	-	-	-
Total expenses	96,783	103,030	107,798	113,344
Net Result	17,622	34,685	10,237	5,334
Operating Result				
Operating Revenue	96,775	101,980	107,305	111,425
Operating Expenses	96,783	103,030	107,798	113,344
Operating Result	(8)	(1,050)	(493)	(1,918)

2024-2025 Financial Statements
Statement of Financial Position

Year ended	Estimated Actual 30-Jun-24 \$'000	Budget 30-Jun-25 \$'000	Forecast 30-Jun-26 \$'000	Forecast 30-Jun-27 \$'000
Assets				
Current assets				
Cash assets and cash equivalents	75,637	78,530	68,773	52,830
Receivables	8,660	8,046	8,426	8,830
Inventories	2,111	2,111	2,111	2,111
Other current assets	7,298	7,298	7,298	7,298
Total current assets	93,705	95,984	86,608	71,069
Non-current assets				
Property, plant and equipment	1,377,574	1,447,636	1,503,102	1,564,615
Other non-current assets	571	888	745	600
Total non-current assets	1,378,145	1,448,524	1,503,846	1,565,215
Total Assets	1,471,851	1,544,508	1,590,454	1,636,284
Liabilities				
Current liabilities				
Trade and other payables	2,183	3,998	4,143	4,313
Contract Liabilities	2,287	2,287	2,287	2,287
Unearned Revenue	3,529	3,529	3,529	3,529
Borrowings	763	967	990	898
Provisions	6,803	6,802	6,802	6,802
Total current liabilities	15,565	17,583	17,751	17,829
Non-current liabilities				
Lease Liabilities	321	268	232	195
Loans	10,733	11,564	10,734	9,998
Unearned Revenue	3,753	3,753	3,753	3,753
Provisions	17,130	17,130	17,130	17,130
Total non-current liabilities	31,937	32,716	31,850	31,076
Total Liabilities	47,502	50,299	49,601	48,905
Net Community Assets	1,424,349	1,494,209	1,540,853	1,587,379
Community equity				
Asset revaluation reserve	733,877	769,052	805,459	846,650
Retained surplus	690,472	725,157	735,394	740,728
Total Community Equity	1,424,349	1,494,209	1,540,852	1,587,379

2024-2025 Financial Statements
Statement of Changes in Equity

	Total \$'000	Retained surplus \$'000	Asset revaluation reserve \$'000
Balance at 30 Jun 2024	1,424,349	690,472	733,877
Net result for the period	34,685	34,685	
Asset revaluation adjustment	35,176		35,176
Balance at 30 Jun 2025	1,494,209	725,157	769,052
Net result for the period	10,237	10,237	
Asset revaluation adjustment	36,406		36,406
Balance at 30 Jun 2026	1,540,852	735,394	805,459
Net result for the period	5,334	5,334	-
Asset revaluation adjustment	41,192	-	41,192
Balance at 30 Jun 2027	1,587,379	740,728	846,650

2024-2025 Financial Statements
Statement of Cash Flow

Year ended	Estimated Actual 30-Jun-24 \$'000	Budget 30-Jun-25 \$'000	Forecast 30-Jun-26 \$'000	Forecast 30-Jun-27 \$'000
Cash flows from operating activities				
Receipts from customers	82,198	87,238	90,836	95,374
Payment to suppliers and employees	(65,225)	(64,402)	(68,448)	(71,393)
Interest received	3,806	4,090	4,784	3,989
Rental Income	363	392	393	412
Non-capital grants and contributions	10,822	10,874	10,911	11,248
Borrowing costs	(108)	(542)	(575)	(551)
Other cash flows from operating activities	-	-	-	-
Net cash inflow (outflow) from operating activities	31,856	37,650	37,901	39,078
Cash flows from investing activities				
Payments for property, plant and equipment	(44,644)	(55,925)	(51,496)	(60,817)
Proceeds from sale of property, plant and equipment	-	-	-	-
Grants, subsidies, contributions and donations	17,507	21,210	4,680	6,662
Net cash inflow (outflow) from investing activities	(27,137)	(34,715)	(46,816)	(54,155)
Cash flows from financing activities				
Proceeds from borrowings	9,757	1,656	-	-
Repayment of borrowings	(444)	(733)	(807)	(830)
Repayment of leases	-	(966)	(35)	(36)
Net cash inflow (outflow) from financing activities	9,313	(42)	(842)	(866)
Total cash flows				
Net increase (decrease) in cash held	14,033	2,893	(9,757)	(15,943)
Cash at beginning of reporting period	61,605	75,637	78,530	68,773
Cash at end of reporting period	75,637	78,530	68,773	52,830

2024-2025 Budget

Operating Income and Expenditure Summary by Program

Year ended 2024/2025	Revenue \$'000	Expenditure \$'000	Operating Result \$'000
Directorate: Chief Executive Office			
Office of the CEO	4	1,284	(1,280)
Corporate Governance	100	1,978	(1,878)
People & Culture	411	2,147	(1,736)
Chief Executive Office Total	516	5,409	(4,893)
Directorate: Corporate & Community			
Corporate Services Program Support	4,384	169	4,215
Financial Services	49,023	3,838	45,185
Procurement & Stores	418	1,024	(606)
Information Services Management	608	4,225	(3,617)
Community and Engagement	15	295	(280)
Engagement & Customer Experience	245	1,402	(1,157)
Sporting and Recreation	67	976	(909)
Libraries	266	2,701	(2,435)
Regional Tourism Development	190	722	(533)
Corporate & Community Total	55,216	15,353	39,864
Directorate: Infrastructure Services			
Infrastructure Services Program Support	0	52	52
Project Delivery	0	311	(311)
Facilities and Leasing	75	822	(747)
Building Trades	1,276	9,436	(8,160)
Housing Services	242	355	(113)
Asset Engineering	142	1,311	(1,169)
Asset Maintenance Program Support	0	266	(266)
Drainage	0	1,673	(1,673)
Marine Facilities	60	1,155	(1,095)
Transport & CBD's	5,693	23,187	(17,493)
Open Space Operations	276	5,494	(5,218)
External Works	1,183	947	236
Infrastructure Services Total	8,947	44,905	(35,958)
Directorate: Development and Environment			
Development & Environment Program Support	0	231	(231)
Local Laws	156	781	(626)
Environmental Health	248	958	(710)
Economic Development	253	502	(249)
Emergency Management	48	436	(389)
Development Services	1,001	1,336	(334)
Natural Resources & Sustainability	208	1,102	(894)
Development & Environment Total	1,914	5,346	(3,432)
Directorate: Commercial Services			
Commercial Services Program Support	0	271	271
Fleet	6,515	6,354	161
Water	14,459	13,687	772
Wastewater	12,552	10,369	2,183
Waste and Resource Recovery	14,128	14,146	(18)
Commercial Services	47,653	44,285	3,369
Total Whole of Council	114,246	115,297	(1,050)

*Please note: Figures include internal revenue and internal expenditure

2024-2025 Budget
Operating Income and Expenditure - Business Units

Year ended 2024/20245	Revenue \$'000	Expenditure \$'000	Operating Result \$'000
Wastewater Business Unit			
Wastewater Reticulation	15	4,617	(4,602)
Wastewater Services	12,064	2,137	9,927
Wastewater Treatment	0	3,337	(3,337)
Trade Waste	473	277	196
Wastewater Business Unit Total	12,552	10,369	2,183
Water Business Unit			
Water Reticulation	146	9,307	(9,161)
Water Services	14,313	2,633	11,680
Water Treatment	0	1,747	(1,747)
Water Business Unit Total	14,459	13,687	772
Waste and Resource Recovery Business Unit			
Waste and Resource Recovery	14,128	14,146	(18)
Waste and Resource Recovery Business Unit Total	14,128	14,146	(18)
Total Business Units	41,138	38,201	2,937

**Please note: Figures include internal revenue and internal expenditure*

**2024-2025 Long Term Financial Plan
Statement of Income & Expenditure**

Year Ended	Estimated Actual 30-Jun-24 \$'000	Budget 30-Jun-25 \$'000	Forecast 30-Jun-26 \$'000	Forecast 30-Jun-27 \$'000
Revenue				
Operating revenue				
General rates	42,593	44,976	47,225	49,586
Separate rates	6,322	6,320	6,636	6,968
Levies	-	-	-	-
Water	12,490	13,402	14,072	14,775
Sewerage	10,992	11,598	12,178	12,787
Garbage charges	6,504	7,524	7,900	8,295
Total rates and utility charge revenue	78,902	83,820	88,011	92,412
Less: discounts	(1,864)	(1,808)	(1,898)	(1,993)
Less: pensioner remissions	(780)	(720)	(756)	(794)
Net rates, levies and charges	76,258	81,292	85,357	89,625
Fees and charges	4,341	4,397	4,573	4,801
Rental income	363	379	394	414
Interest received	3,806	4,090	4,784	3,989
Sales & recoverable works	391	506	527	553
Other income	795	704	733	769
Grants, subsidies, contributions and donations	10,822	10,612	10,938	11,275
Total operating revenue	96,775	101,980	107,304	111,425
Capital revenue				
Grants & subsidies	17,465	30,091	4,680	7,252
Donations and contributions	72	5,644	6,050	-
Profit/(loss) on disposal of PPE	2	-	-	-
Other Capital Income	90	-	-	-
Total capital revenue	17,630	35,735	10,730	7,252
Total revenue	114,405	137,715	118,035	118,678
Expenses				
Operating expenses				
Employee related expenses	32,379	32,951	34,103	35,796
Materials and services	32,032	33,129	34,349	35,621
Finance costs	258	679	717	697
Depreciation and amortisation	32,114	36,271	38,630	41,230
Total operating expenses	96,783	103,030	107,798	113,344
Capital expenses				
Restoration & rehabilitation provision expense	-	-	-	-
Total capital expenses	-	-	-	-
Total expenses	96,783	103,030	107,798	113,344
Net Result	17,622	34,685	10,237	5,334
Operating Result				
Operating Revenue	96,775	101,980	107,305	111,426
Operating Expenses	96,783	103,030	107,798	113,344
Operating Result	(8)	(1,050)	(493)	(1,918)

Forecast 30-Jun-28 \$'000	Forecast 30-Jun-29 \$'000	Forecast 30-Jun-30 \$'000	Forecast 30-Jun-31 \$'000	Forecast 30-Jun-32 \$'000	Forecast 30-Jun-33 \$'000	Forecast 30-Jun-34 \$'000
51,818	54,149	56,586	58,850	61,204	63,652	66,198
7,282	7,609	7,952	8,270	8,601	8,945	9,302
-	-	-	-	-	-	-
15,440	16,135	16,861	17,536	18,237	18,967	19,725
13,363	13,964	14,592	15,176	15,783	16,414	17,071
8,668	9,058	9,466	9,845	10,238	10,648	11,074
96,570	100,916	105,457	109,676	114,063	118,625	123,370
(2,083)	(2,177)	(2,274)	(2,365)	(2,460)	(2,558)	(2,661)
(830)	(867)	(906)	(942)	(980)	(1,019)	(1,060)
93,658	97,873	102,277	106,368	110,623	115,048	119,650
4,969	5,143	5,323	5,510	5,686	5,868	6,056
428	443	458	475	490	505	522
3,612	3,657	3,473	3,641	3,957	4,367	4,882
572	592	613	635	655	676	697
796	824	853	883	911	940	970
11,600	11,935	12,279	12,634	12,975	13,326	13,687
115,636	120,467	125,276	130,144	135,297	140,730	146,463
872	2,745	1,000	1,000	1,000	1,000	1,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
872	2,745	1,000	1,000	1,000	1,000	1,000
116,508	123,212	126,276	131,144	136,297	141,730	147,463
37,221	38,521	39,676	40,867	42,091	43,352	44,651
36,884	38,070	39,296	40,564	41,816	43,110	44,447
679	688	668	649	629	607	584
43,789	46,287	48,644	51,241	52,187	55,333	58,365
118,573	123,565	128,284	133,320	136,724	142,401	148,047
-	-	-	-	-	-	-
-	-	-	-	-	-	-
118,573	123,565	128,284	133,320	136,724	142,401	148,047
(2,065)	(353)	(2,008)	(2,176)	(427)	(671)	(583)
115,636	120,467	125,276	130,144	135,297	140,730	146,463
118,573	123,565	128,284	133,320	136,724	142,401	148,047
(2,937)	(3,098)	(3,008)	(3,176)	(1,427)	(1,671)	(1,583)

**2024-2025 Long Term Financial Plan
Statement of Financial Position**

Year Ended	Estimated Actual 30-Jun-24 \$'000	Budget 30-Jun-25 \$'000	Forecast 30-Jun-26 \$'000	Forecast 30-Jun-27 \$'000
Assets				
Current assets				
Cash and cash equivalents	75,637	78,530	68,773	52,830
Trade and other receivables	8,660	8,046	8,426	8,830
Inventories	2,111	2,111	2,111	2,111
Other current assets	7,298	7,298	7,298	7,298
Total current assets	93,705	95,984	86,608	71,069
Non-current assets				
Property, plant & equipment	1,377,574	1,447,636	1,503,102	1,564,615
Other non-current assets	571	888	745	600
Total non-current assets	1,378,145	1,448,524	1,503,846	1,565,215
Total assets	1,471,851	1,544,508	1,590,454	1,636,284
Liabilities				
Current liabilities				
Trade and other payables	2,183	3,998	4,143	4,313
Contract Liabilities	2,287	2,287	2,287	2,287
Unearned Revenue	3,529	3,529	3,529	3,529
Borrowings	763	967	990	898
Provisions	6,803	6,802	6,802	6,802
Total current liabilities	15,565	17,583	17,751	17,829
Non-current liabilities				
Lease Liabilities	321	268	232	195
Loans	10,733	11,564	10,734	9,998
Unearned Revenue	3,753	3,753	3,753	3,753
Provisions	17,130	17,130	17,130	17,130
Total non-current liabilities	31,937	32,716	31,850	31,076
Total liabilities	47,502	50,299	49,601	48,905
Net community assets	1,424,349	1,494,209	1,540,853	1,587,379
Community equity				
Asset revaluation surplus	733,877	769,052	805,459	846,650
Retained surplus	690,472	725,157	735,394	740,728
Total community equity	1,424,349	1,494,209	1,540,852	1,587,379

Forecast 30-Jun-28 \$'000	Forecast 30-Jun-29 \$'000	Forecast 30-Jun-30 \$'000	Forecast 30-Jun-31 \$'000	Forecast 30-Jun-32 \$'000	Forecast 30-Jun-33 \$'000	Forecast 30-Jun-34 \$'000
48,816	49,502	48,438	51,946	57,484	65,566	75,818
9,182	9,601	10,011	10,398	10,766	11,208	11,637
2,111	2,111	2,111	2,111	2,111	2,111	2,111
7,298	7,298	7,298	7,298	7,298	7,298	7,298
67,407	68,511	67,858	71,752	77,658	86,183	96,863
1,614,089	1,653,061	1,695,047	1,742,720	1,794,150	1,830,911	1,867,188
456	312	231	215	198	182	165
1,614,546	1,653,373	1,695,278	1,742,935	1,794,348	1,831,093	1,867,353
1,681,953	1,721,885	1,763,136	1,814,687	1,872,007	1,917,275	1,964,216
4,459	4,619	4,765	4,915	5,051	5,220	5,380
2,287	2,287	2,287	2,287	2,287	2,287	2,287
3,529	3,529	3,529	3,529	3,529	3,529	3,529
601	476	499	523	550	578	607
6,802	6,802	6,802	6,802	6,802	6,802	6,802
17,678	17,713	17,882	18,056	18,220	18,416	18,605
158	267	255	243	230	217	203
10,253	9,793	9,309	8,802	8,267	7,705	7,115
3,753	3,753	3,753	3,753	3,753	3,753	3,753
17,130	17,130	17,130	17,130	17,130	17,130	17,130
31,295	30,943	30,448	29,928	29,381	28,805	28,201
48,972	48,657	48,330	47,984	47,601	47,222	46,806
1,632,980	1,673,228	1,714,806	1,766,703	1,824,406	1,870,053	1,917,410
894,317	934,918	978,504	1,032,577	1,090,707	1,137,026	1,184,966
738,663	738,310	736,302	734,126	733,699	733,028	732,444
1,632,980	1,673,228	1,714,806	1,766,703	1,824,406	1,870,053	1,917,410

**2024-2025 Long Term Financial Plan
Statement of Changes in Equity**

Year Ended	Estimated Actual 30-Jun-24 \$'000	Budget 30-Jun-25 \$'000	Forecast 30-Jun-26 \$'000	Forecast 30-Jun-27 \$'000
Asset revaluation surplus				
Opening balance		733,877	769,052	805,459
Net result for the period		35,176	36,406	41,192
Closing balance	733,877	769,052	805,459	846,650
Retained surplus				
Opening balance		690,472	725,157	735,394
Net result for the period		34,685	10,237	5,334
Closing balance	690,472	725,157	735,394	740,728
Total				
Opening balance		1,424,349	1,494,209	1,540,852
Net result for the period		34,685	10,237	5,334
Increase in asset revaluation surplus		35,176	36,406	41,192
Closing balance	1,424,349	1,494,209	1,540,852	1,587,379

Forecast 30-Jun-28 \$'000	Forecast 30-Jun-29 \$'000	Forecast 30-Jun-30 \$'000	Forecast 30-Jun-31 \$'000	Forecast 30-Jun-32 \$'000	Forecast 30-Jun-33 \$'000	Forecast 30-Jun-34 \$'000
846,650	894,317	934,918	978,504	1,032,577	1,090,707	1,137,026
47,666	40,602	43,585	54,073	58,130	46,319	47,940
894,317	934,918	978,504	1,032,577	1,090,707	1,137,026	1,184,966
740,728	738,663	738,310	736,302	734,126	733,699	733,028
(2,065)	(353)	(2,008)	(2,176)	(427)	(671)	(583)
738,663	738,310	736,302	734,126	733,699	733,028	732,444
1,587,379	1,632,980	1,673,228	1,714,806	1,766,703	1,824,406	1,870,053
(2,065)	(353)	(2,008)	(2,176)	(427)	(671)	(583)
47,666	40,602	43,585	54,073	58,130	46,319	47,940
1,632,980	1,673,228	1,714,806	1,766,703	1,824,406	1,870,053	1,917,410

**2024-2025 Long Term Financial Plan
Statement of Cash Flow**

Year Ended	Estimated Actual 30-Jun-24 \$'000	Budget 30-Jun-25 \$'000	Forecast 30-Jun-26 \$'000	Forecast 30-Jun-27 \$'000
Cash flows from operating activities				
Receipts from customers	82,198	87,238	90,836	95,374
Payments to suppliers and employees	(65,225)	(64,402)	(68,448)	(71,393)
Interest received	3,806	4,090	4,784	3,989
Rental income	363	392	393	412
Non-capital grants and contributions	10,822	10,874	10,911	11,248
Borrowing costs	(108)	(542)	(575)	(551)
Other cash flows from operating activities	-	-	-	-
Net cash inflow from operating activities	31,856	37,650	37,901	39,078
Cash flows from investing activities				
Payments for property, plant and equipment	(44,644)	(55,925)	(51,496)	(60,817)
Proceeds from sale of property, plant and equip	-	-	-	-
Grants, subsidies, contributions and donations	17,507	21,210	4,680	6,662
Net cash inflow from investing activities	(27,137)	(34,715)	(46,816)	(54,155)
Cash flows from financing activities				
Proceeds from borrowings	9,757	1,656	-	-
Repayment of borrowings	(444)	(733)	(807)	(830)
Repayment of leases	-	(966)	(35)	(36)
Net cash inflow from financing activities	9,313	(42)	(842)	(866)
Total cash flows				
Net increase in cash and cash equivalent held	14,033	2,893	(9,757)	(15,943)
Opening cash and cash equivalents	61,605	75,637	78,530	68,773
Closing cash and cash equivalents	75,637	78,530	68,773	52,830

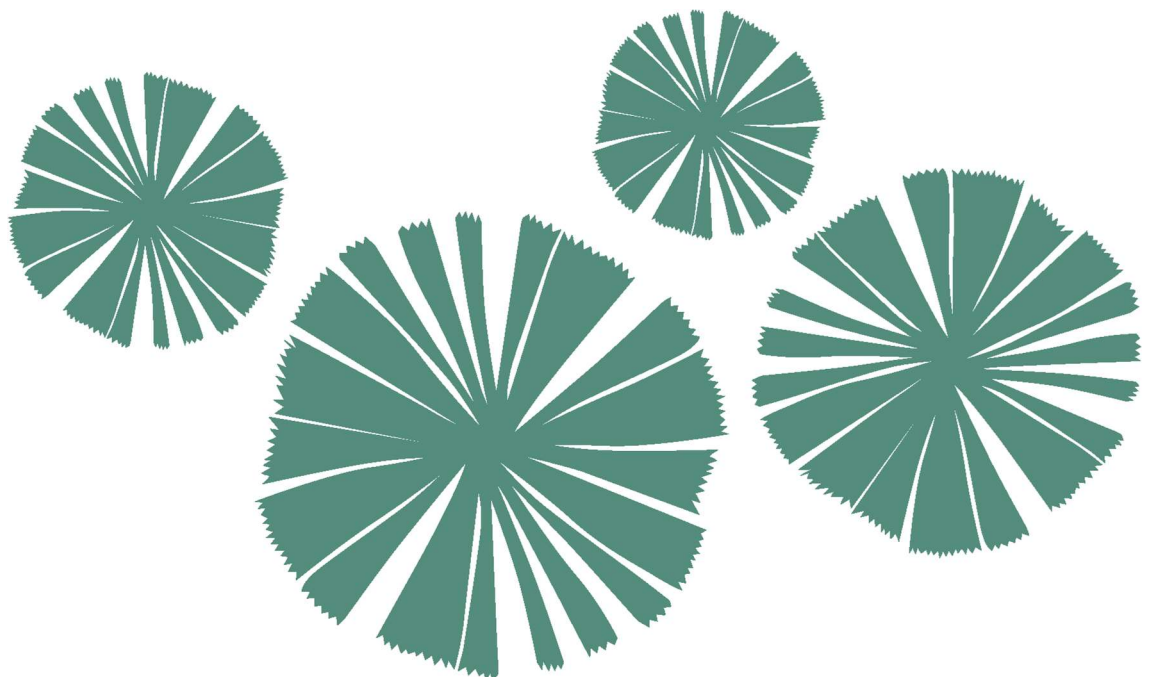
Forecast 30-Jun-28 \$'000	Forecast 30-Jun-29 \$'000	Forecast 30-Jun-30 \$'000	Forecast 30-Jun-31 \$'000	Forecast 30-Jun-32 \$'000	Forecast 30-Jun-33 \$'000	Forecast 30-Jun-34 \$'000
99,669	104,045	108,685	113,039	117,533	122,122	126,975
(74,109)	(76,585)	(78,986)	(81,444)	(83,940)	(86,467)	(89,116)
3,612	3,657	3,473	3,641	3,957	4,367	4,882
427	442	457	473	489	504	520
11,576	11,905	12,251	12,605	12,950	13,294	13,657
(528)	(532)	(508)	(484)	(460)	(433)	(405)
-	-	-	-	-	-	-
40,647	42,930	45,372	47,829	50,529	53,388	56,513
(45,454)	(44,514)	(46,963)	(44,825)	(45,470)	(45,758)	(46,686)
-	-	-	-	-	-	-
872	2,745	1,000	1,000	1,000	1,000	1,000
(44,582)	(41,769)	(45,963)	(43,825)	(44,470)	(44,758)	(45,686)
694	-	-	-	-	-	-
(737)	(438)	(460)	(484)	(507)	(534)	(562)
(37)	(38)	(12)	(12)	(13)	(13)	(14)
(79)	(476)	(472)	(496)	(520)	(548)	(576)
(4,014)	686	(1,064)	3,508	5,538	8,082	10,252
52,830	48,816	49,502	48,438	51,946	57,484	65,566
48,816	49,502	48,438	51,946	57,484	65,566	75,818

**2024-2025 Long Term Financial Plan
Measures of Financial Sustainability**

Type	Measure	Target (Tier 4 Council)	Estimated Actual 30-Jun-24 \$'000	Budget 30-Jun-25 \$'000	Forecast 30-Jun-26 \$'000
Financial Capacity	Council-Controlled Revenue Ratio	N/A	83%	84%	84%
Financial Capacity	Population Growth Ratio	N/A	0.6%	0.6%	1.2%
Operating Performance	Operating Surplus Ratio	Greater than 0%	● (0.0)%	● (1.0)%	● (0.5)%
Operating Performance	Operating Cash Ratio	Greater than 0%	● 33%	● 35%	● 36%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	● 14.07	● 14.24	● 12.04
Asset Management	Asset Sustainability Ratio	Greater than 80%	● 56%	● 171%	● 123%
Asset Management	Asset Consumption Ratio	Greater than 60%	● 68%	● 72%	● 74%
Debt Servicing Capacity	Leverage Ratio	0 to 3 Times	● 0.37	● 0.36	● 0.31

Forecast 30-Jun-27 \$'000	Forecast 30-Jun-28 \$'000	Forecast 30-Jun-29 \$'000	Forecast 30-Jun-30 \$'000	Forecast 30-Jun-31 \$'000	Forecast 30-Jun-32 \$'000	Forecast 30-Jun-33 \$'000	Forecast 30-Jun-34 \$'000
85%	85%	86%	86%	86%	86%	86%	86%
1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
● (1.7%)	● (2.5%)	● (2.6%)	● (2.4%)	● (2.4%)	● (1.1%)	● (1.2%)	● (1.1%)
● 36%	● 36%	● 36%	● 37%	● 37%	● 38%	● 39%	● 39%
● 8.87	● 7.89	● 7.75	● 7.35	● 7.65	● 8.21	● 9.09	● 10.20
● 114%	● 98%	● 88%	● 90%	● 84%	● 84%	● 80%	● 76%
● 78%	● 80%	● 82%	● 84%	● 87%	● 89%	● 91%	● 93%
● 0.28	● 0.27	● 0.24	● 0.22	● 0.20	● 0.18	● 0.16	● 0.14

CAPITAL PROGRAM & FUNDING SUMMARY



**2024-2025 Capital Budget (inclusive of 2023-2024 Carryovers)
Capital Works Budget by Program**

	Capital Budget 2024/2025	Capital Works from 2023/2024 budget to be completed in 2024/2025	Total Capital Budget
	\$	\$	\$
Transport	28,486,900	6,057,558	34,544,458
Drainage	5,190,000	565,582	5,755,582
Marine Facilities	30,000	44,249	74,249
Recreation and Natural Areas	350,000	647,869	997,869
Facilities & Leasing	1,896,000	350,730	2,246,730
Housing Services	174,000	251,910	425,910
Total Infrastructure Services	36,126,900	7,917,898	44,044,798
Regulatory Services	-	-	-
Total Development & Environment Services	-	-	-
Information, Communication & Technology	590,000	196,686	786,686
Libraries	382,719	-	382,719
Total Corporate & Community Services	972,719	196,686	1,169,405
Waste & Resource Recovery	2,383,821	37,065	2,420,886
Waste Water	10,363,000	2,993,702	13,356,702
Water	16,694,000	2,323,612	19,017,612
Fleet	3,909,000	936,933	4,845,933
Total Commercial Services	33,349,821	6,291,312	39,641,133
Total CCRC Capital Projects	70,449,440	14,405,896	84,855,336

**2024-2025 Capital Budget (inclusive of 2023-2024 Carryovers)
Capital Works Funding Breakdown by Program**

	Capital Budget 2024/2025	Capital Subsidies and Grants	Loan	Reserve & Developers contributions (Net)	Council Source Funding	Prior Year Capital Subsidies and Grants	Council Source Funding - Prior Year	Total Funds
	\$	\$	\$	\$	\$	\$	\$	\$
Transport	28,486,900	11,201,813		7,338,987	9,946,100	2,555,000	3,502,558	34,544,458
Drainage	5,190,000	175,000		1,500,000	3,515,000		565,582	5,755,582
Marine Facilities	30,000				30,000		44,249	74,249
Recreation and Natural Areas	350,000	250,000			100,000	200,000	447,869	997,869
Facilities & Leasing	1,896,000	610,000		62,139	1,223,861		350,730	2,246,730
Housing Services	174,000				174,000		251,910	425,910
Total Infrastructure Services	36,126,900	12,236,813	-	8,901,126	14,988,961	2,755,000	5,162,898	44,044,798
Regulatory Services	-							-
Total Development & Environment Services	-	-	-	-	-	-	-	-
Information, Communication & Technology	590,000			307,867	282,133		196,686	786,686
Libraries	382,719	353,000			29,719			382,719
Total Corporate & Community Services	972,719	353,000	-	307,867	311,852	-	196,686	1,169,405
Waste & Resource Recovery	2,383,821		1,656,421	200,000	527,400		37,065	2,420,886
Waste Water	10,363,000			4,540,791	5,822,209	650,000	2,343,702	13,356,702
Water	16,694,000	8,620,000		575,000	7,499,000		2,323,612	19,017,612
Fleet	3,909,000				3,909,000		936,933	4,845,933
Total Commercial Services	33,349,821	8,620,000	1,656,421	5,315,791	17,757,609	650,000	5,641,312	39,641,133
Total CCRC Capital Projects	70,449,440	21,209,813	1,656,421	14,524,784	33,058,422	3,405,000	11,000,896	84,855,336

2024-2025 Capital Works
Capital Works Program 2024-2027

Programme	Title	Details	2024/2025 - Funding Split					2025/2026	2026/2027
			Total	Internal	External	Reserve	Loan		
Drainage	Innisfail Urban Drainage Renewal	Renewal of 100m of drainage culvert that drains Warrina Lakes to Johnstone River. Includes renewal of 2 tennis courts and floodgate.	4,400,000	2,900,000		1,500,000		0	0
	PROGRAM - Stormwater Drainage Program	Priority based renewal of ageing drainage assets	550,000	375,000	175,000			1,575,000	1,575,000
	Stormwater Upgrades - CCRC Regional Priorities	Upgrades to stormwater assets based on regional priorities	240,000	240,000				525,000	525,000
Drainage Total			5,190,000	3,515,000	175,000	1,500,000		2,100,000	2,100,000
Facilities & Leasing	PROGRAM - Building Renewals	Building renewal program to maintain CCRC buildings, protect existing assets and reduce maintenance costs	661,000	478,861	130,000	52,139		2,200,000	1,200,000
	PROGRAM - Caravan Parks	Renewal of caravan park assets	165,000	165,000				80,000	30,000
	PROGRAM - CCTV Camera Renewals & Upgrades	CCTV Cameras network in key areas of region identified by police as hot spots and vandalised areas	155,000	145,000		10,000		25,000	25,000
	PROGRAM - Depots	Depot renewal program to maintain CCRC depots, protect existing assets and reduce maintenance costs	0					400,000	597,900
	PROGRAM - Energy & Water Efficiency Upgrades	Energy & water efficiency upgrades to regional assets	440,000	220,000	220,000			0	0
	PROGRAM - Facilities Air conditioner & Equipment Renewals	Renewal of Facilities air conditioner and equipment across the region	95,000	95,000				25,000	25,000
	PROGRAM - Public Facilities and Amenities Renewal	Renewal of Public Facilities and Amenities to protect existing assets and reduce maintenance costs	10,000	10,000				300,000	300,000
	PROGRAM - Showgrounds	Renewal of Showground facilities to protect existing assets and reduce maintenance costs	7,000	7,000				7,000	10,000
	PROGRAM - Swimming Pools	Upgrades to swimming pools across CCRC area to keep equipment at required standard	103,000	103,000				50,000	50,000
	PROGRAM- Housing	Renewal and upgrade of CCRC Community, Pensioner & Council Housing Assets to required standards and to protect existing assets and reduce maintenance costs	174,000	174,000				182,000	191,000
Reef Guardian Round 2	Implementation of Reef Action Plan - Solar Installations - funded by Reef Guardian Grant round 2	260,000		260,000			0	0	
Facilities & Leasing Total			2,070,000	1,397,861	610,000	62,139		3,269,000	2,428,900
Fleet	PROGRAM - Fleet Additional	Additional fleet items not part of renewal program	179,000	179,000				500,000	0
	PROGRAM - Fleet Replacement	Renewal of various fleet items	3,730,000	3,730,000				1,784,000	1,830,000
Fleet Total			3,909,000	3,909,000				2,284,000	1,830,000
Information, Communication	Audio/Visual Systems renewal	Audio/Visual Systems renewal	30,000	30,000				15,000	10,000
	Client Desktop, Laptop, Monitor & Workstations	Client Desktop, Laptop, Monitor & Workstations	175,000	11,406		163,594		230,000	200,000
	Datacentre Server Hosts renewal	Datacentre Server Hosts renewal	150,000	35,000		115,000		265,000	0
	Mobile Phone Renewal	Mobile phone renewal	30,000	5,000		25,000		30,000	30,000
	Printers MFD and Scanners	Printers, Multi Function Devices and Scanners	20,000	20,000				20,000	20,000
	Switches Renewal	Switches Renewal	110,000	105,727		4,273		190,000	20,000
	Tablets Renewal	Client Tablet renewal	20,000	20,000				20,000	20,000
	UPS Renewal	UPS Renewal	55,000	55,000				40,000	5,000
	Wireless Access	Wireless Access, including point2point	0					0	18,000
Information, Communication & Technology Total			590,000	282,133		307,867		810,000	323,000

2024-2025 Capital Works
Capital Works Program 2024-2027

Programme	Title	Details	2024/2025 - Funding Split					2025/2026	2026/2027
			Total	Internal	External	Reserve	Loan		
Libraries	Libraries & Museums Building Renewal Program	Renewal of buildings in relation to Libraries & Museums across the region	382,719	29,719	353,000			58,104	0
Libraries Total			382,719	29,719	353,000			58,104	0
Marine Facilities	PROGRAM - Marine Facility Renewals	Renewal of marine infrastructure across the region	30,000	30,000				585,000	1,550,000
Marine Facilities Total			30,000	30,000				585,000	1,550,000
Recreation & Natural Areas	PROGRAM - Cemeteries Growth	Cemeteries future works general expansion as required to accommodate new customers	0					25,000	25,000
	PROGRAM - Recreation & Natural Areas Renewals	Renewals of recreation & natural areas across the region	100,000	100,000				600,000	600,000
	Warrina Lakes Masterplan	Implementation of Warrina Lakes Masterplan action items	250,000		250,000			0	0
Recreation & Natural Areas Total			350,000	100,000	250,000			625,000	625,000
Regulatory Services	Regulatory Services Program	Renewal and upgrades of Regulatory Services facilities	0					124,250	60,000
Regulatory Services Total			0	0				124,250	60,000
Transport	Innisfail CBD Masterplan Upgrades	Implementation of Innisfail CBD Masterplan action items	100,000	100,000				3,000,000	3,000,000
	Mission Beach CBD Upgrade	Renewal & upgrade of storm water, road, kerb & channel and village green	16,780,000	619,200	9,901,813	6,258,987		0	0
	PROGRAM - Bridge Renewals	Renewal of bridges across the region based on condition/priority	700,000	700,000				2,605,916	1,300,000
	PROGRAM - Culvert Renewal	Renewal of culverts across the region based on condition/priority. Based on condition and priority. Includes aged steel and concrete culverts.	2,915,000	2,345,000		570,000		1,830,000	900,000
	PROGRAM - Floodway Renewal	Renewal of floodways across the region based on condition/priority	0					750,000	300,000
	PROGRAM - Forward Survey & Design - Transport	Forward design program to design projects for the 10 year capital works program	50,000	50,000				100,000	100,000
	PROGRAM - Guardrail Renewals & Upgrades	Replacement of guardrails throughout the region	50,000	50,000				50,000	50,000
	PROGRAM - Kerb and Channel Renewals	Replacement of sections of kerb and channel across the region based on condition/priority	0					500,000	0
	PROGRAM - Paths Renewal	Renewal of pathways across the region	1,541,900	1,041,900		500,000		1,776,560	1,200,000
	PROGRAM - Regional Pathway Expansion	Installation of new paths and widening of paths at time of renewal based on principle cycleway strategy.	0					125,000	0
	PROGRAM - Regional Reseals	Resealing sections of roads across the region	2,000,000	2,000,000				2,000,000	2,000,000
	PROGRAM - Road Improvement Program	Upgrades to sections of the road network to improve access	50,000	40,000		10,000		1,900,000	1,800,000
	PROGRAM - Sealed Roads Renewal Program	Renewal of sealed roads across the region. Maintain level of service. Full FNQROC requirements out of scope.	1,000,000	1,000,000				3,050,000	3,340,000
	PROGRAM - Unsealed Road Renewal Program	Gravel resheeting on sections of unsealed roads across the region	1,500,000	200,000	1,300,000			2,800,000	2,800,000
	PROGRAM - Unsealed Roads Improvements	Improvements to sections of unsealed road network across the region	800,000	800,000				1,500,000	1,500,000
	Tully CBD Masterplan Upgrades	Renewal of main CBD area of Butler Street and Banyan Park including new street furniture, exposed aggregate footpaths and new asphalt.	1,000,000	1,000,000				0	0
Transport Total			28,486,900	9,946,100	11,201,813	7,338,987		21,987,476	18,290,000

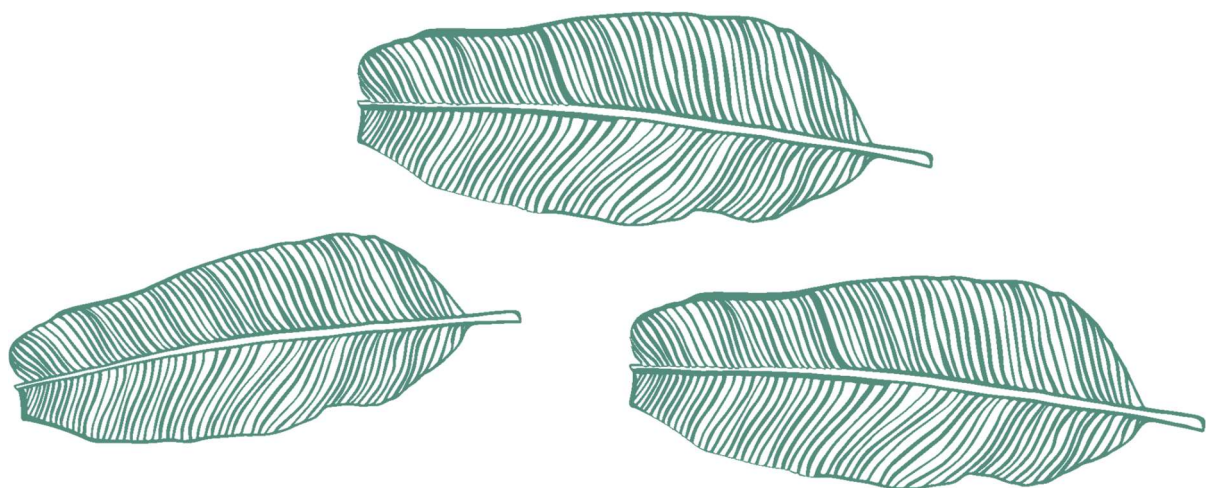
2024-2025 Capital Works
Capital Works Program 2024-2027

Programme	Title	Details	2024/2025 - Funding Split					2025/2026	2026/2027
			Total	Internal	External	Reserve	Loan		
Waste & Resource	PROGRAM - Waste Transfer Station	Upgrades to waste transfer stations throughout the region	527,400	527,400				387,944	250,000
	Stoters Hill Landfill: Cell 2 Side Wall Construction - Lift 5-6	Construct side wall lining (lift 5 - 6) in Cell 2 at Stoters Hill Landfill, to capture and appropriately manage leachate	1,656,421				1,656,421	0	0
	Tully - Landfill Capping	Capping and closure of Tully open landfill	200,000			200,000		5,900,000	0
Waste & Resource Recovery Total			2,383,821	527,400		200,000	1,656,421	6,287,944	250,000
Waste Water	CAR - Port Hinchinbrook STP upgrade & Other Normalisation Works	Upgrade Port Hinchinbrook STP & Other Normalisation Works	3,575,000			3,575,000		0	0
	CAR - Sewage Treatment Plant Program	Program to renew and replace mechanical and electrical equipment at the Cardwell sewage treatment plant	0					50,000	50,000
	CAR - Sewer Pump Stations Program	Port Hinchinbrook - renewal of sewer pump stations	1,750,000	1,750,000				750,000	0
	INN - SCADA & Control Systems Program	Innisfail SCADA & control systems program	0					30,000	30,000
	INN - Sewage Treatment Plant Program	Program to renew and replace mechanical and electrical equipment at the Innisfail sewage treatment plant	818,000	502,209		315,791		290,000	150,000
	INN - Sewer Pump Stations Program	Innisfail - renewal of sewer pump stations	1,585,000	1,585,000				2,385,000	210,000
	INN - Sewer Rehabilitation Program	Innisfail CCTV and relining program	575,000	575,000				1,050,000	1,050,000
	INN - Sewer Reticulation Program	Innisfail - renewal for sections of rising mains or sewers that cannot be repaired by relining programs	1,800,000	1,170,000		630,000		90,000	90,000
	MSB - SCADA & Control Systems Program	Mission Beach SCADA & control systems program	30,000	10,000		20,000		20,000	20,000
	MSB - Sewer Pump Stations Program	Mission Beach - renewal of sewer pump stations	0					200,000	50,000
	MSB - Sewer Reticulation Program	Mission Beach - renewal of sections of rising mains or sewers that cannot be repaired by relining programs	0					60,000	60,000
	PROGRAM - Forward design - Wastewater	Forward design program for wastewater assets	0					50,000	50,000
	TUL - SCADA & Control Systems Program	Tully SCADA & control systems program	0					20,000	20,000
	TUL - Sewage Treatment Plant Program	Program to renew and replace mechanical and electrical equipment at the Tully sewage treatment plant	140,000	140,000				200,000	150,000
	TUL - Sewer Pump Stations Program	Tully - renewal of sewer pump stations	60,000	60,000				60,000	60,000
	TUL - Sewer Rehabilitation Program	Tully CCTV and relining program.	30,000	30,000				250,000	300,000
TUL - Sewer Reticulation Program	Tully - renewal of sections of rising mains or sewers that cannot be repaired by relining programs	0					60,000	60,000	
TUL -Sewage Treatment Plant Upgrade	Upgrade of the Tully Sewage Treatment Plant	0					0	3,000,000	
Waste Water Total			10,363,000	0		4,540,791		5,565,000	5,350,000

2024-2025 Capital Works
Capital Works Program 2024-2027

Programme	Title	Details	Total	2024/2025 - Funding Split					2025/2026	2026/2027
				Internal	External	Reserve	Loan			
Water	CAR - Intake Reservoir	Construction of new intake reservoir at Cardwell	0						500,000	8,500,000
	CAR - SCADA	Cardwell SCADA rollout	0						10,000	10,000
	CAR - Water Program	Cardwell general water mains program	840,000	840,000					1,300,000	1,400,000
	CAR - Water Reservoirs Program	Cardwell water reservoirs program	0						30,000	10,000
	CAR - Water Services & Meters (incl Smart Meters) Renewal Program	Cardwell water services and meter replacement program (including Smart meters)	0						30,000	30,000
	CAR - Water Treatment Program	Program to renew and replace mechanical and electrical water treatment equipment in the Cardwell water scheme	0						30,000	30,000
	INN - Dodds Rd Innisfail Water Main	Replacement of water main on Dodds Rd Innisfail	0						0	4,500,000
	INN - SCADA	Innisfail SCADA rollout	0						15,000	15,000
	INN - Stoters Hill Water Reservoir	Construction of new reservoir at Stoters Hill	0						100,000	3,100,000
	INN - Water Program	Innisfail general water mains program	9,233,000	2,865,000	6,368,000				4,000,000	4,000,000
	INN - Water Reservoirs Program	Innisfail water reservoirs program	70,000	70,000					440,000	55,000
	INN - Water Services & Meters (incl Smart Meters) Renewal Program	Innisfail water services and meter replacement program (including Smart meters)	880,000	100,000	780,000				600,000	130,000
	INN - Water Treatment Program	Program to renew and replace mechanical and electrical equipment at the Innisfail water treatment plant	221,000	196,000			25,000		50,000	140,000
	NYL - Nyleta Hill to Jaffa Rd Water Main	Replacement of water main Nyleta Hill to Jaffa Rd	0						120,000	1,200,000
	NYL - SCADA	Nyleta SCADA rollout	0						10,000	10,000
	NYL - Water Program	Nyleta general water mains program	1,515,000	1,515,000					1,400,000	1,000,000
	NYL - Water Reservoirs Program	Nyleta water reservoirs program	290,000	290,000					10,000	10,000
	NYL - Water Services & Meters (incl Smart Meters) Renewal Program	Nyleta water services and meter replacement program (including Smart meters)	0						50,000	50,000
	NYL - Water Treatment Program	Program to renew and replace mechanical and electrical water treatment equipment in the Nyleta water scheme	0						40,000	40,000
	PROGRAM - Forward design - Water	Forward design program for water assets	500,000	500,000					50,000	50,000
	TUL - Hyatt St Water Reservoir	Construction of new reservoir at Hyatt Street, Tully	550,000				550,000		0	0
	TUL - SCADA	Tully SCADA rollout	0						10,000	10,000
	TUL - Water Program	Tully general water mains program	2,205,000	983,000	1,222,000				4,845,000	4,000,000
	TUL - Water Reservoirs Program	Tully water reservoirs program	0						10,000	10,000
	TUL - Water Services & Meters (incl Smart Meters) Renewal Program	Tully water services and meter replacement program (including Smart meters)	390,000	140,000	250,000				260,000	260,000
	TUL - Water Treatment Program	Program to renew and replace mechanical and electrical water treatment equipment in the Tully water scheme	0						40,000	40,000
Water Total			16,694,000	7,499,000	8,620,000		575,000		13,950,000	28,600,000
Grand Total			70,449,440	33,058,422	21,209,813		14,524,784	1,656,421	57,645,774	61,406,900

BUDGET POLICIES & REPORTS



Revenue Policy

Policy type	Council
Function	Corporate Services
Policy Owner	Rates and Revenue Department
Effective date	1 July 2024

1. Purpose

The purpose of this policy is to set out the principles used by Council in 2024/2025 financial year for:

- (a) The setting and levying of rates and charges;
- (b) exercising its powers to grant rebates and concessions (including the purpose for the concessions);
- (c) Infrastructure charges for a new development;
- (d) recovery of unpaid amounts of rates and charges; and
- (e) the establishment of cost-recovery methods (fees).

2. Scope

This policy applies to the Cassowary Coast Regional Council.

3. Procedure


3.1 The Levying of Rates and Charges

Council will apply the following principles in setting rates and charges:

- (a) consider revenue from direct user charges, grants and subsidies, contributions and other sources;
- (b) consider the cost of maintaining existing facilities and essential services and the need for additional facilities and services;
- (c) transparency in setting rates and charges;
- (d) flexibility to take account of changes in the local economy;
- (e) equitable distribution of the cost of its operations between different groups of ratepayers;
- (f) make clear what is Council’s and each ratepayer’s responsibility to the rating system;
- (g) ensuring the levying system is simple and streamlined to administer;
- (h) timing the levy of rates to ensure a sustainable cash flow for operations of the Council and to spread the burden to ratepayers over the financial year;
- (i) flexible payment arrangements for ratepayers with a lower capacity to pay.

General rate revenue provides whole of community services not funded through subsidies, grants, contributions, or donations received from other entities or not provided by other levies or charges.

Council will distribute the rates burden by use of differential rating categories and banding where it considers it appropriate.



Council may consider levying special and separate rates and charges where appropriate, to recover the costs associated with a particular service, project, or facility that provides direct or additional benefit to the ratepayers or class of ratepayer.

3.2 Concessions for rates and charges

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

- (a) same treatment for ratepayers with similar circumstances;
- (b) being transparent by making clear the requirement necessary to apply and receive concessions;
- (c) flexibility to allow council to respond to local economic issues.

The purpose of concessions is to provide relief to certain sectors of Council's community through the concessions application process to:

- (a) provide assistance to ratepayers suffering genuine financial hardship;
- (b) reduce the financial burden of rates and charges payable by pensioners;
- (c) provide assistance to offset larger than normal water consumption charges due to the existence of a concealed leak;
- (d) support the community activities of not-for-profit organisations; and
- (e) reduce the cost of water usage charge for home dialysis users.

Consideration may be given by Council 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 Government.

3.3 Principles used for the recovery of rates and charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers.

It will be guided by the principles of:


- (a) transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- (b) making the processes used to recover outstanding rates and charges clear, simple and streamlined to administer;
- (c) capacity to pay in determining appropriate arrangements for different sectors of the community;
- (d) having regard to providing the same treatment for ratepayers with similar circumstances; and
- (e) flexibility by responding where necessary to changes in the local economy.

Interest is charged on all overdue rates and charges. Council's Debt Recovery Policy sets out the details of the processes used to recover outstanding rates and charges.

3.4 Principles used for cost-recovery (Fees and Charges)

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees.

The Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the Region's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.



However, in setting its cost-recovery fees, Council will be cognizant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

3.5 Physical and social infrastructure costs

Council raises some of its community infrastructure funding through grants and subsidies provided by the Queensland State Government and the Commonwealth Government of Australia.

The cost of providing community infrastructure is offset through the imposition of infrastructure charges on new development pursuant to the provisions of the *Sustainable Planning Act*.

The amount Council can collect in infrastructure charges is limited by the *State Planning Regulation Provision (Adopted Charges)*.

4. Infrastructure Charges for a New Development

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.

Infrastructure Charges are levied by an Infrastructure Charges Notice issuing with a Development Approval. Infrastructure charges contribute to the provision of trunk infrastructure as contained in Council's Local Government Infrastructure Plan for: trunk water supply, wastewater, stormwater, transport, parks and land for community facilities networks that supports the growth and development in the Region.

Infrastructure Charges rates are contained in Council's Infrastructure Charges. Infrastructure charges rates are identified for particular types of development (residential and non-residential) in a particular area that are no greater than the maximum amount for each charge contained in the *Planning Regulation 2017*. Quarterly increases are applied to the Infrastructure Charges rates using the Consumer Price Index: All Groups, Brisbane.

5 Associated Documents

- Revenue Statement
- Rating Concessions policy 2024-2025
- Financial Hardship policy 2024-2025
- Debt Recovery policy 2024-2025
- Fees and Charges 2024-2025
- Development Incentives: Reduction in Infrastructure Charges policy

Related forms, policies and procedures	Rating Concessions Policy Debt Recovery Policy Financial Hardship Policy Revenue Statement
Relevant legislation	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i>
Reference and resources	State Planning Regulation Provisions

Policy Number	10740		
Approved by	Council Resolution B19002	Approval date	27 June 2019
Approved by	Council Resolution B20004	Approval date	7 July 2020
Approved by	Council Resolution B20023	Approval date	25 June 2021
Approved by	Council Resolution B20041	Approval date	29 June 2022
Approved by	Council Resolution B20055	Approval date	28 June 2023
Approved by		Approval date	
Review date	Annually		

Revenue Statement

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REVENUE STATEMENT 2024/2025

1. Objective

This statement outlines and explains the revenue raising measures adopted by the Cassowary Coast Regional Council (Council) in the preparation of its budget for the 2024/2025 financial year.

The statement has been prepared in accordance with the requirements of *Local Government Act 2009* and *Local Government Regulation 2012*.

2. Legislative Requirements

Council resolves to make and levy rates and charges for the 2024/2025 financial year pursuant to section 94 of the *Local Government Act 2009*.

Section 172 of the *Local Government Regulation 2012* provides that:

1. *The revenue statement for a local government must state—*
 - (a) *if the local government levies differential general rates:-*
 - i. *the rating categories for rateable land in the local government area; and*
 - ii. *a description of each rating category; and*
 - (b) *if the local government levies special rates or charges for a joint government activity – a summary of the terms of the joint government activity; and*
 - (c) *if the local government fixes a cost-recovery fee – the criteria used to decide the amount of the cost-recovery fee; and*
 - (d) *if the local government conducts a business activity on a commercial basis – the criteria used to decide the amount of the charges for the activity’s goods and services.*
2. *Also, the revenue statement for a financial year must include the following information for the financial year-*
 - (a) *an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of-*
 - i. *the rates and charges to be levied in the financial year; and*
 - ii. *the concessions for rates and charges to be granted in the financial year;*
 - (b) *whether the local government has made a resolution limiting an increase in the rates and charges.*

3. Structure of General Rating Categories

3.1 Differential General Rates

Council is required to raise sufficient revenue it considers appropriate to maintain general assets and provide services to the community including the costs of governance and administration of the Council.

For the 2024/2025 financial year Council will include rateable land in thirty-Seven (37) rating categories.

In accordance with section 80 of the *Local Government Regulation 2012*, Council will use a system of differential general rating for 2024/2025 financial year.

In accordance with section 81(3) of the *Local Government Regulation 2012*, for the 2024/2025 financial year Council resolves to adopt rating categories for rateable land in the Cassowary Coast local government area (Region) and the descriptions of each of the rating categories are set out in **Table A** and detailed in Schedule 1.

In accordance with section 94(1)(a) of the *Local Government Act 2009* and section 80(1) of the *Local Government Regulation 2012*, for the 2024/2025 financial year the general rate for each rating category is fixed as set out in **Table B** and detailed in Schedule 1.

In accordance with section 77(5)(a) of the *Local Government Regulation 2012*, for the 2024/2025 financial year the minimum general rate for each rating category is fixed and set out in **Table B**.

Pursuant to section 257 of the *Local Government Act 2009* and in accordance with section 81(4) and (5) of the *Local Government Regulation 2012*, Council delegates to the Chief Executive Officer (CEO) the power to identify the rating category to which each parcel of rateable land belongs.

Land use codes are recorded in the land record maintained by Council pursuant to section 154 (2) of the *Local Government Regulation 2012*.

The land use codes referred to in **Table A** are for guidance only and are detailed in Schedule 1.

TABLE A

Category	Description	Identification
1. Residential - RV <\$85,000	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) of less than \$85,000, except land included in category 1A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
1A. Residential – Not Principal Place of Residence (NPPR) RV <\$85,000	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) of less than \$85,000, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
2. Residential RV \$85,000 – \$124,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) of between \$85,000 and \$124,999, except land included in category 2A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
2A. Residential – Not Principal Place of Residence (NPPR) RV \$85,000 – \$124,999	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) of between \$85,000 and \$124,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
3. Residential - RV \$125,000 - \$199,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) of between \$125,000 and \$199,999, except land included in category 3A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
3A. Residential – Not Principal Place of Residence (NPPR) RV \$125,000 - \$199,999	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) of between \$125,000 and \$199,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.

Category	Description	Identification
4. Residential - RV \$200,000 - \$349,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) of between \$200,000 and \$349,999, except land included in category 4A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
4A. Residential – Not Principal Place of Residence (NPPR) RV \$200,000 - \$349,999	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) of between \$200,000 and \$349,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
5. Residential – RV > \$349,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) greater than \$349,999, except land included in category 5A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
5A. Residential – Not Principal Place of Residence (NPPR) RV > \$349,999	Land used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of less than 5ha and a rateable value (RV) greater than \$349,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
6. Residential – Multi Units (2-3)	Land used for two or three residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
7. Residential – Multi Units (4-5)	Land used for four or five residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
8. Residential Multi Units (6-7)	Land used for six or seven residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.

Category	Description	Identification
9. Commercial & Other	Land located on the Australian mainland used for any of the following purposes: - (a) commercial purposes, other than land which is included in category 13, 23 & 24; (b) tourism attraction or facility; (c) marina; (d) car park; (e) hospital or convalescent home; (f) child care facility; (g) manufactured homes; (h) welfare home or institution; or (i) defence force establishment.	Land with the following land uses codes: 07-27, 30, 41, 44-47, 92, 96-97 and 99 and as otherwise identified by the CEO.
9A. Commercial Vacant	Vacant land that is designated by Council's Planning Scheme, as follows: <u>Township Zone</u> Innisfail and Tully Local Plan <ul style="list-style-type: none"> • Central Business Precinct • Business Fringe Precinct • Business Precinct Mission Beach Local Plan <ul style="list-style-type: none"> • Business Precinct • Local Business Precinct Cardwell Local Plan <ul style="list-style-type: none"> • Business Precinct Villages Local Plan <ul style="list-style-type: none"> • Local Business Precinct 	Land with the following land use codes: 01, 04, 08, 09, 72 and as otherwise identified by the CEO.
10. Industrial	Land used for industrial purposes, except land included in category 10A, 14 or 15.	Land with the following land use codes: 28-29, 31-40 and as otherwise identified by the CEO.
10A. Industrial Vacant	Vacant land that is designated by Council's Planning Scheme, as follows: <u>Township Zone</u> Innisfail, Mission Beach, Tully, Cardwell and Villages Local Plan <ul style="list-style-type: none"> • Industry Precinct 	Land with the following land use codes: 01, 04, 08, 09, 72 and as otherwise identified by the CEO.
11. Primary Production	Land used for agricultural and/or primary production purposes, except land included in category 25, 26, 27, 28 or 29.	Land with the following land use codes: 60-71, 73-89 and 93 and as otherwise identified by the CEO.

Category	Description	Identification
12. Special Uses	Land used for any of the following purposes:- (a) sporting club; (b) sporting facility; (c) religious, including a place of worship; (d) cemetery; (e) library; (f) showground; (g) racecourse; (h) airfield; (i) parks and gardens; and (j) education, including a place of instruction.	Land with the following land use codes: 48, 50-59 and as otherwise identified by the CEO.
13. Major Shopping Centre	Land used for commercial purposes where it is occupied or tenanted by:- (a) one or more department stores; or (b) a large grocery supermarket with major on-site parking facilities; or (c) a multitude of shops/offices with major on-site parking facilities.	Land with the following land use codes: 12-16 and as otherwise identified by the CEO.
14. Sugar Mills	Land used for the purposes of sugar milling and any purpose ancillary to, associated with, or connected with sugar milling.	Land with land use code 35 and as otherwise identified by the CEO.
15. Other - Residential	Land used, or capable of being used, for residential purposes, with a total land area of =>5ha, except land included in category 15A	Land with the following land use codes: 05, 06, 95 and as otherwise identified by the CEO.
15A. Other – Not Principal Place of Residence (NPPR)	Land that is either: - 1. Used, or capable of being used, for residential purposes, which is not the principal place of residence of the owner(s) , with a total land area of =>5ha; or 2. Not otherwise categorised.	Land with the following land use codes: 04, 05, 06, 08, 09, 94, 95 and as otherwise identified by the CEO.
16. Island Resorts - A	Land situated on Dunk Island, used for, or approved for use for, the purposes of tourist accommodation or a tourist facility/attraction.	Land with the following land use codes: 18, 42 and 43 and as otherwise identified by the CEO.
17. Island Resorts – B	Land situated on Bedarra Island or Hinchinbrook Island, used for, or approved for use for, the purposes of tourist accommodation or a tourist facility/attraction.	Land with the following land use codes: 18, 42 and 43 and as otherwise identified by the CEO.
18. Harbour Industries – A	Land used, as part of a harbour, for the purposes of a bulk terminal and/or bulk transportation other than land included within category 19.	Land with land use code 39 and as otherwise identified by the CEO.

Category	Description	Identification
19. Harbour Industries - B	Land used, as part of a harbour, for the purposes of a bulk terminal and/or bulk transportation for mineral resources and related products.	Land with land use code 39 and as otherwise identified by the CEO.
20. Residential – Multi Units (8-9)	Land used for eight or nine residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
21. Residential – Multi Units (10-11)	Land used for ten or eleven residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
22. Residential Multi Units (12+)	Land used for twelve or more residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
23. Accommodation/Hotel/Tavern	Land used for hotels, motels, and other accommodation facilities, except land included in category 16 & 17.	Land with land use codes 42, 43, 49 plus 08 and 09 where applicable, and as otherwise identified by the CEO.
24. Transformers	Land used, or intended to be used, in whole or in part, for the purposes of transformers, electricity substations, communication facilities and telephone exchanges.	Land with land use code 91 and as otherwise identified by the CEO.
25. Primary Production – Sugar Cane	Land used for the purposes of growing sugar cane.	Land with land use code 75 and as otherwise identified by the CEO.
26. Primary Production – Livestock	Land used for the purposes of livestock.	Land with land use codes 60-70, 85-87 and as otherwise identified by the CEO.
27. Primary Production – Horticulture	Land used for the purposes of horticulture.	Land with land use codes 71, 73-74, 76-84, 93 and as otherwise identified by the CEO.
28. Primary Production – Forestry and Logging	Land used for the purposes of forestry and logging.	Land with land use code 88 and as otherwise identified by the CEO.
29. Primary Production - Aquaculture	Land used for the purpose of aquaculture.	Land with land use code 89 and as otherwise identified by the CEO.

TABLE B

Category	Rate in the Dollar	Minimum General Rate
1. Residential - RV <\$85,000	0.02104061	\$1,289
1A. Residential – RV <\$85,000 (NPPR)	0.02209264	\$1,353
2. Residential - RV \$85,000 – \$124,999	0.01578046	\$1,789
2A. Residential – RV \$85,000 – \$124,999 (NPPR)	0.01656948	\$1,878
3. Residential - RV \$125,000 - \$199,999	0.01367640	\$1,973
3A. Residential – RV \$125,000 - \$199,999 (NPPR)	0.01436022	\$2,072
4. Residential - RV \$200,000 - \$349,999	0.01262437	\$2,736
4A. Residential – RV \$200,000 - \$349,999 (NPPR)	0.01325558	\$2,873
5. Residential – RV > \$350,000	0.01157234	\$4,419
5A. Residential – RV > \$350,000 (NPPR)	0.01215095	\$4,640
6. Residential – Multi Units (2-3)	0.01578046	\$1,998
7. Residential – Multi Units (4-5)	0.01578046	\$3,996
8. Residential Multi Units (6-7)	0.01578046	\$5,801
9. Commercial	0.02392856	\$1,932
9A. Commercial Vacant	0.02392856	\$1,932
10. Industrial	0.02193694	\$1,932
10A. Industrial Vacant	0.02193694	\$1,932
11. Primary Production	0.02920737	\$1,289
12. Special Uses	0.01914284	\$1,932
13. Major Shopping Centre	0.04486903	\$20,708
14. Sugar Mills	0.17884202	\$200,228
15. Other	0.01546963	\$1,932
15A. Other - Not Principal Place of Residence (NPPR)	0.01624311	\$2,029
16. Island Resorts – A	0.04785710	\$1,932
17. Island Resorts – B	0.02392856	\$1,932
18. Harbour Industries – A	0.12624706	\$1,932
19. Harbour Industries – B	0.07178567	\$1,932
20. Residential – Multi Units (8-9)	0.01578046	\$7,734
21. Residential – Multi Units (10-11)	0.01578046	\$9,668
22. Residential – Multi Units (12+)	0.01578046	\$11,601
23. Accommodation/Hotel/Tavern	0.02392856	\$1,932
24. Transformers	0.02920737	\$1,932
25. Primary Production – Sugar Cane	0.02920737	\$1,289
26. Primary Production – Livestock	0.02920737	\$1,289
27. Primary Production – Horticulture	0.02920737	\$1,289
28. Primary Production – Forestry and Logging	0.02920737	\$1,289
29. Primary Production - Aquaculture	0.02920737	\$1,289

3.2 Limitation on increases on Rates and Charges

For the 2024/2025 financial year, Council has not made a resolution to limit increases in rates and charges.

3.3 Special Rates or Charges for Joint Government Activities

No special rates or charges are planned to be levied in respect to Joint Government Activities.

4. Objecting to a Differential General Rate Category

4.1 - General

In accordance with section 90(2) of the *Local Government Regulation 2012* the only ground for objecting to the rating category for the land is that the owner considers the land should belong to a different rate category.

In accordance with section 90(3) of the *Local Government Regulation 2012* the owner may object by giving the local government an objection notice. Section 90(4) of the *Local Government Regulation 2012* details the form an objection notice should take.

Cassowary Coast Regional Council will assess differential general rate objections submitted on an approved form.

Section 90(5) of the *Local Government Regulation 2012* specifies that the owner must give the objection notice within one of the following:

- (a) 30 days after the day when the rate notice was issued; or
- (b) a longer period that the local government allows.

Cassowary Coast Regional Council will only accept a differential general rate objection in the financial year for which the rates have been levied.

4.2 Principal Place of Residence Objection

Where a landowner makes an objection under section 90 of the *Local Government Regulation 2012*, who:

- (a) owns a property categorised in Differential General Rate Category 1A, 2A, 3A, 4A, 5A and 15A; and
- (b) is using the property to provide accommodation to a member of their immediate family; and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns; or
- (d) in the case of the ownership of the residential dwelling being in a business/company name, or a superannuation name in trust, are verified as being occupied by the business owner(s) or director(s) of the property, the Council may, in its discretion, treat the property as their principal place of residence for the purposes of determining the Differential General Rate Category.

5. Levy of Separate Charges

In accordance with section 94(1)(b)(iii) of the *Local Government Act 2009* and section 103 of the *Local Government Regulation, 2012*, Council resolves to make and levy the following separate charges on all rateable land in the Region: -

- Transport Infrastructure Levy

5.1 Transport Infrastructure Levy

Council will levy a separate charge on all rateable land in the Region for the purpose of funding a contribution of the total cost of management and maintaining assets included within Council's transport network. This includes renewals and maintenance of sealed and unsealed roads, bridges and drainage; roadside management, sweeping and lighting; CBD maintenance; renewals and maintenance of footpath/cycleways and bus shelters.

For the 2024/2025 financial year, the Transport Infrastructure Levy is fixed by Council at **\$178.00** per rateable assessment.

6. Levy of Special Charges

In accordance with section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to adopt the overall plans and to levy the following special charges:

The overall plan is a document that:

- describes the service, facility, or activity; and
- identifies the rateable land to which the special rates or charges apply; and
- states the estimated cost of carrying out the overall plan; and
- states the estimated time for carrying out the overall plan.

6.1 Bilyana, Murray Upper, Kennedy, Mena Creek, and Cowley Beach Rural Fire Brigade Special Charges

Pursuant to section 94 (3) of the *Local Government Regulation 2012*, Council adopts the overall plan for the rural fire brigade special charge which applies to the rateable land identified in Appendix A – Rural Fire Brigade attached.

Council considers that each parcel of rateable land identified in Appendix A will specially benefit from the purchase and maintenance of firefighting equipment and storage facilities for each rural fire brigade because each parcel is within the identified area for which that rural fire brigade is in-charge of firefighting and fire prevention under the *Fire and Emergency Services Act 1990*.

The overall plan is as follows:

1. the service, facility or activity is rural fire services, and in particular, the purchase and maintenance of firefighting equipment and storage facilities by each rural fire brigade;
2. the rateable land to which the special charge will apply is identified in Appendix A;
3. the estimated cost to carry out the service identified in this overall plan is \$32,000;
4. the estimated time for carrying out the overall plan is by 30 June 2025.

Council resolves pursuant to section 94 (2) of the *Local Government Regulation 2012* to make and levy a special charge on all rateable land identified in the overall plan to fund the provision of rural fire fighting services for the:

1. Bilyana Rural Fire Brigade;
2. Murray Upper Rural Fire Brigade;
3. Kennedy Rural Fire Brigade;
4. Mena Creek Rural Fire Brigade; and
5. Cowley Beach Rural Fire Brigade.

A special charge of **\$20.00 per annum** per assessment will be levied for the Bilyana, Kennedy and Mena Creek Rural Fire Brigade on rateable land as identified on maps A, B and D in Appendix A for the 2024/2025 financial year.

A special charge of **\$25.00 per annum** per assessment will be levied for the Murray Upper and Cowley Beach Rural Fire Brigade on rateable land as identified on maps C and E for the 2024/2025 financial year.

7. Levy of Water Utility Charges and Policy Application

In accordance with section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to make and levy utility charges for water.

Pursuant to section 101 of the *Local Government Regulation 2012*, Council will charge for water services using a 2-part charge. For the 2024/2025 financial year, the 2-part charge shall consist of a:

- **water access charge** which is a fixed charge for using the infrastructure that supplies water to a person who is liable to pay the charge; and

- **water consumption charge** which is a variable charge for the amount of water that is actually supplied to and used by the consumer.

7.1 Water Access Charge

1. A water access charge will be levied on all land, rateable or not, whether vacant (but not including agricultural land without a dwelling) or occupied to which Council does, or is prepared to supply water.
2. In the case of non-rateable land, Council will levy the water access charge where water services are requested by the owner or occupier of the land.
3. The apportionment of the water access charge will be on the basis of supply capacity which is available through the size of the water connection, to reflect the proportionate share of the capacity of the service being utilised.
4. Domestic properties which, because of low water pressure, require the installation of a larger than normal water access connection, will be charged the equivalent of a 20mm connection water access charge.
5. Where one lot/parcel of land has been supplied with more than one water meter, a water access charge will apply for each meter connected to the lot.
6. Properties containing lots created under the *Body Corporate and Community Management Act 1997*, or another community titles act will be charged in accordance with the provision of Chapter 4, Part 1 Valuation, rating and taxation of that Act. The basis of the charge for Body Corporate/Strata Title properties shall be as follows:
 - (a) all lots with a water meter connected shall be charged a water access charge (based on meter size) per meter;
 - (b) all lots which do not have a Council water meter shall be charged a water access charge per lot for the equivalent of a 20mm metered connection; and
 - (c) common property is not charged a water access charge.
7. The water access charge adopted by Council for the 2024/2025 financial year is:

Water Access Charge	Charge	Water Access Charge	Charge
20mm Connection	\$575.00	80mm Connection	\$6,897.00
25mm Connection	\$861.00	100mm Connection	\$11,495.00
32mm Connection	\$1,437.00	150mm Connection	\$14,368.00
40mm Connection	\$1,725.00	Access Charge	\$575.00
50mm Connection	\$2,299.00	Unconnected – Vacant Land	\$575.00

7.2 Water Consumption Charge

1. Water consumption charges will be tiered to promote water conservation and to reflect the additional demands placed on the water infrastructure by higher water consumption.
2. For any rate assessment with more than one (1) water meter, water consumption charges will be calculated individually on the basis of water consumption measured from each water meter. The combining of the amount of water consumed from water meters on one rate assessment will not occur.
3. Properties containing lots created under the *Body Corporate and Community Management Act 1997*, or another community titles act, will be charged in accordance with the provision of Chapter 4, Part 1 Valuation, Rating and Taxation of that Act. The basis of the water consumption charge is calculated by:
 - a. where a water meter services a number of lots, the water consumption charge will be calculated on the basis of a tier level per each individual lot; and
 - b. the water consumption charge will be levied to the property at which the water meter is connected whether it be to an individual lot or common property.

4. Where water sub-meters have been installed on each lot within a community title scheme, including the common property, Council will levy the water consumption charge for water consumed through each individual water sub-meter and will charge the common property for any additional water used.
5. In accordance with section 102 of the *Local Government Regulation 2012*, water meters are deemed to be read on 30th June and 31st December, notwithstanding that they may actually be read during a period that starts two weeks before, and ends two weeks after, either of these dates.

In addition, if a water meter is found to be malfunctioning or inoperative during any period of consumption, Council will estimate the amount of the water consumption charge on the basis of the best information that is reasonably available.

Water consumption for the 2024/2025 financial year shall be charged per kilolitre based on the following:

Tier Level	All Water Schemes
Up to 425KL	\$1.18/KL
Over 425KL	\$2.22/KL

6. For eligible entities or persons as identified in the Rating Concession Policy, the marginal water unit rate for the 2024/2025 financial year is:

Region	Marginal water unit rate
All Water Schemes	\$0.30/KL

8. Levy of Sewerage & Trade Waste Utility Charges and Policy Application

8.1 Sewerage Charges

In accordance with section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to make and levy a utility charge for sewerage services.

1. Sewerage charges are set to recover all of the costs associated with the provision of sewerage and waste water services provided by Council in the relevant financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operations of the sewerage system, including treatment, plant operations and capital works associated with sewerage schemes operated by Council in the Region. Sewerage utility charges will be levied on land located within the following schemes:
 - Innisfail Sewerage Scheme
 - Tully & Mission Beach Sewerage Schemes
 - Port Hinchinbrook Sewerage Scheme
2. The utility charge for sewerage purposes will be levied on all land, rateable or not, whether vacant or occupied to which Council has or is prepared to connect sewerage services, on the following basis:

Vacant allotments	vacant charge per allotment
Single unit dwelling	one residential charge
Multi-unit dwellings	one residential charge per unit dwelling
All other land uses	one non-residential charge for the first pedestal and an additional pedestal charge for each additional pedestal or urinal

3. The utility charges for sewerage for the 2024/2025 financial year are fixed as follows:

Sewerage Charge	Innisfail Sewerage Scheme	Tully and Mission Beach Sewerage Schemes	Port Hinchinbrook Sewerage Scheme
Residential	\$1,126.00	\$1,058.00	\$3,237.00
Non-Residential	\$1,126.00	\$1,058.00	\$3,237.00
Vacant	\$1,014.00	\$953.00	\$2,915.00
Additional Pedestal	\$935.00	\$879.00	\$2,689.00

For the purpose of the calculation of utility rates and charges for sewerage for non-residential properties:

- a. Each 1.8m of urinal or part thereof shall be deemed to be one pedestal; and
- b. Each three individual wall hung urinals or part thereof shall be deemed to be one pedestal.

8.2 Sewerage Utility Charges General Policy

1. For all land uses other than vacant allotments and residential land (being single unit dwellings & multi-unit dwellings (flats), the first pedestal will be charged a non-residential utility charge for sewerage and each additional pedestal will be charged at a lesser amount.
2. Where residential land (either a dwelling, flat or residential strata title unit) has more than one pedestal, the number of pedestals for that dwelling, flat or unit will be counted as one.
3. If the number of sewerage pedestals in respect of which utility charges for sewerage applies, alters during the financial year, the utility charges for sewerage are to be apportioned from the date of connection to, or disconnection from the Council sewer scheme by determining the number of days applicable within the year.
4. In the case where the number of sewerage pedestals is unable to be determined due to :
 - a. the refusal of the property owner to supply pedestal numbers; or
 - b. the owner refuses Council access to the property for the purpose of determining or verifying the number of pedestals located on the property;

Then, at the discretion of the Chief Executive Officer, an estimate of the number of pedestals will be determined for the property based on the sanitary requirements for the classification of any building/s located on the property as set out in the Building Code of Australia, or alternately reference will be made to any building plans lodged with Council.
5. Where an improvement which can include a building or structure which covers more than one parcel of land, the owner must apply to Council for approval to change the utility charge for sewerage to be based on the improvement constructed and not each individual parcel of land.
6. Where an improvement has been constructed and the development approval has expired without a final inspection being made, the utility charge for sewerage will be adjusted from the date of expiry of the development approval.
7. Properties containing lots created pursuant to the *Body Corporate and Community Management Act 1997*, will be charged in accordance with the provisions of Chapter 4, Part 1 Valuation, Rating and Taxation of that Act. The basis of the charge for Body Corporate/Strata Title properties shall be as follows:
 - a. All lots classified as vacant within the sewerage scheme will be charged a vacant sewerage utility charge;
 - b. All lots classified as residential or non-residential within the sewerage scheme will be charged a residential or non-residential sewerage utility charge.

8.3 Trade Waste Charges

In accordance with section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to make and levy a utility charge for trade waste services.

1. The trade waste utility charge is set to recover the cost of liquid trade waste services which Council incurs for the treatment of trade waste discharged from premises pursuant to trade waste approvals into Council's sewerage system. The trade waste utility charge recognises that the discharge of trade waste places a significant burden on Council's sewerage system in that trade waste:
 - a. is generally of an organic strength many times that of domestic sewerage; and
 - b. often contains exotic substances, such as heavy metals, organic solvents and chlorinated organics not found in domestic sewerage.
2. The Part A trade waste utility charge as below is levied in respect of each trade waste approval associated with a premises for the discharge of the trade waste pursuant to the approval into Council's sewerage system in accordance with Council's *Trade Waste Environmental Management Plan ("TWEMP")*. The Part B trade waste utility charge as below is levied in addition to the Part A charge and will be only levied in the circumstances described below.

PART A TRADE WASTE UTILITY CHARGE

1. The Part A trade waste utility charge will be levied as a two (2) part charge for each trade waste approval associated with a premises for the discharge of trade waste into Council's sewerage system. The Part A charge comprises an annual infrastructure access charge charged for each approval, and a volumetric charge calculated by reference to the type and volume of trade waste which is discharged into Council's sewerage system.
2. The annual infrastructure access charge fixed by Council for the 2024/2025 financial year is **\$315.00**.
3. The trade waste volumetric charge (Category 1 & 2) fixed by Council for 2024/2025 financial year is **\$1.84/kl**.
4. For low strength trade waste (category 1), as that term is defined under the TWEMP, the volumetric charge will be calculated according to the TWEMP.

PART B TRADE WASTE UTILITY CHARGE

1. The Part B trade waste charge is payable in addition to the Part A trade waste charge in the circumstances described below.
2. For the 2023/2024 financial year, the Part B trade waste charge fixed by Council is as follows:

Scenario		Charge
1	Land generating trade waste when the application assessment by Council would otherwise require a pre-treatment device and where no pre-treatment device is installed.	\$11,457.00
2	Land generating trade waste where pre-treatment devices have been installed but Council's sewer discharge limit is exceeded due to pre-treatment non-servicing.	\$1,830.00
3	Land generating trade waste where no pre-treatment device is installed but Council considers that site specific conditions do not allow for such a device to be installed.	\$1,830.00
4	Land generating trade waste where pre-treatment device is installed but is undersized and requires:	
	(a) 550 Litre capacity assessed	\$981.00
	(b) 1000 litre capacity assessed	\$1,468.00
	(c) 2000 litre capacity assessed	\$1,767.00
5	Land generating low strength trade waste (category 1), as that term is defined under the TWEMP, with a food waste disposal unit and:	
	(a) The rated power of the motor is up to 700 watts.	\$1,728.00
	(b) The rated power of the motor is greater than 700 watts.	\$2,859.00

Scenario	Charge
(c) The waste disposal unit is a garbage grinder installed in a public or private hospital or aged care facility.	\$1,430.00

9. Levy of Waste Utility Charges

In accordance with section 94(1) (b) (ii) of the *Local Government Act* and section 99 of the *Local Government Regulation*, Council resolves to make and levy a utility charge for waste collection services, and waste infrastructure services.

9.1 Waste Collection Utility Charge - General Policy

A utility charge will be applied for waste collection services provided in the Region for residential and non-residential properties.

9.2 Waste Collection Utility Charges

All properties within the designated refuse collection area as decided by Council will be charged a standard utility charge for waste collection services. Additional services are extra services which by request, Council can provide to the property. All refuse collection services shall be charged per service.

Council is planning on changing its current waste collection service for wet waste and dry waste to a waste collection service for mixed waste and recycling, with such change to occur on (or as soon after) after February 2025. Regardless of when this transition occurs, the waste collection utility charges for each service identified in the first column of the table below will be as identified in column 3 of the table below, and will remain the same for the 2024/2025 financial year.

- Standard utility charges for waste collection in the Region for the 2024/2025 financial year are fixed as follows:

Service	Description	Amount per Service
Residential A	<p>This is the utility charge for waste management for the standard refuse collection service and allows for:</p> <ul style="list-style-type: none"> a 140/120L wet waste bin collected weekly; and a 240L dry waste bin collected fortnightly <p>Or, from (or after) February 2025: This is the utility charge for waste management for the standard refuse & recycling collection service and allows for:</p> <ul style="list-style-type: none"> a 140L <i>mixed waste</i> bin collected weekly; and a 240L <i>recycling</i> bin collected fortnightly 	\$451.00
Residential C	<p>This is the utility charge for waste management for the standard refuse collection service and allows for:</p> <ul style="list-style-type: none"> a 240L wet waste bin collected weekly <p>Or, from (or after) February 2025: This is the utility charge for waste management for the standard refuse & recycling collection service and allows for:</p> <ul style="list-style-type: none"> a 240L <i>mixed waste</i> bin collected weekly 	\$512.00
Non-Residential A	<p>This is the utility charge for waste management for the standard refuse collection service and allows for:</p> <ul style="list-style-type: none"> a 140/120L wet waste bin collected weekly; and a 240L dry waste bin collected fortnightly. 	\$451.00

Service	Description	Amount per Service
	<p>Or, from (or after) February 2025: This is the utility charge for waste management for the standard refuse & recycling collection service and allows for:</p> <ul style="list-style-type: none"> a 140L <i>mixed waste</i> bin collected weekly; and a 240L <i>recycling</i> bin collected fortnightly 	
Non-Residential C	<p>This is the utility charge for waste management for the standard refuse collection service and allows for:</p> <ul style="list-style-type: none"> a 240L wet waste bin collected weekly. <p>Or, from (or after) February 2025: This is the utility charge for waste management for the standard refuse & recycling collection service and allows for: a 240L <i>mixed waste</i> bin collected weekly</p>	\$512.00

2. Additional utility charges for waste management services in the Region for the 2024/2025 financial year are:

Service	Description	Amount per Service
Additional A	<p>This is an additional 240L dry waste bin collected on the same day as the standard dry waste bin.</p> <p>Or, from (or after) February 2025: This is an additional 240L recycling bin collected on the same day as the standard recycling bin</p>	\$95.00

9.3 Waste Management Utility Charges for multiple services per week

For non-residential customers there is an option to receive multiple refuse collection services per week. The refuse collection services for the 2024/2025 financial year are:

Service	Description	Amount per Service
Non-Residential A2	This is a Non-Residential A waste management service that is collected two times per week	\$902.00
Non-Residential A3	This is a Non-Residential A waste management service that is collected three times per week	\$1,353.00
Non-Residential C2	This is a Non-Residential C waste management service that is collected two times per week	\$1,024.00
Non-Residential C3	This is a Non-Residential C waste management service that is collected three times per week	\$1,536.00
Additional Dry Waste A2	This is an Additional Dry Waste A waste management service that is collected two times per week	\$190.00
Additional Dry Waste A3	This is an Additional Dry Waste A waste management service that is collected three times per week	\$285.00

9.4 State Government Waste Levy

The Queensland Government introduced a waste levy for commercial operators in 2019/2020. The increase to the waste levy imposed by the State government will be charged at \$94.00 per tonne for waste disposed of to landfill for the period 1 July 2024 to 30 June 2025. This is regulated by and paid to the State government by Council based on the quantity of waste received at Council landfill sites.

The Queensland Government has committed to implementing the waste levy with no direct impact on households. Council is paid advance payments by the State to cover the cost of the levy on domestic waste going to landfills.

9.5 Waste Infrastructure Utility Charge

Council will levy a utility charge on all rateable land in the Region for the purpose of managing and processing of green waste and ensuring the environmental compliance of Council's historic landfill sites at Attie Creek, Bells Creek, Hull Heads, Goondi Bend, and Tully.

This charge is distinct from the fees paid by ratepayers when disposing of waste at transfer stations.

The Waste Infrastructure Utility Charge specifically covers the following activities:

- 1) Legacy Sites – Monitoring and Management
- 2) Environmental Compliance:
 - Monitoring and management of leachate to prevent groundwater contamination.
 - Construction and maintenance of bund walls to control landfill boundaries and protect surrounding areas.
 - Implementation of environmental protection measures and compliance with regulatory standards.
- 3) Site Management:
 - Rehabilitation and ongoing monitoring of historic landfill sites to ensure long-term environmental safety and risk reduction.
- 4) Green Waste
 - Processing of green waste

By levying this charge, Council aims to ensure the continued environmental safety of historic landfill sites and address illegal dumping issues, separate from any fees paid for waste disposal at transfer stations.

For the 2024/2025 financial year, the Waste Infrastructure Utility Charge is fixed by Council at **\$219.00** per rateable assessment.

10. General Information

10.1 Cost-Recovery and Business (i.e. Commercial) Fees and Charges

Cost-Recovery fees are fixed by Council for any of the following:

- a. an application for, or the issue of, an approval, consent, licence, permission, registration or other authority under a Local Government Act;
- b. recording a change of ownership of land;
- c. giving information kept under a Local Government Act;
- d. seizing property or animals under a Local Government Act; and
- e. the performance of another responsibility imposed on the Council under the Building Act or the Plumbing and Drainage Act.

The criteria used to fix cost-recovery fees is the cost to Council for providing the service or taking the action for which the fee is charged.

Business (i.e., commercial) charges are for those services which Council provides and which are not cost-recovery fees.

The criteria used in establishing commercial charges is, as far as practicable, based on the user pays principle.

10.2 Issue of Notices & Due Date for Payment

For section 107(1) of the *Local Government Regulation 2012*, rates notices for the 2024/2025 financial year will be issued half-yearly.

In accordance with section 118(1) of the *Local Government Regulation 2012*, the due date for payment of rates and charges is thirty (30) days from the date of issue of the rate notice.

Council will allow the payment of rates and charges under an approved arrangement where such arrangements meet the criteria outlined in Council's Rates Recovery Policy.

10.3 Discount

In accordance with section 130 of the *Local Government Regulation 2012*, Council resolves that a discount of five percent (5%) will apply to general rates only where:

- a. All rates and charges are paid in full by the due date for payment, being thirty (30) days after the date of issue of the rate notice (Discount Period);
- b. All overdue rates and charges, including interest accrued thereon, have been paid in full.

To be eligible for the discount, payment must be received at the Council Office on or before the close of business on the last day of the Discount Period as set out on the rates assessment notice.

In addition to the allowance of a discount on payments received on or before the last day of the Discount Period, the discount will be allowed if the amount stated on the rate assessment is paid under the following circumstances:

1. Where mail is received in the first mail on the morning of the first working day after the last day of discount, subject to the envelope clearly being post marked prior to the last day of the Discount Period as shown on the assessment notice. Envelopes must be held by the records staff until such time as the external auditors approve their destruction; or
2. When the rates are paid directly into Australia Post, the banking system or Bpay system on or before the last day of the Discount Period (proof required); or
3. Where a ratepayer has paid the rates prior to the last day of the Discount Period but has short paid by less than \$10.00, the ratepayer will still be entitled to the discount; or
4. Where there is an apparent accidental short payment of \$10.00 or more (ie: transposition error) of the amount due which has been paid on or before the last day of the Discount Period, the application of discount will be considered on a case-by-case basis in the following manner.
 - The ratepayer will be advised to pay the shortfall within five (5) business days. If the shortfall is paid within this period, the discount will be applied.
5. If in the opinion of Council's delegate there are exceptional circumstances which warrant the approval of allocating the discount after the due date, in circumstances other than those detailed in this clause 10.3, the Council's delegate may grant the discount amount.

Discount will not be allowed if payment is made by cheque and the cheque is subsequently dishonoured unless the rates are paid in full by alternate means within the Discount Period.

Discount will not be allowed where a rate or charge has been purposely excluded from the payment.

10.4 Interest on Overdue Rates and Charges

Pursuant to section 133 of the *Local Government Regulation 2012* the maximum interest rate that can be applied to overdue rates and charges is the prescribed rate for the days decided by the Council.

The 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%.

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

The Bank Yield Rate as at March 2024 published by the RBA is 4.35%. The maximum interest rate that can be charged on overdue rates and charges for the 2024/2025 financial year is 12.35%.

Where a ratepayer has entered into a *formal* arrangement with Council to pay rates and charges under Council's Rates Recovery Policy, and makes payments in accordance with the arrangement, no interest will be charged.

Any interest charge of less than \$10.00 on monthly interest calculation updates will be foregone if the debt is paid within the relevant month.

10.5 Rate Concessions

Pursuant to-section 122(1) and 120(1) (a), (b) and (c) of the *Local Government Regulation 2012*, Council resolves to grant the following concessions in accordance with its Rating Concessions Policy for stated ratepayers or ratepayers who are members of a stated class of ratepayers who are eligible including:

- a. Pensioners;
- b. Not for Profit Community Organisations;
- c. Consumers using home dialysis machines;
- d. Consumers with excess water consumption due to an undetected concealed water leak.

Ratepayers seeking a concession are required to make a written application to Council in the way specified in the Rates Concession Policy.

Council may, at its discretion, request further information to determine the eligibility of the ratepayer for the concession.

10.6 Refunds of Rates and Charges Payments

Council will only refund payments of rates and charges if the land record shows that the ratepayer has a credit balance.

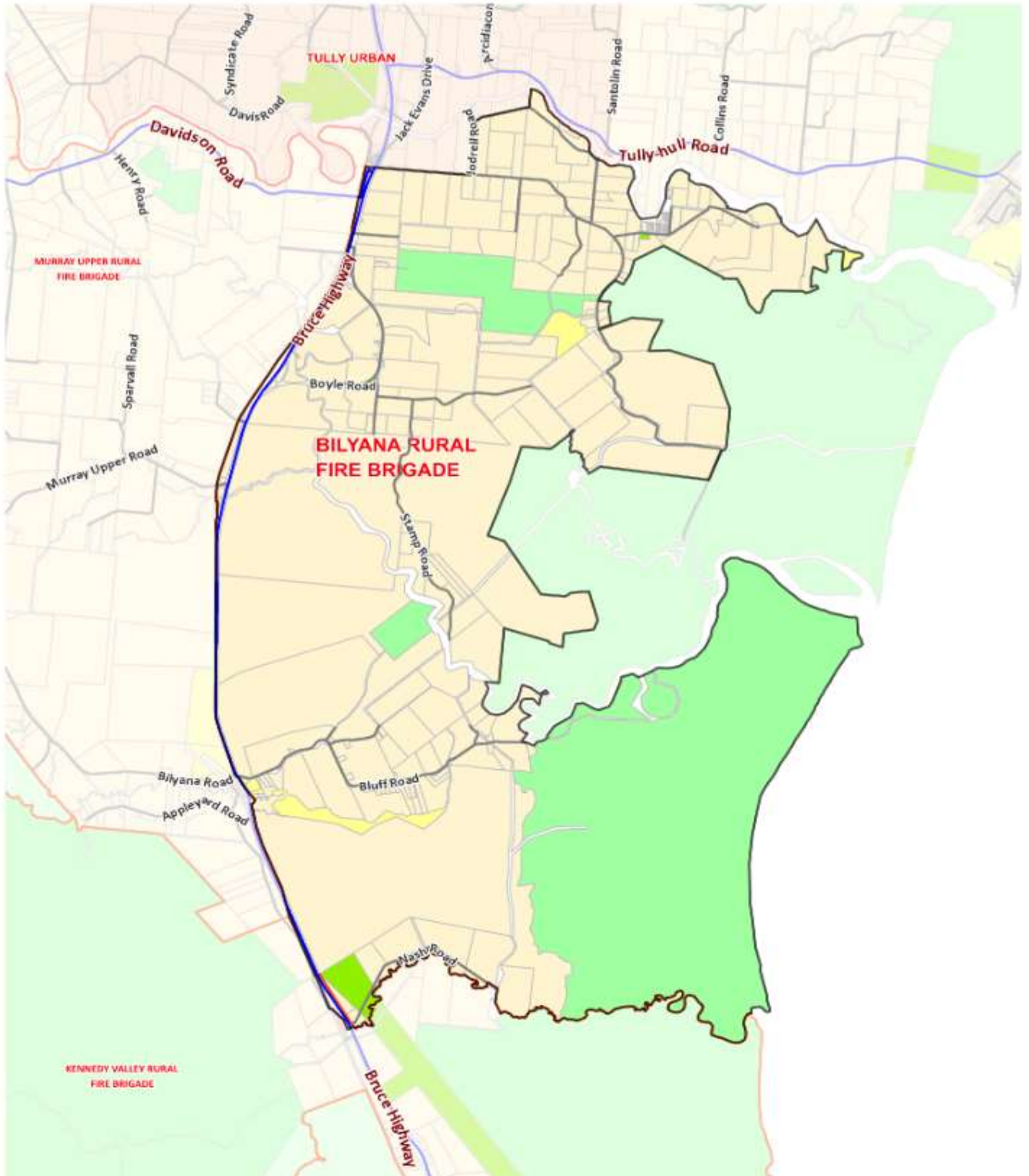
If an administration error has occurred and a refund may be due, Council will only consider making a refund where it is established that the error occurred not more than six (6) years prior to the date of the request for refund.

Schedule 1 – Land Use Codes

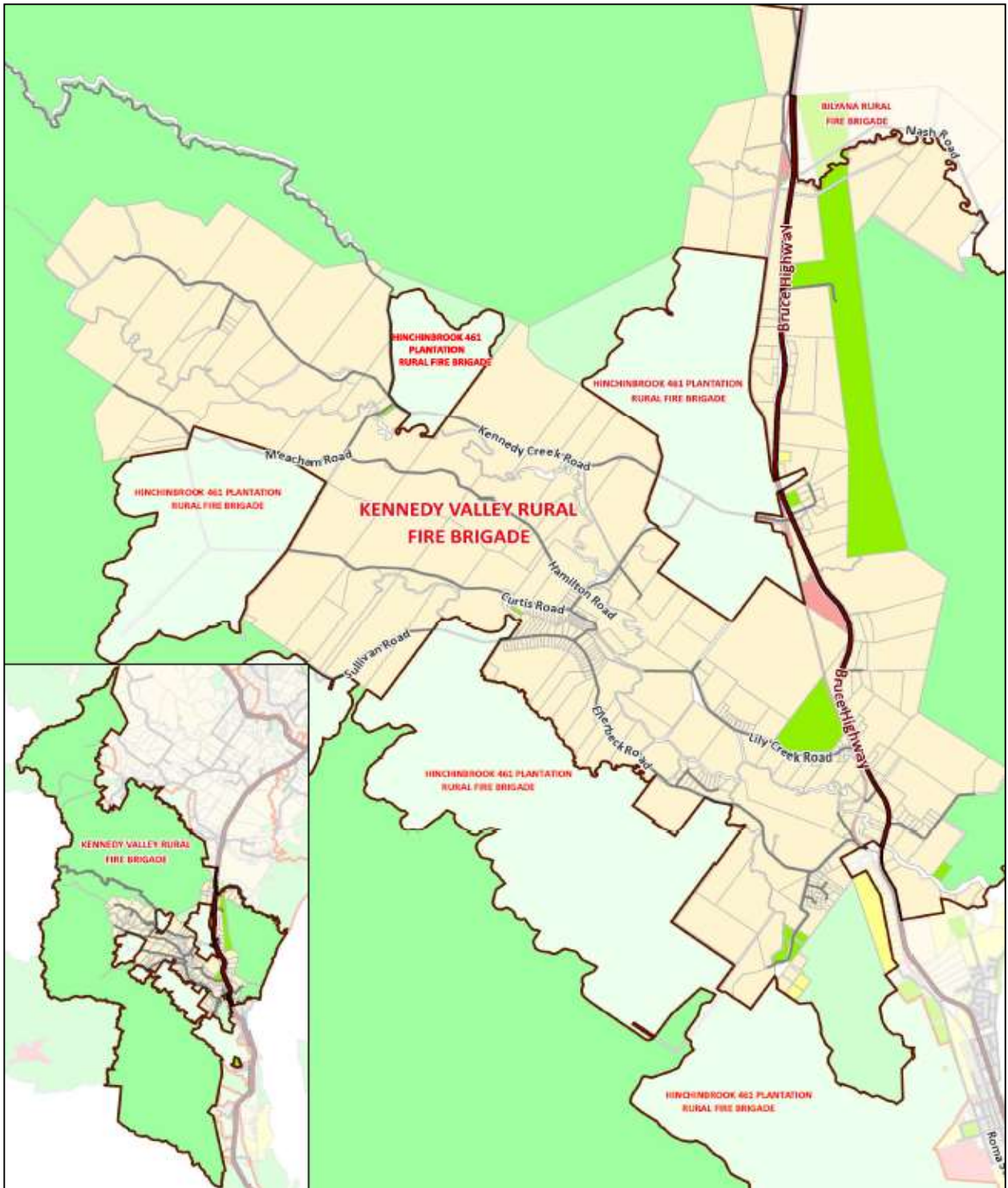
Urban Land use	Transport & Storage	Sheep Grazing	General
1 Vacant Urban Land <4000 m2	28 W'House & Bulk Stores	60 Sheep Grz- dry	96 Public hospital
Residential	29 Transport terminal	61 Sheep breeding	97 Welfare home/institution
2 Single unit dwelling <4000 m2	30 Service station	62 Not used	98 Secondary code only (if exclusive use is single dwelling or farming)
3 Multi- unit dwelling (Flats)	31 Oil depot & refinery	63 Not used	
4 Large Home site - vac => 4000 m2	32 Wharves	Cattle Grazing	99 Community Protection Centre
5 Large Home site -dwg => 4000 m2	33 Builders yard, contractors	64 Breeding	
6 Outbuildings	34 Cold stores- ice works	65 Breeding & Fattening	
7 Guest house/private hotel	Industrial	66 Fattening	
8 Building units Primary use only	35 General industry	67 Goats	
9 Group Title Primary use only	36 Light industry	Dairy Cattle	
	37 Noxious / offensive industry (include Abattoir)	68 Milk- Quota	
	38 Advertising- Hoarding	69 Milk- No quota	
	39 Harbour Industries	70 Cream	
Retail Business/ Comm	40 Extractive	Agricultural	
10 Comb. multi dwg & shops	Special Uses	71 Oil seed	
11 Shop single	41 Child care ex k/garten	72 Subdivided land - (LG rates valuation discount	
12 Shops- group (More than 6 shops)	42 Hotel/tavern	73 Grains	
13 Shopping group (2 to 6 shops)	43 Motel	74 Turf Fams	
14 Shops- main retail (Central Business Dist)	44 Nurseries (Plants)	75 Sugar cane	
15 Shops- Second retail (Fringe central business presence of service ind)	45 Theatres cinemas	76 Tobacco	
16 Drive in shopping centre	46 Drive-in Theatre	77 Cotton	
17 Restaurant	47 Licensed club	78 Rice	
18 Special tourist attraction	48 Sportsclubs/facilities	79 Orchards	
19 Walkway	49 Caravan parks	80 Tropical fruits	
20 Marina	50 Other clubs (Non business)	81 Pineapples	
21 Residential Institution (Non-medical care)	Special Uses	82 Vineyards	
22 Car parks	51 Religious	83 Small Crops & fodder Irrig	
23 Retail Warehouse	52 Cemeteries (Include crematoria)	84 Small crops & fodder – non irrig	
24 Sales area outdoors (Dealers - boats, cars,etc.)	53 Secondary code only – Cwth Govt	Other Rural Uses	
25 Professional offices	54 Secondary code only – State Gov	85 Pigs	
26 Funeral parlours	55 Library	86 Horses	
27 Hospitals, conv homes (Medical care)(Private)	56 S/Gnd, R/course, Airfield	87 Poultry	
	57 Parks, gardens	88 Forestry & Logs	
	58 Educational include K/gtn	89 Animal Special	
	59 Secondary code only – Local Govt	90 Stratum (secondary code only)	
		91 Utilities	
		92 Defence Force Estab	
		93 Peanuts	
		94 Vacant rural land (Excl 01 & 04)	
		95 Reservoir, dams, bores	

Appendix A - Rural Fire Brigade - Benefited Areas

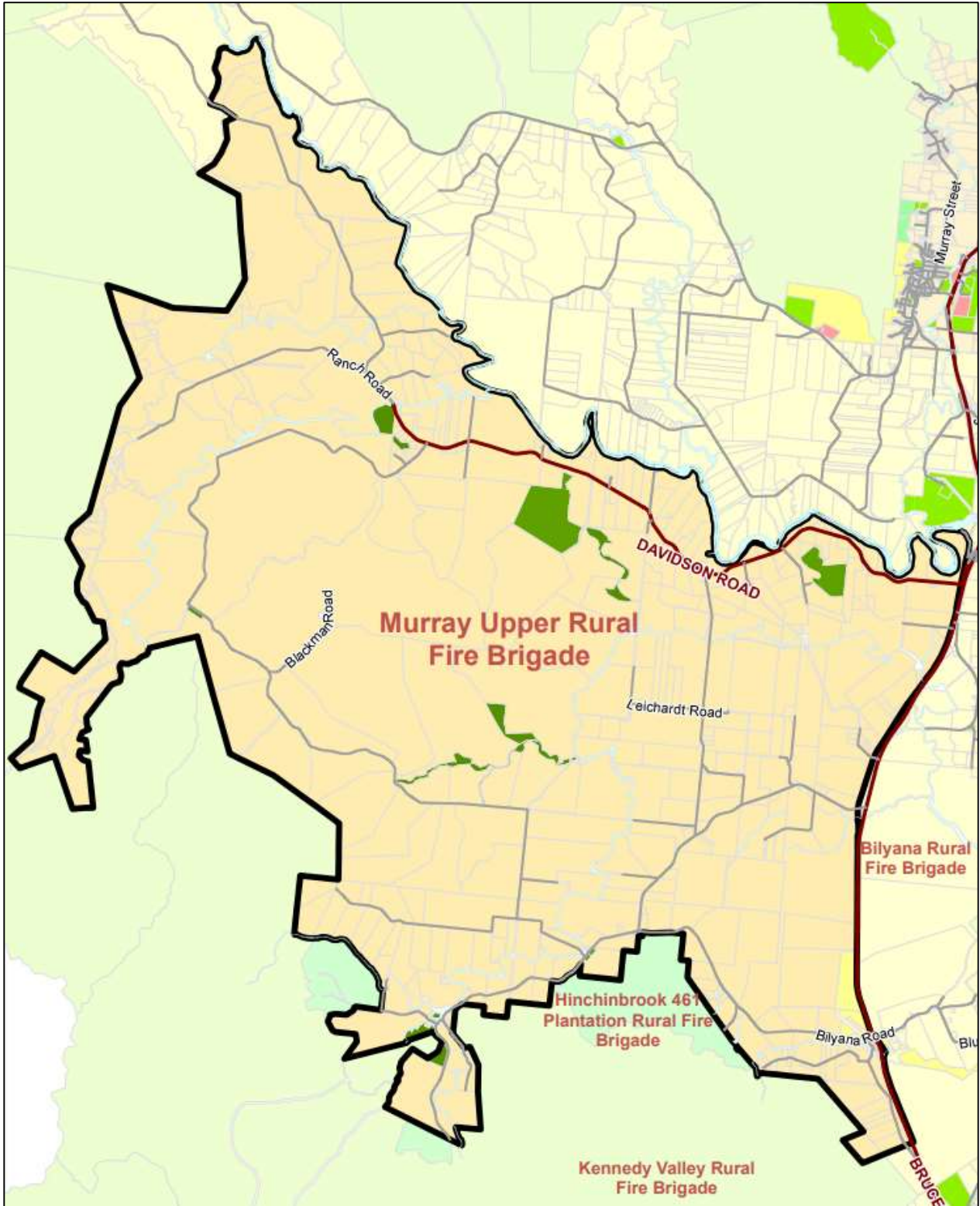
Map A - Bilyana Rural Fire Brigade area



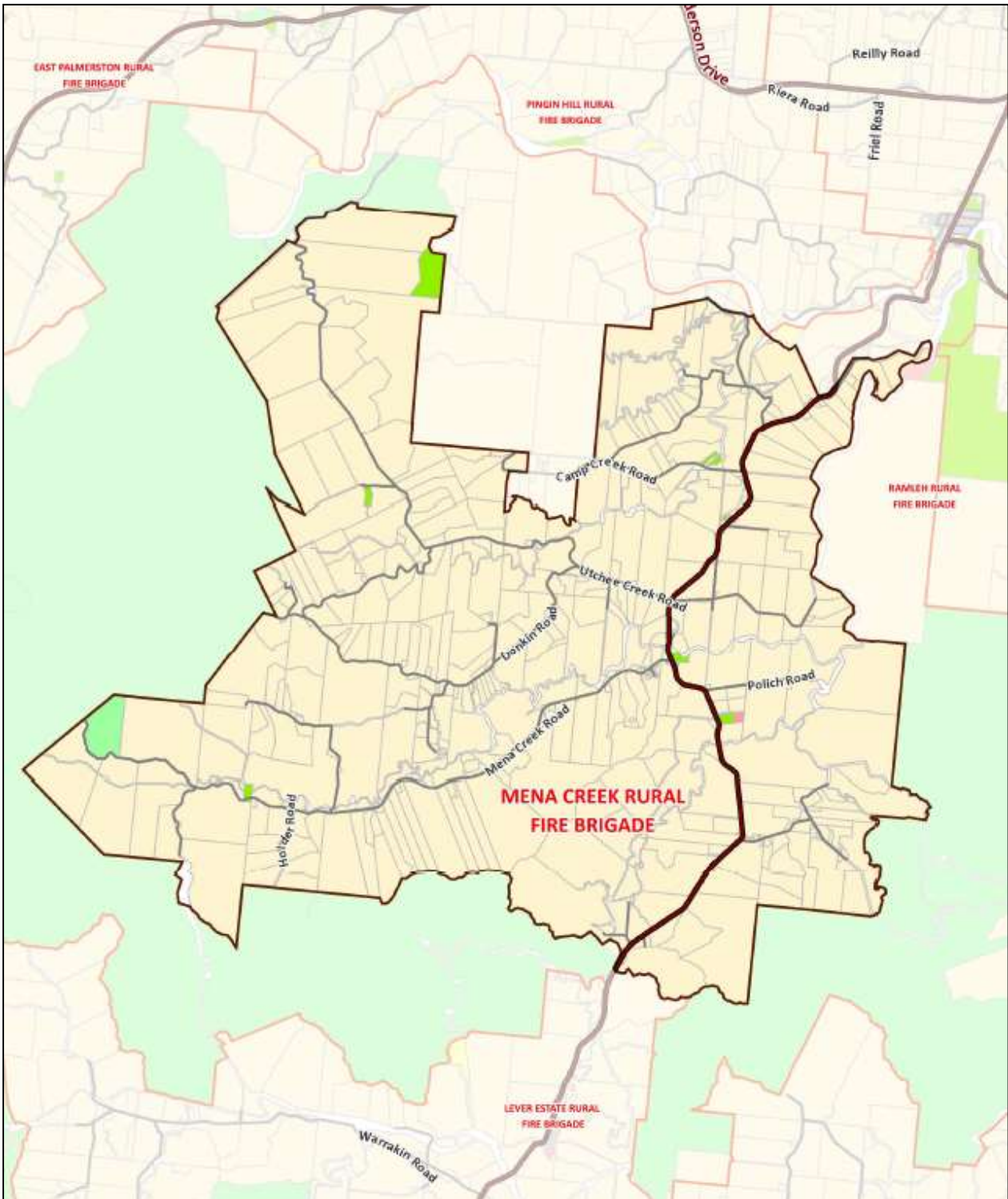
Map B - Kennedy Rural Fire Brigade area



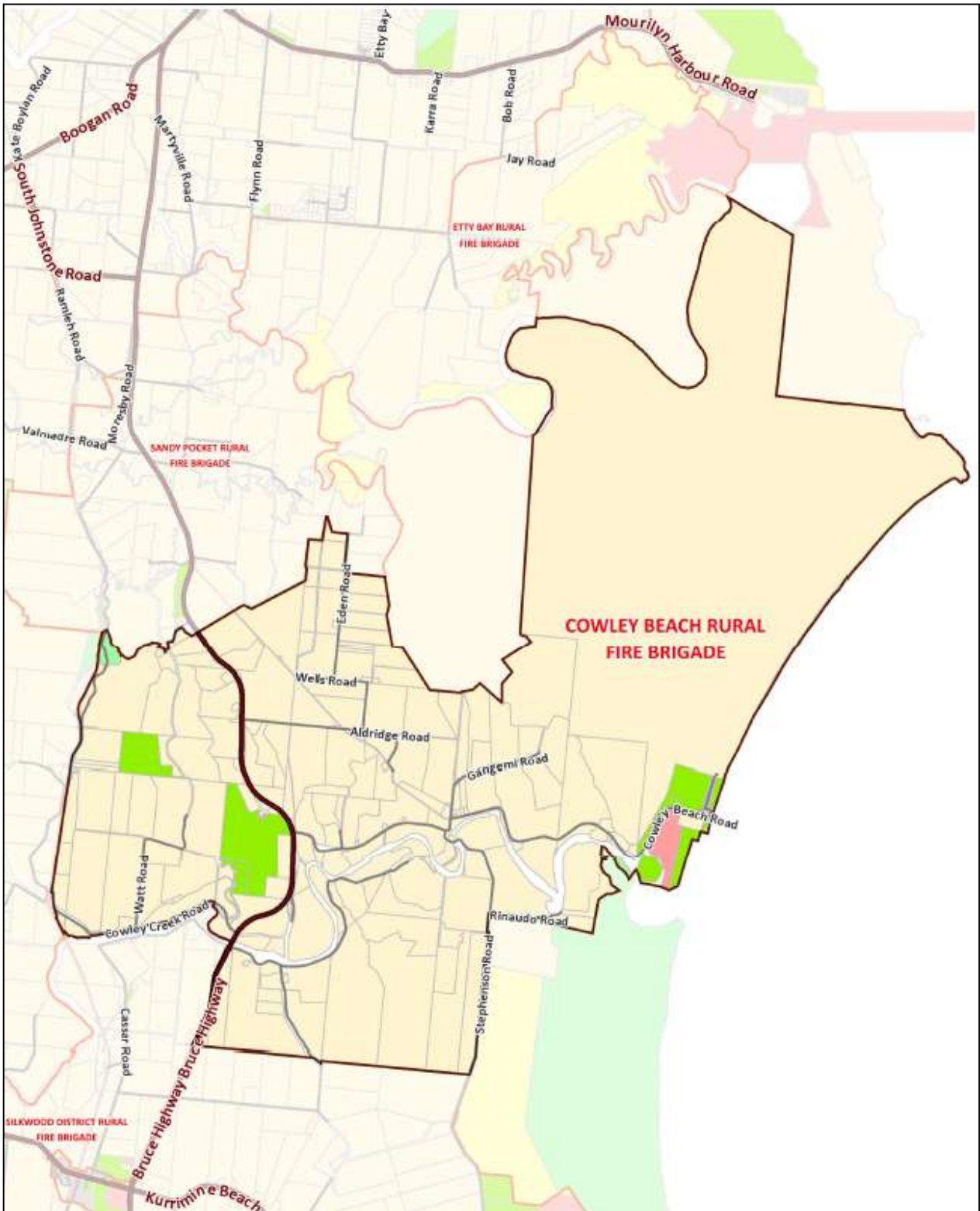
Map C - Murray Upper Rural Fire Brigade area



Map D - Mena Creek Rural Fire Brigade area



Map E – Cowley Beach Rural Fire Brigade area





Rating Concessions Policy

Policy type	Council
Function	Corporate Services
Policy Owner	Rates and Revenue Department
Effective date	1 July 2024

1. Purpose

The objective of this policy is to:

- (a) provide transparency and equity in regard to eligible pensioners receiving a Council rates remission;
- (b) provide guidance in dealing with requests for a reduction in the water consumption charge, where a genuine leak on a property has occurred;
- (c) establish a policy for the provision of rates based financial assistance for community organisations including, not for profit, community, recreation and sporting organisations;
- (d) assess applications from consumers who incur increased water consumption due to the use of a home dialysis machine.

2. Scope

This policy applies to:

- (a) property owners whereby Council will consider providing the pension concession to eligible pensioners to receive the Council rates remission;
- (b) circumstances under which Council will provide a rating concession to eligible community organisations;
- (c) circumstances under which Council may provide a water consumption concession to eligible property owners;
- (d) establishing guidelines for Council staff and the public regarding the provision of a concession to ratepayers.

3. Responsibility

All Council employees must comply with this policy and are responsible for giving effect to it.

Customers who are receiving a metered water connection from Council are responsible for water consumed through the water meter. The internal water reticulation infrastructure within the property boundaries is the responsibility of the landowner and should be maintained in good condition and regularly monitored for deterioration.

4. Definitions and principles

AMR – Automatic Meter Reading Device – is a device that is fitted to a standard water meter allowing Council and the property owner to monitor water consumption.

Applicable Water Charges – includes all charges approved by Council in respect of water consumption throughout the region.

Average Water Consumption – is based on the average water consumption over the past two years for the current owner of the property and not including the current usage. Where two years water consumption history is not available, Council will determine an average amount based upon current available data.

Community Organisation – means a not-for-profit organisation which:

- (a) exists primarily to undertake community service activities; or
- (b) undertakes sporting or recreational activities and relies on player fees and/or community fundraising only; or
- (c) exists primarily to undertake community service activities and receives on-going Federal or State Government funding support for the organisation's operations; or
- (d) is the owner of a cultural icon which is a tourist attraction and to which the public is given access for no fee or charge.

Concealed Leak – means a leak in the water supply pipe to a property on the property owner's side of the water meter either underground, under or within concrete or paving, or underneath a structure where the leak was not apparent and the occupant could not reasonably be expected to know of its existence.

Marginal Water Unit Rate – represents the variable cost of supplying water including pumping, treatment and a proportion of recurrent operating cost as determined by Council each year.

Pensioner Concession Card – means a Queensland "Pensioner Concession Card" issued by Centrelink, on behalf of Services Australia or a Queensland "Repatriation Health Card – for all conditions" (Gold Card) issued by the Department of Veterans' Affairs.

Property Owner – means the person or organisation that owns, leases land, or is the primary occupier of the land.

Rating Concession – is a concession granted to an approved community organisation and will be applied in line with Chapter 4, Part 10 of the *Local Government Regulation 2012*.

Water Leak – means a leak that has occurred from the Council water meter to the customer's property. Tap leaks, pool leaks, hot water system leaks, leaks in the showers, bathroom, toilets, irrigation systems or in any area other than in the main supply pipe are not covered under this policy.

Suspected Water Leak Notice – is a notice that is sent to the property owner(s) indicating a potential water leak at the property, and, if found that there is a leak, requests that the leak be repaired by a current licensed plumber within sixty (60) calendar days from the date on the "leak notice".

5. Procedure

5.1 Concession for Pensioner

Pensioners who are eligible must meet the following criteria:

- (a) all applications for remission must be in writing on the prescribed form and contain a declaration as to the accuracy of the information contained therein;
- (b) if the property is in joint names, all applicants must produce the required information;
- (c) eligible pensioners who are co-owners of an eligible property in conjunction with persons who are not eligible pensioners, shall be entitled to pro-rata rate concession based on their share of the property;
- (d) proof of pension must be produced at time of application;
- (e) the property in respect of which the rates are levied must be the principle place of residence of the pensioner and the pensioner must actually reside on the property (i.e. a life tenant cannot reside in a nursing home and claim the subsidy, as may occur with ordinary home ownership);
- (f) if there is a temporary dwelling or structure on the property, the concession may be allowed on the condition that the structure is “habitable” as determined by Council;
- (g) the applicant/s must be the holder/s of a current Centrelink Queensland Pensioner Concession Card or a Veterans’ Affairs Gold Card. The cards that do not qualify for a remission are Seniors Cards, Health Care Cards, Health Benefits Cards, and Repatriation Health Cards for specific conditions.

- 5.1.1** Where a pensioner for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation such as a nursing home or similar type of accommodation (where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as the “principal place of residence” if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s.
- 5.1.2** Life Tenant/s under a Will with responsibilities to pay all rates and charges must produce a certified copy of the Will stating the applicant is a life tenant and responsible for payment of rates.
- 5.1.3** Once an application for remission is approved, it shall remain in force from year to year without further renewal whilst the person remains owner/occupier of the property in question.
- 5.1.4** Where an applicant’s circumstances alter, it is incumbent upon the applicant to notify the Council. Council will conduct periodic audits to verify current entitlements.
- 5.1.5** In order to receive a concession in the first rating period commencing 1 July in any year, Council must receive applications no later than 30 June. To receive the concession in the second rating period commencing 1 January in any year, Council must receive the application no later than 31 December.
- 5.1.6** Late applications received after the closing date and before either 31 March or 30 September of that rating period, may be considered provided the applicant/s meet all of the eligibility requirements at the commencement of the rating period. For ratepayers who are new eligible card holders, the concession will be considered from the effective date on the concession card, if submitted within the same rating period. For ratepayers who are eligible card holders, and who have newly purchased the property, the concession will be considered from the date of possession, if submitted within the same rating period.

5.1.7 Where a pensioner is receiving concession in respect of a property owned by that person and the person dies, Council concession will cease at the end of the rating period. When the property title is transferred under a will to a beneficiary who qualifies for Council concessions, that person will be granted concessions retrospectively from the end of the rating period after the date of death.

5.1.8 Pensioners who meet the eligibility requirements as set out in section 5.1 of this policy, may receive the Council Pension Concession up to a maximum of **\$300.00 per annum**.

5.2 Concession for Water Consumption (non-AMR devices)

5.2.1 To ensure that any water leaks are detected early, the landowner is responsible for monitoring water consumption as recorded on the water meter. Council recognises that leaks can occur and can go for long periods without being detected and cause considerable financial difficulties for the property owner.

5.2.2 A concession on water consumption charges may be permitted when all the following conditions have been met:

- (a) The leak was a concealed leak;
- (b) The owner or resident can demonstrate that all possible action was taken as soon as a leak was suspected. If Council issues a High Water Consumption notice, the property owner will have 60 calendar days from the date of the notice to have the leak repaired by a current licensed plumber. If the leak is not repaired within this time, and the property owner has not made contact to advise Council of issues securing a current licensed plumber, the property owner will not be eligible to apply for the water consumption concession. However, Council will give consideration to exceptional circumstances which may have impacted the length of time taken to have the leak repaired;
- (c) The property owner provides a copy of the plumber's invoice and receipt for work undertaken to repair the concealed leak and a written statement by the plumber on the nature of the leak and actions to repair including materials used in the repair;
- (d) An application for water concession is lodged with Council within six months from the date of the plumber's invoice.

A reduction in water charges will be granted only twice within a five-year period per meter, per owner with no further applications being considered.

5.2.3 Following the assessment of the application, Council may undertake water meter reads to confirm the leak has been repaired.

5.2.4 A concession will be provided based on the ratepayer paying the marginal cost of the additional water usage in lieu of the approved water charges. The calculation for this concession is outlined below:

- (a) Total water consumption during the period when the concealed leak became evident;
- (b) Less than average water consumption (2 years prior; or where this is not possible, an estimated average household consumption as calculated by Council officers);
- (c) Equals additional water usage;
- (d) The marginal water unit rate is applied to the additional water usage to calculate the marginal fees payable;
- (e) The total water charged less the marginal fees and less the average water consumption fee represents the concession;

If in the opinion of Council there are exceptional circumstances which warrant the approval of an application of a property owner that is not eligible under the terms of this policy, the Director Corporate & Community Services or Chief Executive Officer may grant a concession up to \$5,000. Any concession above \$5,000 will require Council resolution.

5.3 Concession for Water Consumption for Smart Meters (AMR installed)

5.3.1 Properties with a fully operational AMR will be issued a suspected leak notice for any leak above Council's leak threshold (currently 20 litres per hour). Irrespective of whether a leak notice has been issued by Council, property owners are still responsible for monitoring water consumption through their meter.

5.3.2 A concession on water consumption charges may be permitted when all the following conditions have been met:

- (a) The leak was a concealed leak;
- (b) The leak must be 20 litres or more per hour;
- (c) The owner or resident can demonstrate that all possible action was taken as soon as a leak was suspected. If Council issues a Suspected Water Leak Notice, the property owner will have 60 calendar days from the date of the *initial leak notice* to have the leak repaired by a current licensed plumber. If the leak is not repaired within this time, and the property owner has not made contact to advise Council of issues securing a current licensed plumber, the property owner will not be eligible to apply for the water consumption concession. However, Council will give consideration to exceptional circumstances which may have impacted the length of time taken to have the leak repaired;
- (d) The property owner provides a copy of the plumber's invoice and receipt for work undertaken to repair the concealed leak and a written statement by the plumber on the nature of the leak and actions to repair including materials used in the repair;
- (e) An application for water concession is lodged with Council within six months from the date of the plumber's invoice.

A reduction in water charges will be granted only twice within a five-year period per meter per owner with no further applications being considered.

5.3.3 Following the assessment of the application, Council may undertake water meter readings to confirm the leak has been repaired.

5.3.4 A concession will be provided based on the ratepayer paying the marginal cost of the additional water usage in lieu of the approved water charges. The calculation for this concession is outlined below:

- (a) Total water consumption during the period when the concealed leak became evident;
- (b) Less than average water consumption (2 years prior, or where this is not possible, an estimated average household consumption as calculated by Council officers);
- (c) Equals additional water usage;
- (d) The marginal water unit rate is applied to the additional water usage to calculate the marginal fees payable;
- (e) The total water charged less the marginal fees and the average water consumption fee represents the concession.

If in the opinion of Council there are exceptional circumstances which warrant the approval of an application of a property owner that is not eligible under the terms of this policy, the Chief Executive Officer may grant a concession up to \$5,000. Any concession above \$5,000 will require a Council resolution.

5.4 Concessions for Not-for-Profit Community Organisations

5.4.1 To be eligible for funding under this policy, the community organisation must:

- (a) Be a community organisation, as defined in this policy;
- (b) In its constitution, clearly prohibit any member of the organisation making a private profit or gain either from the ongoing operations of the organisation or as a result of the distribution of assets if the organisation is wound up (this condition does not apply to the owner of a cultural icon);
- (c) Operate within the boundaries of the Cassowary Coast Regional Council;
- (d) Be liable to pay the rates and charges for which the concession is sought;
- (e) Not utilise gaming machines to raise revenue;
- (f) Not use the property for residential purposes unless utilised for an aged care facility or short-term accommodation for homeless and/or at risk persons;
- (g) Not rent, hire, or lease the land to a third party for a purpose that is not the core business of the community organisation; and
- (h) Lodge an application on the approved form as detailed in section 5.4.4 of this policy.

5.4.2 A property owner that meets the criteria in section 5.4.1 will be categorised in one of the following categories:

- (a) Category 1 - A community organisation which relies mainly on volunteer labour.
- (b) Category 2 - A community organisation which:
 - (i) has a high level of paid labour, a low level of volunteer labour and provides a substantial community benefit; or
 - (ii) are in receipt of either Federal or State Government funding.
- (c) Category 3 - An owner of a cultural icon which is a tourist attraction and to which the public is given access for no fee or charge.


5.4.3 Council may provide a rating concession to properties that meet the criteria in section 5.4.1. The level of assistance provided for a property owner categorised under section 5.4.2 of this policy will be:

Category General	General Rates General	Separate Rates	Sewerage	Maximum Concession
Category 1	100%	100%	*75%	No Max
Category 2	100%	100%	0%	\$2,000.00
Category 3	100%	100%	0%	\$1,500.00

** If there are no general rates levied to the property owner, a concession on sewerage charges may apply.*

5.4.4 In relation to concessions for Community Organisations:

- (a) An approval for assistance provided under this policy will cover a two-year period;
- (b) For new applications, the approved form must be completed and lodged by 31 May prior to the first of the two financial years for which assistance is being sought;

- 
- (c) For renewal of applications, the approved form must be completed and lodged with Council by the date as set out in the reminder renewal letter;
 - (d) Supporting documentation must be attached to the application form. The documentation must include:
 - (i) A copy of the constitution of the organisation;
 - (ii) Audited financial statements for the two previous years;
 - (iii) Any other relevant information supporting that the organisation is a not-for-profit entity or otherwise exists for a public purpose.
 - (e) Concessions are not available for vacant land or in circumstances where an organisation does not fulfil its lease obligations;
 - (f) An approved rating concession will be applied directly to the property and the successful property owner will be provided with a credit on each half-yearly rate notice;
 - (g) If in the opinion of the Council there are exceptional circumstances which warrant the approval of an application for rates-based assistance, notwithstanding the organisation is not eligible under the terms of this policy, including applying the concession retrospectively, Chief Executive Officer may grant a concession considered reasonable up to \$5,000. Any concession above \$5,000 will require a Council resolution.
 - (h) Where the applications for assistance exceed the budget allocation made by Council, concessions may be reduced on a fair basis as determined by Council;
 - (i) It is the organisation's responsibility to notify Council of any changes to the organisation which may affect their eligibility for the concession, at which time the concession would be reviewed.

5.5 Concession for Home Water Dialysis

5.5.1 A non-chargeable water allowance of up to 190kl per year will be granted to those patients on a home renal dialysis machine. A concession to eligible applicants will be payable annually in July of the following year that the dialysis occurred, up to a maximum of 95 kilolitres per 6 monthly levy period.

5.5.2 Consultation has been undertaken previously with both the Kidney Organisation of Australia and the Cairns Base Hospital Haemodialysis Unit requesting guidance as to the likely water consumption directly attributed to the operation of a home dialysis unit.

This information is based upon that advice as outlined in the Schedule one and two located at the end of this policy. It is important to note that Schedule one are estimates only, and have been based on the least conservative assumptions provided. Schedule two uses these factors to calculate an approximate and likely level of water employed solely for the purposes of operating a home dialysis unit. However, actual water consumption from usage will be dependent on the specific machine used along with the type and frequency of treatment described.

5.5.3 Eligibility:

To be eligible, the following must occur:

- (a) An application form from Council must be completed by the applicant;
- (b) The patient to provide documentation that the treatment is being undertaken on the property including commencement date of the treatment and if applicable the date the renal dialysis ended;
- (c) The application form must be received by Council prior to the end of the discount period of the first concession being applied;
- (d) Applicants must reapply every three years.

5.5.4 Application for Concession Approval

- (a) If the application for concession is approved, the water consumption and consequent charges will be adjusted accordingly and payable annually in July of the following financial year;
- (b) The concession is calculated on the basis of the number of sessions per week as shown in Schedule two below;
- (c) It is the responsibility of the applicant to advise Council if home renal dialysis is no longer undertaken on the premises.

Schedule One – Refer to 5.5.2

Assumptions		
1	Frequency of treatment	5-6 treatments per week
2	Length of each treatment <i>Assuming:</i> -30 minutes hot rinse before treatment -4 hours treatment -30 minutes disinfection post treatment	5 hours per treatment
3	Total water usage per treatment <i>Assuming:</i> -water consumption of +/- 1500mls/minute reject water from the reverse osmosis -water consumption of +/- 1500mls/minute dialysate flow rate	600 litres

Schedule Two – Refer to 5.5.2

Estimated Usage Calculation	
2	Litres per minute
300	Minutes per session
600	Litres per session
3,600	Litres per week
3.6	Kilolitres per week
187	Kilolitres per year

Related forms, policies and procedures	Pensioner Rate Concessions form Water Consumption Concession form Water Consumption Concession for Home Dialysis form Rate Based Assistance for Community Organisations form Revenue Statement Revenue Policy Debt Recovery Policy
Relevant legislation	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i>
Reference and resources	Services Australia (formerly Department of Human Services)

Policy Number	10737		
Approved by	Council Resolution B19012	Approval date	27 June 2019
Approved by	Council Resolution B2007	Approval date	7 July 2020
Approved by	Council Resolution B20026	Approval date	25 June 2021
Approved by	Council Resolution B20044	Approval date	29 June 2022
Approved by	Council Resolution B20058	Approval date	28 June 2023
Approved by		Approval date	
Review date	Annually		

Financial Hardship Policy

Policy type	Council
Function	Corporate Services
Policy Owner	Rates and Revenue Department.
Effective date	1 July 2024

1. Purpose

The purpose of this policy is to provide a framework that offers financial relief on rates and charges levied on eligible properties owned by ratepayers who are experiencing financial hardship.

The objectives of this policy is to:

- a) Provide a consistent and proactive approach to assist ratepayers who are experiencing difficulty paying their rates and charges due to financial hardship;
- b) Minimise risk of inconsistent decisions and non-compliance with legislation; and
- c) Ensure transparency of decisions and good governance

2. Scope

This policy applies to:

- a) Property owners and ratepayers of the Cassowary Coast Regional Council region in accordance with Section 120 of the Local Government Regulation 2012;
- b) Eligible ratepayers who meet the relevant criteria regarding overdue rates and charges levied by Council who are experiencing financial hardship;
- c) The establishment of guidelines for Council staff, contractors and/or consultants working on behalf of the Cassowary Coast Regional Council, and the community regarding the provision of a concession to ratepayers.

3. Definitions

Council – means the Cassowary Coast Regional Council.

Contractors and/or Consultants – Refers to Collection Agencies working on behalf of Council

Financial hardship – means a lack of financial means to pay debts when due.

4. Principles

This policy is guided by the following principles:

- a) Communication – making clear the obligations of ratepayers and the processes used by Council to assist them to meet their financial obligations;
- b) Capacity to pay – the policy will provide relief to individuals who are not able to meet reasonable and immediate expenses;
- c) Equity – provide ease of access to relief provisions for property owners and same level of access to the provision of this policy;
- d) Transparency - treated consistently and fairly in conjunction with the criteria set out in 5.1 of this policy;

- e) Efficiency– ensuring the processes in the assessment of applications and the provision of assistance are simple to administer and cost effective;
- f) Privacy – all information provided will be kept confidential and will only be used for the purpose for which it has been supplied.

5. Policy

5.1 Concession for Ratepayers for Overdue Rates and Charges

5.1.1 Eligibility Criteria

Applicants will only be considered to be eligible on the grounds of financial hardship upon complying with the following criteria:

- a) The property is the owner’s principal place of residence, and the applicant must not own other investment property or properties either within or outside the Cassowary Coast region;
- b) The property is the owner’s principal place of business, and the applicant owns one other property within the region that is their principal place of residence;
- c) Payment of rates and charges by the due date, by the ratepayer would cause financial hardship within the next twelve (12) months;
- d) The ratepayer does not have reasonable assets external to the property

5.1.2 Assessment Criteria

The assessment criteria for hardship consideration will be, but not limited to, the following:

- a) Completed and signed “Application for Financial Hardship” form;
- b) Copy of most recent pay advice, or government benefit advice;
- c) Copy of most recent mortgage statement;
- d) Copy of most recent credit statements (other than the mortgage statement) e.g. credit card(s), personal loan(s);
- e) Copy of most recent bank statements for all accounts;
- f) Medical practitioner or health professional letter (if applicable); and
- g) Any other supporting documentation relevant in supporting the application.

Applicants who have provided insufficient information will be contacted requesting further information. If requested information is not provided, or information cannot be substantiated, the application will be discontinued.

5.2 Assistance Offered

The Principal of Rates & Revenue, or delegate, may grant a rates and charges interest rebate to ratepayers who meet the Eligibility Criteria and the Assessment Criteria as set out in 5.1.1 and 5.1.2 of this policy.

Upon approval:

- a) A rebate of interest charges may be granted for the current half-year rating period (from the date of application), and the following half-year rating period (to either 30 June or 31 December);
- b) Council will place debt recovery for the related property on hold. This is however subject to an agreed payment arrangement being maintained during the hardship assistance period;

- c) The property owner will be advised in writing. The correspondence includes:
 - i. The period of assistance;
 - ii. The terms of the agreement; and
 - iii. consequences of not meeting the agreed payment arrangement terms.

If the application is not approved, the property owner is advised in writing. If the property owner requests the application be reassessed, the application will be referred to the Manager Finance in the first instance and there after the Director Corporate and Community Services for final determination.

5.2.1 Payment Arrangements

- a) For assistance to be granted, the land owner must enter and maintain an acceptable and mutually agreed payment arrangement;
- b) An acceptable payment arrangement must be regular (monthly), which generally clears all outstanding rates and charges within a period of less than 12 months. First payment to commence the month that the application is approved;
- c) Failure to comply with the agreed payment arrangement may end in the cancellation of the hardship assistance, and interest on outstanding rates and charges will recommence. Legal action may commence also.

5.3 Considerations

Consideration will be given to whether the ratepayer is able to provide Council with a reasonable and viable financial plan that will meet their rates liability. If Councils assessment concludes that the ratepayers financial situation over the medium to long term is unlikely to improve due to other factors, the application for assistance may not be approved.

5.4 Cancelling Assistance

Assistance under this policy will be cancelled if the land owner:

- a) Fails to comply with their payment arrangement;
- b) Property is sold;
- c) Advises Council that financial hardship is no longer needed; or
- d) The property owner provides false or misleading information within their hardship application.

5.5 Further Application for Financial Hardship

After applying for a concession previously under this policy, a landowner is not eligible to make another application for two years unless the applicant:

- a) Has been granted a concession and complied with the terms of the concession previously;
or
- b) Demonstrates that the property owner(s) have exhausted all other avenues to alleviate the situation – for example by seeking additional finance, and/or obtained financial advice, and made efforts to sell other assets.

Related forms, policies and procedures	Financial Hardship Application Form Revenue Statement Revenue Policy Debt Recovery Policy – Rates and Charges, Sundry Debts
Relevant legislation	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i>
Reference and resources	

Policy Number	18517		
Approved by	Council Resolution LG1458	Approval date	23 March 2023
Approved by		Approval date	
Review date	Annually		

Debt Recovery Policy - Rates and Charges, Sundry Debts

Policy type	Council
Function	Corporate Services
Policy Owner	Rates and Revenue
Effective date	1 July 2024

1. Purpose

The objective of this policy is to ensure effective, timely management and recovery of outstanding rates and charges and accounts receivable.

2. Scope

This policy applies to the recovery of rates and charges, and sundry debts (Accounts Receivable) which has been levied/issued by Council. This does not apply to the recovery of all debt owed to Council.

3. Definitions

Rates and Charges – means an amount owed to Council as issued on the rate notice.

Accounts Receivable/Sundry Debt – means an amount owed to Council in payment for the supply of goods and/or services, other than services for which a rates or utility charge is payable.

Ratepayer – means any person, group or entity that owes rates and charges. Chapter 4 of the *Local Government Regulation 2012* defines rates and charges as “differential general rates, separate rates and charges, special rates and charges, utility charges and accrued interest owing on outstanding balances.”

Sundry Debtor – means any person, group or entity that owes a sundry debt for goods and/or services to Council.

Overdue – a debt is overdue if any portion of it is unpaid on the day after the due date for payment as stated on the original notice/invoice.

Agreed Payment Arrangement – is an undertaking from the ratepayer or sundry debtor to pay the outstanding balance by instalments over a time period that is satisfactory to Council.

4. Principles

The Council has a responsibility to recover monies owing to it in a timely and efficient manner to finance its operations and ensure effective cash management. When recovering rates, charges and sundry debts the Council will:

- (a) make the recovery processes clear, simple to administer, and cost effective;
- (b) make clear to ratepayers and sundry debtors their payment obligations and the processes used by Council to assist them to meet those obligations;
- (c) consider each ratepayers and sundry debtors capacity to pay, while endeavouring to treat each consistently; and
- (d) demonstrate flexibility when necessary, in responding to changes in the local economy.

5. Policy

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

6. Debt Recovery Process for Outstanding Rates and Charges

6.1 Agreed Payment Arrangements

Council will allow ratepayers who are unable to pay their rates by the due date to enter into an agreed arrangement. Council will deem an agreed arrangement to be one of three types. These types are classified as:

6.1.1 Formal Arrangement

- (a) Ratepayers are required to contact Council to organise this type of agreed arrangement;
- (b) Only the rates and charges relating to the current rates period remain outstanding;
- (c) Arrangement will result in all overdue rates and charges being paid in full prior to the end of the rating period (30 June or 31 December);
- (d) Once approved, no interest shall be charged for the duration of the agreed arrangement.

6.1.2 General Arrangement

- (a) Ratepayers are required to contact Council to organise this type of agreed arrangement;
- (b) There is no restriction on the amount or time rates have been outstanding (this excludes rate files with Councils collection agency);
- (c) Council will agree to this type of arrangement on a case-by-case basis in relation to the amount and period the arrangement will remain valid;
- (d) Interest will continue to be charged as per Council's Revenue Statement;
- (e) This type of arrangement can be altered by the ratepayer provided Council is in agreement to the changes. Any change is to be confirmed in writing.

6.1.3 Short-Term Arrangement

- (a) Ratepayers are required to contact Council to organise this type of arrangement;

- (b) Council will agree to a short-term arrangement (usually 3-month period) with a small regular payment on the understanding that such payments will not pay the total debt in a timely manner. These cases are designed to afford the ratepayer the time to seek financial assistance or refinancing with a view to either settling the entire debt at the end of the short-term arrangement or to enter into an agreed General Arrangement;
- (c) Interest will continue to be charged as per Council's Revenue Statement.

6.2 Arrangement Conditions

- (a) Where the ratepayer has an agreed arrangement in place, no recovery action under Section 6.3 will be undertaken;
- (b) For Formal, General and Short-Term Arrangements, written confirmation outlining all relevant conditions will be sent to the ratepayer;
- (c) If Council does not receive the payment by the payment dates, a reminder letter will be sent advising the ratepayer that unless payment of the outstanding amount is made within seven (7) days, the arrangement will be cancelled without further notice to the ratepayer;
- (d) If Council does not receive payment within a further seven (7) days, the agreed arrangement will be cancelled immediately and may be referred to Council's collection agency;
- (e) In situations where an agreed arrangement has been cancelled due to non-compliance, further arrangements will only be considered by Council on a case-by-case basis.

6.3 Recovery Action

Where rates and charges have not been paid by the due date, and no agreed arrangement established under section 6.1, and no financial hardship application in place as per Council's Financial Hardship Policy, Council will undertake the following recovery action:

6.3.1 Reminders and Referrals

- (a) No less than fourteen (14) days from the due date, the **first and final reminder letter** will be issued to all ratepayers with an amount outstanding of more than \$9.99;
- (b) This letter will advise the ratepayer of the amount overdue, details of interest accumulating and that if payment is not received in-full within fourteen (14) days, collection proceedings for recovery of the outstanding amount may be taken. The ratepayer will be invited to contact Council to enter into an agreed payment arrangement;
- (c) No less than twenty-eight (28) days after the due date, should ratepayers fail to have paid in full, or enter into an agreed payment arrangement, the rate file may be referred to Council's collection agency where recovery action will be initiated and legal action commence.

6.4 Collection Agency and Legal Action

Council's collection agency will issue further correspondence regarding the outstanding amount and attempt to make direct contact in order to secure payment of the debt. Once the files are sent to Council's collection agency, all contact and arrangements made are to be dealt with by Council's collection agency.

Legal action may commence where the initial recovery action by Council's collection agency is unsuccessful, and the collection agency recommends legal action as a feasible and practical method of recovering the debt.

6.5 Sale of Land for Overdue Rates and Charges

- (a) Provision is made for Council under Chapter 4, Part 12, Division 3 of the *Local Government Regulation 2012* to initiate legal action for the sale of land for overdue rates and charges. For this to commence, the overdue rates and charges need to be overdue for at least:
 - (i) Generally - 3 years; or
 - (ii) If the rates or charges were levied on vacant land or land used only for commercial purposes, and the local government has obtained judgement for the overdue rates or charges - 1 year; or
 - (iii) If the rates or charges were levied on a mining claim - 3 months.
- (b) Usually twice each year a list of all ratepayers with rates outstanding in excess of the period allowed shall be prepared in accordance with the requirements of Chapter 4, Part 12, Division 3 of the *Local Government Regulation 2012*;
- (c) This list is tabled for Council's consideration and approval to commence Sale of Land for Overdue Rates.

7. Debt Recovery Process for Accounts Receivable/Sundry Debts

7.1 Obtaining Credit from Council

- (a) Credit will not be extended by Council unless a "Credit Application" form is completed and signed by the person requesting the facility and due time (up to 5 working days) is given for consideration by Council of the application. Should the customer want to commence immediately, they may do so on a credit card basis only;
- (b) Upon completion of a Credit Application, credit checks will be undertaken;
- (c) Accounts that have not been used for five or more years will be made inactive. In this case, the Credit Application form will need to be completed again to re-open.

7.2 Debt Management

- (a) Council's credit terms are strictly 30 days from the invoice date;
- (b) Monthly debtor statements detailing all sundry debts due to Council, are forwarded by postal or electronic means to debtors;
- (c) If a debtor cannot discharge their sundry debt obligations on the due dates, Council considers it to be in the interest of the debtor and Council for the debtor to contact Council immediately to discuss acceptable arrangements to address the debt;
- (d) Debt collection practices will be applied to all sundry debts that are not subject to dispute which have been outstanding for more than 30 days;
- (e) Before the commencement of recovery action, Council will make contact, or attempt contact, with the debtor to establish an acceptable payment arrangement or negotiate settlement of the outstanding sundry debt.

7.3 First and Final Reminder Notice

- (a) After the expiry of 30 days from the invoice date, the first and final reminder notice will be issued to all sundry debtors with an amount outstanding of more than \$4.99. This notice will advise the sundry debtor of the amount overdue and that if payment in-full within fourteen (14) days is not made or an agreed payment arrangement entered into, the sundry debtor file may be referred to Council's collection agency without further reference to the debtor;
- (b) Following the expiry of the first and final reminder notice, phone contact or attempted phone contact will be made by Council staff to the outstanding sundry debtor to advise that payment must be made in-full or an agreed payment arrangement entered into. If payment is not made, or an agreed payment arrangement not entered into, the sundry debtor file may be referred to Council's collection agency without further correspondence to the debtor, for recovery action.

7.4 Payment Arrangement

Council will allow sundry debtors who are unable to pay their sundry debt by the due date to enter into an agreed payment arrangement. Council will agree to this type of arrangement on a case-by-case basis in relation to the amount and period the arrangement will remain valid.

7.4.1 Arrangement Conditions

- (a) Where a sundry debtor has an agreed payment arrangement in place, no recovery action will be undertaken;
- (b) If Council does not receive the payment by the payment dates, a reminder letter will be sent advising the sundry debtor that unless payment of the outstanding amount is made within seven (7) days, the arrangement will be cancelled without further notice to the sundry debtor;
- (c) If Council does not receive payment within a further seven (7) days, the agreed arrangement will be cancelled immediately and may be referred to Council's collection agency;
- (d) In situations where an agreed arrangement has been cancelled due to non-compliance, further arrangements will only be considered by Council on a case-by-case basis.

7.5 Collection Agency and Legal Action

Council's collection agency will issue further correspondence regarding the outstanding amount and attempt to make direct contact in order to secure payment of the debt. Once the files are sent to Council's collection agency, all contact and arrangements made are to be dealt with by Council's collection agency.

Legal action may commence where the initial recovery action by Council's collection agency is unsuccessful, and the collection agency recommends legal action as a feasible and practical method of recovering the debt.

8. Residential Tenancies

Should the sundry debt be in relation to a Residential Tenancy, then the provisions of the Residential Tenancy legislation must also be addressed and complied with.

To the extent of any inconsistency between this policy and Residential Tenancy legislation, the provisions of the Residential Tenancy legislation shall take precedence.

9. Bad Debts and Small Debt Write-offs

Any debt to be written-off can be done so if:

- (a) There are no reasonable prospects of recovering the debt (after reasonable attempts have been made to recover or legal advice to that effect has been received);
- (b) The costs of recovery are likely to equal or exceed the amount of the debt; or
- (c) It will result in full settlement of the remaining overdue debt.

9.1 Any debt to be written off (including interest) must be in accordance with the appropriate delegated authority as follows:

- (a) By the Chief Executive Officer for amounts of up to \$10,000 per rate file or sundry debt file; or
- (b) By the Director Corporate and Community Services for amounts of up to \$5,000 per rate file or sundry debt file; or
- (c) By the Principal Rates and Revenue for amounts of less than \$10.00 per rate file or sundry debt file;
- (d) Amounts greater than \$10,000 per rate file or sundry debt file can only be written off by Council resolution.

10. Miscellaneous

Council will accept full or part payment whether or not an agreed arrangement is in place. Council will send a letter outlining an acceptable amount and timeframe Council would agree to under one of the types of agreed arrangements described in 6.1 and 7.1.

A quarterly report will be provided to Council outlining the actions taken regarding recovery activities and the status of overall rate arrears and sundry debt arrears. Council retains the right to deal with special circumstances at its discretion.

Related forms, policies and procedures	Payment Arrangement Credit Application Form Revenue Policy Revenue Statement Financial Hardship Concession Policy
Relevant legislation	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i> <i>Financial Performance and Management Standard 2019</i> <i>Statutory Bodies and Financial Arrangement Act 1982</i>
Reference and resources	<i>Financial and Performance Management Standard 2019</i>

Policy Number	10738		
Approved by	Council Resolution B19006	Approval date	27 June 2019
Approved by	Council Resolution B20011	Approval date	7 July 2020
Approved by	Council Resolution B20029	Approval date	25 June 2021
Approved by	Council Resolution LG1072	Approval date	12 August 2021
Approved by	Council Resolution B20047	Approval date	29 June 2022
Approved by	Council Resolution B20061	Approval date	28 June 2023
Approved by	CEO (Organisation Review)	Approval date	17 July 2023
Approved by		Approval date	
Review date	Annually		

Debt Policy

Policy type	Council
Function	Corporate Services
Policy Owner	Finance
Effective date	1 July 2024

1. Purpose

To establish the policy framework for how Council borrows money to fund budgeted capital expenditure and states:

- a) new borrowings planned for the 2024-2025 financial year and the next nine (9) financial years; and
- b) the period over which Council plans to repay existing and new borrowings.

2. Scope

This policy applies to all forms of borrowing undertaken by Council.

The Debt Policy is reviewed annually and adopted with the Budget for the next financial year in line with the *Local Government Regulation 2012* Section 192.

3. Policy

3.1 External Loans

- a) Council will use borrowings/debt in addition to revenue, grants, subsidies or specific reserves to fund capital works;
- b) Council will endeavour to fund capital renewal projects from operating cash flows and borrow for new or upgrade capital projects, having regard to sound financial management principles and giving consideration to inter-generational equity;
- c) Council continually evaluates its financing options to ensure it assesses the relative risks and benefits, including the performance of its finances
- d) Council maintains a working capital fund to effectively manage cash balances throughout the year in order to delay the drawdown of long term debt.
- e) Borrowing will be undertaken in accordance with Queensland Treasury Corporation guidelines and the *Statutory Bodies Financial Arrangements Act 1982*;
- f) Borrowing will be for a period which is less than or equal to the estimated useful life of the related asset(s) however in the case of road, water, waste and sewerage infrastructure with useful lives ranging from 20 to 60 years the term will be limited to between 7 and 20 years unless otherwise recommended by the Queensland Treasury Corporation;

- g) Detailed capital works and Asset Management Plans for the next 10 years together with the 10-year financial forecast (Long Term Financial Plan) will provide the basis for determination of funding options;
- h) Council will use the Queensland Treasury Corporation for the management of its long-term debt facilities
- i) Current borrowings have the following maturing dates:

	Original Borrowing Amount \$	Outstanding Amount as at 31 May 2024 ** \$	Original Terms (Years)	Maturity Date
Workshop and Fleet/Waste	3,000,000	1,691,042	7	2027/2028
Port Hinchinbrook STP	7,000,000	7,000,000	20	2043/2044
Hyatt Street Reservoir	2,756,920	2,756,920	20	2043/2044
TOTAL	12,756,920	11,447,962		

*** Latest statement received is dated 31 May 2024*

It is proposed that the loan repayments will be undertaken in accordance with the above table based on the date of maturity.

- j) Borrowing planned for the next 10 financial years will be based on estimated new capital expenditure provided to Queensland Treasury Corporation and the Department of State Development, Infrastructure, Local Government and Planning;
- k) Proposed new debt for the next 10 years is outlined in Appendix A.

3.2 Internal Loans

- a) The provision of internal loans will depend on the availability of Council funds and the capacity of the internal business unit to repay the loan;
- b) The term of the loan will be limited from 5 to 20 years unless otherwise resolved by Council.
- c) In all cases, where business units are subject to the provisions of the National Competition Policy, the cost to the business unit will be no less than what would apply to an equivalent private sector business. The interest rate will be the sum of:
 - (i) the equivalent QTC borrowing rate for the proposed term;
 - (ii) the QTC administration charge; and
 - (iii) an additional margin (if required).

APPENDIX A

Year	Program	Amount \$	Original Terms (Years)	Final Repayment Year
2024/2025	Waste	1,656,421	20	2044/2045
2025/2026				
2026/2027				
2027/2028	Waste	693,579	20	2047/2048
2028/2029				
2029/2030				
2030/2031				
2031/2032				
2032/2033				
2033/2034				
	TOTAL	\$2,350,000		

Related forms, policies and procedures	Long Term Financial Plan
Relevant legislation	<i>Local Government Regulation 2012</i> <i>Statutory Bodies Financial Arrangements Act 1982</i> <i>Statutory Bodies Financial Arrangements Regulation 2019</i>
Reference and resources	Queensland Treasury Corporation

Policy Number	10732		
Approved by	Council Resolution B1603	Approval date	18 July 2016
Approved by	Council Resolution B1703	Approval date	26 June 2017
Approved by	Council Resolution B1804	Approval date	26 June 2018
Approved by	Council Resolution B19004	Approval date	27 June 2019
Approved by	Council Resolution B20009	Approval date	7 July 2020
Approved by	Council Resolution LG0854	Approval date	12 November 2020
Approved by	Council Resolution B20028	Approval date	25 June 2021
Approved by	Council Resolution B20046	Approval date	29 June 2022
Approved by	Council Resolution B20060	Approval date	28 June 2023
Approved by		Approval date	
Review date	Annually		

Investment Policy

Policy type	Council
Function	Corporate & Community Services
Policy Owner	Finance
Effective date	1 July 2024

1. Purpose

The objective of this policy is to:

- (a) set guidelines and parameters for the investment of Cassowary Coast Regional Council funds not immediately required for financial commitments which meet the requirements of the *Statutory Bodies Financial Arrangements (SBFA) Act 1982* and its regulation.
- (b) ensure that appropriate records are kept and that adequate internal controls are in place to safeguard public monies.
- (c) maximise earnings from authorised investments of cash holdings after assessing market and liquidity risks.

2. Scope

This policy applies to the investment of all cash holdings of the Cassowary Coast Regional Council.

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009*, Section 257 (1)(b) - Delegation of Local Government powers.

Authority for the day-to-day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Manager Finance and subject to regular reviews with the Director Corporate & Community Services.

3. Definitions and Principles

Surplus Cash Balances – means Council's cash holdings available for investment at any given time after consideration of the amount and timing of Council's cash flow needs. Surplus cash balances do not include Council's trust account balances which are to be invested in 'at call' deposits.

Authorised Investments – are as permitted under the *Statutory Bodies Financial Arrangements (SBFA) Act 1982*, and in accordance with the Category 1 Investment Powers applicable to Cassowary Coast Regional Council under the *Statutory Bodies Financial Arrangements Regulation 2019*.

Prescribed Investment Arrangements – means investments listed at Schedule 6 of the *Statutory Bodies Financial Arrangements Regulation 2019*.

4. Procedure

4.1 Investment Risk Philosophy

Council maintains a financially responsible investment philosophy for the management of surplus cash.

4.2 Investment Philosophy, Objective and Strategy

Council's overall objective is to invest its surplus funds at the most advantageous rate of interest available at a given time, and most appropriate to its circumstances. In order of priority, the objectives of undertaking investment activities shall be preservation of capital, maintenance of liquidity, and return on investments.

This policy outlines the strategy to achieve that intent.

4.3 Policy Statement

In investing Council's surplus cash balances, regard must be had to the following points.

4.4 Prudent Person Standard

Officers responsible for investing local government funds must act with a duty of care, skill, prudence and diligence that a prudent person would exercise when investing and managing their own funds.

4.5 Range of Investments

Cassowary Coast Regional Council has Category 1 investment power under the *SBFA Act 1982*.

A category 1 investor is permitted to invest at call or for a fixed period of no more than one year in the following ways:

- deposits with a financial institution;
- investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- investment arrangements, managed or offered by Queensland Investment Corporation (QIC) or Queensland Treasury Corporation (QTC), prescribed under a regulation of the *SBFA Act 1982*;
- an investment arrangement with a rating prescribed under a regulation of the *SBFA Act 1982*; and
- other investment arrangements prescribed under a regulation of the *SBFA Act 1982*.

All investments must be denominated in Australian Dollars and undertaken in Australia.

The QTC cash fund, QTC Capital Guaranteed Cash Fund, QTC Debt Offset Facility, QTC Fixed Deposit (up to 12 months) and the QTC Working Capital Facility are prescribed investment arrangements. Standard and Poor's (Australia) Pty Ltd ratings of A-1+, A-1, AAm or AAAm are prescribed ratings.

4.6 Maintenance of Liquidity

Pursuant to section 31 of the SBFA Act, council maintains a deposit and withdrawal account with Commonwealth Bank for its day-to-day operating transaction requirements. In addition to the balances held in its bank account, the investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of council as and when they fall due, with minimal transaction costs due to any need to sell an investment.

4.7 Credit Risk Guidelines

Council will evaluate and assess credit risk prior to undertaking an investment. Credit risk is the risk of loss due to the failure of an investment issuer or insurer. The investment officer will minimise credit risk by pre-qualifying all transactions and the brokers/securities dealers with whom they do business, diversifying the investment portfolio and limiting transactions to secure investments.

The minimum and maximum investment surplus cash within any line of credit risk must conform to the following Table A in order to diversify the risk. When placing investments, consideration will be given to the relationship between credit rating and interest rate.

Table A: Credit Risk Guidelines

Short-term credit rating (S&P's)	Minimum % of total investments	Maximum % of total investments	Maximum term for fixed term investments only
QTC Capital Guaranteed Cash Fund	0	100	1 year
A1+	0	100	1 year
A1	0	75	9 months
A2	0	50	6 months
A3	0	25	6 months
Unrated	Nil	Nil	Nil

In addition:

- before rollover of existing investments or undertaking new investments the credit rating of the investment institutions used or intended to be used by Council should be assessed;
- in the event of published economic downturn or instability the credit rating of the investment institutions used by Council should be reassessed and remedial action taken if necessary; and
- the website of the Queensland Treasury Corporation may be used to assist with financial institutions credit ratings.

4.8 Quotations for Fair Value

At least three (3) written quotations must be obtained and noted from authorised institutions when investing surplus cash, however this requirement does not apply to investing within the prescribed investment arrangements.

In general, financial institutions with lower credit ratings have a higher credit risk and therefore, the interest rate received on the investment should be higher reflecting the higher level of risk.

The quotes received will be considered relative to the assessed risk of the financial institution. The fair value calculator provided by QTC may be used to assist with this evaluation.

4.9 Term of Maturity

The term of maturity of the surplus cash investment will be determined taking into consideration Council's future cash flow needs, credit risk guidelines and the prevailing outlook regarding interest rates.

The term cannot exceed 1 year for any investment as per **4.5 Range of Investments** - Cassowary Coast Regional Council has Category 1 investment power under the SBFA Act 1982.

4.10 Reporting Requirements

An Investment Register must be updated monthly and forwarded to the Manager Finance to ensure investment opportunities are identified to maximise return on investment.

Related forms, policies and procedures	Financial Accounting Standards
Relevant legislation	<i>Local Government Regulation 2012</i> <i>Local Government Act 2009</i> <i>Statutory Bodies Financial Arrangements (SBFA) Act 1982</i> <i>Statutory Bodies Financial Arrangements (SBFA) Regulation 2019</i>
Reference and resources	Queensland Treasury Corporation (QTC)

Policy Number	10735		
Approved by	Council Resolution B1604	Approval date	18 July 2016
Approved by	Council Resolution B1704	Approval date	26 June 2017
Approved by	Council Resolution B1805	Approval date	26 June 2018
Approved by	Council Resolution B19005	Approval date	27 June 2019
Approved by	Council Resolution B20008	Approval date	7 July 2020
Approved by	Council Resolution B20027	Approval date	25 June 2021
Approved by	Council Resolution B20045	Approval date	29 June 2022
Approved by	Council Resolution B20059	Approval date	28 June 2023
Approved by	CEO (Organisation Review)	Approval date	17 July 2023
Approved by		Approval date	
Review date	Annually		

Code of Competitive Conduct Report

Author & Officer's Title: Hannah Peters – Manager Finance
Meeting Date: 26 June 2024

Executive Summary:

The *Local Government Act 2009* (LGA) include requirements to ensure local governments comply with the National Competition Policy (NCP). The *Local Government Regulation 2012* (LGR) set the thresholds that a business activity must meet to be a significant business activity and to determine whether a business activity is a prescribed business activity for the purpose of applying the NCP Code of Competitive Conduct.

To determine if a business activity is a significant business activity, Section 19 of the *Local Government Regulation 2012* prescribes specific thresholds that a business activity must meet. On this basis, Council is required to apply the code to its Water & Wastewater and Waste & Resource Recovery business units for the 2024-2025 financial year as they are above either the significant business activity water connections threshold, or the significant business activity total cost threshold.

Recommendation:

“That Council in accordance with section 47 (7) of the Local Government Act 2009 determine:

- 1. That the Code of Competitive Conduct is applicable to Water & Wastewater business unit for the 2024-2025 financial year;**
 - 2. That the Code of Competitive Conduct is applicable to Waste & Resource Recovery business unit for the 2024-2025 financial year;**
 - 3. Not to apply the Code of Competitive Conduct to any other business activity for the 2024-2025 financial year.”**
-

Each financial year, Council must decide by resolution whether to apply the Code of Competitive Conduct (CCC) to its significant business activities as prescribed under the *Local Government Regulation 2012*. Council may also voluntarily elect to apply the code of competitive conduct to business activities that are not prescribed business activities. Part of the reform process includes applying full cost pricing to the business activity and the removal of competitive advantage or disadvantage wherever possible.

The thresholds for the 2024-2025 financial year as per Section 19 of the *Local Government Regulation 2012* are:

Business Activity	Threshold for Significant Business Activity
Water and Sewerage	Number of premises (10,000 or more) connected to a water service as at 30 June of each financial year
Another business activity	\$9,700,000

Applying the Code requires the application of full cost pricing, identifying the cost of community service obligations and the elimination of the advantages and disadvantages of public ownership within that activity.

Full cost pricing helps ensure that Local Government business activities are charging commercially competitive prices for their goods and services by:

1. Ensuring projected revenue from the activities goods and services is enough to cover the projected total costs of conducting the activity
2. Removal of any competitive advantage or disadvantage

If Council business activities do not reach the prescribed threshold, Council is able to choose to apply the Code of Competitive Conduct to its Business Activities.

REVIEW OF SIGNIFICANT BUSINESS ACTIVITIES

Council has reviewed its current significant business activities against the thresholds as tabled below:

Business Activity	CCRC	Threshold	Exceeds threshold?
Water & Wastewater	13,411 water connections	10,000 water connections	Yes
Waste & Resource Recovery	\$14,503,052	\$9,700,000	Yes

As a result of this review, Council is required to apply the Code of Competitive Conduct to the Water & Wastewater and Waste & Resource Recovery business activities as they exceed the thresholds.

Link to Corporate Plan:

Goal 5 – Organisation – Our Team

- O2: Commit to open, transparent and accountable governance to ensure community confidence and trust in Council.

Consultation:

Councillors, Finance, Director Commercial Services, Manager Water & Wastewater, Manager Waste & Resource Recovery

Legal Implications (Statutory basis, legal risks):

Council is complying with its obligations under the *Local Government Act 2012*

Policy Implications:

Nil

Risk Implications:

F14 – Unsuccessful monitoring of legislative changes resulting in Council not complying with legislative requirements

Financial & Resource Implications:

Applying the Code of Competitive Conduct will have minimal impact on Council's resources and financials.

Report prepared by:

Hannah Peters – Manager Finance

Report authorised by:

Elizabeth Stavreski – Director Corporate and Community Services

2024-2025 CODE OF COMPETITIVE CONDUCT STATEMENT

Statement of Activities to which the Code of Competitive Conduct (CCC) applies.

Council has decided by resolution that the CCC is to be applied to the following Significant Business Activities for the 2024-2025 financial year:

Business Activities	
Water & Wastewater	Waste & Resource Recovery

Estimated Activity Statement 2024/2025

Description	Water & Wastewater (\$)	Waste & Resource Recovery
Estimated Revenue		
Services Provided	27,010,762	14,127,641
Community Service Obligations	267,904	357,221
Revenue Total	27,278,666	14,484,862
Estimated Expenditure		
Employee Costs	4,319,137	2,043,083
Materials and Services	5,681,697	9,863,744
Depreciation	11,088,730	423,978
Other Expenditure	3,233,738	2,172,247
Expenditure Total	24,323,302	14,503,052
Estimated Surplus/(Deficit)	2,955,364	-18,190

Estimated Costs of carrying out community service obligations

Activity	Description of the nature of the Community Service Obligation	Net Cost of the CSO \$
Water Services	Initial call out and inspection for water leak not charged	32,521
Water Services	Concession for water consumption	175,000
Total		207,521
Wastewater Services	Initial call out and inspection for sewer blockage not charged	2,387
Wastewater Services	Sewerage concessions to Non for Profit organisations	57,996
Total		60,383
Total cost of Community Service Obligations		267,904

Activity	Description of the nature of the Community Service Obligation	Net Cost of the CSO \$
Waste & Resource Recovery	Free Green Waste	342,273
Waste & Resource Recovery	Illegal Dumping	222
Waste & Resource Recovery	Pre Cyclone Cleanup	14,726
Total cost of Community Service Obligations		357,221


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