



Woorabinda

Aboriginal Shire Council

Budget 2020-2021

Woorabinda Aboriginal Shire Council
BUDGET Statement of Comprehensive Income

Reference LGR S169(1)(b) & LGR S169(3)

	ACTUAL 2019/20	BUDGET 2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Income											
Recurrent Revenue											
Fees and Charges	7,353	65,100	66,500	67,900	69,300	71,000	72,700	74,500	76,300	78,100	80,000
Rental Income	174,871	199,000	258,700	266,500	274,500	282,700	291,200	300,000	309,000	318,300	327,900
Interest Received	39,466	50,000	41,600	48,700	58,100	48,400	50,800	40,500	33,100	27,900	20,100
Sales Revenue	5,328,531	7,330,800	6,706,400	6,848,300	7,001,600	7,159,900	7,321,800	7,496,100	7,674,600	7,866,400	8,063,200
Other Income	1,216,200	1,056,000	1,042,250	1,061,200	1,082,800	1,105,000	1,127,800	1,153,600	1,180,100	1,209,800	1,240,500
Grants, Subsidies and Contributions	3,970,269	4,986,400	5,656,600	5,365,146	5,034,600	5,167,900	5,304,600	5,445,100	5,589,400	5,737,400	5,889,500
	<u>10,736,690</u>	<u>13,687,300</u>	<u>13,772,050</u>	<u>13,657,746</u>	<u>13,520,900</u>	<u>13,834,900</u>	<u>14,168,900</u>	<u>14,509,800</u>	<u>14,862,500</u>	<u>15,237,900</u>	<u>15,621,200</u>
Capital Revenue											
Grants, Subsidies and Contributions	109,757	3,738,600	1,234,700	1,253,400	1,274,000	1,295,100	1,316,700	1,340,300	1,284,600	1,311,100	1,268,300
Total Revenue	<u>10,846,447</u>	<u>17,425,900</u>	<u>15,006,750</u>	<u>14,911,146</u>	<u>14,794,900</u>	<u>15,130,000</u>	<u>15,485,600</u>	<u>15,850,100</u>	<u>16,147,100</u>	<u>16,549,000</u>	<u>16,889,500</u>
Capital Income	-	-	-	-	-	-	-	-	-	-	-
Total Income	<u>10,846,447</u>	<u>17,425,900</u>	<u>15,006,750</u>	<u>14,911,146</u>	<u>14,794,900</u>	<u>15,130,000</u>	<u>15,485,600</u>	<u>15,850,100</u>	<u>16,147,100</u>	<u>16,549,000</u>	<u>16,889,500</u>
Expenses											
Recurrent Expenses											
Employee Benefits	(4,053,371)	(4,122,300)	(4,330,052)	(4,400,600)	(4,226,500)	(4,294,500)	(4,395,100)	(4,476,300)	(4,592,500)	(4,690,800)	(4,823,600)
Materials and Services	(7,429,267)	(9,572,600)	(8,620,248)	(8,728,346)	(8,793,300)	(8,909,700)	(9,165,000)	(9,301,700)	(9,582,700)	(9,727,800)	(10,019,400)
Finance Costs	(52,726)	(35,000)	(35,800)	(36,600)	(37,400)	(38,200)	(39,000)	(39,800)	(40,600)	(41,400)	(42,200)
Depreciation	(2,354,893)	(2,354,900)	(2,354,900)	(2,484,700)	(2,484,700)	(2,484,700)	(2,622,500)	(2,622,500)	(2,622,500)	(2,768,700)	(2,768,700)
	<u>(13,890,257)</u>	<u>(16,084,800)</u>	<u>(15,341,000)</u>	<u>(15,650,246)</u>	<u>(15,541,900)</u>	<u>(15,727,100)</u>	<u>(16,221,600)</u>	<u>(16,440,300)</u>	<u>(16,838,300)</u>	<u>(17,228,700)</u>	<u>(17,653,900)</u>
Capital Expenses	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	<u>(13,890,257)</u>	<u>(16,084,800)</u>	<u>(15,341,000)</u>	<u>(15,650,246)</u>	<u>(15,541,900)</u>	<u>(15,727,100)</u>	<u>(16,221,600)</u>	<u>(16,440,300)</u>	<u>(16,838,300)</u>	<u>(17,228,700)</u>	<u>(17,653,900)</u>
NET RESULT	<u>(3,043,810)</u>	<u>1,341,100</u>	<u>(334,250)</u>	<u>(739,100)</u>	<u>(747,000)</u>	<u>(597,100)</u>	<u>(736,000)</u>	<u>(590,200)</u>	<u>(691,200)</u>	<u>(679,700)</u>	<u>(764,400)</u>
<i>Net Operating Result</i>	<i>(3,153,567)</i>	<i>(2,397,500)</i>	<i>(1,568,950)</i>	<i>(1,992,500)</i>	<i>(2,021,000)</i>	<i>(1,892,200)</i>	<i>(2,052,700)</i>	<i>(1,930,500)</i>	<i>(1,975,800)</i>	<i>(1,990,800)</i>	<i>(2,032,700)</i>
Other Comprehensive Income											
Items Not Reclassified to Net Result											
Increase in Revaluation Surplus	-	-	(39)	6,863,500	-	-	7,283,600	-	-	7,729,500	-
Total Other Comprehensive Income	<u>-</u>	<u>-</u>	<u>(39)</u>	<u>6,863,500</u>	<u>-</u>	<u>-</u>	<u>7,283,600</u>	<u>-</u>	<u>-</u>	<u>7,729,500</u>	<u>-</u>
Total Comprehensive Income	<u>(3,043,810)</u>	<u>1,341,100</u>	<u>(334,289)</u>	<u>6,124,400</u>	<u>(747,000)</u>	<u>(597,100)</u>	<u>6,547,600</u>	<u>(590,200)</u>	<u>(691,200)</u>	<u>7,049,800</u>	<u>(764,400)</u>

Woorabinda Aboriginal Shire Council
BUDGET Statement of Financial Position

Reference LGR S168, S169 (2) (a) and S171

	ACTUAL 2019/20	BUDGET 2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Current Assets											
Cash and Equivalents	3,222,759	2,086,026	2,253,107	2,155,107	1,796,707	1,595,807	1,298,407	1,089,307	765,807	447,807	27,307
Trade and Other Receivables	390,418	411,898	400,700	227,700	232,200	236,900	241,700	247,200	252,800	259,100	265,600
Inventories	23,757	34,270	35,100	35,900	36,700	37,500	38,300	39,200	40,100	41,000	41,900
Contract Assets	55,145	-	-	-	-	-	-	-	-	-	-
Lease Assets	732,991	732,991	744,000	757,000	772,100	787,500	803,300	821,400	839,900	860,900	882,400
Total Current Assets	4,425,070	3,265,185	3,432,907	3,175,707	2,837,707	2,657,707	2,381,707	2,197,107	1,898,607	1,608,807	1,217,207
Non-Current Assets											
Investments	462,129	462,129	462,100	462,100	462,100	462,100	462,100	462,100	462,100	462,100	462,100
Lease Assets	26,441,463	26,420,437	26,816,700	27,286,000	27,831,700	28,388,300	28,956,100	29,607,600	30,273,800	31,030,600	31,806,400
Property, Plant and Equipment	48,927,760	50,584,661	49,689,738	55,609,038	54,664,838	53,720,638	60,007,738	58,984,938	57,962,138	64,584,138	63,476,638
Total Non-Current Assets	75,831,352	77,467,227	76,968,538	83,357,138	82,958,638	82,571,038	89,425,938	89,054,638	88,698,038	96,076,838	95,745,138
Total Assets	80,256,422	80,732,412	80,401,445	86,532,845	85,796,345	85,228,745	91,807,645	91,251,745	90,596,645	97,685,645	96,962,345
Current Liabilities											
Payables	954,056	922,982	876,800	833,000	791,400	767,700	744,700	722,400	700,700	679,700	659,300
Contract Liabilities	880,085	120,000	121,800	123,900	126,400	128,900	131,500	134,500	137,500	140,900	144,400
Provisions	264,272	249,000	254,000	259,100	264,300	269,600	275,000	281,200	287,600	294,800	302,200
Total Current Liabilities	2,098,413	1,291,982	1,252,600	1,216,000	1,182,100	1,166,200	1,151,200	1,138,100	1,125,800	1,115,400	1,105,900
Non-Current Liabilities											
Provisions	2,094,544	2,136,400	2,179,100	2,222,700	2,267,100	2,312,500	2,358,800	2,406,200	2,454,600	2,504,200	2,554,800
Total Non-Current Liabilities	2,094,544	2,136,400	2,179,100	2,222,700	2,267,100	2,312,500	2,358,800	2,406,200	2,454,600	2,504,200	2,554,800
Total Liabilities	4,192,957	3,428,382	3,431,700	3,438,700	3,449,200	3,478,700	3,510,000	3,544,300	3,580,400	3,619,600	3,660,700
Net Community Assets	76,063,466	77,304,030	76,969,745	83,094,145	82,347,145	81,750,045	88,297,645	87,707,445	87,016,245	94,066,045	93,301,645
Community Equity											
Revaluation Surplus	23,643,524	23,643,524	23,643,485	30,506,985	30,506,985	30,506,985	37,790,585	37,790,585	37,790,585	45,520,085	45,520,085
Reserves	269,896	269,896	269,900	269,900	269,900	269,900	269,900	269,900	269,900	269,900	269,900
Retained Surplus	52,150,046	53,390,610	53,056,360	52,317,260	51,570,260	50,973,160	50,237,160	49,646,960	48,955,760	48,276,060	47,511,660
Total Community Equity	76,063,466	77,304,030	76,969,745	83,094,145	82,347,145	81,750,045	88,297,645	87,707,445	87,016,245	94,066,045	93,301,645

Woorabinda Aboriginal Shire Council
BUDGET Statement of Cash Flows

Reference LGR S168, S169 (2) (a) and S171

	ACTUAL 2019/20	BUDGET 2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Cash Flows from Operating Activities											
Receipts from Customers	8,227,833	8,385,028	7,417,434	7,666,501	7,586,801	7,757,601	7,932,301	8,047,301	8,238,901	8,368,401	8,578,101
Payments to Suppliers and Employees	(12,395,508)	(14,448,962)	(12,946,152)	(13,121,146)	(13,008,500)	(13,173,900)	(13,528,000)	(13,742,800)	(14,138,200)	(14,378,500)	(14,801,000)
	(4,167,675)	(6,063,933)	(5,528,718)	(5,454,645)	(5,421,699)	(5,416,299)	(5,595,699)	(5,695,499)	(5,899,299)	(6,010,099)	(6,222,899)
Interest Received	39,466	50,000	41,600	48,700	58,100	48,400	50,800	40,500	33,100	27,900	20,100
Rental Income	174,871	199,000	258,700	266,500	274,500	282,700	291,200	300,000	309,000	318,300	327,900
Operating Grants and Contributions	3,970,269	4,986,400	5,656,600	5,365,146	5,034,600	5,167,900	5,304,600	5,445,100	5,589,400	5,737,400	5,889,500
Borrowing and Other Finance Costs	(52,726)	(35,000)	(35,800)	(36,600)	(37,400)	(38,200)	(39,000)	(39,800)	(40,600)	(41,400)	(42,200)
Net Cash Inflow (Outflow) from Operating Activities	(35,795)	(863,533)	392,382	189,101	(91,899)	44,501	11,901	50,301	(8,399)	32,101	(27,599)
Cash Flows from Investing Activities											
Payments for Property, Plant and Equipment	(524,798)	(4,011,800)	(1,460,000)	(1,540,500)	(1,540,500)	(1,540,500)	(1,626,000)	(1,599,700)	(1,599,700)	(1,661,200)	(1,661,200)
Proceeds from Sale of Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-
Capital Grants, Subsidies and Donations	109,757	3,738,600	1,234,700	1,253,400	1,274,000	1,295,100	1,316,700	1,340,300	1,284,600	1,311,100	1,268,300
Net Cash Inflow (Outflow) from Investing Activities	(415,041)	(273,200)	(225,300)	(287,100)	(266,500)	(245,400)	(309,300)	(259,400)	(315,100)	(350,100)	(392,900)
Cash Flows from Financing Activities											
Proceeds from Borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayment of Borrowings	-	-	-	-	-	-	-	-	-	-	-
Net Cash Inflow (Outflow) from Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Equivalents Held	(450,836)	(1,136,733)	167,082	(97,999)	(358,399)	(200,899)	(297,399)	(209,099)	(323,499)	(317,999)	(420,499)
Cash and Equivalents at the Beginning of the Financial Year	3,673,595	3,222,759	2,086,026	2,253,107	2,155,107	1,796,707	1,595,807	1,298,407	1,089,307	765,807	447,807
Cash and Equivalents at End of the Financial Year	3,222,759	2,086,026	2,253,107	2,155,107	1,796,707	1,595,807	1,298,407	1,089,307	765,807	447,807	27,307

Woorabinda Aboriginal Shire Council
Statement of Changes in Equity

Reference LGR S168, S169 (2) (a) and S171

	Revaluation Surplus \$	Reserves \$	Retained Surplus \$	TOTAL \$
Balance as at 1 July 2020	23,643,524	269,896	52,049,510	75,962,930
Net Result	-	-	1,341,100	1,341,100
Other Comprehensive Income for the Year	-	-	-	-
Increase / (Decrease) in Revaluation Surplus	-	-	-	-
Total Comprehensive Income for the Year	-	-	1,341,100	1,341,100
Balance as at 30 June 2021	23,643,524	269,896	53,390,610	77,304,030
Net Result	-	-	(334,250)	(334,250)
Other Comprehensive Income for the Year	-	-	-	-
Increase / (Decrease) in Revaluation Surplus	(39)	-	-	(39)
Total Comprehensive Income for the Year	(39)	-	(334,250)	(334,289)
Balance as at 30 June 2022	23,643,485	269,896	53,056,360	76,969,745
Net Result	-	-	(739,100)	(739,100)
Other Comprehensive Income for the Year	-	-	-	-
Increase / (Decrease) in Revaluation Surplus	6,863,500	-	-	6,863,500
Total Comprehensive Income for the Year	6,863,500	-	(739,100)	6,124,400
Balance as at 30 June 2023	30,506,985	269,896	52,317,260	83,094,145

Woorabinda Aboriginal Shire Council Financial Sustainability Ratios

	Target	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
Working Capital Ratios <i>current assets / current liabilities</i>	> 1.1	2.53	2.74	2.61	2.40	2.28	2.07	1.93	1.69	1.44	1.10
Operating Surplus <i>operating result / total op. revenues</i>	0 - 15%	-17.52%	-11.39%	-14.59%	-14.95%	-13.68%	-14.49%	-13.30%	-13.29%	-13.06%	-13.01%
Net Financial Liabilities <i>(total liabilities - current assets) / total operating revenues</i>	< 60%	1.19%	-0.01%	1.93%	4.52%	5.93%	7.96%	9.28%	11.32%	13.20%	15.64%
Asset Sustainability <i>asset renewals / depreciation expense</i>	> 90%	153.32%	55.80%	55.80%	55.80%	55.80%	55.80%	54.90%	54.90%	54.00%	54.00%



Woorabinda Aboriginal Shire Council

POLICY TITLE: DEBT POLICY

ACT: Local Government Regulation 2012

1. PURPOSE OF THE POLICY

- To provide Woorabinda Aboriginal Council with a debt management strategy based on sound financial management guidelines.
- To provide the parameters for Council's debt structure for the next 10-year period.

2. POLICY STATEMENT

Long Term Debt

Council aims to finance capital works and new assets to the greatest extent possible from revenue, grants and subsidies or any specific reserves primarily established to fund capital works rather than relying on loans.

Short Term Debt

Council will not hold any short-term debt.

Debt Provider

Queensland Treasury Corporation will be the debt provider for any approved Council debt.

Current Debt

Council has no current debt and does not plan to raise debt as part of the 2020/2021 budget.

Projected Debt and Repayments for the next 10-years

Year Ending	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Current Debt	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
New Debt	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Annual Interest	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Annual Redemption	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

3. POLICY REVIEW

The Local Government Act 2009 and Local Government Regulation 2012 require Council to prepare a new Debt Policy for each financial year.

4. ASSOCIATED DOCUMENTS

- Local Government Act 2009 Section 105
- Local Government Regulation 2012 Section 192 and 199
- Statutory Bodies Financial Arrangements Act 1982
- Statutory Bodies Financial Arrangement Regulation 2007

5. RESOLUTION

Adopted by Council on the 24 March 2021 by Council Resolution 0321-04



Woorabinda Aboriginal Shire Council

POLICY TITLE: **INVESTMENT POLICY**

ACT: *Local Government Regulation 2012*

1. OBJECTIVE

- 1.1 Woorabinda Aboriginal Shire Council's overall investment objective is, at all times, to invest its funds at the most advantageous rate of interest available for the investment type, and in a way that Council considers most appropriate to the circumstances.

2. SCOPE

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

3. DELEGATIONS

- 3.1 The Chief Executive Officer, or his or her sub-delegate, has been authorised to invest Woorabinda Aboriginal Shire Councils operating funds in investments consistent with legislation and this policy.
- 3.2 Woorabinda Aboriginal Shire Council has authority to exercise Category 1 investment powers under Part 6 of the *Statutory Bodies Financial Arrangements Act 1982* and the *Statutory Bodies Financial Arrangements Regulations 2007*.

4. DEFINITIONS

- 4.1 To assist in interpretation of this policy the following definitions apply:
- **Chief Executive Officer** means the person appointed to the position of chief executive officer under the *Local Government Act 2009* and anyone acting in that position
 - **Council** means Woorabinda Aboriginal Shire Council
 - **Investment Officer/s** means Council employees with delegated authority from the Chief Executive Officer to engage in activities related to the investment of funds (e.g investment placement and redemption, reconciliations, checking)

5. POLICY STATEMENT

- 5.1 The structure and features of Council's investments are to take account of the time horizons and risk parameters associated with available investment options and the liquidity and operational requirements of Council as per the guidelines below.

a) Quotations on Investments

No less than three quotations shall be obtained from authorised institutions when an investment is proposed. Investment with the Queensland Treasury Corporation Capital Guaranteed Cash Fund does not constitute an investment decision requiring three quotes.

In assessing fair value of quotes obtained, the risk of the entity providing the return must be considered. The *Fair Value Calculator* tool, made available by Queensland Treasury Corporation can be used to assist in this evaluation.

b) Preservation of Capital

Preservation of capital shall be the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit and interest rate risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities:



Woorabinda Aboriginal Shire Council

i) Credit Risk

Council will evaluate and assess credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issue or guarantor. Investment Officers will minimise credit risk in the investment portfolio by pre-qualifying all transactions including the brokers/securities dealers with which they do business, diversifying the portfolio and limiting transactions to secure investments.

ii) Interest Rate Risk

Investment Officers shall seek to minimise the risk of change in the market value of the portfolio because of a change in interest rates. This would be achieved by considering the cash flow requirements of Council and structuring the portfolio accordingly. This will avoid having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter term securities.

c) **Term to Maturity**

The term to maturity of Council's investments may range from nil (i.e. funds available at call from time of establishment) to one year. At any time, investment decisions will reflect Council's future cash flow requirements and the prevailing outlook regarding interest rates.

d) **Maintenance of Liquidity**

Maintaining Council's ability to access funds in the short-term and meet day-to-day operational requirements will be a priority. Council will seek to minimise costs arising from failure to adequately manage liquidity by monitoring cash flow requirements, establishing and maintaining procedures for cash balancing and prudently choosing between investment options for surplus funds.

6. **ETHICS AND CONFLICTS OF INTEREST**

5.2 Investment Officers shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio. This includes activities that would impair the Investment Officer's ability to make impartial decisions.

7. **IMPLEMENTATION**

5.3 **Internal Controls**

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

The Chief Executive Officer shall issue a letter to any approved counterparty advising that funds transferred from Investments to Council must only be deposited into Council's General Account or Trust Account. This instruction cannot be varied unless a request is made in writing signed in accordance with Council's account signing authority.

5.4 **Breaches**

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

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under the *Statutory Bodies Financial Arrangements Regulation 2007* for the investment arrangement, Council shall, within twenty-eight days after the change becomes known to Council, either obtain approval from the State Government Treasurer for continuing with the investment arrangement or sell the investment arrangement.

8. **POLICY REVIEW**

The Local Government Act 2009 and Local Government Regulation 2012 require Council to prepare a new Investment Policy for each financial year.



Woorabinda Aboriginal Shire Council

9. ASSOCIATED DOCUMENTS

- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulations 2007*
- *Local Government Act 2009*
- *Local Government Regulation 2012*

10. RESOLUTION

Adopted by Council on the 24 March 2021 by Council Resolution 0321-03



Woorabinda Aboriginal Shire Council

STATUTORY POLICY

NUMBER: STAT/004
POLICY TITLE: Revenue Policy 2020/21
ACT: *Local Government Regulation 2012*
Local Government Act 2009

1. Purpose of the Policy

The purpose of this policy is to satisfy Council's statutory obligations under the *Local Government Act 2009* and *Local Government Regulation 2012* in relation to clearly identifying the revenue raising principles for the financial year 2020/21.

2. Policy Statement

As per Section 193 of the *Local Government Regulation 2012*, the purpose of this Revenue Policy is to set out the principles used by Council in 2019/20 for:

- (a) The making of rates and charges;
- (b) The levying of rates and charges;
- (c) The recovery of rates and charges;
- (d) Granting concessions for rates and charges;
- (e) Setting cost recovery fees and charges; and
- (f) Developer Contributions.

(a) Principles used for the Making of Rates and Charges;

In general Council will be guided by the principle of user pays in the making of rates and service charges so as to minimise the impact of rating on the efficiency of the local economy and to meet the range and standard of services offered to, and demanded by, the Woorabinda community and Council's stakeholders.

Council levies rates and service charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and service charges at a level that will provide for both current and anticipated future community requirements. Council will also have regard to the principles of:

- transparency in the making of rates and charges;
- having in place a rating regime that is simple and inexpensive to administer;
- equity by taking account of the different capacity of land to generate income, where applicable, or provide service within the local community, and the burden the use of the land imposes on Council services;
- responsibility in achieving the objectives, actions and strategies in Council's Corporate and Operational Plans;
- flexibility to take account of changes in the local economy;
- environmental conditions, particularly drought conditions that will have a suppressing impact upon the local economic, social and financial recovery of the Community;
- maintaining services and assets to an appropriate standard;
- meeting the needs and expectations of the general community; and
- assessing availability of other revenue sources.

With regard to the making of service charges (water, sewerage and garbage) Council's policy may, as far as is reasonable, comply with the requirements of the Code of Competitive Conduct (NCP).



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In addition;

- Council will assess the availability of grants, subsidies, and other revenue sources with a view to decreasing the financial burden caused by the rates and service charges.
- Council will not levy a general charge for rates on land under a Deed of Grant in Trust (DOGIT).

(b) Principles used for the Levying of Rates and Charges;

In levying rates Council will apply the principles of:

- making the levying system simple and inexpensive to administer;
- communication by clearly setting out the Council's, and each payer's, obligations in relation to rates and service charges by advising about notice issue dates and due dates;
- clarity by providing meaningful information on notices to enable payers to clearly understand their responsibilities;
- timing the levying of rates and charges to take into account the financial cycle of local economic, social and environmental conditions, in order to assist with the smooth running of the local economy;
- consistency in timing the levying of rates and service charges in a predictable way to enable payers to plan for their obligations by the issuing of notices on a half-yearly basis.

(c) 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 and ensure all ratepayers contribute fairly to funding Council's services. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- Making the administrative processes used to recover overdue rate and service charges well-defined and cost effective;
- Consistency by having regard to providing the same treatment for ratepayers in similar circumstances;
- Flexibility by responding, where necessary, to changes in the local economy; and
- Adherence to the debt collection guidelines developed by the Australian Competition and Consumer Commission.

(d) Principles used for the Granting Concessions for Rates and Charges;

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

- equity by having regard to the different levels of capacity to pay within the local community,
- the extent to which a community sector is providing support to the wider Woorabinda community;
- the same treatment for ratepayers with similar circumstances;
- transparency by making clear the requirements necessary to receive concessions; and
- flexibility to allow Council to respond to local issues.

Council may give consideration to granting a class concession in the event all or part of Woorabinda Aboriginal Shire Council experiences a significant natural disaster, environmental disaster or similar event.

Council will also consider a concession of all or part of the rates and service charges levied on individuals, organisations or entities that meet criteria detailed in section 120 of the *Local Government Regulation 2012*.



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Council will provide a concession to a qualifying Aged Pensioner or Veterans Pensioner in respect of service charges levied.

(e) **Principles used for the Cost Recovery Fees and Charges;**

When developing cost recovery fees and charges Council will be guided by the principles of:

- financial sustainability;
- the same treatment for persons with similar circumstances;
- transparency by making clear the rationale for the fees, and
- flexibility to allow Council to respond to local economic issues.

All fees and charges will be set with reference to full cost pricing. When determining Commercial Charges, Council takes into account “user pays” principles and market conditions when determining commercial charges for Council services and facilities.

When determining Regulatory Fees, Council takes into account “user pays” principles and sets regulatory fees at a level sufficient to recover no more than the full cost of providing the service or taking the action for which the fee is charged. All fees set by Council are included in a Register of Fees and Charges.

(g) **Extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development**

Council will fund the physical and social costs of any new development by levying charges upon that development noting that this may be subject to legislative constraint per the provisions of the *Planning Act 2016*.

Council may choose to subsidise from other sources, the charges payable for the development when Council believes that it is in the community interest to do so having regard for the capability to pay within the local community, and recognising that there may be broader economic issues, at times that may require the flexibility in the determination of infrastructure charges by Council.

3. Policy Review

The *Local Government Act 2009* and *Local Government Regulation 2012* require Council to prepare a new Revenue Policy for each financial year.

4. Associated Documents

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

5. Resolution

Adopted by Council on the 24 March 2021 by Council Resolution 0321-02

REVENUE STATEMENT

1 July 2020 to 30 June 2021

1.0 PURPOSE

Section 169 of the *Local Government Regulation 2012* requires that a local governments budget for each financial year must include a Revenue Statement.

Section 172 of the *Local Government Regulation 2012* outlines the matters that a local government must include in its Revenue Statement.

The Revenue Statement is an explanatory statement outlining and explaining the revenue measures adopted in the budget.

The purpose of the Revenue Statement is:

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

2.0 SCOPE

This Revenue Statement applies to the financial period from 1 July 2020 to 30 June 2021. It is approved in conjunction with the Budget as presented to Council.

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

3.0 RATES AND CHARGES

[s94 Local Government Act 2009]

For the financial year beginning 1 July 2020 Woorabinda Aboriginal Shire Council will make and levy rates and charges.

Rates and charges to be levied will include Utility Charges for Water, Sewerage and Waste Management

Council does not levy general rates as it is a Deed of Grant in Trust Land (DOGIT).

4.0 LIMITATION OF INCREASE IN RATES

[s116 Local Government Regulation 2012]

Council has determined that it will not be making a resolution to limit the increases in rates and charges for the current period.

Council has not resolved to exercise the powers conferred under Section 1036 of the Act to limit the increase of any rate or service charge.

5.0 UTILITY CHARGES

[s94 Local Government Act 2009]

Utility charges are for a service, facility or activity for water, sewerage and waste management.

Council has determined that, pursuant to section 94 of the Local Government Act 2009, it will make and levy charges for the supply of water, sewerage and garbage services for the financial year beginning 1 July 2020.

5.1 Water Utility Charges

Water utility charges are to be levied on each parcel of land within the Woorabinda Aboriginal Shire Council area whether vacant or occupied that Council is prepared and able to supply water,

together with any land connected to the Woorabinda Aboriginal Shire Council water supply system.

The Woorabinda Aboriginal Shire Council water supply system includes:

- the raw water pipeline from Baralaba Weir to the Woorabinda Water Treatment Plant; and
- the raw water pipeline from the Blackboy Road Header Tank.

All charges shall be used to defray the cost of constructing the water supply facilities including the payment of depreciation and the costs associated with the operation, maintenance, and management of the water supply system.

In the absence of water meters, water charges are based on a fixed unit rate which will assist to recover operational and infrastructure costs for the financial year.

Water supply charges for each class of occupancy will be levied in accordance with Table 1.

Table 1 - Water Charging Schedule

Class	Class of occupancy	Units
1	Vacant Land - Infrastructure	15
2	Occupied Residential Land	30
3	For each additional Pedestal/Cistern	5
4	Flat, Unit, APH (each)	20
5	For each additional Pedestal/Cistern	5
6	Hospital	30
7	For each additional Pedestal/Cistern	5
8	Police	30
9	For each additional Pedestal/Cistern	5
10	Fire Brigade/SES	150
11	Church/Residence	30
12	For each additional Pedestal/Cistern	5
13	General Store	30
14	For each additional Pedestal/Cistern	5
15	Other Businesses	30
16	For each additional Pedestal/Cistern	5
17	School	30
18	For each additional Pedestal/Cistern	5
19	Swimming Pool	200
20	Median Strips	600
21	Industrial Blocks	30
22	Rural/Residential Blocks	30

5.2 Sewerage Utility Charges

Council will levy sewerage utility charges on each parcel of land, both vacant and occupied, that Council has or is able to provide with sewerage services.

The sewerage utility charges are to apply to each parcel of land within the Woorabinda township declared sewerage areas:

All charges will be used to defray the cost of constructing the wastewater facilities including the payment of depreciation and the costs associated with the operation, maintenance, and management of the sewerage network and sewerage treatment plant.

Sewerage utility charges for each class of occupancy will be levied in accordance with Table 2.

Table 2 - Sewerage Charging Schedule

Class	Class of occupancy	Units
1	Vacant Land - Infrastructure	15
2	Occupied Residential Land	30
3	For each additional Pedestal	5
4	Flat, Unit, APH (each)	20
5	For each additional Pedestal/Cistern	5
6	Hospital	30
7	For each additional Pedestal/Cistern	5
8	Police	30
9	For each additional Pedestal/Cistern	5
10	Fire Brigade/SES	15
11	Church/Residence	30
12	For each additional Pedestal/Cistern	5
13	General Store	30
14	For each additional Pedestal/Cistern	5
15	Other Businesses	30
16	For each additional Pedestal/Cistern	5
17	School	30
18	For each additional Pedestal/Cistern	5
19	Swimming Pool	200
20	Median Strips	0
21	Industrial Blocks	0
22	Rural/Residential Blocks	0

5.3 Garbage Utility Charges

Council will provide a garbage collection service and disposal facilities to all domestic and commercial premises within the township of Woorabinda.

This utility charge is intended to cover the cost of collection and disposal of household and commercial refuse, as well as for the operation, maintenance, and upkeep of the waste management facility. A portion of the charges shall be for future cost of restoration of the refuse disposal area.

The type or level service to be supplied to each premise in Woorabinda will have regard to the nature of the activities and the volumes of waste generated on and from the premises.

Garbage charges for each class of occupancy will be levied in accordance with Table 3.

Table 3 – Garbage Charges Schedule

Class	Class of occupancy	Units
1	Vacant Land - Infrastructure	0
2	Occupied Residential Land	20
4	Flat, Unit, APH (each)	20
6	Hospital	100
8	Police	60
10	Fire Brigade/SES	20
11	Church/Residence	20
13	General Store	100
15	Other Businesses	40
17	School	20
19	Swimming Pool	20
20	Median Strips	0
21	Industrial Blocks	0
22	Rural/Residential Blocks	0

6.0 REBATES AND CONCESSIONS

[\[s121 Local Government Regulation 2012\]](#)

Pensioner Rates Remission

Council will provide a remission on water, sewerage, and garbage utility charges, if the owner of the land is a qualifying pensioner and is eligible for the State Government pensioner remission.

Council will grant a remission if the owner of the land is a pensioner and is eligible for the State Government pensioner remission.

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

A concession of fifty per cent (50%) will be allowed on service charges levied. Evidence must be produced to council for any complying Aged or Veteran pensioner.

7.0 WHEN RATES OR CHARGES MUST BE PAID

[\[s118 Local Government Regulation 2012\]](#)

A local government must decide the date by which, or the period within which, rates or charges must be paid.

The date by which, or the period within which, the rates or charges must be paid must be—

- (a) at least 30 days after the rate notice for the rates or charges is issued: and
- (b) the same date or period for each person liable to pay the rates or charges.

Rates and charges levied must be received by council within 31 days of the issuing of the levy.

8.0 INTEREST ON OVERDUE RATES AND CHARGES

[s133 Local Government Regulation 2012]

Interest is payable on overdue rates or charges.

Rates and charges become overdue after the due date listed on the rate notice.

Interest must be calculated—

- (a) on daily rests and as compound interest; or
- (b) in another way the local government decides, if an equal or lower amount will be payable.

The rate of interest payable is an annual rate, of not more than the prescribed rate for the day, decided by the local government.

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%.

Council will apply an interest rate of 8% on all overdue rates and charges.