



SPECIAL MEETING

AGENDA

13 JUNE 2023

Your attendance is required at a Special meeting of Council to be held in the Council Chambers, 4 Lagoon Place, Yeppoon on 13 June 2023 commencing at 9.00AM – BUDGET ADOPTION for transaction of the enclosed business.

Cale Dendle
CHIEF EXECUTIVE OFFICER
9 June 2023

Next Meeting Date: 20.06.23

Please note:

In accordance with the *Local Government Regulation 2012*, please be advised that all discussion held during the meeting is recorded for the purpose of verifying the minutes. This will include any discussion involving a Councillor, staff member or a member of the public.

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	OPENING.....	1
2	ATTENDANCE	1
3	LEAVE OF ABSENCE / APOLOGIES	2
4	DECLARATION OF INTEREST IN MATTERS ON THE AGENDA.....	2
5	BUSINESS ARISING OR OUTSTANDING FROM PREVIOUS MEETINGS	2
6	PRESENTATION OF PETITIONS.....	2
7	COUNCILLOR/DELEGATE REPORTS	2
8	QUESTIONS/STATEMENT/MOTIONS ON NOTICE FROM COUNCILLORS	2
9	REPORTS.....	3
9.1	OPERATIONAL PLAN 2023-24.....	3
9.2	REVENUE POLICY 2023-24	24
9.3	REVENUE STATEMENT 2023-24.....	32
9.4	DIFFERENTIAL GENERAL RATES 2023-24.....	71
9.5	SPECIAL CHARGES 2023-24.....	80
9.6	SEPARATE CHARGES 2023-24	86
9.7	WATER UTILITY CHARGES 2023-24.....	90
9.8	SEWERAGE CHARGES 2023-24	99
9.9	WASTE MANAGEMENT UTILITY CHARGES 2023-24.....	103
9.10	LEVY AND PAYMENT 2023-24.....	107
9.11	INTEREST 2023-24.....	109
9.12	DISCOUNT 2023-24.....	111
9.13	RATING REBATES AND CONCESSIONS 2023-24	113
9.14	2022-23 STATEMENT OF ESTIMATED FINANCIAL POSITION.....	126
9.15	2023-24 DEBT POLICY	144
9.16	2023-24 SIGNIFICANT AND OTHER BUSINESS ACTIVITIES	152
9.17	ADOPTION OF THE 2023-24 BUDGET AND LONG TERM FINANCIAL FORECAST.....	159
10	AUDIT, RISK AND IMPROVEMENT COMMITTEE REPORTS.....	272
	NIL	272
11	URGENT BUSINESS/QUESTIONS	272
12	CLOSURE OF MEETING.....	272

1 OPENING

Acknowledgement of Country

"I would like to take this opportunity to respectfully acknowledge the Darumbal People. The traditional custodians and elders past, present and emerging of the land on which this meeting is taking place today."

2 ATTENDANCE

Members Present:

Mayor, Councillor Andrew Ireland (Chairperson)
Deputy Mayor, Councillor Adam Belot
Councillor Pat Eastwood
Councillor Andrea Friend
Councillor Glenda Mather
Councillor Clint Swadling
Councillor Rhodes Watson

Officers in Attendance:

Cale Dendle - Chief Executive Officer
Chris Ireland – General Manager Communities
Michael Kriedemann – General Manager Infrastructure
Andrea Ellis – Chief Financial Officer
Matthew Willcocks - Chief Technology Officer
Kristy Mansfield - Chief Human Resources Officer

3 LEAVE OF ABSENCE / APOLOGIES

Nil

4 DECLARATION OF INTEREST IN MATTERS ON THE AGENDA

5 BUSINESS ARISING OR OUTSTANDING FROM PREVIOUS MEETINGS

Nil

6 PRESENTATION OF PETITIONS

Nil

7 COUNCILLOR/DELEGATE REPORTS

Nil

8 QUESTIONS/STATEMENT/MOTIONS ON NOTICE FROM COUNCILLORS

Nil

9 REPORTS

9.1 OPERATIONAL PLAN 2023-24

File No:	FM12.5.2
Attachments:	1. Operational Plan 2023-24 ↓
Responsible Officer:	Andrea Ellis - Chief Financial Officer
Author:	Ursula Sleeman - Governance Officer

SUMMARY

This report recommends the adoption of Council's Operational Plan for 2023-24. The Local Government Regulation 2012 requires the Chief Executive Officer to present to Council the Operational Plan and its planned activities and future directions for the community and the organisation for the financial year which is consistent with its adopted Corporate Plan.

The Operational Plan 2023-24 is based on the Corporate Plan 2030. The Operational Plan recognises Council's key strategies and how these and core business will be resourced in the delivery of the plan.

OFFICER'S RECOMMENDATION

THAT Council adopts its annual Operational Plan for the 2023-24 financial year in accordance with section 174 of the *Local Government Regulation 2012*.

BACKGROUND

The Operational Plan is a key strategic document which is developed and adopted with the annual budget. The Operational Plan captures key projects and priorities to be actioned based on the outcomes of the *Corporate Plan 2030*.

The *Operational Plan 2023-24* sets the one-year direction for Council. It articulates Council's deliverables, area of responsibility, addresses Council's risk and monitors the overall performance of Council.

Section 104(5)(a) of the *Local Government Act 2009* identifies the annual Operational Plan as one of the key financial planning documents of Council. The annual Operational Plan is required to be prepared under Section 174(1) of the *Local Government Regulation 2012* and must be consistent with the annual Budget, showing how Council will progress the implementation of the ten (10) year Corporate Plan and state how Council will manage its operational risks. Section 174(5) of the *Local Government Regulation 2012* requires Council to discharge its responsibilities in a way which is consistent with its annual Operational Plan.

COMMENTARY

The *Operational Plan 2023-24* was prepared in response to achieving the outcomes of the *Corporate Plan 2030*. The development process was undertaken in conjunction with the 2023-24 budget process in consultation with key Council staff. This Operational Plan links the key initiatives to the strategic themes and strategies contained in the Community Plan.

Each financial year Council must adopt an Operational Plan that is consistent with its Budget.

The *Operational Plan 2023-24* captures key activities, which are either a significant project or reflect operational efficiency measures that contribute to the outcomes and deliverables in the *Corporate Plan 2030*.

The attached Operational Plan provides for the delivery of services in 2023-24 and identifies:

- 1) what activity will be undertaken;
 - 2) how these activities align with the *Corporate Plan 2030* outcomes and deliverables; and
 - 3) how progress of each of the activities is to be measured against a target outcome.
-

There are a total of 70 performance measures or actions to be delivered in the 2023-24 year. A breakdown of the initiatives for each strategic theme (Corporate Plan) is as follows:

Theme	Total Actions for 2023-24
Liveable Livingstone	16
Thriving Livingstone	8
Natural Livingstone	12
Leading Livingstone	25
Future Livingstone	9

PREVIOUS DECISIONS

Council adopted the Corporate Plan on 19 May 2020.

ACCESS AND INCLUSION

Once adopted by Council, this report will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

The development process was undertaken in conjunction with the 2023-24 budget process in consultation with key Council staff.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'. There are no foreseen human rights implications associated with the adoption of the *Operational Plan 2023-24*.

BUDGET IMPLICATIONS

Financial performance aligns with the budget and allocation of resources to deliver the outcomes of the Operational Plan.

LEGISLATIVE CONTEXT

Section 174 of the *Local Government Regulation 2012* requires a local government to prepare and adopt an annual operational plan for each financial year.

LEGAL IMPLICATIONS

Subject to the adoption of the annual operational plan, there are no legal implications relating to this report.

STAFFING IMPLICATIONS

Detailed consultation with the leadership team has been conducted in the preparation of the *Operational Plan 2023-24* to develop strong and accountable key performance indicators that are relevant and reportable.

RISK ASSESSMENT

The significant achievements of the *Operational Plan 2023-24* will be regularly reported through corporate communications and media channels as required. Overall achievements will be documented in quarterly progress reports to Council and will be incorporated into Council's Annual Report and published on Council's website.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

The Operational Plan is a key strategic document that is developed and adopted with the annual budget. The Operational Plan captures key projects and priorities to be actioned based on the outcomes of the *Corporate Plan 2030*.

CONCLUSION

The *Operational Plan 2023-24* is to be adopted as part of the overall annual Budget process and it is recommended that the Operational Plan as tabled be adopted.

9.1 - OPERATIONAL PLAN 2023-24

Operational Plan 2023-24

Meeting Date: 13 June 2023

Attachment No: 1

LIVEABLE LIVINGSTONE

A "Liveable Livingstone" will support and advocate for services for the wellbeing of the people of Livingstone at any age and with any ability.

Community Plan Goal 1.1 Access to quality housing & healthcare

Council's role - Advocate & Facilitator

1.1.1 Foster development to promote a range of housing options by reviewing existing planning and development policies to ensure that Council's development controls facilitate housing choice

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.1.1.a	Complete a structure plan for Taroomball and Hidden Valley	Structure plan completed	Council business papers	Principal Strategic Planner	Q2 (December 2023)
1.1.1.b	Development and sale (off the plan) for the Emu Park West Residential Subdivision - Stages one to four	13 lots developed and sold (off the plan) - Stage 1 and 2	Land sales	Manager Economy & Places	Q4 (June 2024)
1.1.1.c	Complete structure plan for northern Yeppoon	Structure plan completed	Council business papers	Principal Strategic Planner	Q4 (June 2024)
1.1.1.d	Review of secondary dwelling rating structures and fees and charges	Review is completed	Council business papers	Infrastructure Charges Officer/Coordinator Revenue & Rates	Q4 (June 2024)
1.1.1.e	Undertake a review of the current Planning Scheme and implement necessary changes to ensure long term prosperity within the region	Review of Planning Scheme completed	Project Plan	Manager Development & Environment	Q4 (June 2024)
1.1.1.f	Collaborate with State and Federal Government and Community Housing Providers to Identify opportunities for increasing the supply of affordable housing	Increased supply of affordable housing	Building applications	Manager Economy & Places	Q4 (June 2024)

1.1.2 Align community programs to social needs, funding opportunities and/or partnerships

Reference	Performance Measurement			Responsibility	Timeframe
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

Community Plan Goal 1.2 Supporting healthy living at any age

Council's role - Provider & Facilitator

1.2.1 Build capacity to improve health and wellbeing in the community by providing fair and reasonable access to services and facilities

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.2.1.a	Proportion of formal beach accesses that have all ability access	2 constructed per annum	Council business papers	Manager Construction & Maintenance	Q4 (June 2024)

1.2.2 Plan for Livingstone's ageing demographics and partner with regional health and aged care sectors

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.2.2.a	Progress actions identified in the Livingstone Senior Needs Analysis 2022	100% of actions identified for 2023-24 completed	Council business papers	Principal Community Development & Engagement Officer	Q4 (June 2024)

1.2.3 Plan, design and deliver community infrastructure which connects communities and encourages non-vehicular transport

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.2.3.a	Undertake a review of the current E-scooter trial	Completed two (2) months prior to trial ending	Council business papers	Economic Development Officer	Q1 (September 2023)

1.2.4 Take action to enable the implementation of the Active Livingstone Strategy

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.2.4.a	Progress actions identified in the Active Livingstone Strategy	100% of actions identified for 2023-24 completed	Council business papers	Principal Community Development & Engagement Officer	Q4 (June 2024)

Community Plan Goal 1.3 - Places for active & passive recreation

Council's role - Provider & Facilitator

1.3.1 Undertake planning in conjunction with the review of Council's Local Government Infrastructure Plan to provide adequate open space and recreation areas to meet the future growth needs of the Shire

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.3.1.a	Progress actions identified in the Sporting Needs Strategy	100% of actions identified for 2023-24 completed	Council business papers	Principal Community Development & Engagement Officer	Q4 (June 2024)

1.3.2 Optimise community benefit from the use of parklands and facilities by improving the quality, access to, and shared use of, public spaces and facilities for cultural, recreational, and community activities

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.3.2.a	Weekend occupancy rate for Yeppoon Town Hall	80% per annum	Pathway Booking Module	Coordinator Communications & Engagement	Q4 (June 2024)
1.3.2.b	Review an options paper for Councillors identifying strategies for community group development assistance	Review completed	Council business paper	Manager Development & Environment	Q1 (September 2023)

1.3.3 Support community groups (including the arts, cultural, sport, and recreation groups) through advocacy and by helping them identify and secure funding streams and develop skills (including networking, governance, engaging volunteers, and business management)

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
1.3.3.a	Diversity in recipients of Council's grant and sponsorship programs	Increase in the number of first time recipients	Council business papers	Principal Community Development & Engagement Officer	Q4 (June 2024)
1.3.3.b	Maintain volunteer programmes and partnership projects	4 projects per year	Volunteer registrations ECM	Coordinator Natural Resource Management	Q4 (June 2024)
1.3.3.c	Undertake an assessment of current community and sporting facility support	Assessment completed	Council business paper	Manager Community & Cultural Services	Q2 (December 2023)

THRIVING LIVINGSTONE
 The "Thriving Livingstone" will prioritise the Traditional Owners and the importance of the place and country of Indigenous people; offer a diverse range of cultural activities and events; and develop and sustain a diverse economy.

Community Plan Goal 2.1 - Recognition, respect and support for Indigenous people, history and culture
 Council's role - Facilitator, Regulator/Provider

2.1.1 Implement Livingstone's Reconciliation Action Plan to increase Council's organisational and staff capacity to deliver position outcomes for Indigenous people, including the Darumbal and Woppaburra people

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.1.1.a	Reconciliation Action Plan adopted by Council	Plan adopted by Council	Council business papers	Principal Community Development & Engagement Officer	Q2 (December 2023)

2.1.2 Foster partnerships to celebrate Council's and the community's respect and understanding of the Darumbal and Woppaburra People's relationship with their traditional land and waters through culturally appropriate facilities and services

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

Community Plan Goal 2.2 - Diverse business, industry & employment
 Council's role - Provider, Facilitator

2.2.1 Growth in key sectors identified in the Invest Capricorn Coast Region Economic Development Plan is supported through the development and implementation of action plans by Capricorn Enterprise and other advisory groups

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.2.1.a	Growth in Gross Regional Product (%)	Above the Queensland Average	Economy ID	Manager Economy & Places	Q4 (June 2024)

2.2.2 Foster development of high performing local business capability and diversity

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.2.2.a	Progress actions identified in the Livingstone Blueprint for Growth	100% of actions identified for 2023-24 completed	Council business papers	Manager Economy & Places	Q4 (June 2024)

2.2.3 Implement a Council-endorsed priority land development plan to deliver a return on the community's investment in land development to enhance economic and community outcomes

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.2.3.a	Council property portfolio development delivers a positive cash return on investment	>10% cash return	Council ledger	Manager Economy & Places	Q4 (June 2024)

2.2.4 Support the growth of education and employment opportunities for the community

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

Community Plan Goal 2.3 - A welcoming & desirable place to visit

Council's role - Provider, Facilitator

2.3.1 Provide support to market Livingstone as a destination for commerce, tourism, and lifestyle

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.3.1.a	Activities and performance measures as described in the Capricorn Enterprise Partnership Agreement 2022-2026 are delivered	100% of performance measures reached	Council business papers	Manager Economy & Places	Q4 (June 2024)

2.3.2 Council provides and maintains infrastructure which encourages business and tourism growth

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

Community Plan Goal 2.4 - Arts & cultural activities and facilities that strengthen social connections

Council's role - Provider, Facilitator

2.4.1 Deliver events, activities, and performances which bring economic and social benefits to the community

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.4.1.a	Increased patronage at events, activities and performances	5% increase	Council business papers	Coordinator Communications & Engagement	Q4 (June 2024)

2.4.2 Implement the action plan from the Invest Capricorn Coast Region Events Strategy 2025

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.4.2.a	Capricorn Coast Region Events Strategy 2025 actions	100% of actions completed for 2023-24	Council business papers	Manager Community & Cultural Services	Q4 (June 2024)

2.4.3 Foster access, collaboration, community connectedness, wellbeing and creativity by supporting arts and cultural activities within the Shire

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
2.4.3.a	Revise the Arts and Cultural Policy	Council resolution	Council business papers	Manager Community & Cultural Services	Q4 (June 2024)

NATURAL

A 'Natural Livingstone' will protect, sustainably manage and enhance the natural beauty, landscapes and resources of the country of the Darumbal and Woppaburra people in order to safeguard the sustainability and environmental resilience of the region into the future

Community Plan Goal 3.1 - Enhanced reuse and recycling of resources

Council's role - Advocate/Provider, Facilitator

3.1.1 Enable and support sustainable waste management technologies, services and facilities which provide innovative and compliant solutions to reduce the environment impacts of Council's waste collection and resource recovery options

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.1.1.a	Waste Strategy actions completed	100% of actions completed for 2023-24	Council business papers	Principal Waste Officer	Q4 (June 2024)
3.1.1.b	Volume of waste diverted as a percentage of total waste stream collected or received	25%	Council business papers	Principal Waste Officer	Q4 (June 2024)

3.1.2 Partner with the community to divert and minimise waste and invest in renewable energy

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

3.1.3 Incentivise the community to invest in reuse, recycling, energy and water saving practices

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.1.3.a	Sustainable Livingstone Program delivered	100% of program delivered within timeframe and budget	ECM Project Plan	Principal Sustainability Officer	Q4 (June 2024)

3.1.4 Promote and develop a resource recovery centre to deliver education and behavioural change

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

Community Plan Goal 3.2 - Protection of coastlines & waterways

Council's role - Provider, Advocate, Regulator, Facilitator

3.2.1 Assess alternative options to increase water sources

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

3.2.2 Progress and support plans which protect coastal and marine environments

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.2.2.a	Actions identified in the Livingstone Reef Guardian Action Plan completed	100% of actions identified for 2023-24 completed	Council business papers	Coordinator Natural Resource Management	Q4 (June 2024)
3.2.2.b	Actions within Shoreline Management Plan implemented	100% of actions within plan implemented within identified timeframes and budget	Council business papers	Principal Sustainability Officer	Q4 (June 2024)

3.2.3 Collaborate with partners to reduce sediments and nutrients in waterways

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.2.3.a	Deliver events or clean-up projects that target effective waste management and pollution control e.g. sediment and erosion control, rubbish clean ups	2 events	ECM Funding Agreements	Coordinator Natural Resource Management	Q4 (June 2024)

3.2.4 Plan Council's response to climate change by implementing the actions in the Coastal Hazard Adaptation Strategy

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.2.4.a	Implement recommendations from Our Living Coast Strategy (Coastal Hazard Adaptation Strategy)	100% of actions implemented within identified timeframes and budget	Council business paper	Principal Sustainability Officer	Q4 (June 2024)

3.2.5 Deliver and implement a Livingstone Shire Carbon Strategy					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.2.5.a	Implement the actions within the Low Carbon Livingstone 2030: A Strategy to Reduce the Carbon Footprint of Livingstone Shire Council	100% of actions implemented within identified timeframes and budget	Data from annual carbon audit	Principal Sustainability Officer	Q4 (June 2024)
Community Plan Goal 3.3 - Conservation of natural assets					
Council's role - Provider, Advocate, Regulator, Facilitator					
3.3.1 Recognise, preserve and enhance the region's unique biodiversity					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.3.1.a	Actions identified in the Biodiversity Strategy completed	100% of actions implemented within identified timeframes and budget	Council business papers	Coordinator Natural Resource Management	Q4 (June 2024)
3.3.1.b	Rehabilitate six (6) new sites and maintain twelve (12) existing sites on Council controlled land	Six (6) new sites established and twelve (12) existing sites maintained	100% in line with annual programme	Project Officer Natural Resource Management Vegetation Rehabilitation Officer	Q4 (June 2024)
3.3.1.c	Cycad salvage and mitigation projects - project initiation and maintenance	2 projects completed	Finance One ECM Survey 123	Community Nursery Supervisor	Q4 (June 2024)
3.3.2 Progress and support plans which protect the Shire's natural assets, bushland and local eco-systems					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

3.3.3 Manage threats by collaborating with traditional owners, agencies, community groups and private landholders about land management, protection methods including hazard reduction strategies and conservation policies to ensure the protection of people, property and the environment

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
3.3.3.a	Implement the Bushfire Management Plan Annual Operational Plan	100% of actions implemented within identified timeframes and budget	ECM Funding Agreements	Coordinator Disaster Management & Community Resilience	Q4 (June 2024)

LEADING LIVINGSTONE

A 'Leading Livingstone' will provide transparent, accountable leadership which listens to the needs of the Livingstone community and advocates for Livingstone's interests to State and Federal Governments

Community Plan Goal 4.1 - Innovative & accountable leadership to achieve a shared future

Council's role - Provider

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability and performance measurement for all employees

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.1.a	Individual performance plans in place for eligible employees	70% of eligible employees have a performance plan	Performance Management System reports	Principal Organisational Development and Coordinator HR & Payroll	Q4 (June 2024)
4.1.1.b	Increase employee attendance <i>(this is a 2023-2024 Organisational KPI)</i>	>95% annualised	HR Reports	Executive Leadership Team	Q4 (June 2024)
4.1.1.c	Review the corporate performance, planning and reporting framework	Corporate Plan reviewed within 6 months of March 2024 election	Council business papers	Chief Financial Officer	Q4 (June 2024)

4.1.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans which guide project planning and service delivery across the Shire

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.2.a	Implementation of Strategic Asset Management Plan Improvement actions	100% of actions identified for 2023-24 completed	Asset Management Steering Committee	Coordinator Assets	Q4 (June 2024)
4.1.2.b	Review 50% of Long-Term Asset Management Plans Annually prior to end of calendar year	50% reviewed prior to end of calendar year	Asset Management Steering Committee	Coordinator Assets	Q4 (June 2024)
4.1.2.c	Increase plant / fleet utilisation rates	70%	Conquest	Coordinator Assets	Q4 (June 2024)
4.1.2.d	Contribute to driving a performance culture through achievement of Capital Works targets <i>(this is a 2023-2024 Organisational KPI)</i>	90% targets achieved	Capital Works Report	Executive Leadership Team	Q4 (June 2024)

4.1.2.e	Contribute to driving a performance culture through achievement of Operational Plan targets <i>(this is a 2023-2024 Organisational KPI)</i>	90% targets achieved	Operational Plan Report	Executive Leadership Team	Q4 (June 2024)
4.1.2.f	Deliver cost effective services within approved budget <i>(this is a 2023-2024 Organisational KPI)</i>	Expenditure of Operational budgets are managed to within +/- 5%	Operational Plan Report/Capital Works Report	Executive Leadership Team	Q4 (June 2024)
4.1.3 A continuous improvement focus underpins the organisation, creating a supportive environment for ideas and positive, well-managed change which enhances internal and external outcomes					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.3.a	Undertake a options paper for consolidation of Council office accommodation	Options paper completed	Council briefing paper	Principal Property Officer	Q4 (June 2024)
4.1.4 Provide leadership and contemporary management systems which drive a coordinated and connected organisation					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.4.a	Build contemporary leadership capabilities	100% of actions identified for 2023-24 completed	Framework ELT Reports	Principal Organisational Development	Q4 (June 2024)
4.1.5 Promote a values-based culture which appreciates it and empowers its workforce					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.5.a	Drive employee engagement through demonstrating effective leadership, engagement and collaboration <i>(this is a 2023-2024 Organisational KPI)</i>	>75% Engagement >75% Manager Effectiveness (MEI)	Survey Results	Executive Leadership Team	Q4 (June 2024)
4.1.6 Risk management practices are embedded into decision making process					
Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.6.a	Improve Council's risk management maturity	100% of actions identified for 2023-24 completed	Council business papers	Coordinator Governance	Q4 (June 2024)

4.1.6.b	Mitigation and risk reduction activities: - are informed by risk assessments - are prioritised based on risk assessments and available resources - are included in strategic and operational plans	Completion of Queensland Emergency Risk Management Framework	Emergency Management Assurance Framework	Local Disaster Coordinator and Coordinator Disaster Management and Community Resilience	Q4 (June 2024)
4.1.6.c	Internal Audit - complete audit actions	100% of high and medium risk actions completed within timeframes	Audit committee business papers	Coordinator Governance	Q4 (June 2024)

4.1.7 Recruit and develop a professional, capable and responsive workforce

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.7.a	Employee Value Proposition (EVP) developed and implemented	EVP approved & implemented	Council business papers	Coordinator HR & Payroll	Q4 (June 2024)
4.1.7.b	Annualised Employee Turnover (excluding retirements)	<10%	Aurion	Coordinator HR & Payroll	Q4 (June 2024)
4.1.7.c	Workforce Plan meets current and future business and community expectations	80% of scheduled strategies for 2023-24 implemented	Workforce Plan	Principal Organisational Development	Q4 (June 2024)
4.1.7.d	High employee satisfaction with organisational programmes and professional development opportunities	80% participant satisfaction rate achieved	Survey Results	Principal Organisational Development	Q4 (June 2024)

4.1.8 Provide for the safety, security, health and wellbeing of Council employees and contractors

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.1.8.a	Zero improvement or prohibition notices issued by WorkSafe Qld	Zero Improvement Notices	WorkSafe Qld	Coordinator Safety	Q4 (June 2024)
4.1.8.b	Local Government Workcare (LGW) external audit findings implemented	100% of actions identified for 2023-24 completed	Audit committee business papers	Coordinator Safety	Q4 (June 2024)
4.1.8.c	Proactively contribute to the safety, health and wellbeing of our people <i>(this is a 2022/2023 Organisational KPI)</i>	Reduction in Lost Time Injury Frequency Rate <15.0	WHS Safety Committee	Executive Leadership Team	Q4 (June 2024)

Community Plan Goal 4.2 - Collaboration & partnerships to advocate for the needs of the community

Council's role - Facilitator, Advocate

4.2.1 Build and maintain strong, collaborative and co-operative relationships across all levels of government, industry, business and community

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

4.2.2 Identify opportunities for alignment between Council's interests and objectives with those of Federal and State Governments

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

4.2.3 Advocate Council's interests and objectives to government, industry, business, and community to promote the Livingstone region at a national and international level

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

4.2.4 Actively participate in Central Queensland Regional Organisation of Council's and other regional bodies to promote regional interests and objectives to government, industry, business, and community

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.2.4.a	Leadership (Chair and Secretary) of the CQROC Organisation of Councils Ltd	Successful discharge of company responsibilities to Australian Securities and Investments Commission	Council business papers	Mayor and CEO	Q1 (September 2023)
4.2.4.b	Implementation of Livingstone Shire Council's actions in the CQ Regional Waste Strategy	100% of actions identified for 2023-24 completed	Council business papers	Manager Water & Waste Operations	Q4 (June 2024)

Community Plan Goal 4.3 - Engagement with the community as advisors & partners

Council's role - Provider

4.3.1 Plan, develop and implement high-quality customer-focused services

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

4.3.2 Commit to open and accountable governance to ensure community confidence and trust in Council and its democratic values

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

4.3.3 Take actions to enable the use of meaningful tools to engage the community on diverse issues so that the community is well informed and can contribute to decision making

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
4.3.3.a	Annual increase in Total Visit measure rates for Get Involved Software	10%	Get Involved Software	Coordinator Communications & Engagement	Q4 (June 2024)

FUTURE LIVINGSTONE

A 'Future Livingstone' will become a resilient community prepared for future economic, social, environmental, and infrastructure challenges to ensure Livingstone retains its unique character and thrives into the future

Community Plan Goal 5.1 - Balanced environmental and development outcomes

Council's role - Regulator, Facilitator

5.1.1 Maintain a clear and comprehensive planning vision for the region

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Source of Validation Data		
5.1.1.a	Review and update the Local Government Infrastructure Plan	Council resolution	Council business papers	Coordinator Infrastructure Planning	Q2 (December 2023)

5.1.2 Balance development within Livingstone Shire in accordance with the community's desired environmental and economic outcomes

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
5.1.2.a	Finalise the structure plan for the West Emu Park Development Area	Structure Plan completed	Council business papers	Principal Strategic Planner	Q2 (December 2023)

5.1.3 Develop a program of master planning, place making and improvement strategies to enhance local identity and lifestyle

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

5.1.4 Collaborate with partners to understand, nurture and protect Great Keppel Island's environmental values which help showcase its unique tourism potential

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
5.1.4.a	Advocating for the completion of the Great Keppel Island master plan project	Master Plan adopted	Queensland Government	Manager Economy & Places	Q4 (June 2024)

Community Plan Goal 5.2 - Connected places, people & services

Council's role - Regulator, Facilitator

5.2.1 Implement an integrated transport strategy which encourages alternative transport usage to maximise economic, environmental and liveability outcomes

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

5.2.2 Reinforce sustainable building design principles

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

5.2.3 Adopt and implement a Connected Livingstone Strategy to foster investment opportunities in the region

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

5.2.4 Integrate technology and innovative solutions into Council's operations and community programs to increase efficiency, provide excellent customer service outcomes, encourage entrepreneurship and community engagement

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
5.2.4.a	Project Merlin - Phase One ERP Business systems transformation project completed	100% of project delivered within timeframe and budget	Portfolio Governance Group Status Report	Chief Information Officer	Q4 (June 2024)
5.2.4.b	Improve customer experiences through closing out customer service requests on time <i>(this is a 2023-2024 Organisational KPI)</i>	90% close out rate	Pathway	Executive Leadership Team	Q4 (June 2024)
5.2.4.c	Increased usage of online services	Increase	Council business papers	Manager Community & Cultural Services	Q4 (June 2024)

Community Plan Goal 5.3 - Community capacity & resilience in respect of future risk

Council's role - Provider, Facilitator

5.3.1 Maintain the ability to respond to disaster events under the disaster management arrangements

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
5.3.1.a	Disaster management plans are fit for purpose and meet community's needs	Local Disaster Management Plan endorsed by Local Disaster Management Group	LDMG Minutes	Coordinator Disaster Management & Community Resilience	Q4 (June 2024)
5.3.1.b	Maintain fire-trails and assist in hazard reduction burns	100% of planned maintenance and hazard reductions undertaken	Council business papers	Bushfire Recovery & Resilience Officer	Q4 (June 2024)
5.3.1.c	Number of community engagement activities conducted / events attended to promote the Get Ready Queensland message	2	Council business papers	Coordinator Disaster Management & Community Resilience	Q4 (June 2024)

5.3.2. Enhance the community's preparedness for disaster through community education, training and strong partnerships between Council and other agencies

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

5.3.3 Plan the response to changes in social, economic and climatic conditions

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

5.3.4 Partner with agencies to develop programs for the protection of all members within the community

Reference	Performance Measurement			Responsibility	Completion Date
	Performance Indicator	Target	Data Validation Source		
-	Delivered as part of normal business activities	-	-	-	-

9.2 REVENUE POLICY 2023-24

File No: fa10590, FM12.5.1
Attachments: 1. [2023-24 Revenue Policy](#)↓
Responsible Officer: Andrea Ellis - Chief Financial Officer
Author: Kim Cree - Coordinator - Revenue

SUMMARY

Councils 2023-24 Revenue Policy has been reviewed and is now presented to Council for adoption.

OFFICER'S RECOMMENDATION

THAT pursuant to Section 193(3) of the *Local Government Regulation 2012*, Council adopt the 2023-24 Revenue Policy as contained in Attachment 2.

BACKGROUND

The purpose of the Revenue Policy is to identify Councils strategic vision and attitude regarding raising revenue for the 2023-24 Financial Year. The previous Revenue Policy has been reviewed by Council Officers and King and Company Solicitors in June 2019 to ensure the Policy and all amendments correctly reference legislation and the document meets regulatory requirements and no changes have been made.

The reviewed Policy is now presented to Council for adoption.

COMMENTARY

The Revenue Policy is used in developing Councils Budget for the financial period from 1 July 2023 to 30 June 2024. The Policy sets out the principles used by Council in the making and levying of rates and charges, exercising its power to grant rebates and concessions for rates and charges, recovery of unpaid amounts of rates and charges and cost recovery principles.

The Policy is prepared in accordance with section 104(5)(c) of the *Local Government Act 2009* and part 4, section 193 of the *Local Government Regulation 2012*.

Council in preparing the Revenue Policy for 2023-24, has considered the Guideline on Equity and Fairness in Rating for Queensland Local Governments, issued by State Development, Infrastructure, Local Government and Planning. The purpose of this guideline is to set out principles to assist Council in implementing fair and equitable rating systems while ensuring flexibility for raising sufficient own source revenue. The guideline is intended to promote best practice, and identifies the following principles (the 'Principles'):

- Equity for like properties
- User pays
- Meaningful contribution
- Predictability
- Fairness

PREVIOUS DECISIONS

The previous Revenue Policy was adopted on the 26 July 2022 in conjunction with the 2022-23 Budget.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This policy once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Council officers in consultation with Council's Chief Financial Officer and Councillors have reviewed the attached policy.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights.

There are no foreseen human rights implications associated with the adoption of the policy.

BUDGET IMPLICATIONS

The Revenue Policy forms the strategic vision and attitude in relation to raising revenue.

LEGISLATIVE CONTEXT

This Policy is presented in accordance with section 104(5)(c) of the *Local Government Act 2009* and part 4, section 193 of the *Local Government Regulation 2012*.

LEGAL IMPLICATIONS

No legal implications are foreseen.

STAFFING IMPLICATIONS

There are no staffing implications related to this report.

RISK ASSESSMENT

The 2020-21 policy has been reviewed by King and Company Solicitors in June 2019 to mitigate any unforeseen risks with no material changes made.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

This Policy sets out Council's strategic vision and attitude in relation to raising revenue. In addition to this Policy, there are a range of administrative policies and arrangements that make up the total Council response to revenue management.

9.2 - REVENUE POLICY 2023-24

2023-24 Revenue Policy

Meeting Date: 13 June 2023

Attachment No: 1



REVENUE POLICY (STATUTORY POLICY)

1. Scope

A Revenue Policy forms part of Council's budget each year. The *Local Government Regulation 2012* identifies the matters that a local government must include in its Revenue Policy (this 'Policy').

This Policy sets out Council's strategic vision and attitude in relation to raising revenue. In addition to this Policy, there are a range of administrative policies and arrangements that make up the total Council response to revenue management.

2. Purpose

The purpose of this Policy is to:

- a) identify the principles that Council intends to apply during the 2023-24 financial year in determining the:
 - i) making and levy of rates and charges;
 - ii) exercising of its powers to grant rebates and concessions for rates and charges;
 - iii) recovery of unpaid amounts of rates and charges; and
 - iv) cost recovery.
- b) state the purpose for concessions that Council intends to grant; and
- c) state the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3. References (legislation/related documents)

Legislative reference

Local Government Act 2009

Local Government Regulation 2012

Related documents

Debt Recovery Policy

"Guideline on equity and fairness in rating for Queensland local governments" – State Development, Infrastructure, Local Government and Planning Revenue Statement

4. Definitions

To assist in interpretation, the following definitions shall apply:

CEO	Chief Executive Officer A person appointed under section 194 of the <i>Local Government Act 2009</i> , including a person acting in that position.
Council	Livingstone Shire Council.

Revenue Policy

Adopted/Approved: DRAFT
Version: 11.1

Portfolio: Office of the CEO
Business Unit: Finance and Business Excellence

Page 1 of 5

5. Policy Statement

In accordance with the *Local Government Act 2009*, this Revenue Policy will be used in developing Council's budget for the financial period from 1 July 2023 to 30 June 2024.

Council levies rates and charges to fund the provision of specific services to our community. When adopting its annual budget, Council will set the rates and charges at a level that will provide for both current and future community requirements. Council will apply the local government principle of transparency in making rates and charges.

In preparing the Revenue Policy for 2023-24, Council considered the Guideline on Equity and Fairness in Rating for Queensland Local Governments, issued by the Department of State Development, Infrastructure, Local Government and Planning.

This guideline sets out principles to assist Council in implementing fair and equitable rating systems while ensuring flexibility for raising sufficient own source revenue. The guideline is intended to promote best practice and identifies the following principles (the 'Principles'):

- Equity for like properties
- User pays
- Meaningful contribution
- Predictability
- Fairness

5.1 Making and Levying Rates and Charges

In making rates and charges, Council is required to comply with the requirements of Commonwealth and State legislation.

Council will have regard to the Principles by:

- a) operating a rating system whereby land is categorised into rates categories developed by Council for differential rating purposes by having regard to such factors but not limited to, actual and potential demands placed on Council, location and use of land, the unimproved and site value of land and the land's capacity to generate revenue (Equity);
- b) using special and separate rates and charges and utility charges as appropriate to compensate for cost of service delivery (User pays);
- c) National Competition Policy legislation where applicable (User pays);
- d) establishing an appropriate number of differential rates categories and setting an appropriate level of rates for each category (Meaningful contribution);
- e) requiring a minimum contribution from each ratepayer towards the overall running of the Council, except where legislation prevents a minimum being set by the application of minimum general rates (Meaningful contribution);
- f) taking into account, timing of the levy of rates with the financial cycle of local economic activity, in order to assist the smooth running of the local economy (Predictability);
- g) benchmarking any variations in rates and charges from year to year against the general price movements that occur in other sectors of the community as measured by indexes such as the Road Input Cost Index, the Consumer Price Index, Council Cost Index (as calculated by the Local Government Association of Queensland) and their components.

While taking these movements into consideration, Council needs to ensure that the rates and charges made are sufficient to cover the cost of its operations and that Council is able to continue to provide services to the community at a level consistent with the growth and development of the area (Predictability);

- h) having in place a rating regime that is simple and efficient to administer (Fairness); and
- i) making it clear what are the responsibilities (Council and ratepayers) in relation to the rating process (Fairness).

5.2 Granting Rebates and Concession for Rates and Charges

5.2.1 In considering the application of concessions, Council will have regard to the Principles by:

- a) applying the same treatment for ratepayers with similar circumstances (Equity);
- b) maintaining a connection to the different levels of capacity to pay within the local community (Equity);
- c) being aware and responsive to community expectations of what activities should attract assistance (Meaningful Contribution);
- d) making clear the requirements necessary to receive and/or retain concessions (Predictability); and
- e) being flexible by responding, where necessary, to local economic issues (Fairness).

5.2.2 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 Queensland Government.

5.3 Recovery of Unpaid Rates and Charges

Council will exercise its rates recovery powers pursuant to the provisions of Chapter 4, Part 12 of the *Local Government Regulation 2012*, in order to reduce the overall rate burden for ratepayers. It will have regard to the Principles by:

- a) respecting the financial circumstances of different sectors of the community and providing the same treatment for ratepayers with similar circumstances (Equity).
- b) applying clarity and cost effectiveness in the processes used to recover outstanding rates and charges (User Pays).
- c) making clear the obligations of ratepayers, and the processes used by Council in assisting them to meet their financial obligations (Fairness); and
- d) demonstrating flexibility when responding where necessary to changes in the local economy (Fairness).

Council will charge interest on all overdue rates and charges. Council's Debt Recovery Policy sets out the detail of the processes used to recover outstanding rates and charges.

5.4 Payments in Advance

Council accepts payments in advance via lump sum or instalments. Interest is not payable on any credit balances held.

5.5 Cost-Recovery Fees

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

5.5.2 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 shire's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

- 5.5.3** However in setting its cost-recovery fees, Council will be cognisant 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.

5.6 Commercial Charges

Section 262(3)(c) of the *Local Government Act 2009* empowers Council to charge for a service or facility it supplies, other than a service for which a cost-recovery fee may be fixed.

Council imposes such a charge, where it is prepared to provide a (commercial) service to a party that can choose to avail itself of the service. The nature, level and standard of the service is considered by the Council when setting the charges. Council may set the charge with the aim of generating revenue.

The user pays principle is considered where Council provides the service in competition with private enterprise.

5.7 Other Matters

5.7.1 Purpose of Concessions

Statutory capability exists for Council to rebate or defer rates in certain circumstances. In considering the application of concessions, Council will be guided by the principles set out in paragraph 5.2 of this Policy.

The predominant purposes of granting concessions are to relieve economic hardship and provide rebates to eligible pensioners and not-for-profit community, recreation and sporting groups.

In addition, Council may grant concessions on a case-by-case basis if it is satisfied that any one or more of the other criteria in section 120(1) of the *Local Government Regulation 2012* have been met.

5.7.2 Funding Physical and Social Infrastructure Costs for New Developments

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support their development. Specific charges are detailed in the policies supporting Council's Planning Scheme and in Council's Adopted Infrastructure Charges Resolution (AICR).

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

5.8 Delegation of Authority

- 5.8.1** Authority for the implementation of the Revenue Policy is delegated by Council to the CEO in accordance with section 257 of the *Local Government Act 2009*.

- 5.8.2** Authority for the day-to-day management of the Revenue Policy is to be delegated by the CEO to the Chief Financial Officer.

6. Changes to this Policy

This Policy is to remain in force until otherwise amended/replaced by resolution of the Council or as required by legislation each year at the commencement of the annual budget process.

7. Repeals/Amendments

This Policy repeals the Livingstone Shire Council Policy titled 'Revenue Policy (v11.0)'.

Version	Date	Action
1.0	14/01/2014	Adopted
2.0	22/07/2015	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	03/07/2018	Amended Policy Adopted
7.0	24/07/2018	Amended Policy Adopted
7.1	02/10/2018	Administrative Amendments – reflect organisational restructure
8.0	04/06/2019	Amended Policy Adopted
9.0	28/07/2020	Amended Policy Adopted
10.0	29/06/2021	Amended Policy Adopted
11.0	26/07/2022	Amended Policy Adopted
11.1	DRAFT	Minor Administrative Amendments – dates updated to reflect upcoming financial year

CALE DENDLE
CHIEF EXECUTIVE OFFICER

Revenue Policy

Adopted/Approved: DRAFT
 Version: 11.1

Portfolio: Office of the CEO
 Business Unit: Finance and Business Excellence

Page 5 of 5

9.3 REVENUE STATEMENT 2023-24

File No:	fa10590, FM12.5.1
Attachments:	1. Revenue Statement 2023-24 ↓
Responsible Officer:	Andrea Ellis - Chief Financial Officer
Author:	Kim Cree - Coordinator - Revenue

SUMMARY

Council is required under Section 169(2)(b) of the Local Government Regulation 2012 to include a Revenue Statement in its annual Budget. This report recommends the adoption of this document as part of the 2023-24 Budget as well as other key measures that Council will use to generate its rating revenue.

OFFICER'S RECOMMENDATION

THAT Pursuant to Section 104(5) of the *Local Government Act 2009* and Section 172 of the *Local Government Regulation 2012*, Council adopts the Revenue Statement 1 July 2023 – 30 June 2024.

BACKGROUND

Council applies the principles set out in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts. The Revenue Policy sets out the strategic intent to guide the development of the rating strategy, as contained within the Revenue Statement.

The Revenue Statement is a key statutory document of Council and is required to be adopted as part of the annual budget. The Revenue Statement is reviewed every year as part of the budget development process. Changes made to the documents reflect the wishes of Council in making and levying rates for the coming year.

In accordance with Section 169(2)(b) of the *Local Government Regulation 2012*, Council's Budget for each financial year must include the adoption of a Revenue Statement. The Livingstone Shire Council's Revenue Statement has been extensively reviewed and developed to outline:

- the rates and charges that will be levied in the 2023-24 financial year;
- the differential general rating categories which will be levied;
- a description of each rating category;
- special rates and charges that will be applied;
- concessions that will be granted for rates and charges;
- criteria for cost-recovery fees; and
- criteria used to determine charges for business activities.

COMMENTARY

In conjunction with the Budget preparation, Council has undertaken an extensive review of the Revenue Statement for the 2023-24 financial year. The Revenue Statement incorporates the principles and vision of the Revenue Policy and has been reviewed by Council officers to ensure the Policy and all amendments correctly reference legislation and the document meets regulatory requirements.

The Revenue Statement presented is the result of extensive rating methodology workshops undertaken by Council over several months. Council officers have spent significant time reviewing the Shire properties, land use, economic diversity and providing various revenue models in preparation and support of the 2023-24 Budget.

At the budget meeting, in addition to adopting the revenue statement, Council must pass several resolutions separate from each other, which are otherwise contained within the Revenue Statement.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Council revenue officers in consultation with Council's Chief Financial Officer and Councillors have reviewed the attached policy. The policy is reflective of discussions had with Councillors during the 2023-24 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

PREVIOUS DECISIONS

The previous Revenue Statement titled "Revenue Statement 1 July 2022 – 30 June 2023" was adopted by Council on the 26 July 2022 in conjunction with the 2022-23 Budget.

BUDGET IMPLICATIONS

Rates and charges are the largest source of revenue for Council. The adoption of the Revenue Statement 1 July 2023 to 30 June 2024 ensures that Council can rate in accordance with the proposed 2023-24 Budget.

Rates and Charges applicable under the Revenue Statement contribute \$90.1 million, or 82% of the budgeted revenue identified in the 2023-24 Budget.

Changes in future rate increases or natural growth estimates will impact the amount of rates revenue generated and will affect Council's long-term sustainability unless there are corresponding reductions in costs or increases in other revenues.

LEGISLATIVE CONTEXT

Section 169(2)(b) of the *Local Government Regulation 2012*, identifies that Council's Budget must also include the Revenue Statement.

Section 172 of the *Local Government Regulation 2012* outlines the requirements of the Revenue Statement.

LEGAL IMPLICATIONS

The adoption of the Revenue Statement ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides the basis for the levying of rates and charges for the 2023-24 financial year.

Revenue Statement may only be adopted at the budget meeting for the year and once passed, it cannot be changed until the following year.

The Revenue Statement is consistent with Council's 2023-24 Revenue Policy.

STAFFING IMPLICATIONS

The Chief Executive Officer has been delegated the power to determine the category that each parcel of rateable land belongs. This delegation is exercised regarding the definitions contained within the Revenue Statement.

All other issues arising from this report will be dealt with in accordance with existing delegations.

RISK ASSESSMENT

The policy has been reviewed by King and Company Solicitors in June 2019 to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Livingstone Shire Council 2023-24 Revenue Statement has been drafted to comply with Section 104(5) of the *Local Government Act 2009* and in accordance with Section 172 of the *Local Government Regulation 2012*. The Revenue Statement 1 July 2023 – 30 June 2024 is presented for adoption to support the 2023-24 Budget.

9.3 - REVENUE STATEMENT 2023-24

Revenue Statement 2023-24

Meeting Date: 13 June 2023

Attachment No: 1



REVENUE STATEMENT

1 July 2023 – 30 June 2024

The Livingstone Shire Council 2023–24 Revenue Statement has been drafted to comply with section 104(5) of the *Local Government Act 2009* and in accordance with sections 169(2)(b) and 172 of the *Local Government Regulation 2012*.

1. Overview

This Revenue Statement has been developed to outline:

- a) the rates and charges that will be levied in the 2023-24 financial year;
- b) the differential general rating categories which will be levied;
- c) a description of each rating category;
- d) special rates and charges that will be applied;
- e) concessions that will be granted for rates and charges;
- f) criteria for cost-recovery fees; and
- g) criteria used to determine charges for business activities.

Council will apply the principles set out in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts.

2. Applicability

This Revenue Statement applies to the financial period from 1 July 2023 to 30 June 2024. It is approved in conjunction with the Budget as presented to Council.

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

3. Rates and Charges (s 94 *Local Government Act 2009*)

For the financial year beginning 1 July 2023, Livingstone Shire Council will make and levy rates and charges. Rates and charges to be levied will include:

- a) Differential General Rates;
- b) Special Rates and Charges;
- c) Separate Charges; and
- d) Utility Charges for Water, Sewerage and Waste Management.

4. General Rates Rationale

Council calculates and levies rates and charges utilising the rateable value of the land. This valuation is set by the Department of Resources each year.

The general rate charged on each parcel of land may be determined by dividing the total income needed from general rates by the rateable valuation of lands. However, there is considerable diversity in the Shire in terms of land use and location (such as between the urban and rural areas), land values, access to, and actual and potential demands for services and facilities.

Council is committed to spreading the general rates burden equitably among categories and classes of ratepayers. This does not mean the general rate is levied on a "user pays system". Instead, Council has designed the general rating system taking into account the:

- a) relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- b) use of the land as it relates to actual and potential demand for Council services;
- c) location of the land as it relates to actual and potential demand for Council services; and
- d) impact of rateable valuations on the level of general rates to be paid.

5. General Rates – Categories and Descriptions (Chapter 4, Part 5, Division 1 *Local Government Regulation 2012*)

Council adopts Differential General Rating for the following reasons:

- a) Council is committed to spreading the general rates burden equitably;
- b) The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;
- c) Certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations; and
- d) Valuation relativities between commercial/industrial, lands used for tourist facilities, rural, islands, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.

For the purpose of making and levying Differential General Rates, Council has resolved to categorise all rateable land in its area into categories specified in Schedule 1.

The Council delegates to the Chief Executive Officer the power to identify the rating category applicable to each parcel of rateable land. In undertaking this task the Chief Executive Officer will be guided by the descriptions of each category. Further:

- a) The identifiers for the purpose of such categories are set out within each of the categories specified hereunder in the schedule;
- b) In applying those identifiers to the rateable land within its area, the Chief Executive Officer may have regard to the intention expressed in relation to the description determined in respect of each such category;
- c) The primary land use codes supplied by the Department of Resources and recorded in Council's rating files, identify the principal uses of the land as the indicators of whether rateable land falls within a particular category (until otherwise decided or amended, those land use codes shall constitute the "land use codes" for rating and charging purposes, see Attachment 1);
- d) In cases where there are multiple land uses; the land will be categorised with reference to its primary economic use;
- e) Where information becomes available that the land use code provided by the Department of Resources has been superseded or is incorrect, the property may be included in another rating category by reference to the actual land use of the property and the description adopted for that rating category; and
- f) Subdivisions have a primary Council land use code of 72 and will be placed into the general rating category in which they would normally be situated (prior to the discounted valuation – Site Value or Unimproved Value). The value of subdivisions will be discounted by 40% for rating purposes in accordance with section 50(2) of the Land Valuation Act 2010.

The terms 'UV', 'Unimproved Valuation' 'SV' and 'Site Valuation' refer to the unimproved valuation and site valuation assigned by the Queensland Department of Resources for the applicable year of valuation.

GENERAL RATING CATEGORIES 2023-24 SCHEDULE 1

No.	Category	Description	Identifiers (Land Use Codes)
L1	Commercial/ Light Industry <\$465,000	Lands where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is \$465,000 or less.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L1A	Commercial/ Light Industry >\$465,000	Lands where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is greater than \$465,000.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L2	Retail Warehouse, Business/Shopp ing Complex or Outdoor Sales with a gross floor area 400m ² -3,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or outdoor sales with a gross floor area greater than 400m ² and up to 3,000m ² .	10 to 16 inclusive, 23,24,28,33,35 and 36
L2A	Major Shopping Centres and Retail Warehouse with a gross floor area 3,001m ² - 10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, major shopping centre with onsite parking with a gross floor area of 3,001m ² -10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L2B	Major Shopping Centres and Retail Warehouse with a gross floor >10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, major shopping centre with onsite parking and a gross floor area greater 10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L3	Heavy and Noxious Industry	Lands on the mainland where the purpose of use or intended use is a fuel dump or storage and oil refinery, heavy or general industry, or industry which emanates offensive noise, odour and dust and includes abattoirs.	31, 35, 37
L4	Island Commercial/ Industrial	Lands on the islands where the dominant use or intended use is commercial or light industrial.	1,4,6,7,10 to 49 (excl. lands in any other category)
L5	Extractive >\$12,000	Lands on the mainland where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities and the rateable valuation is greater than \$12,000 (including mining leases).	1, 4, 40

No.	Category	Description	Identifiers (Land Use Codes)
L5A	Extractive < \$12,000	Lands on the mainland where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities and the rateable valuation is \$12,000 or less (including mining leases).	1, 4, 40
L6	Other Rural	Lands where the use or intended use is non-residential rural, agricultural or farming purposes.	60 to 63, 67 to 89 and 93 to 94 (excl. 72 or lands in any other category)
L6A	Beef Cattle Production 1	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is \$1,600,000 or less.	64 to 66
L6B	Beef Cattle Production 2	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$1,600,000.	64 to 66
L8	Major Tourism /Accommodation Facilities	All lands where the dominant purpose for which it is used or intended for use is that of Accommodation – Tourist Facilities and the land: a) is used or intended for use commercially for that purpose; and b) is greater than 5ha. in area; and c) has or is intended to have accommodation capacity greater than 100 rooms.	18
L9	Residential 1	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is \$155,000 or less (excl. lands in any other category).	1, 2, 6 and 72
L10	Residential 2	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$155,001 and \$300,000 (excl. lands in any other category).	1, 2, 6 and 72
L11	Residential 3	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$300,001 and \$700,000 (excl. lands in any other category).	1, 2, 6 and 72
L12	Residential 4 / Single Residential Dwellings only	Lands where the dominant use or intended use is single residential dwellings and the land has a rateable valuation of more than \$700,000.	2 and 6
L15	Large Residential 1	Lands, used or intended for use for residential purposes, and the rateable valuation is \$155,000 or less:	1,2,4,5,6,72 and 94

Revenue Statement

Adopted/Approved: DRAFT
Version: 10.1Portfolio: Office of the CEO
Business Unit: Finance and Business Excellence

No.	Category	Description	Identifiers (Land Use Codes)
		a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	
L16	Large Residential 2	Lands, used or intended for use for residential purposes, with a rateable valuation that is between \$155,001 and \$300,000: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
L17	Large Residential 3	Lands where the dominant use or intended use is residential purposes, with a rateable valuation that is between \$300,001 and \$700,000: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
L18	Large Residential 4 / Single Residential Dwellings only	Lands, used or intended for use for single residential dwellings, with a rateable valuation more than \$700,000: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	2, 5 and 6
L21	Flats Non Strata Residential <10 Dwellings	Lands used for residential purposes, on which there are less than 10 self-contained dwellings (including flats, studios, cabins, dwelling or secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21A	Flats Non Strata Residential 10-14 Dwellings	Lands used for residential purposes, on which there are 10 to 14 self-contained dwellings (including flats, studios, cabins, dwellings or secondary dwellings), and the dominant use or intended use is residential	3

Revenue Statement

Adopted/Approved: DRAFT
Version: 10.1Portfolio: Office of the CEO
Business Unit: Finance and Business Excellence

Page 5 of 35

No.	Category	Description	Identifiers (Land Use Codes)
		purposes (excl. lands in any other category).	
L21B	Flats Non Strata Residential 15-19 Dwellings	Lands used for residential purposes, on which there are 15 to 19 self-contained dwellings (including flats, studios, cabins, dwellings or secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21C	Flats Non Strata Residential >=20 Dwellings	Lands used for residential purposes, on which there is greater than or equal to 20 self-contained dwellings (including flats, studios, cabins, dwellings or secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L22	Strata Commercial/Industrial	Lands that are part of a community title scheme, and the dominant use or intended use is commercial or industrial purposes.	8 or 9
L23	Strata Residential >500m ²	All land in a community title scheme where the dominant use or intended use is for residential purposes, and the individual lot size is greater than 500m ² .	8 or 9
L23A	Strata Residential <500m ²	All land in a community title scheme where the dominant use or intended use is for residential purposes, and the individual lot size is 500m ² or less.	8 or 9
L24	Vacant Land >\$700,000	Vacant land where the valuation is greater than \$700,000.	1, 4, 72 and 94
L26	Special Uses	Lands on the mainland where the dominant use is non-commercial in nature and the land is used or intended to be used for social and community welfare, defence or education purposes.	21, 50 – 59, 92, and 96 – 100
L27	Other	All lands not included elsewhere. Including but not limited to Transformers, Stratum, Reservoirs, Dams and Bores.	90, 91 and 95 or not elsewhere categorised
L28	Reservoir/Pump Site	Lands where the valuation is \$10,000 or less and used for the purpose of a Reservoir, Dam, Pump site, or Bores.	95

Objections to Rate Category Classification

A landowner may object:

- a) only to the categorisation of the land; and
- b) on the sole ground that, having regard to the description decided by Livingstone Shire Council by which rateable land is categorised, the land should have been included, as at the date of issue of the relevant rate notice, in another rating category.

The objection must be made by giving notice of the objection to the Chief Executive Officer, Council's nominated Rating Decision Maker.

The official objection form is available at Council's Customer Service Centres or alternatively can be downloaded from Council's website: www.livingstone.qld.gov.au.

The notice of the objection must:

- a) be given on the approved form within 30 days after the date of issue of the rate notice or any further period allowed by Livingstone Shire Council;
- b) be addressed to The Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703;
- c) nominate the rating category in which the owner claims the land should have been included; and
- d) specify the facts and circumstances on which the claim is based.

On receipt of an objection the Chief Executive Officer or delegated officer will, within 60 days after the end of the period within which the objection had to be made:

- a) consider the categorisation of the land;
- b) consider the facts and circumstances on which the claim is based;
- c) decide to:
 - allow the objection; or
 - disallow the objection; or
- d) decide that the land should be included in another rating category; and
- e) give written notice of the decision to the owner, stating the reasons for the decision.

If the owner is not satisfied with the decision an appeal may be started by filing a notice of appeal in the Land Court registry within 35 days after the owner received notice of the decision or failure, in a form approved by the Land Court.

Note:

- The sole ground on which an owner may object is that Council has miscategorised the land with respect to the criteria for the category in which the land has been included as at the date of issue of the relevant rate notice;
- Giving a notice of objection will not, in the meantime, affect the levy and recovery of rates (the rates as issued must be paid by the due date); and
- If an owner's land is included in another rating category because of the objection, an adjustment of rates will be made.

For the financial period from 1 July 2023 to 30 June 2024 the Differential General Rates and minimum general rates will be levied on the Differential General Rate categories as follows:

GENERAL RATING CATEGORIES 2023-24 SCHEDULE 2

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry <\$465,000	2.1942	2,021
L1A	Mainland Commercial/Light Industry >\$465,000	2.2938	10,303
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales with a gross floor area of 400m ² – 3,000m ²	2.6193	5,002
L2A	Major Shopping Centres and Retail Warehouse with a floor area of 3,001m ² – 10,000m ²	3.0789	33,480
L2B	Major Shopping Centres and Retail Warehouse with a floor area greater than 10,000m ²	3.7403	257,686
L3	Heavy and Noxious Industry	3.9918	4,667
L4	Island Commercial / Industrial	1.9325	2,712
L5	Extractive >\$12,000	7.4501	8,344
L5A	Extractive <\$12,000	7.0020	4,000
L6	Other Rural	0.9747	2,026
L6A	Beef Cattle Production 1 <\$1,600,000	0.9747	2,026
L6B	Beef Cattle Production 2 >\$1,600,000	0.9036	18,705
L8	Major Tourism/Accommodation Facilities	2.8053	171,820
L9	Residential 1 <\$155,000	1.2715	1,105
L10	Residential 2 \$155,001-\$300,000	1.0827	2,021
L11	Residential 3 \$300,001-\$700,000	0.8867	3,443
L12	Residential 4 >\$700,000	0.7040	6,207
L15	Large Residential 1 <\$155,000	1.4005	1,286
L16	Large Residential 2 \$155,001-\$300,000	1.0787	2,271
L17	Large Residential 3 \$300,001-\$700,000	0.9933	3,645
L18	Large Residential 4 >\$700,000	0.7716	7,057
L21	Flats Non Strata Residential <10 Residences	1.4009	1,231
L21A	Flats Non Strata Residential 10-14 Residences	1.4009	11,050
L21B	Flats Non Strata Residential 15-19 Residences	1.4009	16,575
L21C	Flats Non Strata Residential >=20 Residences	1.4009	22,100
L22	Strata Commercial/Industrial	2.6493	2,021
L23	Strata Residential >500m ²	1.4009	1,984
L23A	Strata Residential <500m ²	1.4009	1,316

Revenue Statement

Adopted/Approved: DRAFT
Version: 10.1

Portfolio: Office of the CEO
Business Unit: Finance and Business Excellence

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L24	Vacant land >\$700,000	2.9894	1,862
L26	Special uses	1.6261	1,862
L27	Other	2.0524	1,862
L28	Reservoir/pump site ≤\$10,000	2.0524	963

Note: Minimum General Rates will not apply to land to which Sections 49-51 of the *Land Valuation Act 2010* applies.

6. Limitation on Rate Increase (Chapter 4, Part 9, Division 3 *Local Government Regulation 2012*)

Council has determined that it is not appropriate to apply limits to increases applicable to any of the Differential Categories identified in this Revenue Statement and will not be making a resolution to limit the increases in rates and charges for the current period.

7. Link with other Council Plans

Rates and Charges have been set with Council's Long Term Financial Forecast, Corporate Plan, Operational Plan and Asset Management Plans in mind. The alignment of these plans will ensure that Council is able to deliver the services at the level expected by the community and over the long term Council will be better equipped to deliver on the aspirations of each of the communities in the region.

Council's Operational Plan, Asset Management Plans and Budget are the mechanisms used to ensure that steps towards the delivery of the Long Term Financial Forecast are being made.

It is Council's assessment that the Rates and Charges set in this Revenue Statement will generate revenue for Council that will deliver the Budget as set and the first steps toward the delivery of sustainable services as documented in the long term financial plan.

Commencing with the 2023-24 Budget Council will ensure that the funds required from rates for capital renewal and replacements is determined by reference to Council's Asset Management Plans and Asset Management System. Council utilises a system which determines that timing of asset renewal and replacement based on condition assessments and the life of each asset.

8. Operating Capacity

Council's current budget and long term financial goal is to increase, where possible, the operating capability of Council. Council's position is to maintain a reasonable level of services across all activities and functions. Council plans to maintain, replace and upgrade infrastructure in line with the level of revenue raised and Council's asset management plans and systems.

Council policy is to:

- a) Replace plant and equipment in accordance with the Fleet Renewal Program;
- b) Maintain and upgrade the Regional Road Network;
- c) Improve and upgrade Water Supply infrastructure;
- d) Improve and upgrade Waste Water infrastructure;
- e) Maintain and upgrade other infrastructure; and
- f) Maintain and improve the current level of services to residents.

The maintenance, upgrading and improvements to services and infrastructure will be based on current revenue levels and in accordance with the current borrowing policy.

8.1 Provisions

Council will ensure cash funds are available to cover 100% of the current liability in respect of Long Service Leave and Annual Leave and the pro-rata portion of the non-current Long Service Leave Entitlements payable upon a person ceasing employment with Council.

8.2 Depreciation Policy

In order to comply with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*, Council will fund depreciation so as to reduce significant financial outlays required to replace existing assets. In determining the extent of depreciation funding Council will give consideration to the current needs of the Region.

It is Council's intention to fund major infrastructure depreciation where the replacement of the asset could not be easily undertaken with funds obtained on a year-by-year basis. In particular, this relates to water and waste water assets, and plant and machinery. In relation to other assets Council will attempt to undertake works that are either of a capital or preventative major maintenance nature to the equivalent level of depreciation so as to maintain the existing value of the asset. This particularly applies to roads and buildings.

8.3 Application of the Code of Competitive Conduct

Council will be adopting and applying the Code of Competitive Conduct to the Water and Sewerage Operations, Waste Operations, and Building Certification business activities during the 2023-24 year.

8.4 National Competition Policy

In accordance with section 47 of the *Local Government Act 2009*, the Code of Competitive Conduct shall be applied for the 2023-24 financial year to all of Council's businesses.

Pursuant to section 43 and section 44 of the *Local Government Act 2009*, the provision of combined water and waste-water (sewerage) services will be a Significant Business Activity as there are more than 10,000 premises connected to a water service as at 30 June of the previous financial year.

The Public Benefit Assessment of the Water and Waste Water activity recommended that Council operate this part of Council's activities by application of the Full Cost Pricing methodology of pricing the Two Part Water Tariff.

Council will apply the Competitive Neutrality Principle and attempt to set rates, fees and charges on the basis of Full Cost Pricing. The implementation of the business reforms are designed to make Council activities more transparent and accountable.

An assessment of the 2023-24 Charges have been made to determine whether the charges are set at a level to recover full costs or are set at a full cost price level.

9. Special Rates/Charges (s 94 *Local Government Act 2009*)

The charges are calculated on the estimated cost to Council of providing the services. Council will make and levy upon identified land pursuant to section 94 of the *Local Government Act 2009*, special charges to defray the expense it incurs in providing identified services or facilities, or engaging in identified activities because, the land or its occupiers has especially benefited, or will especially benefit from, or will have special access to the identified services, facilities or activities, or the occupier of the land or the use made or to be made of the land especially contributes to the need for the services, facility or activity. Revenue raised from these rates will only be used to fund the implementation program for the specific services, facilities or activities. Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to these charges.

9.1 Rural Fire Services Levy

Pursuant to section 128A of the *Fire and Emergency Service Act 1990* and section 94 of the *Local Government Act 2009*, Council make and levy a special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the tables below.

The overall plan for each special charge is to fund the provision of fire prevention and firefighting services, facilities and activities by the rural fire brigades identified in the special charge table in the defined benefit areas.

The time for implementing the overall plan is twelve (12) months ending 30 June 2024. However, provision of rural firefighting services is an ongoing activity, and further special charges are expected to be made in future years.

The works and services specified in the overall plan will be carried out or provided during the financial year ending on 30 June 2024.

The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$215,915.

The special charge is intended to raise all funds necessary to carry out the overall plan.

The occupier/owner of the land to be levied with the special charge has specifically benefited, or will specifically benefit, from the implementation of the overall plan, comprising firefighting services, because the rural fire brigades are charged with firefighting and fire prevention under the Fire and Emergency Services Act 1990 and whose services could not be provided or maintained without the imposition of the special charge.

KEPPEL GROUP

Rural Fire Brigade	Levy 2023-24	Rural Fire Brigade	Levy 2023-24
Adelaide Park	\$40	Kunwarara	-
Barmoya	-	Marlborough	-
Belmont	\$65	Maryvale	\$40
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$40
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$65	Stanage Bay	\$25
Cooberrie	\$20	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$50
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$20
Keppel Sands	\$30		

The rateable land to which the special charge will apply, is land within the areas separately described on a map titled 'Keppel Group' – these being:

'Rural Fire Brigade – Adelaide Park'	'Rural Fire Brigade – Kunwarara'
'Rural Fire Brigade – Barmoya'	'Rural Fire Brigade – Marlborough'
'Rural Fire Brigade – Belmont'	'Rural Fire Brigade – Maryvale'
'Rural Fire Brigade – Bondoola'	'Rural Fire Brigade – Mount Gardiner'
'Rural Fire Brigade – Bungundarra'	'Rural Fire Brigade – Nankin'
'Rural Fire Brigade – Byfield'	'Rural Fire Brigade – Nerimbera'
'Rural Fire Brigade – Canoona'	'Rural Fire Brigade – Ogmore'
'Rural Fire Brigade – Canal Creek'	'Rural Fire Brigade – Rossmoya'
'Rural Fire Brigade – Cawarral'	'Rural Fire Brigade – Stanage Bay'
'Rural Fire Brigade – Cooberrie'	'Rural Fire Brigade – Stockyard Point'
'Rural Fire Brigade – Coowonga'	'Rural Fire Brigade – Tanby'
'Rural Fire Brigade – Great Keppel Island'	'Rural Fire Brigade – The Caves'
'Rural Fire Brigade – Hidden Valley'	'Rural Fire Brigade – Wattlebank'

'Rural Fire Brigade – Jardine'	'Rural Fire Brigade – Woodbury'
'Rural Fire Brigade – Keppel Sands'	

Note: Rural Fire Brigade Maps are available upon request from the Rural Fire Service, Queensland Fire and Emergency Services, Rockhampton Area Office.

9.2 North West Emu Park Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council will make and levy a special charge for the provision of reticulated sewerage to North West Emu Park.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'North West Emu Park Sewerage Benefited Area' (see Attachment 3).

The service, facility or activity for which the special charge is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to North West Emu Park. The construction was completed during the Financial Year 2009-10, and there are no further works to be undertaken.

The cost of implementing the overall plan is \$2,377,000 (being the cost of infrastructure constructed).

The charge is to reimburse Council \$1,244,208 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2023-24 comprises reimbursement to Council of part of the cost that it has incurred to construct the North West Emu Park Sewerage Scheme.

The funds have been raised per parcel to date:

2009-10	\$481.00	2016-17	\$478.00
2010-11	\$478.00	2017-18	\$478.00
2011-12	\$478.00	2018-19	\$478.00
2012-13	\$478.00	2019-20	\$478.00
2013-14	\$478.00	2021-22	\$478.00
2014-15	\$478.00	2022-23	\$478.00
2015-16	\$478.00		

With the implementation of the North West Emu Park Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project. Other funding will include contributions by developers of land within the benefited area.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, which access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$481 per parcel for the first year commencing 1 July 2009. The annual charge of \$478 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the North West Emu Park Sewerage Benefited Area – Special Charge on those assessments where the sum of \$2,132.05 is paid to Council by 31 August 2023 (which amount represents the 2023-24 per parcel cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding would be required to be paid at the time of lodging the application.

All parcels within the 'North West Emu Park Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Charge.

9.3 Causeway Township Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council will make and levy a special charge for the provision of reticulated sewerage to Causeway Township.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Causeway Township Sewerage Benefited Area' (see Attachment 2).

The service, facility or activity for which the special charge is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to Causeway Township. The works was completed during the financial year 2009-10, and there is no further works to be undertaken.

The cost of implementing the overall plan is \$850,000 (being the cost of infrastructure constructed).

The charge is expected to reimburse Council \$386,400 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2023-24 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

The funds have been raised per parcel to date:

2009-10	\$235.50	2016-17	\$468.00
2010-11	\$468.00	2017-18	\$468.00
2011-12	\$468.00	2018-19	\$468.00
2012-13	\$468.00	2019-20	\$468.00
2013-14	\$468.00	2020-21	\$468.00
2014-15	\$468.00	2021-22	\$468.00
2015-16	\$468.00	2022-23	\$468.00

With the implementation of the Causeway Township Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project. Other funding will include contributions by developers of land within the benefited area.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, which access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$235.50 per parcel for the first year commencing 1 July 2009. The annual charge of \$468 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Causeway Township Sewerage Benefited Area – Special Charge on those assessments where the sum of \$2,419.47 is paid to Council by 31 August 2023 (which amount represents the 2023-24 per parcel cost to Council (excluding developer contributions and funding

from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding would be required to be paid at the time of lodging the application.

All parcels within the 'Causeway Township Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Rate Charge.

9.4 Mulambin Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council make and levy a special charge for the provision of reticulated sewerage to the identified part of Mulambin.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Mulambin Sewerage Benefited Area' (see Attachment 4).

The service, facility or activity for which the special charge is made is the construction and commissioning of trunk sewerage infrastructure necessary for providing reticulated sewerage to the Mulambin Sewerage Benefited Area. The works were completed during the financial year 2006-07, and there is no further works to be undertaken.

The cost of implementing the overall plan is approximately \$1,100,000 (being the cost of infrastructure constructed to the connection at Lammermoor). Contribution identified below is also apportioned towards the trunk infrastructure from Lammermoor back to the Yeppoon Sewerage Treatment Plant.

The charge is expected to reimburse Council \$145,314 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2023-24 comprises reimbursement to Council of part of the cost that it has incurred to construct the Mulambin Sewerage Scheme.

The funds have been raised per parcel to date:

2014-15	\$722.00	2018-19	\$722.00
2015-16	\$722.00	2019-20	\$722.00
2016-17	\$722.00	2021-22	\$722.00
2017-18	\$722.00	2022-23	\$722.00

With the implementation of the Mulambin Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project. Other funding will include contributions by developers of land within the benefited area.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall be \$722 per annum for the balance of the ten (10) years per parcel commencing 1 July 2014.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Mulambin Sewerage Benefited Area – Special Charge on those assessments where the sum of \$710.67 is paid to Council by 31 August 2023 (which amount represents the 2023-24 per parcel cost to Council (excluding developer contributions and funding from other

sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding would be required to be paid at the time of lodging the application.

All parcels within the 'Mulambin Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Rate Charge.

9.5 Muskera Beach Revetment Wall – Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council make and levy a special charge for the provision of a Revetment Wall to protect the identified properties adjoining Muskera Beach; 22 Kennedy Street through to 48 Reef Street in Zilzie.

The rateable land to which the charge applies is every parcel of rateable land within the area separately described on a map titled 'Muskera Beach Revetment Wall Benefited Area' (see Attachment 5).

The service, facility or activity for which the special charge is made is the design and construction of a stacked sand filled geotextile container revetment wall necessary to provide protection against erosion of the properties by wave action. The works were completed during the financial year 2015-16, and there is no further work to be undertaken.

The cost of implementing the overall plan is approximately \$1,543,252 (being the cost of investigation, design and construction of the revetment wall).

The charge is expected to reimburse Council \$1,360,450 of the funds expended on the project. Council funded the cost of construction of the Muskera Beach revetment wall from its own revenue sources.

The annual implementation plan in 2023-24 comprises reimbursement to Council of part of the cost that it has incurred to construct the Muskera Beach revetment wall.

With the implementation of the Muskera Beach revetment wall, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the construction costs of the Project.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because the revetment wall construction to be funded by the special charge will provide an increased level of protection from adverse coastal processes such as storm surge and wave action. Protection which would not have occurred if Council had not undertaken the project of constructing the revetment wall infrastructure.

The charge shall vary from property to property in accordance with the length of property frontage adjacent to the wall. The annual charge per property will be applied for the balance of the fifteen (15) years per parcel from 1 July 2016 on the basis of \$192.56 per l/m of property frontage.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Muskera Beach Revetment Wall – Special Charge on those assessments that elect to make a lump sum payment (value available upon request on a per property basis) prior to the 31 August 2023 (the lump sum value is representative of the 2023-24 per assessment cost to Council), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

The combined charges for the entire Muskera Beach revetment wall benefited area shall equate to a total of \$95,305 for the financial year commencing 1 July 2023.

10. Separate Charges (s 94 *Local Government Act 2009* / Chapter 4, Part 8 *Local Government Regulation 2012*)

Council will make and levy pursuant to section 94 of the *Local Government Act 2009* separate charges to defray the expense it incurs in providing identified services or facilities or engaging in identified activities for the benefit of its local governed area.

The charges are calculated on the basis of the estimated cost to Council of providing these services. Revenue raised from these charges will only be used to fund either all or part of the costs associated with the activities.

Council considers that the benefit of each service, facility or activity is shared equally by all parcels of rateable land, regardless of their value.

10.1 Road Network Separate Charge

Council will make and levy a separate charge to defray part of the cost of maintaining the road network within the region. Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Road Network Separate Charge will be \$304 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to this charge.

10.2 Natural Environment Separate Charge

Council will make and levy a separate charge to defray part of the cost of formulating and implementing initiatives for environmental protection, enhancement and conservation, including various waste management initiatives that contribute to these outcomes.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Natural Environment Separate Charge will be \$35.20 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to this charge.

10.3 Disaster Response Separate Charge

The total cost of natural disasters in Queensland is increasing at a significant rate, with this rise in cost, Local Government has a responsibility to ensure measures to mitigate, prepare, respond, recover and build community resilience are implemented. The State Governments 'Queensland Strategy for Disaster Resilience 2017' states Local Government has the responsibility for building community understanding and capability to manage risk and enhance community resilience.

Council will make and levy a separate charge that will assist in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment so vital for our volunteers to assist the community. Secondly, provide mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area as well as provide funding to recover from disaster events that impact our shire.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Disaster Response Separate Charge will be \$13.60 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to this charge.

11. Utility and Service Charges (s 94 *Local Government Act 2009*)

Council will make and levy utility service charges, pursuant to section 94 of the *Local Government Act 2009*, for the financial year beginning 1 July 2023 on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

11.1 Water

Water charges will be set to recover all of the costs associated with the provision of water services by Council in the financial year.

These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure.

As the water and waste water functions are a Type 3 activity under the National Competition Policy requirements, the charges are also made to recover tax equivalents, return on investment and other competitive neutrality adjustments.

Subject to any express provision to the contrary Council will charge all land connected to its water supply or capable of connection to the supply, a two-part tariff for the period 1 July 2023 to 30 June 2024, comprised of a:

- a) graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and
- b) multi-tiered consumption charge for residential users and a single tier charge for non-residential users.

The following additional policy is adopted in relation to access charges:

- a) The access charge for an individual residential community title lot will be the sum payable for a 20mm water meter connection, regardless of the true size of the connection to the lot itself or to the development of which it forms part;
- b) The access charge for premises that contain residential flats or more than one self-contained residential occupancies will be the sum payable for a 20mm water meter connection multiplied by the number of flats or individual self-contained residential occupancies upon the premises, regardless of the connection of a meter or the true size of the connection to the premises. This includes flats, studios, cabins, dwellings and secondary dwellings which may or may not have an individual meter for each self-contained dwelling;
- c) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot;
- d) The access charge for an individual commercial community title lot will be:
 - if the size of the water meter at the boundary of the scheme land (i.e. the meter to which the property services to individual scheme lots connect) is not greater than 50mm, then the access charge per lot shall be the sum payable for a 20mm water meter connection; and
 - if the size of the water meter at the boundary of the scheme land is greater than 50mm, the standard non-residential access charges according to the meter size will apply.
- e) Combined Fire and General (Non-Firefighting) Connections - subject to an assessment by a suitably qualified hydraulic designer and evidence of such being presented to Council, the access charge for a combined fire and general connection may be reduced to the equivalent charge for the general component of the connection. For example, the general component of a warehouse with a 100mm combined fire and general connection may be that of a 20mm connection. In this instance, Council could approve an access charge based on a 20mm connection.

The following additional policy is adopted in relation to consumption charges:

- a) Where water is supplied to premises that comprise a residential flats development, the consumption volume allowed in each tier will be multiplied by the number of flats, or self-contained dwellings upon the premises;
- b) Where water is supplied to premises that comprise a community titles scheme, and;
 - the supply to each individual lot in the scheme is not separately metered from the supply to each other lot and from the supply to the common property; or

- the supply to each individual lot in the scheme is separately metered from the supply to each other lot but the supply to common property is not separately metered from the supplies to the lots;
- c) Council will levy the consumption charges for the water supplied to the premises (the scheme) in a manner permitted by section 196 of the Body Corporate and Community Management Act 1997, namely;
- Council will levy each lot-owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the ratio of the contribution schedule lot entitlement of the owner's lot to the aggregate of contribution schedule lot entitlements recorded in the community management statement for the community titles scheme; or
 - For a community titles scheme in which there is only a single schedule of lot entitlements rather than a contributions schedule and an interest schedule (i.e. a scheme that continues to be governed by the Building Units and Group Titles Act 1980 rather than by the Body Corporate and Community Management Act 1997), Council will levy each lot-owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the ratio of the lot entitlement of the owner's lot to the aggregate of lot entitlements recorded in the building units plan or the group title plan of which the lot is part; or
 - Alternatively to levying the consumption charges on the basis of lot entitlement, Council may exercise its discretion to enter with the body corporate for a community titles scheme to which the Body Corporate and Community Management Act 1997 applies an arrangement under which the body corporate accepts liability for the full consumption charge payable upon the supplied volume recorded on the water meter at the boundary of the scheme land, in which case Council will levy the body corporate for the full amount of the consumption charge and will make no separate levies against lots in the scheme.
- d) Where water is supplied to the common property of a community titles scheme, and that supply is metered separately from the water supplied to the individual lots in the scheme, Council will levy upon the body corporate the consumption charge for that water;
- e) Where more than one dwelling house is situated upon a single parcel of land (that is to say, the land the subject of a single valuation), Council will charge a separate two-part tariff for each dwelling house (including flats, studios, cabins and secondary dwellings) as if each were located upon a different, individually-valued parcel;
- f) Where a dwelling house is situated partly upon one parcel of land and partly upon another, Council will charge a single two-part tariff for supply to the building, and will levy the tariff against the parcel upon which the dominant portion of the house is situated. The dominant portion will be the portion of the house that has the greater floor area;
- g) The following provisions apply to premises serviced by a designated fire service:
- Council will charge a separate two-part tariff for the service, in addition to the tariff/s it charges for any other water service connection/s to the land;
 - The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter;
 - Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution;
 - The consumption charge will be, for a quarter for which the Queensland Fire and Rescue Service reports or verifies, or Council otherwise verifies, use of the service to fight a fire, either the standard consumption charge or that sum discounted by a percentage Council determines as appropriate;
 - If the Queensland Fire and Rescue Service reports or verifies, or Council otherwise verifies, that the service was used during a quarter to fight a fire, and Council determines after the end of that quarter that a discounted consumption charge was appropriate for the quarter,

Council may credit against the next quarterly consumption charge the difference between the charge paid and the discounted charge determined as appropriate; and

- To prevent doubt, Council may determine that a 100% discount is or was appropriate.
- h) For non-licensed premises (ie premises for which there exists no liquor license) occupied or used by approved sporting bodies, or approved non-profit charitable organisations, Council will provide a remission in accordance with its remissions policy for access to Council's water supply, and water consumed from that supply will be charged at residential rates;
- i) Council will apply section 102 of the Local Government Regulation 2012 to calculating water consumption charges against land or premises for which consumption charges were made and levied, so that:
- Regardless of whether the meter reading for the fourth quarter of the 2022-23 financial year occurs before the end of that financial year or after the beginning of the 2023-24 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of charge for the 2022-23 financial year; and
 - Regardless of whether the meter reading for the fourth quarter of the 2023-24 financial year occurs before the end of that financial year or after the beginning of the 2024-25 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2023-24 financial year.
- j) Council will apply section 102 of the Local Government Regulation 2012 to the reading of water meters so that if a meter is due to be read on a particular day (e.g. the last day of a quarter) to enable Council to calculate a consumption charge to be levied, the meter will be deemed read on that particular day if it is read within 2 weeks before the day or 2 weeks after the day;
- k) The commencing water meter reading for a quarterly consumption charge cycle (i.e. a quarter plus or minus 2 weeks at the beginning and the end of the quarter) is the reading last recorded in a quarterly charge cycle, or, in the case of a new meter connection, the reading recorded on the day of connection;
- l) The minimum value of a debt required to raise a charge will be \$5.00. If the total charge on an Assessment is less than this amount, then the charges will not be raised and consequently a bill will not be issued. This charge is not raised at all and is effectively written off which will prevent the raising of small balances where the cost of administration, printing, postage and collection is greater than the revenue returned; and
- m) For the purposes of making and levying water charges the following definitions apply:
- An approved sporting body is an association of persons, incorporated or not, and whether an individual association or a member of a class of association, that Council accepts or approves by resolution as a body that benefits the community by organising and conducting a sporting activity or sporting activities and whose constitution prevents the distribution of its income and assets to its members;
 - An approved charitable organisation is an organisation incorporated or not, that Council accepts or approves by resolution as a charitable organisation, and whose constitution prevents the distribution of its income and assets to its members;
 - A community title lot is a lot in a community titles scheme;
 - A community titles scheme is a community titles scheme created under the Body Corporate and Community Management Act 1997, or is a development similar to such a scheme but that continues to be governed by the Building Units and Group Titles Act 1980 rather than by the Body Corporate and Community Management Act 1997 (e.g. a development created under the Integrated Resort Development Act 1987);
 - A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme;

- A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires; and
- A flat is a self-contained residential unit or module that is not a community title lot; but (to prevent doubt) the expression does not include a bedroom in a boarding house.

11.2 Capricorn Coast Water Supply

For the financial period beginning 1 July 2023 a water supply charge will apply to all land in the Capricorn Coast Water Supply Area, either rateable or non-rateable, that is connected or capable of being connected whether occupied or not occupied, including residential and commercial users, and community title lots.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Capricorn Coast Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to 30 June 2024 and will generally be levied on a half yearly basis.

CAPRICORN COAST WATER SUPPLY SCHEME – RESIDENTIAL & NON-RESIDENTIAL ACCESS CHARGES

Meter Size	Annual Charge
20mm	\$ 743
25mm	\$ 1,160
32mm	\$ 1,902
40mm	\$ 2,973
50mm	\$ 4,644
65mm	\$ 7,846
75mm	\$ 10,447
80mm	\$ 11,889
100mm	\$ 18,577
150mm	\$ 45,190
200mm	\$ 74,307
Vacant Land	\$ 743

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge for all properties located within the boundaries and approved properties outside the boundaries of the Capricorn Coast Water Supply Area shall be charged an amount per kilolitre as detailed in the consumption charges table below.

The water period for the consumption charge will be for a period from 1 July 2023 to 30 June 2024 and billing will generally be in arrears on a quarterly basis.

CAPRICORN COAST WATER SUPPLY SCHEME – NON RESIDENTIAL WATER CONSUMPTION CHARGES

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.54/kl

CAPRICORN COAST WATER SUPPLY SCHEME – RESIDENTIAL WATER CONSUMPTION CHARGES

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 30kl per quarter	\$1.01/kl
2 nd Tier	31kl to 105kl per quarter	\$1.54/kl
3 rd Tier	all usage greater than 105kl per quarter	\$3.10/kl

11.3 The Caves and Marlborough Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2023 upon all land within, and approved land outside, the Caves Water Supply Area and the Marlborough Water Supply Area to which water is supplied or capable of supply, whether rateable or non-rateable, occupied or not occupied.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of The Caves Water Supply Area and the Marlborough Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to 30 June 2024 and will generally be levied on a half yearly basis.

THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME – NON RESIDENTIAL & RESIDENTIAL ACCESS CHARGES

Meter Size	Annual Charge
20mm	\$ 640
25mm	\$ 998
32mm	\$ 1,637
40mm	\$ 2,559
50mm	\$ 3,998
65mm	\$ 6,756
75mm	\$ 8,995
80mm	\$ 10,237
100mm	\$ 15,994
150mm	\$ 35,987
200mm	\$ 63,979
Vacant Land	\$ 640

The access charge for unoccupied land that is capable of connection to Council's water supply, will be the sum payable for a 20mm residential water meter connection.

The consumption charge for all properties located within the boundaries and approved properties outside the boundaries of the Caves Water Supply Scheme Area shall be charged an amount per kilolitre as detailed in the consumption charges table below.

The water period for the consumption charge will be for a period from 1 July 2023 to 30 June 2024 and billing will generally be in arrears on a quarterly basis.

THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME – NON RESIDENTIAL WATER CONSUMPTION CHARGES

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.54/kl

THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME – RESIDENTIAL WATER CONSUMPTION CHARGES

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 30kl per quarter	\$1.01/kl
2 nd Tier	31kl to 105kl per quarter	\$1.54/kl
3 rd Tier	all usage greater than 105kl per quarter	\$3.10/kl

11.4 Nerimbera Water Supply

A water supply charge will be levied by Council for the financial period beginning 1 July 2023, on all land to which water is supplied or capable of supply whether rateable or non-rateable, whether occupied or not occupied in the Nerimbera Water Supply Area.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Nerimbera Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to the 30 June 2024 and will generally be levied on a half yearly basis.

**NERIMBERA WATER SUPPLY SCHEME –
NON RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 551
25mm	\$ 857
40mm	\$ 2,200
100mm	\$ 13,747
150mm	\$ 30,930
Vacant Land	\$ 551

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Nerimbera Water Supply Area. The water period (year) for the consumption charge will be for a period from 1 July 2023 to 30 June 2024 and billing will generally be in arrears on a quarterly basis.

**NERIMBERA WATER SUPPLY SCHEME –
NON RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.54/kl

**NERIMBERA WATER SUPPLY SCHEME –
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1st Tier	up to 30kl per quarter	\$1.01/kl
2nd Tier	31kl to 105kl per quarter	\$1.54/kl
3rd Tier	all usage greater than 105kl per quarter	\$3.10/kl

11.5 Ogmore Water Supply

A water supply charge will be levied for the financial period beginning 1 July 2023 upon all land within, and approved land outside, the Ogmore Water Supply Area to which water is supplied, whether rateable or non-rateable, occupied or not occupied.

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Ogmore Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to 30 June 2024 and will generally be levied on a half yearly basis.

**OGMORE WATER SUPPLY SCHEME –
NON RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 439

Vacant Land	\$ 439
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The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge for all properties located within the boundaries and approved properties outside the boundaries of the Ogmore Water Supply Scheme Area shall be charged an amount per kilolitre as detailed in the consumption charges table below.

The water period for the consumption charge will be for a period from 1 July 2023 to 30 June 2024 and billing will generally be in arrears on a quarterly basis.

**OGMORE WATER SUPPLY SCHEME –
NON RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.54/kl

**OGMORE WATER SUPPLY SCHEME -
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 30kl per quarter	\$1.01/kl
2 nd Tier	31kl to 105kl per quarter	\$1.54/kl
3 rd Tier	all usage greater than 105kl per quarter	\$3.10/kl

11.6 Sewerage

For the financial period beginning 1 July 2023 Council will make and levy a sewerage charge in respect of land within the Declared Sewerage Areas of Livingstone Shire to which the Council provides or is prepared to provide sewerage services, including areas to which such services are extended from time to time during the course of the financial year. Council will make and levy the charge whether the land is rateable or not and, whether the land is occupied or not.

The sewerage charge will be set to recover all of the costs associated with the provision of sewerage reticulation services provided by Council in the financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operation of the system, including treatment plant operations.

For occupied land, whether rateable or not, charges for the twelve (12) months ended 30 June 2024 will be made and levied on the following basis:

- a) Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed;
- b) However, for a single dwelling, residential unit, stables property or a property subject to a residential differential rate, only the first water closet pedestal will attract the normal sewerage pedestal charge:
 - The term single dwelling is to be given its ordinary meaning as a residential property used for ordinary domestic purposes and includes home office situations such as for example, where desk or computer work may be done, phone calls made or answered from within the premises for business purposes but where there are no more than 1 (one) non-resident employee on the premises and no significant external indicia to distinguish the premises from any other domestic residence; and
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
- c) In the case of flats, the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal;

- d) In the case of Retirement Villages or Aged/Nursing Homes incorporating independent living accommodation, the sewerage charge will be levied on the first pedestal only in each independent living unit/cottage. Sewerage charges will be levied on a per pedestal/urinal basis for pedestals/urinals installed elsewhere at the Aged/Nursing Homes properties; and
- e) For all other premises, the sewerage charge is calculated on the number of pedestals together with the number of urinals multiplied by the charge for the first water closet pedestal. For the purpose of this paragraph, each 1,200mm of a continuous style urinal or part thereof will count as one urinal.

Where there is more than one dwelling house on a land parcel, charges shall apply as if each house were on a separate land parcel (including flats, studios, cabins and secondary dwellings). Where there is more than one commercial or industrial building upon a land parcel, charges will apply as if each building were on a separate land parcel.

Where a building is used for more purposes than one, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the Differential General Rating Category 6, 6(a) or 6(b) (Other Rural or Beef Production 1 or 2), the sewerage utility charge is levied on the same basis as residential properties, even though to be eligible the properties must be classified as commercial use properties.

For the purpose of these charges:

- a) A community titles lot is taken to be a:
- single dwelling if it is used wholly or predominantly as a place of residence; and
 - non-dwelling property in any other case.
- b) A community title lot is a lot in a community titles scheme;
- c) A community titles scheme is a community titles scheme created under or by virtue of the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act* (e.g. a development created under the *Integrated Resort Development Act 1987*); and
- d) A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme.

The sewerage charges will be those shown in the following tables:

LIVINGSTONE SHIRE COUNCIL SEWERAGE SCHEME – CHARGES

Sewered Premises	Basis	Number of Charges
Private Dwelling/Residential Unit or Stables or property subject to rural differential rate.	Each Residence (regardless of number of pedestals)	1 Charge
Flats, Studios, Cabins, Dwellings and Secondary Dwellings	Each Flat (includes studios, cabins, dwellings and secondary dwellings)	1 Charge
Aged/Nursing Home Plus Aged/Nursing other fixtures	Each Unit/Cottage Each Pedestal/Urinal	1 Charge 1 Charge
Other Premises	Each Pedestal / 1200mm of Urinal or part thereof	1 Charge
Vacant Land	Each rateable property	1 Vacant Land Charge

For those properties in the Declared Sewerage Area, the annual charges as per the above schedule will be:

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
Capricorn Coast	\$ 969	\$ 921

11.7 Waste & Recycling

For the financial period beginning 1 July 2023, Council will make and levy the following utility charges:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services	
Combined Waste and Recycling Collection	\$590
Additional Collection – Waste	\$455
Additional Collection – Recycling	\$140
Ogmore - Waste Collection	\$295
Great Keppel Island - Combined Waste and Recycling Collection	\$723
Great Keppel Island - Additional Collection - Waste	\$632
Great Keppel Island - Additional Collection - Recycling	\$266
Commercial Services	
Waste Collection	\$555
Additional Collection – Waste Other than Normal Collection Day	\$660
Recycling Collection	\$150
Additional Collection - Recycling Other than Normal Collection Day	\$210
Ogmore - Waste Collection	\$340
Great Keppel Island - Combined Waste and Recycling Collection	\$826
Great Keppel Island - Additional Collection – Waste	\$632
Great Keppel Island - Additional Collection – Recycling	\$266

Services to be provided

- a) At its 6 February 2018 Meeting, Council adopted Designated Waste Collection Areas in which it may conduct collection services. At the same meeting, Council also adopted the following information for each Designated Waste Collection Area:
 - Types of general waste collection to be provided;
 - The standard general waste container (MGB) and the quantity to be provided per premises; and
 - The frequency of collection.
- b) This information is located in the Waste Management Schedule which is appended to Council's Waste and Recycling Collection Policy.

Collection services will be provided in accordance with the Waste Management Schedule.

Application of Waste Collection and Recycling Charges

- a) Waste Collection and Recycling Charges will only be applied to properties within the Designated Waste Collection Areas which have a structure that has the potential to generate general waste.

- b) If a property has one or more residential structures or units capable of separate occupation, the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied for each structure or unit (including flats, studios, cabins, dwellings and secondary dwellings).
- c) Where a collection service is provided to a residence on a property within Category 6, 6(a) or 6(b) (Other Rural or Beef Production 1 or 2), the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- d) For newly constructed structures, the Combined Waste and Recycling Collection charge will be applied from the plumbing/building approval or delivery of the MGB, whichever occurs first.
- e) If a collection service is cancelled in accordance with 5.7 of Council's Waste and Recycling Collection Procedure, charges will not be levied.
- f) If there is more than one commercial operator on land capable of separate occupation, the owner will be charged the appropriate fee according to the quantity of collections provided.

Domestic Services Charges

<p>Combined Waste and Recycling Collection charge: Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Additional Collection – Waste and Additional Collection – Recycling charges: Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure. NOTE: to be provided on the same day as existing collection service.</p>
<p>Ogmore - Waste Collection charge: Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Great Keppel Island - Combined Waste and Recycling Collection charge: Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Great Keppel Island – Additional Collection – Waste and Great Keppel Island – Additional Collection – Recycling charges: Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure. NOTE: to be provided on the same day as existing collection service</p>

Commercial Services Charges

<p>Waste Collection charge: Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Recycling Collection charge: Provision of one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Additional Collection – Waste and Additional Collection – Recycling charges: Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.</p>

12. Cost Recovery Fees (s 97 Local Government Act 2009)

Section 97 states that Council may fix a cost recovery fee for any of the following:

- a) An application for, or the issue of, an approval, consent, license, 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; or
- e) Performing a function other than one mentioned in paragraphs (a) to (d), imposed upon Council under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

The principles of Full Cost Pricing are applied in calculating all cost recovery fees of the Council where applicable, but the fees will not exceed the cost to Council of providing the service or taking the action for which each fee is charged.

Cost Recovery Fees are listed in Council's Register of Fees and Charges which was last adopted at Council's Meeting held on 16 May 2023.

13. Other Fees and Charges (s 262 *Local Government Act 2009*)

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

14. Time for Payment (s 118 *Local Government Regulation 2012*)

Rates and utility charges referred to in this Revenue Statement shall generally be levied half yearly (billing periods 1 July to 31 December 2023 (usually issued July/August) and 1 January to 30 June 2024 (usually issued January/February) with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Such rates and utility charges shall be payable by the due date detailed on the rate notice. Each rates and charges notice includes one half of the annual charges levied.

All rates and charges issued will be due and payable within 30 days of the issue of a notice to pay.

15. Interest (s 133 *Local Government Regulation 2012*)

In accordance with the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of seven (7) percent per annum compounded monthly, to be calculated from the end of the financial half year in which they fall due and charged at the end of each month or at such other time as required for the issuing of statutory notices.

16. Discount (s 130 *Local Government Regulation 2012*)

Discount at the rate of ten (10) percent will be allowed on gross Council rates and charges, excluding any charge specifically excluded from discount entitlement, provided payment of the full amount outstanding, including any overdue rates and interest to the date of payment, less any discount entitlement, is paid by the due date on original notice of the levy.

Charges excluded from discount entitlement include:

- a) Rural Fire Levy
- b) Emergency Services Levy
- c) North West Emu Park Sewerage Benefited Area Special Charge
- d) Causeway Township Sewerage Benefited Area Special Charge
- e) Mulambin Sewerage Benefited Area Special Charge
- f) Muskens Beach Revetment Wall – Special Charge
- g) Water Consumption Charges
- h) Natural Environment Separate Charge
- i) Road Network Separate Charge
- j) Disaster Response Separate Charge

17. Rate Concessions (s 121 Local Government Regulation 2012)

Council approves concessions each year prior to its budget meeting, in the form of the Rate Rebates and Remissions Policy. This will be adopted with the 2023-24 Budget. The main areas of concessions are as follows:

17.1 Pensioner Subsidy

For pensioner ratepayers of their principal place of residence, Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme, a remission 20% (to a maximum of \$300) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges, water consumption charges, and rural and state fire levies/charges.

For ratepayers of their principal place of residence, a person in receipt of a Widow/ers Allowance will be entitled to a remission 20% (to a maximum of \$300) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges, water consumption charges, and rural and state fire levies/charges.

In both cases, the remission is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*).

17.2 Permit to Occupy – Separate Charges

Council will grant a concession of all Separate Charges on those assessments that only contain a permit to occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the Separate Charges have been levied.

The concession is offered on the basis that the payment of the additional separate charges will cause the ratepayer hardship.

17.3 Permit to Occupy – General Rates

Council will grant a concession of up to \$600.00 in General Rates for properties on those assessments that only contain a permit to occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which General Rates have been levied.

The remission is offered on the basis that the payment of General Rates will cause the ratepayer hardship.

17.4 Sporting Clubs and Associations

Council will grant varied levels of concessions to charitable and other Non-Profit and Charitable Community Groups, including not-for-profit Sporting Bodies, in accordance with the provisions of the Rates Rebates and Remissions Policy.

The concessions are offered on the basis that the ratepayers are entities whose objectives do not include the making of a profit.

17.5 Nature Reserves

Council will grant a rebate to ratepayers of properties where a Nature Refuge Agreement exists over the property. The amount of rebate being proportional to the area of land covered by the agreement.

The concessions are offered in recognition of the ratepayer's commitment to maintain the nature refuge area of their land. Thus, contributing to the conservation of significant natural resources, high value vegetation and wildlife habitat.

18. Authority

It is a requirement of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a Revenue Statement.

19. Repeals/Amendments

This Statement repeals the former Livingstone Shire Council Statement titled 'Revenue Statement v10.0'.

Version	Date	Action
1.0	22/07/2014	Adopted
2.0	24/07/2015	Amended Policy Adopted
3.0	12/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	27/07/2018	Amended Policy Adopted
6.1	02/10/2018	Administrative Amendments – reflect organisational restructure
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	29/06/2021	Amended Policy Adopted
10.0	26/07/2022	Amended Policy Adopted
10.1	DRAFT	Amended Policy – Budget amendments

CALE DENDLE
CHIEF EXECUTIVE OFFICER

Attachment 1 - Land Use Codes

- 01 Vacant Urban Land
- 02 Single Unit Dwelling
- 03 Multi Unit Dwelling (Flats, Bed & Breakfast)
- 04 Large Homesite – Vacant
- 05 Large Homesite – Dwelling
- 06 Outbuilding
- 07 Guest House/Private Hotel
- 08 Building Units
- 09 Group Titles
- 10 Combined Multi-dwellings/Shops
- 11 Shop-Single
- 12 Shops - Shopping Group (more than six shops)
- 13 Shops - Shopping Group - two to six shops
- 14 Shops - Main Retail (Central Business District)
- 15 Shops - Secondary Retail (Fringe Central Business District) presence of service industry
- 16 Drive in shopping centre
- 17 Restaurant
- 18 Special Tourist Attraction
- 19 Walkway
- 20 Marina
- 21 Residential Institutions (Non-medical care)
- 22 Car Parks
- 23 Retail Warehouse
- 24 Sales area outdoors (Dealers, boats, cars etc)
- 25 Professional Offices
- 26 Funeral Parlours
- 27 Hospitals, conv. Homes (Medical care) (Private)
- 28 Warehouse & Bulk Stores
- 29 Transport Terminal
- 30 Service Station
- 31 Oil depot & refinery
- 32 Wharves
- 33 Builders yards
- 34 Cold Stores - ice works
- 35 General Industry
- 36 Light Industry
- 37 Noxious/offensive industry (including Abattoir)
- 38 Advertising – Hoarding
- 39 Harbour Industries
- 40 Extractive
- 41 Child Care ex kindergarten
- 42 Hotel/Tavern
- 43 Motels
- 44 Nurseries (Plants)
- 45 Theatres cinemas
- 46 Drive-in Theatre
- 47 Licensed club
- 48 Sports clubs/facilities
- 49 Caravan Parks

Revenue Statement

Adopted/Approved: DRAFT
Version: 10.1Portfolio: Office of the CEO
Business Unit: Finance and Business Excellence

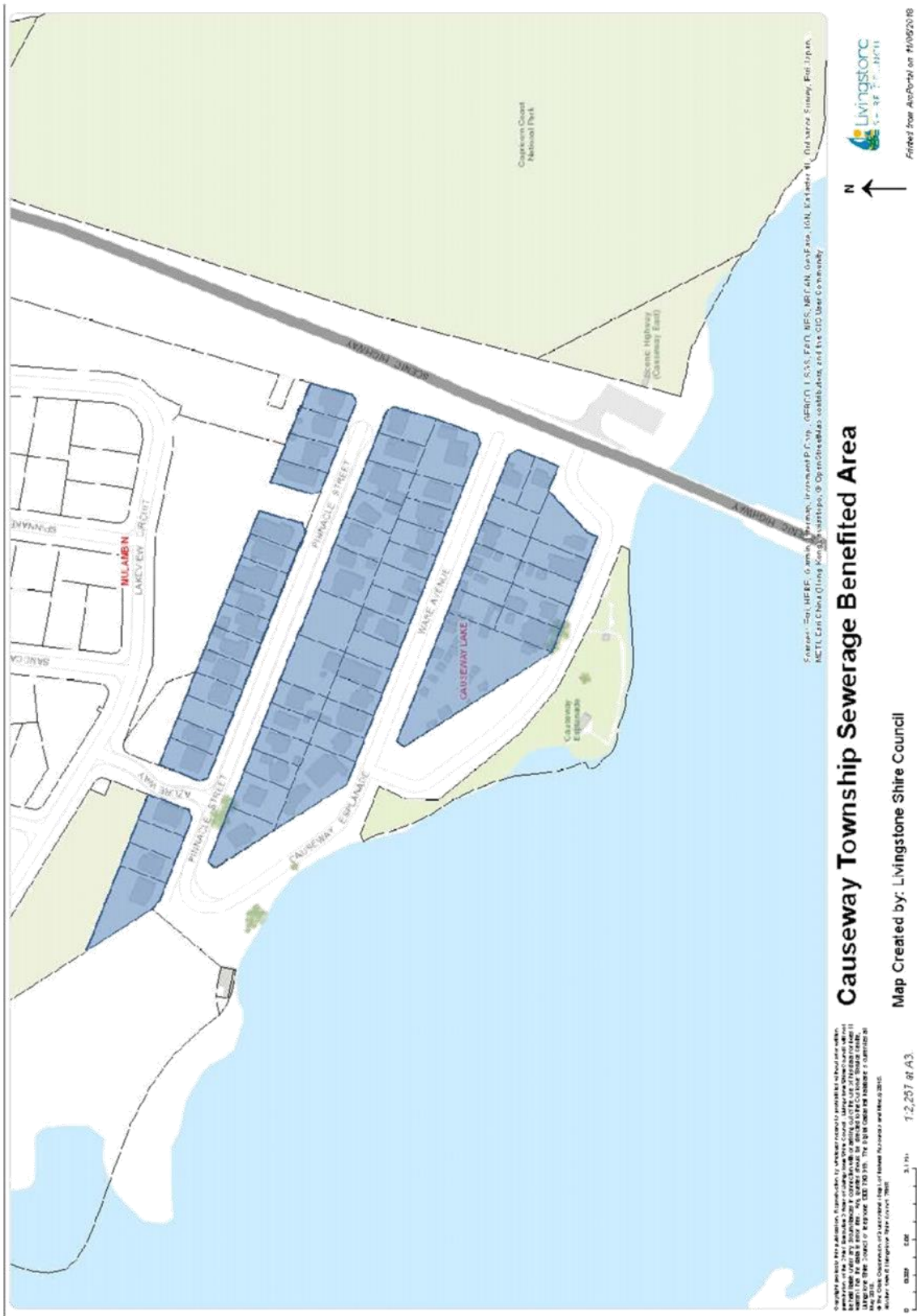
- 50 Other Clubs (non-business)
- 51 Religious
- 52 Cemeteries (incl. Crematoria)
- 53 not allocated
- 54 not allocated
- 55 Library
- 56 Show Grounds/Racecourse/Airfield
- 57 Parks/Gardens
- 58 Educational incl. Kindergarten
- 59 not allocated
- 60 Sheep Grazing – dry
- 61 Sheep breeding
- 62 not allocated
- 63 not allocated
- 64 Cattle Grazing – Breeding
- 65 Cattle breeding & fattening
- 66 Cattle fattening
- 67 Goats
- 68 Dairy Cattle - Milk-Quota
- 69 Dairy Cattle - no quota
- 70 Dairy Cattle – cream
- 71 Oil seeds
- 72 not allocated
- 73 Agriculture – Grains
- 74 Agriculture - Turf Farms
- 75 Sugar Cane
- 76 Tobacco
- 77 Cotton
- 78 Rice
- 79 Orchards
- 80 Tropical Fruits
- 81 Pineapples
- 82 Vineyards
- 83 Small Crops & Fodder – Irrigated
- 84 Small Crops & Fodder - non irrigated
- 85 Pigs
- 86 Horses
- 87 Poultry
- 88 Forestry & Logs
- 89 Animals Special
- 90 Stratum
- 91 Transformers
- 92 Defence Force Establishment
- 93 Peanuts
- 94 Vacant Rural Land (Excl. 1 & 4)
- 95 Reservoir, Dams, Pump sites, Bores
- 96 Public Hospital
- 97 Welfare home/institution
- 98 not allocated
- 99 Community Protection Centre

Revenue Statement

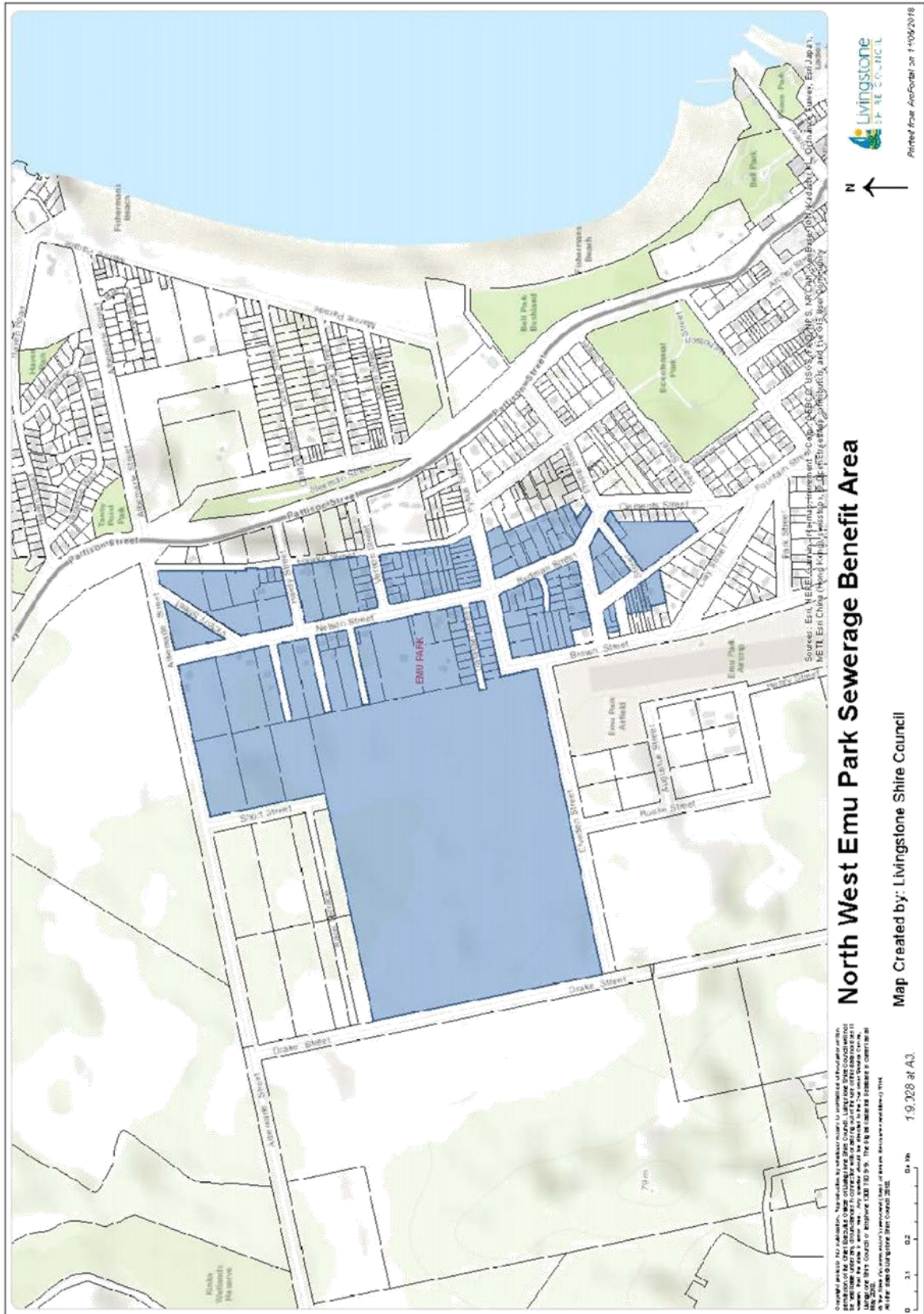
Adopted/Approved: DRAFT
Version: 10.1

Portfolio: Office of the CEO
Business Unit: Finance and Business Excellence

Attachment 2



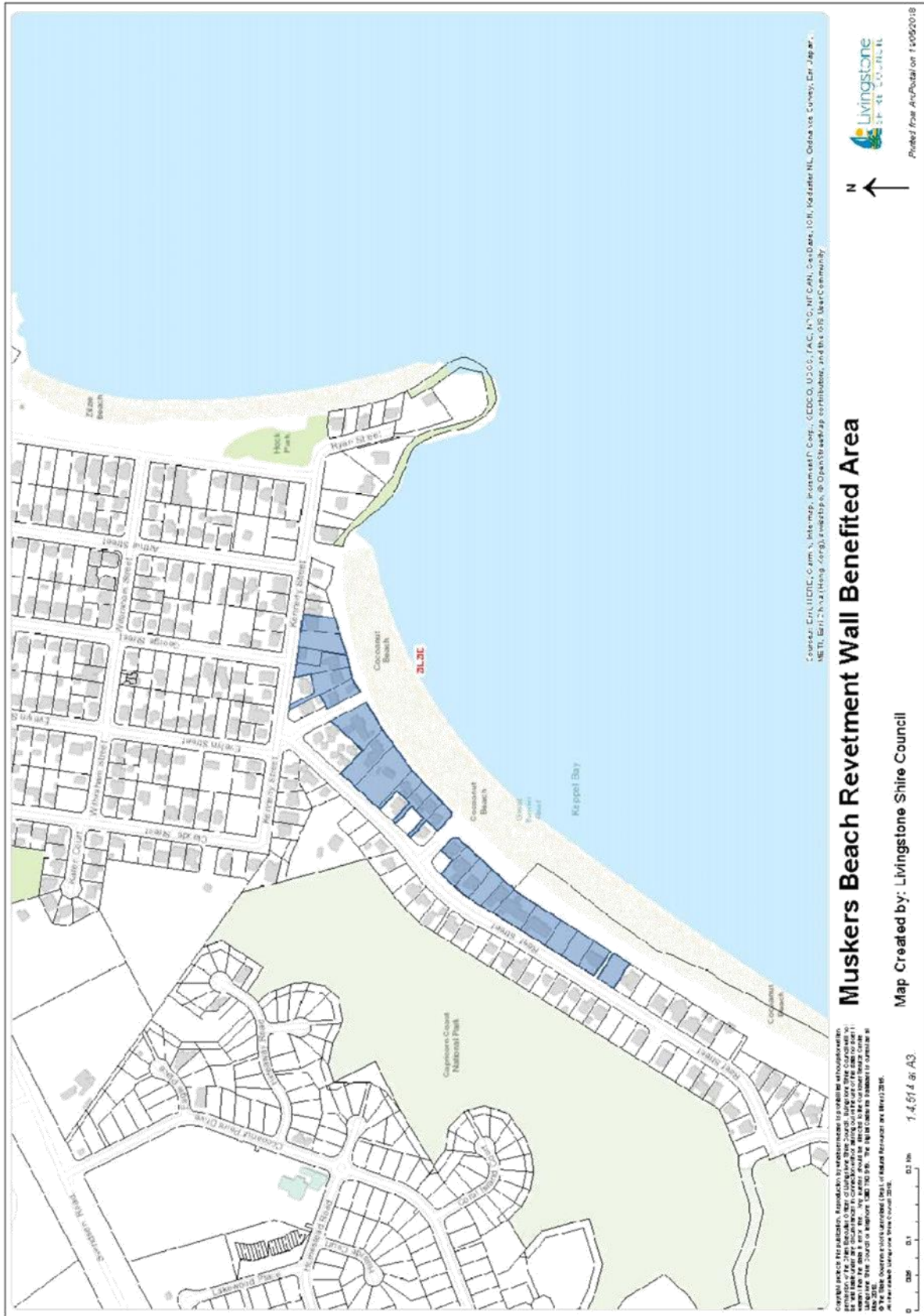
Attachment 3



Attachment 4



Attachment 5



Revenue Statement
 Adopted/Approved: DRAFT
 Version: 10.1

Portfolio: Office of the CEO
 Business Unit: Finance and Business Excellence

9.4 DIFFERENTIAL GENERAL RATES 2023-24

File No: fa10590, M12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Author: Kim Cree - Coordinator - Revenue
Priscilla Graham - Coordinator Revenue

SUMMARY

This report presents the differential general rates for the 2023-24 financial year for adoption to support the 2023-24 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and pursuant to Sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as follows:

No.	Category	Description	Identifiers (Land Use Codes)
L1	Commercial/ Light Industry <\$465,000	Lands where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is \$465,000 or less.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L1A	Commercial/ Light Industry >\$465,000	Lands where the dominant use or intended use is commercial and light industrial purposes and the rateable valuation is greater than \$465,000.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales with a gross floor area 400m ² -3,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or outdoor sales with a gross floor area greater than 400m ² and less than 3,000m ² .	10 to 16 inclusive, 23,24,28,33, 35 and 36
L2A	Major Shopping Centres and Retail Warehouse with a gross floor area 3,001m ² -10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, major shopping centre with onsite parking with a gross floor area of 3,001m ² -10,000m ² .	10 to 16 inclusive, 23,24,28,33, 35 and 36
L2B	Major Shopping Centres and Retail Warehouse with a gross floor >10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, major shopping centre with onsite parking and a gross floor area greater 10,000m ² .	10 to 16 inclusive, 23,24,28,33, 35 and 36
L3	Heavy and Noxious	Lands on the mainland where the purpose	31, 35, 37

	Industry	of use or intended use is a fuel dump or storage and oil refinery, heavy or general industry, or industry which emanates offensive noise, odour and dust and includes abattoirs.	
L4	Island Commercial/ Industrial	Lands on the islands where the dominant use or intended use is commercial or light industrial.	1, 4, 6, 7, 10 to 49 (excl. lands in any other category)
L5	Extractive >\$12,000	Lands on the mainland where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities and the rateable valuation is greater than \$12,000 (including mining leases).	1, 4, 40
L5A	Extractive < \$12,000	Lands on the mainland where the purpose of use or intended use extracts minerals or other substances from the ground or other environments including related activities and the rateable valuation is \$12,000 or less (including mining leases).	1, 4, 40
L6	Other Rural	Lands where the use or intended use is non-residential rural, agricultural or farming purposes.	60 to 63, 67 to 89 and 93 to 94 (excl. 72 or lands in any other category)
L6A	Beef Cattle Production 1	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is \$1,600,000 or less.	64 to 66
L6B	Beef Cattle Production 2	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$1,600,000.	64 to 66
L8	Major Tourism /Accommodation Facilities	All lands where the dominant purpose for which it is used or intended for use is that of Accommodation – Tourist Facilities and- <ul style="list-style-type: none"> a) The land is used or intended for use commercially for that purpose; and b) The land is greater than 5ha in area; and c) Has or is intended to have accommodation capacity greater than 100 rooms. 	18
L9	Residential 1	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is \$155,000 or less (excl. lands in any other category).	1, 2, 6 and 72

L10	Residential 2	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$155,001 and \$300,000 (excl. lands in any other category).	1, 2, 6 and 72
L11	Residential 3	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$300,001 and \$700,000 (excl. lands in any other category).	1, 2, 6 and 72
L12	Residential 4 / Single Residential Dwellings only	Lands where the dominant use or intended use is single residential dwellings and the land has a rateable valuation more than \$700,000.	2 and 6
L15	Large Residential 1	Lands, used or intended for use for residential purposes, and the rateable valuation is \$155,000 or less: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
L16	Large Residential 2	Lands, used or intended for use for residential purposes, with a rateable valuation that is between \$155,001 and \$300,000: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
L17	Large Residential 3	Lands where the dominant use or intended use is residential purposes, with a rateable valuation that is between \$300,001 and \$700,000: a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme, zone or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
L18	Large Residential 4 / Single Residential	Lands, used or intended for use for single residential dwellings, with a rateable	2,5 and 6

	Dwellings only	valuation more than \$700,000: - a) Having an area of 4000m ² or greater; or b) Having an area of less than 4000m ² but located within a Council planning scheme zone or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	
L21	Flats Non-Strata Residential <10 Dwellings	Lands used for residential purposes, on which there are less than 10 self-contained dwellings (including flats, studios, cabins, dwellings or secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21A	Flats Non-Strata Residential 10-14 Dwellings	Lands used for residential purposes, on which there are 10 to 14 self-contained dwellings (including flats, studios, cabins, dwellings or secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21B	Flats Non-Strata Residential 15-19 Dwellings	Lands used for residential purposes, on which there are 15 to 19 self-contained dwellings (including flats, studios, cabins, dwellings or secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L21C	Flats Non-Strata Residential >=20 Dwellings	Lands used for residential purposes, on which there is greater than or equal to 20 self-contained dwellings (including flats, studios, cabins, dwellings or secondary dwellings), and the dominant use or intended use is residential purposes (excl. lands in any other category).	3
L22	Strata (Commercial/ Industrial)	Lands that are part of a community title scheme, and the dominant use or intended use is commercial or industrial purposes.	8 or 9
L23	Strata Residential >500m ²	All land in a community title scheme where the dominant use or intended use is for residential purposes, and the individual lot size is greater than 500m ² .	8 or 9
L23A	Strata Residential <500m ²	All land in a community title scheme where the dominant use or intended use is for residential purposes, and the individual lot size is less than 500m ² .	8 or 9
L24	Vacant Land >\$700,000	Vacant land where the valuation is greater than \$700,000.	1, 4, 72 and 94
L26	Special uses	Lands where the dominant use is non-	21, 50 – 59,

		commercial in nature and the land is used or intended to be used for social and community welfare, defence or education purposes.	92, and 96 – 100
L27	Other	All lands not included elsewhere. Including but not limited to Transformers, Stratum, and Reservoirs, Dams and Bores.	90, 91 and 95 or not elsewhere categorised
L28	Reservoir/Pump site	Lands where the valuation is less than \$10,000 and used for the purpose of a Reservoir, Dam, Pump site, or Bores.	95

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

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry <\$465,000	2.1942	2,021
L1A	Mainland Commercial/Light Industry >\$465,000	2.2938	10,303
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales with a gross floor area of 400m ² – 3,000m ²	2.6193	5,002
L2A	Major Shopping Centres and Retail Warehouse with a floor area of 3,001m ² – 10,000m ²	3.0789	33,480
L2B	Major Shopping Centres and Retail Warehouse with a floor area greater than 10,000m ²	3.7403	257,686
L3	Heavy and Noxious Industry	3.9918	4,667
L4	Island Commercial / Industrial	1.9325	2,712
L5	Extractive >\$12,000	7.4501	8,344
L5A	Extractive <\$12,000	7.0020	4,000
L6	Other Rural	0.9747	2,026
L6A	Beef Cattle Production 1 <\$1,600,000	0.9747	2,026
L6B	Beef Cattle Production 2 >\$1,600,000	0.9036	18,705
L8	Major Tourism/Accommodation Facilities	2.8053	171,820
L9	Residential 1 <\$155,000	1.2715	1,105
L10	Residential 2 >\$155,001 <\$300,000	1.0827	2,021
L11	Residential 3 >\$300,001 <\$700,000	0.8867	3,443

L12	Residential 4 >\$700,000	0.7040	6,207
L15	Large Residential 1 <\$155,000	1.4005	1,286
L16	Large Residential 2 >\$155,001 <\$300,000	1.0787	2,271
L17	Large Residential 3 >\$300,001 <\$700,000	0.9933	3,645
L18	Large Residential 4 >\$700,000	0.7716	7,057
L21	Flats Non-Strata Residential <10 Residences	1.4009	1,231
L21A	Flats Non-Strata Residential 10-14 Residences	1.4009	11,050
L21B	Flats Non-Strata Residential 15-19 Residences	1.4009	16,575
L21C	Flats Non-Strata Residential >=20 Residences	1.4009	22,100
L22	Strata Commercial/Industrial	2.6493	2,021
L23	Strata Residential >500m ²	1.4009	1,984
L23A	Strata Residential <500m ²	1.4009	1,316
L24	Vacant land >\$700,000	2.9894	1,862
L26	Special uses	1.6261	1,862
L27	Other	2.0524	1,862
L28	Reservoir/pump site ≤\$10,000	2.0524	963

Minimum General Rates will not apply to land to which Sections 49-51 of the *Land Valuation Act 2010* applies.

BACKGROUND

Council acknowledges that there is considerable diversity in the Livingstone Shire in terms of land use and location (such as between the urban and rural areas), land values, access to, and actual and potential demands for services and facilities. Council is committed to spreading the general rates equitably among categories and classes of ratepayers. Therefore, Council adopts the differential general rating categories outlined, in a commitment to spread the general rates fairly and equitably, considering the following factors:

- The relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- The use of the land as it relates to actual and potential demand for Council services;
- Location of the land as it relates to actual and potential demand for Council services; and
- The impact of rateable valuations on the level of general rates to be paid.

Council also applies the principles set out in the Revenue Policy when making and levying rates and charges:

- Equity for like properties
- User pays
- Meaningful contribution
- Predictability
- Fairness

Council will have regard to the principles by:

- a) operating a rating system whereby land is categorised into rates categories developed by Council for differential rating purposes by having regard to such factors but not limited to, actual and potential demands placed on Council, location and use of land, the unimproved and site value of land and the land's capacity to generate revenue (Equity);
- b) using special and separate rates and charges and utility charges as appropriate to compensate for cost-of-service delivery (User pays);
- c) National Competition Policy legislation where applicable (User pays);

- d) establishing an appropriate number of differential rates categories and setting an appropriate level of rates for each category (Meaningful contribution);
- e) requiring a minimum contribution from each ratepayer towards the overall running of the Council, except where legislation prevents a minimum being set by the application of minimum general rates (Meaningful contribution);
- f) considering timing of the levy of rates with the financial cycle of local economic activity, to assist the smooth running of the local economy (Predictability);
- g) benchmarking any variations in rates and charges from year to year, against the general price movements that occur in other sectors of the community as measured by indexes such as the Road Input Cost Index, the Consumer Price Index, Council Cost Index (as calculated by the Local Government Association of Queensland) and their components. While taking these movements into consideration, Council needs to ensure that the rates and charges made are sufficient to cover the cost of its operations and that Council can continue to provide services to the community at a level consistent with the growth and development of the area (Predictability);
- h) having in place a rating regime that is simple and efficient to administer (fairness); and
- i) making it clear what are the responsibilities (Council and ratepayers') in relation to the rating process (Fairness).

COMMENTARY

General rates are calculated based on land valuations and differential rating categories. Council sets general rates after determining the total revenue required to be raised by rates. The 'differential rate' adopted by Council is multiplied by the annual statutory valuation for the land to determine the number of rates that will be levied on each parcel of rateable land.

Land valuations are based on site value determined by the Valuer-General. The statutory land valuations are only used to provide rating relativities between differently valued parcels of land and do not determine the value of rates to be paid by the owner. The Valuer-General undertook a shire wide statutory land valuation in 2022 for the Livingstone Shire local government area and advised that a revaluation would not be undertaken in 2023.

Council adopts Differential General Rating for the following reasons:

- Council is committed to spreading the general rates burden equitably;
- The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;
- Certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations; and
- Valuation relativities between commercial/industrial, lands used for tourist facilities, rural, islands, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.

Council acknowledges it has a higher rating effort than comparable Council's and is taking action to reduce the rating burden on ratepayers. This, coupled with significant increases in CPI from the March Quarter of 7.0% and Brisbane inflation rate from the March Quarter of 7.4%.

The following changes were made to the rating methodology:

- Apply a percentage increase of 4.5% to all Commercial categories, and 6.5% upon Residential categories prior to the absorbing of the reduction in separate charges across all categories;
- Reduce the road network, natural environment, and disaster response separate charge by 20% (a total of \$88.20) to \$304, \$35.20 and \$13.60 respectively;
- Increased the minimum general rate to offset the reduction in separate charges;
- Introduction of a new category for Extractive Industries with a valuation less than \$12,000.

Overall, Council gross general rate revenue will increase by \$4.3 million, which is predominately driven by the structural changes to separate charges and the application of the percentage increases to, both the minimum rates and rate-in-dollar. This increase is offset by the \$1.6 million reduction in separate charges.

While residential properties on the base minimum will experience a minimal increase, higher valued properties will experience larger increases. This structural change improves alignment with the equity principle by placing a greater burden on higher valued properties (with assumed higher capacity to pay).

A residential property on the minimum general rate will see a net increase in general rates and separate charges of 3.6% (\$46.80).

For the 2023-24 budget the average residential property will see a net increase in general rates and separate charges of 4.11% (\$91.18) which is still below far the Brisbane Consumer Price Index (CPI) figure for March 2023 at 7.4%.

PREVIOUS DECISIONS

Previous Differential General Rates were adopted in conjunction with the 2022-23 Budget on the 26 July 2022. The General Rates and Separate charges are reflective of discussions had with Councillors during the 2023-24 series of Budget Workshops.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The differential general rates identified are reflective of discussions had with Councillor's during the 2023-24 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Differential categories, and levies identified reflect the General Rate revenue represented within the 2023-24 Budget and Long-Term Financial Forecasts.

The total amount of budgeted revenue from General Rates (excluding discounts or remissions) is \$45.4 million, inclusive of 1% growth for new rateable properties.

LEGISLATIVE CONTEXT

Section 81 of the *Local Government Regulation 2012* outlines the requirements regarding the categorisation of land for differential rating such as; the method by which land is to be identified.

Section 80 of the *Local Government Regulation 2012* outlines the requirements regarding identifying the rate to be made and levied per differential rate category.

Section 77 of the *Local Government Regulation 2012* outlines the requirements regarding identifying the minimum general rate to be made and levied per differential general rate category.

LEGAL IMPLICATIONS

The adoption of the Differential General Rates ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides for the basis for the levying of general rates and charges for the 2023-24 financial year.

STAFFING IMPLICATIONS

The Chief Executive Officer has been delegated the power to identify the rating category applicable to each parcel of rateable land. In undertaking this task, the Chief Executive Officer will be guided by the descriptions of each category.

Administration and the half-yearly levy of General Rates and Charges is managed by current staffing levels in accordance with existing delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Differential Categories has been reviewed by King and Company Solicitors in June 2019 to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Livingstone Shire Council adopt the Differential General Rates for the 2023-24 financial year as outlined within the report and Revenue Statement 1 July 2023 - 30 June 2024 to support the 2023-24 Budget.

9.5 SPECIAL CHARGES 2023-24

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Author: Kim Cree - Coordinator - Revenue
 Priscilla Graham - Coordinator Revenue

SUMMARY

This report presents the special charges for the 2023-24 financial year for adoption to support the 2023-24 Budget. Special Charges identified include the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area, Mulambin Sewerage Benefited Area, and the Muskera Beach Revetment Wall.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the "**Rural Fire Services Levy**") for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below:

Keppel Group

Rural Fire Brigade	Levy 2023-24	Rural Fire Brigade	Levy 2023-24
Adelaide Park	\$40	Kunwarara	-
Barmoya	-	Marlborough	-
Belmont	\$65	Maryvale	\$40
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$40
Canal Creek	-	Ogmore	-
Canoonah	-	Rossmoya	-
Cawarral	\$65	Stanage Bay	\$25
Cooberie	\$20	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$50
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$20
Keppel Sands	\$30		

The rateable land to which the special charge will apply is land within the areas separately described on a map titled:

Keppel Group

'Rural Fire Brigade – Adelaide Park'

'Rural Fire Brigade – Kunwarara'

'Rural Fire Brigade – Barmoya'

'Rural Fire Brigade – Marlborough'

'Rural Fire Brigade – Belmont'	'Rural Fire Brigade – Maryvale'
'Rural Fire Brigade – Bondoola'	'Rural Fire Brigade – Mount Gardiner'
'Rural Fire Brigade – Bungundarra'	'Rural Fire Brigade – Nankin'
'Rural Fire Brigade – Byfield'	'Rural Fire Brigade – Nerimbera'
'Rural Fire Brigade – Canoona'	'Rural Fire Brigade – Ogmoo'
'Rural Fire Brigade – Canal Creek'	'Rural Fire Brigade – Rossmoya'
'Rural Fire Brigade – Cawarral'	'Rural Fire Brigade – Stanage Bay'
'Rural Fire Brigade – Cooberrie'	'Rural Fire Brigade – Stockyard Point'
'Rural Fire Brigade – Coowonga'	'Rural Fire Brigade – Tanby'
'Rural Fire Brigade – Great Keppel Island'	'Rural Fire Brigade – The Caves'
'Rural Fire Brigade – Hidden Valley'	'Rural Fire Brigade – Wattlebank'
'Rural Fire Brigade – Jardine'	'Rural Fire Brigade – Woodbury'
'Rural Fire Brigade – Keppel Sands'	

Rural Fire Brigade Maps are available upon request from the Rural Fire Service, Queensland Fire and Emergency Services, Rockhampton Area Office.

The overall plan for each special charge is to fund the provision of fire prevention and firefighting services, facilities and activities by the rural fire brigades identified in the special charge table in the defined benefit areas.

The time for implementing the overall plan is twelve (12) months ending 30 June 2024. However, provision of rural firefighting services is an ongoing activity, and further special charges are expected to be made in future years.

The works and services specified in the overall plan will be carried out or provided during the financial year ending on 30 June 2024.

The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$215,915.

The special charge is intended to raise all funds necessary to carry out the overall plan.

The occupier/owner of the land to be levied with the special charge has specifically benefited, or will specifically benefit, from the implementation of the overall plan, comprising firefighting services, because the rural fire brigades are charged with firefighting and fire prevention under *the Fire and Emergency Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

- (b) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the “**North West Emu Park Sewerage Benefited Area – Special Charge**”) of \$478 per rateable assessment for the provision of reticulated sewerage to North West Emu Park.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled ‘North West Emu Park Sewerage Benefited Area’ (see Attachment 3 contained within the Revenue Statement).

The service, facility or activity for which the special charge is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to North West Emu Park. The construction was completed during the Financial Year 2009-10, and there are no further works to be undertaken.

The overall plan for this special charge was adopted by Council at its 2009-10 Budget meeting. The cost of implementing the overall plan is \$2,377,000 (being the cost of

infrastructure constructed).

The charge is to reimburse Council \$1,244,208 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2023-24 comprises reimbursement to Council of part of the cost that it has incurred to construct the North West Emu Park Sewerage Scheme.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, which access would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

Council will, pursuant to Section 121(a) of the *Local Government Regulation 2012*, grant a remission of the North West Emu Park Sewerage Benefited Area – Special Charge on those assessments where the sum of \$2,132.05 is paid to Council by 31 August 2023 (which amount represents the 2023-24 per parcel cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

(c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the “**Causeway Township Sewerage Benefited Area – Special Charge**”) of \$468 per rateable assessment for the provision of reticulated sewerage to Causeway Township.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled ‘Causeway Township Sewerage Benefited Area’ (see Attachment 2 contained within the Revenue Statement).

The service, facility or activity for which the special charge is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to Causeway Township. The works was completed during the financial year 2009-10 and there is no further works to be undertaken.

The overall plan for this special charge was adopted by Council at its 2009-10 Budget meeting. The cost of implementing the overall plan is \$850,000 (being the cost of infrastructure constructed).

The charge is expected to reimburse Council \$386,400 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2023-24 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, which access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

Council will, pursuant to Section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Causeway Township Sewerage Benefited Area – Special Charge on those assessments where the sum of \$2,419.47 is paid to Council by 31 August 2023 (which amount represents the 2023-24 per parcel cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

- (d) Pursuant to Section 94 of the Local Government Act 2009 and Section 94 of the Local Government Regulation 2012, Council make and levy a special charge (to be known as the “**Mulambin Sewerage Benefited Area – Special Charge**”) of \$722 per rateable assessment for the provision of reticulated sewerage to the identified part of Mulambin.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled ‘Mulambin Sewerage Benefited Area’ (see Attachment 4 contained within the Revenue Statement).

The service, facility or activity for which the special charge is made is the construction and commissioning of trunk sewerage infrastructure necessary for providing reticulated sewerage to the Mulambin Sewerage Benefited Area. The works were completed during the financial year 2006-07 and there is no further works to be undertaken.

The overall plan for this special charge was adopted by Council at its 2006-07 Budget meeting. The cost of implementing the overall plan is approximately \$1,100,000 (being the cost of infrastructure constructed to the connection at Lammermoor). Contribution identified below is also apportioned towards the trunk infrastructure from Lammermoor back to the Yeppoon Sewerage Treatment Plant.

The charge is expected to reimburse Council \$145,314 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2023-24 comprises reimbursement to Council of part of the cost that it has incurred to construct the Mulambin Sewerage Scheme.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy access to an efficient convenient and healthy system for the removal and treatment of sewerage, access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

Council will, pursuant to section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Mulambin Sewerage Benefited Area – Special Charge on those assessments where the sum of \$710.67 is paid to Council by 31 August 2023 (which amount represents the 2023-24 per parcel cost to Council (excluding developer contributions and funding from other sources) of constructing and commissioning of the relevant sewerage infrastructure), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

- (e) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the “**Muskers Beach Revetment Wall – Special Charge**”) of \$192.65, per lineal metre of Muskens Beach frontage, per rateable assessment for the provision of a Revetment Wall to protect the identified properties adjoining Muskens Beach; 22 Kennedy Street through to 48 Reef Street in Zilzie.

The rateable land to which the charge applies is every parcel of rateable land within the area separately described on a map titled ‘Muskens Beach Revetment Wall Benefited Area’ (see Attachment 5 contained within the Revenue Statement).

The service, facility or activity for which the special charge is made is the design and construction of a stacked sand filled geotextile container revetment wall necessary to provide protection against erosion of the properties by wave action. The works were completed during the financial year 2015-16, and there is no further work to be undertaken.

The overall plan for this special charge was adopted by Council at its 2015-16 Budget meeting. The cost of implementing the overall plan is approximately \$1,543,252 (being the cost of investigation, design and construction of the revetment wall).

The charge is expected to reimburse Council \$1,360,450 of the funds expended on the project. Council funded the cost of construction of the Muskens Beach revetment wall from its own revenue sources.

The annual implementation plan in 2023-24 comprises reimbursement to Council of part of the cost that it has incurred to construct the Muskens Beach revetment wall.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because the revetment wall construction to be funded by the special charge will provide an increased level of protection from adverse coastal processes such as storm surge and wave action. Protection which would not have occurred if Council had not undertaken the project of constructing the revetment wall infrastructure.

The charge shall vary from property to property in accordance with the length of property frontage adjacent to the wall.

Council will, pursuant to Section 121(a) of the *Local Government Regulation 2012*, grant a remission of the Muskens Beach Revetment Wall – Special Charge on those assessments that elect to make a lump sum payment (value available upon request on a per property basis) prior to the 31 August 2023 (the lump sum value is representative of the 2023-24 per assessment cost to Council), on the grounds that to require those ratepayers that elect to make this lump sum payment, to also pay the special charge constitutes hardship.

BACKGROUND

Special Rates and Charges are levied by Council to fund services or facilities that will especially benefit the owners of properties in a specific area. Revenue raised from these rates will only be used to fund the implementation program for the specific services, facilities or activities specified.

There are no new special charges proposed under the 2023-24 budget.

COMMENTARY

Special charges are adopted in accordance with Section 94 of the *Local Government Act 2009*. The Special charges are calculated on the estimated cost to Council of providing the services, Council will make and levy upon identified land pursuant to Section 94 of the *Local Government Act 2009*, special charges as outlined within the recommendation to defray the expense it incurs in providing identified services or facilities, or engaging in identified activities because, the land or its occupiers has especially benefited, or will especially benefit from, or will have special access to the identified services, facilities or activities, or the occupier of the land or the use made or to be made of the land especially contributes to the need for the services, facility or activity. Revenue raised from these rates will only be used to fund the implementation program for the specific services, facilities or activities. Discount in accordance with Section 130 of the *Local Government Regulation 2012* will not apply to these charges.

Special Charges identified include the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area, Mulambin Sewerage Benefited Area, and the Muskens Beach Revetment Wall.

PREVIOUS DECISIONS

Previous Special charges were adopted in conjunction with the 2022-23 Budget on the 26 July 2022.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

Council officers in conjunction with Council's Chief Financial Officer and Councillors have reviewed the application of special charges during the 2023-24 series of Budget Workshops.

Rural Fire Services Levy are reflective of review and submission provided by the Area Director Rural Fire Service.

HUMAN RIGHTS IMPLICATIONS

Part 1, Division 1, Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Special charges outlined within the recommendation reflect the Special charges revenue represented within the 2023-24 Budget and Long-Term Financial Forecasts.

The forecast revenue to be generated \$382,546, of which includes \$228,159 levied on behalf of the Shires rural fire brigades.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Special charges.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, does not apply to separate charges.

LEGAL IMPLICATIONS

The adoption of the Special charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides for the basis for the levying of special charges for the 2023-24 financial year.

STAFFING IMPLICATIONS

The administration and half yearly levy of special charges is managed by current staffing levels in accordance with existing delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Special charges has been reviewed by Councils external legal advisors in June 2019 in order to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The special charges are presented for adoption to support the 2023-24 Budget. Special Charges identified include the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area, Mulambin Sewerage Benefited Area, and the Muskens Beach Revetment Wall.

9.6 SEPARATE CHARGES 2023-24

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Author: Kim Cree - Coordinator - Revenue

SUMMARY

This report presents the Separate Charges for the 2023-24 financial year for adoption to support the 2023-24 Budget. Separate Charges are levied equally on all rateable land in the Shire and include the Road Network Separate Charge, Natural Environment Separate Charge and the Disaster Response Separate Charge.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a Separate Charge (to be known as the "Road Network Separate Charge"), in the sum of \$304.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of defraying part of the cost of maintaining the road network for the financial year beginning 1 July, 2023.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, will not apply to this charge purposes.

- (b) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a Separate Charge (to be known as the "Natural Environment Separate Charge"), in the sum of \$35.20 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of defraying part of the cost of formulating and implementing initiatives for environmental protection, enhancement and conservation, including various waste management initiatives that contribute to these outcomes for the financial year beginning 1 July, 2023.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, will not apply to this charge.

- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a Separate Charge (to be known as the "Disaster Response Separate Charge"), in the sum of \$13.60 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the financial year beginning 1 July, 2023 for the purposes of:

- a. Assisting in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment;
- b. Providing mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area; and
- c. Providing funding to recover from disaster events that impact the Livingstone Shire area.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, will not apply to this charge.

BACKGROUND

In accordance with Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council can adopt to make and levy Separate Charges to defray the expense it incurs in providing identified services or facilities or engaging in

identified activities for the benefit of its local governed area. The charges are calculated on the basis of the estimated cost to Council of providing these services. Revenue raised from these charges will only be used to fund either all or part of the costs associated with the activities.

Separate Charges of Livingstone Shire Council include the Road Network Charge, Natural Environment Charge, and the Disaster Response Charge.

COMMENTARY

Separate charges are levied equally on all rateable properties and are used to offset the costs of providing services or maintaining infrastructure. Separate charges are based on the equality principle in that regardless of capacity to pay, everyone pays the same. Council is proposing to phase out separate charges over the next five (5) years, ensuring the minimum rate increases further reduce the rating burden on those less able to pay.

In 2023-24 separate charges are proposed to decrease by one-fifth of the 2022-23 levy.

- Road network separate charge reduce from \$380.00 down to \$304.00 per assessment;
- Natural environment separate charge reduce from \$44.00 down to \$35.20 per assessment;
- Disaster response separate charge reduce from \$17.00 down \$13.60 per assessment.

There are no new special rates or charges proposed for 2023-24 and discount does not apply to separate charges.

Road Network Separate Charge

Council will make and levy a Separate Charge to defray part of the cost of maintaining the road network within the region. Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Road Network Separate Charge will be \$304.00 per annum per rateable assessment throughout the region. This is a \$76.00 (20%) decrease on the charge levied in 2022-23 \$380.00 (2021-22 \$571).

Discount in accordance with Section 130 of the *Local Government Regulation 2012* will not apply to this charge.

Natural Environment Separate Charge

Council will make and levy a Separate Charge to defray part of the cost of formulating and implementing initiatives for environmental protection, enhancement and conservation, including various waste management initiatives that contribute to these outcomes.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Natural Environment Separate Charge will be \$35.20 per annum per rateable assessment throughout the region. This is a \$8.80 (20%) decrease on the charge levied in 2022-23 \$44 (2021-22 \$66.00).

Discount in accordance with Section 130 of the *Local Government Regulation 2012* will not apply to this charge.

Disaster Response Separate Charge

The total cost of natural disasters in Queensland is increasing at a significant rate, with this rise in costs, Local Government have a responsibility to ensure measures to mitigate, prepare, respond, recover and build community resilience are implemented. The State Governments 'Queensland Strategy for Disaster Resilience 2017' states Local Government has the responsibility for building community understanding and capability to manage risk and enhance community resilience.

Council will make and levy a Separate Charge that will assist in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment so vital for our volunteers to assist the community. Secondly, provide mitigation

strategies based on hazards and risks from disasters in the Livingstone Shire area as well as provide funding to recover from disaster events that impact our shire.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Disaster Response Separate Charge will be \$13.60 per annum per rateable assessment throughout the region. This is a \$3.40 (20%) decrease on the charge levied in 2022-23 \$17.00 (2021-22 \$26.00).

Discount in accordance with Section 130 of the *Local Government Regulation 2012* will not apply to this charge.

PREVIOUS DECISIONS

Previous Separate Charges were adopted in conjunction with the 2022-23 Budget on the 26 July 2022.

In the budget adopted 2022-23, Council proposed to phase out separate charges over three (3) years, ensuring the minimum rate increases further reduce the rating burden on those less able to pay.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The Separate Charges identified reflect discussions had with Councilors during the 2023-24 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Separate Charges outlined within the recommendation reflect the Separate Charge revenues represented within the 2023-24 Budget and Long-Term Financial Forecasts.

The total revenue budgeted for Separate Charges is \$6.39m, which includes a 1% growth rate for new rateable properties. There has been a 20% decrease on the charges levied in 2022-23 of \$1.59m.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Separate Charges.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, does not apply to separate charges.

LEGAL IMPLICATIONS

The adoption of the Separate Charges ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides for the basis for the levying of Separate Charges for the 2023-24 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Separate Charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Separate Charges has been reviewed by King and Company Solicitors in June 2019 order to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Separate Charges are presented for adoption to support the 2023-24 Budget. Separate Charges are levied equally on all rateable land in the Shire and include the Road Network Separate Charge, Natural Environment Separate Charge and the Disaster Response Separate Charge.

9.7 WATER UTILITY CHARGES 2023-24

File No: fa10590, FM12.5.1

Attachments: 1. [Water Access Charges Price Path](#)
2. [Water Consumption Price Path](#)

Responsible Officer: Andrea Ellis - Chief Financial Officer

Author: Kim Cree - Coordinator - Revenue

SUMMARY

This report presents the water utility charges for the 2023-24 financial year for adoption to support the 2023-24 Budget.

OFFICER'S RECOMMENDATION

THAT

CAPRICORN COAST WATER SUPPLY CHARGES

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

Capricorn Coast Water Supply Scheme – Residential & Non-Residential Access Charges

Meter Size	Annual Access Charge
20mm	\$ 743
25mm	\$ 1,160
32mm	\$ 1,902
40mm	\$ 2,973
50mm	\$ 4,644
65mm	\$ 7,846
75mm	\$ 10,447
80mm	\$ 11,899
100mm	\$ 18,577
150mm	\$ 45,190
200mm	\$ 74,307
Vacant Land	\$ 743

Capricorn Coast Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.54/kl

Capricorn Coast Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 30kl per quarter	\$1.01/kl
2 nd Tier	31kl to 105kl per quarter	\$1.54/kl
3 rd Tier	all usage greater than 105kl per quarter	\$3.10/kl

- (b) The application of the above levied Capricorn Coast water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023-24.

The Caves and Marlborough Water Supply

- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of The Caves and Marlborough water services by the Council, as follows:

The Caves & Marlborough Water Supply Scheme – Non-Residential & Residential Access Charges

Meter Size	Annual Access Charge
20mm	\$ 640
25mm	\$ 998
32mm	\$ 1,637
40mm	\$ 2,559
50mm	\$ 3,998
65mm	\$ 6,756
75mm	\$ 8,995
80mm	\$ 10,237
100mm	\$ 15,994
150mm	\$ 35,987
200mm	\$ 63,979
Vacant Land	\$ 640

The Caves & Marlborough Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.54/kl

The Caves & Marlborough Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 30kl per quarter	\$1.01/kl
2 nd Tier	31kl to 105kl per quarter	\$1.54/kl
3 rd Tier	all usage greater than 105kl per quarter	\$3.10/kl

- (d) The application of the above levied The Caves and Marlborough water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023-24.

Nerimbera Water Supply

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

Nerimbera Water Supply Scheme – Non-Residential & Residential Access Charges

Meter Size	Annual Access Charge
20mm	\$ 551
25mm	\$ 857
40mm	\$ 2,200
100mm	\$ 13,747
150mm	\$ 30,930
Vacant Land	\$ 551

Nerimbera Water Supply Scheme – Non Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.54/kl

Nerimbera Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
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1 st Tier	up to 30kl per quarter	\$1.01/kl
2 nd Tier	31kl to 105kl per quarter	\$1.54/kl
3 rd Tier	all usage greater than 105kl per quarter	\$3.10/kl

- (f) The application of the above levied Nerimbera water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023-24.

Ogmore Water Supply

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

The Ogmore Water Supply Scheme – Non-Residential & Residential Access Charges

Meter Size	Annual Access Charge
20mm	\$ 439
Vacant Land	\$ 439

The Ogmore Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$2.54/kl

The Ogmore Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 30kl per quarter	\$1.01/kl
2 nd Tier	31kl to 105kl per quarter	\$1.54/kl
3 rd Tier	all usage greater than 106kl per quarter	\$3.10/kl

- (h) The application of the above levied Ogmore water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023-24.
- (i) Subject to annual review as part of the budget review process, Council endorses the five-year price path to achieve full cost pricing for water access charges as per Attachment 1 and consumption charges as per Attachment 2.

BACKGROUND

Water Utility charges consist of both Water Access charges (issued half-yearly) and Water Consumption charges (issued at quarterly intervals). Water access refers to the provision of water to a property. It also covers the costs of maintenance and operation of the water system including the water treatment plant and infrastructure.

Council has been working on reviewing the pricing structure for its water business to ensure overall cost recovery in aggregate across all schemes is in line with commercial cost recovery requirements under full cost pricing principles. In 2019-20 Council proposed phasing in a user pays charging regime over the following five (5) years. This pricing structure includes a transition to a two-tier water consumption model for residential properties, retaining the single tier consumption charge for non-residential and targeting this to be set at the ultimate second-tier residential water charge. Discount will continue to apply on all access charges, however does not apply on consumption charges. The five-year water price path for all water access charges is reviewed annual against forecasted expenditure and economic conditions. The current schedule for 2023-24 is as per Attachment 1.

Water use by residential properties is relatively high and there appears to be scope to enhance the focus of consumption charges to further promote demand management. Effective demand management provides a signal that the above average (or excess) water consumption comes at a much higher price, which places an incentive on the household to adjust water use behaviours.

Council is proposing to target a two-tier consumption charge to bring it more in line with industry peers and increase the price point for the first-tier consumption charge to provide greater incentive to conserve water. The ultimate second-tier consumption charge should be two times the first-tier consumption charge and may need to be adjusted annually in line with CPI, the current schedule for 2023-24 is as per Attachment 2.

Future price increases in line with CPI may be required, if no significant additional operating costs and/or capital are envisaged, appear to be sufficient to meet ongoing commercial cost recovery requirements.

COMMENTARY

Water charges will be set to recover all the costs associated with the provision of water services by Council in the financial year. These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure. As the water and wastewater functions are a significant business activity under the National Competition Policy requirements, the charges are also made to recover tax equivalents, return on investment and other competitive neutrality adjustments.

Subject to any express provision to the contrary, Council will charge all land connected to its water supply or capable of connection to the supply, a two-part tariff for the period 1 July 2023 to 30 June 2024, comprised of:

- a graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and
- a multi-tiered consumption charge for residential users and a single tier charge for non-residential users.

The application of the water supply charges (including water consumption) are in accordance with further policy and tables outlined within the Revenue Statement.

For the financial period beginning 1 July 2023 a water supply charge will apply to all land in the Livingstone Shires Water Supply Areas (further detail is contained within the Revenue Statement), either rateable or non-rateable, that is connected or capable of being connected whether occupied or not occupied, including residential and commercial users and community title lots.

The access charge for all properties located within the boundaries and approved properties outside the boundaries of the Shire's Water Supply Areas, will be as detailed in the water access charges tables as identified within the recommendation and contained within the Revenue Statement. Access charges identified are applied per meter or per lot as appropriate for the period 1 July 2023 to 30 June 2024 and will generally be levied on a half yearly basis.

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge for all properties located within the boundaries and approved properties outside the boundaries of the Livingstone Shire Council Water Supply Areas shall be charged an amount per kilolitre as detailed in the consumption charges tables contained within this report and the Revenue Statement. The water period for the consumption charge will be for a period from 1 July 2023 to 30 June 2024 and billing will generally be in arrears on a quarterly basis.

PREVIOUS DECISIONS

Previous Water Utility charges were adopted in conjunction with the 2022-23 Budget on the 26 July 2022. The Water Utility charges identified reflect discussions had with Councillors during the 2023-24 series of Budget Workshops.

Council resolved to adopt full cost pricing principles to the water, sewerage and waste activities from 1 July 2017 at its Ordinary Meeting on the 20 June 2017.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

The water utility and consumption charges identified within this report are reflective of discussions had with Councillors during the 2023-24 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the adoption of the attached policy.

BUDGET IMPLICATIONS

Water Utility Charges outlined within the recommendation reflect the Water Utility charge revenues represented within the 2023-24 Budget and Long-Term Financial Forecasts.

The five-year price path has been taken into consideration as part of the long-term financial forecast.

The gross budgeted revenue for water access and consumption charges forecast for 2023-24 is \$24.2 million.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, provides the authority for Council to make and levy Utility charges, for the supply of Water services by the Council.

LEGAL IMPLICATIONS

The adoption of the Water Utility charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides for the basis for the levying of Water Utility charges for the 2023-24 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Water Access Utility charges and Quarterly Water Consumption charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Water Utility charges has been reviewed by King and Company Solicitors in June 2019 to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The water utility and consumption charges are presented for adoption to support the 2023-24 Budget.

9.7 - WATER UTILITY CHARGES 2023-24

Water Access Charges Price Path

Meeting Date: 13 June 2023

Attachment No: 1

Attachment 1.

Five (5) Year Water Price Path - Water Access Charges 2023-24

Council - Capricorn Coast (On-demand potable water schemes [base service]) - CPI Adjusted Price Path							
Water Access	2020/21		YR1 YR2 YR3 YR4 YR5				
	2019/20	Unit Rates	2021/22	2022/23	2023/24	2024/25	2025/26
			Unit Rate				
20mm	666.00	679.00	663.00	672.00	743.00	819.00	899.00
25mm	1,039.00	1,061.00	1,034.00	1,049.00	1,160.00	1,278.00	1,404.00
32mm	1,703.00	1,738.00	1,697.00	1,720.00	1,902.00	2,095.00	2,301.00
40mm	2,661.00	2,719.00	2,652.00	2,688.00	2,973.00	3,276.00	3,598.00
50mm	4,158.00	4,244.00	4,144.00	4,199.00	4,644.00	5,118.00	5,621.00
65mm	7,027.00	7,170.00	7,001.00	7,095.00	7,846.00	8,645.00	9,495.00
75mm	9,595.00	9,548.00	9,322.00	9,447.00	10,447.00	11,512.00	12,643.00
80mm	10,918.00	10,864.00	10,608.00	10,750.00	11,889.00	13,101.00	14,388.00
100mm	16,632.00	16,975.00	16,575.00	16,797.00	18,577.00	20,471.00	22,482.00
150mm	37,422.00	38,194.00	37,294.00	37,793.00	45,190.00	46,059.00	50,584.00
200mm	66,526.00	67,900.00	66,300.00	67,188.00	74,307.00	81,882.00	89,926.00
Vacant	666.00	679.00	663.00	672.00	743.00	819.00	899.00

Council - The Caves & Marlborough (On-demand potable water schemes [base service])							
Water Access	2020/21		YR1 YR2 YR3 YR4 YR5				
	2019/20	Unit Rates	2021/22	2022/23	2023/24	2024/25	2025/26
			Unit Rate				
20mm	459.00	468.00	492.00	537.00	640.00	760.00	899.00
25mm	718.00	731.00	767.00	838.00	998.00	1,185.00	1,404.00
32mm	1,175.00	1,198.00	1,259.00	1,375.00	1,637.00	1,944.00	2,301.00
40mm	1,837.00	1,872.00	1,968.00	2,149.00	2,559.00	3,037.00	3,580.00
50mm	2,870.00	2,925.00	3,075.00	3,357.00	3,998.00	4,746.00	5,621.00
65mm	-	4,947.00	5,195.00	5,672.00	6,756.00	8,020.00	9,495.00
75mm	-	6,586.00	6,917.00	7,553.00	8,995.00	10,679.00	12,643.00
80mm	-	7,493.00	7,871.00	8,595.00	10,237.00	12,151.00	14,388.00
100mm	10,946.00	11,700.00	12,299.00	13,429.00	15,994.00	18,986.00	22,482.00
150mm	25,827.00	26,325.00	27,672.00	30,215.00	35,987.00	42,718.00	50,584.00
200mm	45,914.00	46,800.00	49,195.00	53,717.00	63,979.00	75,947.00	89,926.00
Vacant	459.00	468.00	492.00	537.00	640.00	760.00	899.00

Council - Nerimbera (Constant flow potable water schemes - 80% of base service)							
Water Access	2020/21		YR1 YR2 YR3 YR4 YR5				
	2019/20	Unit Rates	2021/22	2022/23	2023/24	2024/25	2025/26
			Unit Rate				
20mm	438.00	447.00	454.00	479.00	551.00	631.00	719.00
25mm	684.00	698.00	707.00	746.00	857.00	982.00	1,123.00
32mm	-	-	1,161.00	1,224.00	1,409.00	1,612.00	1,841.00
40mm	1,751.00	1,788.00	1,814.00	1,912.00	2,200.00	2,519.00	2,860.00
50mm	-	-	2,834.00	2,988.00	3,437.00	3,935.00	4,497.00
65mm	-	-	4,789.00	5,048.00	5,806.00	6,649.00	7,596.00
75mm	-	-	6,376.00	6,721.00	7,732.00	8,854.00	10,114.00
80mm	-	-	7,256.00	7,648.00	8,798.00	10,075.00	11,510.00
100mm	10,946.00	11,175.00	11,337.00	11,951.00	13,747.00	15,741.00	17,986.00
150mm	-	-	25,509.00	26,889.00	30,930.00	35,419.00	40,467.00
200mm	-	-	45,349.00	57,984.00	66,696.00	76,376.00	89,941.00
Vacant	438.00	447.00	454.00	479.00	551.00	631.00	719.00

Council - Ogmoo (Non-potable water - 60% of base service)							
Water Access	2020/21		YR1 YR2 YR3 YR4 YR5				
	2019/20	Unit Rates	2021/22	2022/23	2023/24	2024/25	2025/26
			Unit Rate				
20mm	385.00	393.00	386.00	394.00	439.00	487.00	539.00
25mm	-	-	602.00	615.00	684.00	760.00	842.00
32mm	-	-	988.00	1,009.00	1,123.00	1,247.00	1,381.00
40mm	-	-	1,544.00	1,576.00	1,722.00	1,949.00	215.00
50mm	-	-	2,413.00	2,463.00	2,743.00	3,044.00	3,373.00
65mm	-	-	4,076.00	4,161.00	4,634.00	5,144.00	5,697.00
75mm	-	-	5,427.00	5,557.00	5,557.00	6,167.00	7,586.00
80mm	-	-	6,176.00	6,303.00	7,021.00	7,792.00	8,633.00
100mm	-	-	9,650.00	9,849.00	10,937.00	12,176.00	13,489.00
150mm	-	-	21,173.00	22,161.00	24,684.00	27,395.00	30,350.00
200mm	-	-	38,600.00	39,397.00	43,883.00	48,704.00	53,956.00
Vacant	385.00	393.00	386.00	394.00	439.00	487.00	539.00

9.7 - WATER UTILITY CHARGES 2023-24

Water Consumption Price Path

Meeting Date: 13 June 2023

Attachment No: 2

Attachment 2.

Five (5) Year Water Price Path - Water Consumption Charges 2023-24

Consumption	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 st tier charge	\$0.89	\$0.91	\$0.89	\$0.91	\$1.01	\$1.12	\$1.44
1 st tier Quarter threshold (kL)	75kl	75kl	60kl	45kl	30kl	0-15kl	0-75kl
2 nd tier charge	\$1.37	\$1.40	\$1.37	\$1.39	\$1.54	\$1.71	\$2.87
2 nd tier Quarter threshold (kL)	76-150kl	76-150kl	61-135kl	46-120kl	31-105kl	16-90kl	>75kl
Residential Third tier charge	\$2.77	\$2.83	\$2.74	\$2.79	\$3.10	\$3.43	-
3 rd tier quarter threshold (kl)	>150kl	>150kl	>135kl	>120kl	>105kl	>90kl	-
Non-residential single tier charge	\$2.03	\$2.07	\$2.14	\$2.29	\$2.54	\$2.74	\$2.87

9.8 SEWERAGE CHARGES 2023-24

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Author: Kim Cree - Coordinator - Revenue

SUMMARY

This report presents the Sewerage Utility Charges for the 2023-24 financial year for adoption to support the 2023-24 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy Sewerage Utility Charges, for the supply of sewerage services by the Council, as follows:

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
Capricorn Coast	\$969.00	\$921.00

- (b) The application of the above levied sewerage charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023-24;
- (c) Subject to annual review as part of the budget review process, Council endorses a five-year price path to achieve full cost pricing as follows:

	2021-22	2022-23	2023-24	2024-25	2025-26
	(YR1)	(YR2)	(YR3)	(YR4)	(YR5)
Private Dwelling / Residential Unit	\$838.00	\$879.00	\$969.00	\$998.00	\$1,028.00
Sewerage Charge	\$838.00	\$879.00	\$969.00	\$998.00	\$1,028.00
Vacant	\$796.00	\$835.00	\$921.00	\$948.00	\$977.00

BACKGROUND

The Sewerage Utility Charges are set to recover all of the costs associated with the provision of sewerage reticulation services provided by Council. Domestic charges are generally one charge, whilst Commercial charges are allocated per pedestal or urinal as outlined within this report.

Council has reviewed its sewerage business activities and the current cost recovery in aggregate is slightly below commercial cost recovery requirements under full cost pricing principles. As the scheme is presenting slightly under-recovering the targeted commercial cost recovery level, future price increases slightly higher than CPI may be required, assuming that no significant additional operating costs and/or capital are envisaged.

Pricing structures are reviewed annual against forecasted expenditure and economic conditions.

COMMENTARY

For the financial period beginning 1 July 2023, Council will make and levy a sewerage charge in respect of land within the Declared Sewerage Areas of Livingstone Shire to which the Council provides, or is prepared to provide sewerage services, including areas to which

such services are extended from time to time during the course of the financial year. Council will make and levy the charge whether the land is rateable or not and whether the land is occupied or not.

The sewerage charge will be set to recover all of the costs associated with the provision of sewerage reticulation services provided by Council in the financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operation of the system, including treatment plant operations.

For occupied land, whether rateable or not, charges for the twelve (12) months ended 30 June 2024 will be made and levied on the following basis:

- 1) Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed;
- 2) However, for a single dwelling, residential unit, stables property or a property subject to a residential differential rate, only the first water closet pedestal will attract the normal sewerage pedestal charge;
 - The term “single dwelling” is to be given its ordinary meaning as a residential property used for ordinary domestic purposes and includes home office situations such as for example, where desk or computer work may be done, phone calls made or answered from within the premises for business purposes but where there are no more than 1 (one) non-resident employee on the premises and no significant external indicia to distinguish the premises from any other domestic residence; and
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
- 3) In the case of flats, the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal;
- 4) In the case of Retirement Villages or Aged/Nursing Homes incorporating independent living accommodation, the sewerage charge will be levied on the first pedestal only in each independent living unit/cottage. Sewerage charges will be levied on a per pedestal/urinal basis for pedestals/urinals installed elsewhere at the Aged/Nursing Homes properties; and
- 5) For all other premises, the sewerage charge is calculated on the number of pedestals together with the number of urinals multiplied by the charge for the first water closet pedestal. For the purpose of this paragraph, each 1200mm of a continuous style urinal or part thereof will count as one urinal.

Where there is more than one dwelling house (includes flats, studios, cabins and secondary dwellings) on a land parcel, charges shall apply as if each house were on a separate land parcel. Where there is more than one commercial or industrial building upon a land parcel, charges will apply as if each building were on a separate land parcel.

Where a building is used for more purposes than one, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the Differential General Rating Category 6, 6(a) or 6(b) (Other Rural or Beef Production 1 or 2), the Sewerage Utility Charge is levied on the same basis as residential properties, even though to be eligible the properties must be classified as commercial use properties.

For the purpose of these charges:

- 1) A community titles lot is taken to be:
 - a) A single dwelling if it is used wholly or predominantly as a place of residence; and
 - b) A non-dwelling property in any other case.
- 2) A community title lot is a lot in a community titles scheme;

- 3) A community titles scheme is a community titles scheme created under or by virtue of the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act* (e.g. a development created under the *Integrated Resort Development Act 1987*); and
- 4) A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme.

The sewerage charges will be those shown in the following tables:

Livingstone Shire Council Sewerage Scheme – Charges

Sewered Premises	Basis	Number of Charges
Private Dwelling/Residential Unit or Stables or property subject to rural differential rate	Each Residence (regardless of number of pedestals)	1 Charge
Flats, Studios, Cabins, Dwellings and Secondary Dwellings	Each Flat (includes studios, cabins, dwellings and secondary dwellings)	1 Charge
Aged/Nursing Home <i>Plus</i> Aged/Nursing other fixtures	Each Unit/Cottage Each Pedestal/Urinal	1 Charge 1 Charge
Other Premises	Each Pedestal / 1200mm of Urinal or part thereof	1 Charge
Vacant Land	Each rateable property	1 Vacant Land Charge

For those properties in the Declared Sewerage Area, the annual charges as per the above schedule will be:

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
Capricorn Coast	\$969.00	\$921.00

PREVIOUS DECISIONS

Previous Sewerage charges were adopted in conjunction with the 2022-23 Budget on the 26 July 2022. The sewerage charges identified reflect discussions had with Councillors during the 2023-24 series of Budget Workshops.

Council resolved to adopt full cost pricing principles to the water, sewerage and waste activities from 1 July 2017 at its Ordinary Meeting on the 20 June 2017.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The sewerage charges identified within this report are reflective of discussions had with Councillors during the 2023-24 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Part 1, Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Sewerage Charges outlined within the recommendation reflect the related revenue represented within the 2023-24 Budget and Long-Term Financial Forecasts. The gross sewerage charge revenue estimated to be levied (excluding discounts & remissions) is \$13.5 million which includes a 1% growth increase on new properties within the scheme area.

Council has reviewed its sewerage business activities and the current cost recovery in aggregate is achieving commercial cost recovery requirements under full cost pricing principles. This was achieved by increasing prices higher than CPI, and the additional operating costs and capital are required to accommodate future growth and major upgrades and renewals of key infrastructure. The five-year price path has been taken into consideration as part of the long-term financial forecast.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Sewerage Utility Charges, for the supply of sewerage services.

LEGAL IMPLICATIONS

The adoption of the Sewerage charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides for the basis for the levying of Sewerage charges for the 2023-24 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Sewerage charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Sewerage charges has been reviewed by Councils' external legal advisors in June 2019 in order to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The sewerage utility charges are presented for adoption to support the 2023-24 Budget.

9.9 WASTE MANAGEMENT UTILITY CHARGES 2023-24

File No: FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Author: Kim Cree - Coordinator - Revenue

SUMMARY

This report presents the Waste Management charges for the 2023-24 financial year for adoption to support the 2023-24 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy Waste Management Utility Charges, for the supply of waste management services by the Council, as follows:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services	
Combined Waste and Recycling Collection	\$590
Additional Collection – Waste	\$455
Additional Collection – Recycling	\$140
Ogmore - Waste Collection	\$295
Great Keppel Island - Combined Waste and Recycling Collection	\$723
Great Keppel Island - Additional Collection - Waste	\$632
Great Keppel Island - Additional Collection - Recycling	\$266
Commercial Services	
Waste Collection	\$555
Additional Collection – Waste Other than Normal Collection Day	\$660
Recycling Collection	\$150
Additional Collection – Recycling Other than Normal Collection Day	\$210
Ogmore - Waste Collection	\$340
Great Keppel Island - Combined Waste and Recycling Collection	\$826
Great Keppel Island - Additional Collection – Waste	\$632
Great Keppel Island - Additional Collection – Recycling	\$266

- (b) The application of the above levied waste collection and recycling charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023-24.

BACKGROUND

The Waste Management Utility Charges incorporate the general waste and recycling charges applied based on the number of bins at the property. Commercial charges are

levied per bin per collection relative to the type of service outlined within the schedule of waste collection and recycling charges.

COMMENTARY

Council has been working on reviewing the pricing structure for its waste business to implement best practice cost recovery in line with commercial cost recovery requirements under full cost pricing principles. Over the next four (4) years Council is proposing to introduce a more equitable charging regime to ensure that users of all waste facilities are contributing to the cost of providing the various facilities and services. Council will undertake community consultation in 2023-24 to progress recommendations to advance best practice charging structures.

Services to be provided

- 1) At its 6 February 2018 Meeting, Council adopted Designated Waste Collection Areas in which it may conduct collection services. At the same meeting, Council also adopted the following information for each Designated Waste Collection Area:
 - a) Types of general waste collection to be provided;
 - b) The standard general waste container (MGB) and the quantity to be provided per premises; and
 - c) The frequency of collection.

This information is in the Waste Management Schedule which is appended to Council's Waste and Recycling Collection Policy.

- 2) Collection services will be provided in accordance with the Waste Management Schedule.

Application of Waste Collection and Recycling Charges

- 1) Waste Collection and Recycling Charges will only be applied to properties within the Designated Waste Collection Areas which have a structure that has the potential to generate general waste.
- 2) If a property has one or more residential structures or units (includes flats, studios, cabins, dwellings or secondary dwellings) capable of separate occupation, the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied for each structure or unit.
- 3) Where a collection service is provided to a residence on a property within Category 6, 6(a) or 6(b) (Other Rural or Beef Production 1 or 2), the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- 4) For newly constructed structures, the Combined Waste and Recycling Collection Charge will be applied from the plumbing/building approval or delivery of the MGB, whichever occurs first.
- 5) If a collection service is cancelled in accordance with 5.7 of Council's Waste and Recycling Collection Procedure, charges will not be levied.
- 6) If there is more than one commercial operator on land capable of separate occupation, the owner will be charged the appropriate fee according to the quantity of collections provided.

Domestic Services Charges

<p>Combined Waste and Recycling Collection charge: Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Additional Collection – Waste and Additional Collection – Recycling charges: Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure. NOTE: to be provided on the same day as existing collection service</p>
<p>Ogmore - Waste Collection charges: Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Great Keppel Island - Combined Waste and Recycling Collection charge: Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Great Keppel Island – Additional Collection – Waste and Great Keppel Island – Additional Collection – Recycling charges: Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure. NOTE: to be provided on the same day as existing collection service</p>

Commercial Services Charges

<p>Waste Collection charge: Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Recycling Collection charge: Provision of one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p>Additional Collection – Waste and Additional Collection – Recycling charges: Provision of additional collection service in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.</p>

PREVIOUS DECISIONS

Previous Waste Management Utility Charges were adopted in conjunction with the 2022-23 Budget on the 26 July 2022.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The Waste Management Utility Charges identified are reflective of discussions had with Councillors during the 2023-24 series of Budget Workshops.

Council resolved to adopt full cost pricing principles to the water, sewerage and waste activities from 1 July 2017 at its Ordinary Meeting on the 20 June 2017.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Council received an upfront payment to cover four financial years of the waste levy in 2022-23. The waste levy payments received from the Department of Environment and Science mitigate any direct impacts of the State Government Waste Levy (implemented 2019/20) upon households, for the disposal of eligible municipal solid waste generated in Livingstone Shire Council areas that is delivered to a waste disposal site/landfill for the 2023-24 financial year.

Municipal solid waste includes household kerbside collected waste (i.e., wheelie bins), domestic self-haul waste and waste from litter bins, street sweepings and public place maintenance.

Waste Management Utility Charges outlined within the recommendation reflect the related revenue represented within the 2023-24 Budget and Long-Term Financial Forecasts. The long-term financial forecast does not factor any advance payments to Council to cover the cost of the State Government's waste levy beyond June 2024.

The gross revenue budget (before discount or rebates) is \$8.4 million.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Waste Management Utility Charges, for the supply of waste management services

LEGAL IMPLICATIONS

The adoption of the Waste Management Utility Charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides the basis for the levying of Waste Management Utility Charges for the 2023-24 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Waste Management Utility Charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Waste Management Utility Charges has been reviewed by King and Company Solicitors in June 2019 to mitigate any unforeseen risks with no material changes made.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Waste Management Utility Charges are presented for adoption to support the 2023-24 Budget.

9.10 LEVY AND PAYMENT 2023-24

File No:	fa10590, FM12.5.1
Attachments:	Nil
Responsible Officer:	Andrea Ellis - Chief Financial Officer
Author:	Kim Cree - Coordinator - Revenue

SUMMARY

This report presents the levy and payment periods for the 2023-24 rates and charges for adoption to support the 2023-24 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's Rates and Charges, and the State Government's Emergency Management, Fire and Rescue Levy shall generally be levied half yearly (billing periods beginning August and January/February) with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Such rates and utility charges shall be payable by the due date detailed on the rate notice.
- (b) Council will apply Section 102 of the *Local Government Regulation 2012* to the reading of water meters so that if a meter is due to be read on a particular day (e.g. the last day of a quarter) to enable Council to calculate a consumption charge to be levied, the meter will be deemed read on that particular day if it is read within 2 weeks before the day or 2 weeks after the day.
- (c) Pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's Rates and Charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 30 days of the date of the issue of the rate notice.

BACKGROUND

Livingstone Shire Council Rates and Utility Charges shall generally be levied half yearly with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Such Rates and Utility Charges issued will be provided thirty (30) days for payment.

COMMENTARY

Rates and Utility Charges are billed half yearly. Billing periods being 1 July 2023 to 31 December 2023 (issued July/August) and 1 January 2024 to 30 June 2024 (issued January/February) with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Notices become due and payable within 30 days of the issue of the rate and utility notice.

Council has reduced the time from when notices become due and payable from 35 days to 30 days. This is to provide administrative efficiencies in processing supplementary levies and in debt recovery processes.

PREVIOUS DECISIONS

The previous levy and payment periods for the 2022-23 year were identified within the Revenue Statement 2022-23 and adopted on the 26 July 2022 in conjunction with the 2022-23 Budget.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The levy and payment periods identified are reflective of discussions had with Councillor's during the 2023-24 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report

BUDGET IMPLICATIONS

Any extension of payment periods can adversely affect the budgeted revenue as it delays/reduces cash flow and subsequent debt recovery actions.

LEGISLATIVE CONTEXT

Section 107 of the *Local Government Regulation 2012*, outlines the requirement for Council to identify the billing periods for rates and utility charges.

Section 114 of the *Fire and Emergency Services Act 1990*, outlines the requirement for Council to identify the billing periods for the State Government's Emergency Management, Fire and Rescue Levy.

Section 102 of the *Local Government Regulation 2012*, details the requirements in regard to reading of water meters.

Section 118 of the *Local Government Regulation 2012*, outlines the Councils ability to decide the date by which, rates or charges must be paid.

LEGAL IMPLICATIONS

Adoption of levy and payment periods ensures compliance with the requirements of the *Local Government Regulation 2012*.

STAFFING IMPLICATIONS

The administration of the levy and payment period is managed by current staffing levels in accordance with the Revenue Statement.

Applications in regard to missed discount are processed in accordance with the Rates Payment Policy.

RISK ASSESSMENT

Risk is mitigated by strategies to identify with ratepayers that Rates and Utility Notices have issued and the subsequent dates due for payment.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well coordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The levy and payment periods for the 2023-24 rates and charges are presented for adoption in support of the 2023-24 Budget.

9.11 INTEREST 2023-24

File No:	fa10590, FM12.5.1
Attachments:	Nil
Responsible Officer:	Andrea Ellis - Chief Financial Officer
Author:	Kim Cree - Coordinator - Revenue

SUMMARY

This report seeks the adoption of the rate of interest applied to all overdue rates and utilities (including water consumption) for the 2023-24 financial year.

OFFICER'S RECOMMENDATION

THAT pursuant to Section 133 of the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of seven (7) per cent per annum compounded monthly, to be calculated from the end of the financial half year in which they fall due and charged at the end of each month or at such other time as required for the issuing of statutory notices.

BACKGROUND

In accordance with the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of seven (7) percent per annum compounded monthly, to be calculated from the end of the financial half year in which they fall due and charged at the end of each month or at such other time as required for the issuing of statutory notices.

COMMENTARY

The *Local Government Regulation 2012* outlines the maximum statutory rate of interest being the prescribed rate for a day of eight (8) per cent plus the bank bill yield rate (3.64 per cent). From 1 July 2023, the Department of State Development, Infrastructure, Local Government and Planning has prescribed that the maximum interest rate to be 11.64 per cent (2022-2023 8.17 per cent, 2021-22: 8.03 percent, 2020-21: 8.53 per cent, 2019-20: 9.83 per cent, 2018-19: 11.00 per cent).

Council has identified that this rate of interest is unintentionally increasing the difficulty of our ratepayers to pay down their arrears. Council recognises that many of these ratepayers are genuinely attempting to pay down their overdue balances.

Therefore, Council has opted to maintain the level of interest applied to seven (7) percent for the sixth year in a row. The seven (7) percent per annum, compounded monthly, to be calculated from the end of the financial half year in which they fall due and charged at the end of each month until the arrears are paid in full.

PREVIOUS DECISIONS

The previous rate of interest applied to arrears was adopted within the Revenue Statement 2022-23 in conjunction with the 2022-23 Budget. The application of the interest and the rate of seven (7) percent is reflective of discussions had with Councillors during the 2023-24 series of Budget Workshops.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The application of the interest and the rate of seven (7) percent is reflective of discussions had with Councillors during the 2023-24 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

The application of the interest on arrears outlined within the recommendation is reflected within the interest revenues represented within the 2023-24 Budget and Long-Term Financial Forecasts.

The interest outlined within the recommendation reflects the related revenue represented within the 2023-24 Budget and Long-Term Financial Forecasts.

LEGISLATIVE CONTEXT

Section 133 of the *Local Government Regulation 2012* identifies the maximum statutory interest rate in which a Local Government can charge.

LEGAL IMPLICATIONS

Adoption of the interest rate applicable for overdue rates and charges ensures compliance with the requirements of the *Local Government Regulation 2012*.

STAFFING IMPLICATIONS

The administration of the interest is managed by current staffing levels within the Revenue and Rates function.

RISK ASSESSMENT

No risk is foreseen.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well coordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The seven (7) percent rate of interest to be applied to all overdue rates and utilities (including water consumption) for the 2023-24 financial year is presented for adoption in support of the 2023-24 Budget.

9.12 DISCOUNT 2023-24

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Author: Kim Cree - Coordinator - Revenue

SUMMARY

This report presents for the adoption of the discount for prompt payment of rates and charges for the 2023-24 financial year for adoption to support the 2023-24 Budget.

OFFICER'S RECOMMENDATION

THAT pursuant to Section 130 of the *Local Government Regulation 2012*, Council will allow a discount of ten (10) percent on the gross differential general rates, sewerage utility charges, water utility charges and waste management utility charges made and levied, excluding the water consumption charges, emergency services levy, special and separate rates and charges, provided payment of the full amount outstanding, including any overdue rates and interest to the date of payment, less any discount entitlement, is paid by the due date on original notice of the levy.

BACKGROUND

Council offers a discount to encourage on time payment of rates and utility charges and reward ratepayers for the responsible management of their accounts. It is estimated that ninety (90) percent of ratepayers take advantage of this incentive and ensure their half-yearly rates and utility notices are paid by the due date for discount.

COMMENTARY

Discount at the rate of ten (10) percent will be allowed on gross Council rates and charges, excluding any charge specifically excluded from discount entitlement, provided payment of the full amount outstanding, including any overdue rates and interest to the date of payment, less any discount entitlement, is paid by the due date on original notice of the levy.

Charges excluded from discount entitlement include:

- Rural Fire Levy
- Emergency Services Levy
- North West Emu Park Sewerage Benefited Area Special Charge
- Causeway Township Sewerage Benefited Area Special Charge
- Mulambin Sewerage Benefited Area Special Charge
- Muskens Beach Revetment Wall Special Charge
- Water Consumption Charges
- Natural Environment Separate Charge
- Road Network Separate Charge
- Disaster Response Separate Charge

PREVIOUS DECISIONS

The previous rate of discount for on time payment was adopted within the Revenue Statement 2022-23 in conjunction with the 2022-23 Budget. The discount identified reflects discussions had with Councilors during the 2023-24 series of Budget Workshops.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

Council officers in consultation with Council's Chief Financial Officer and Councillors have reviewed the applicable rate of discount for on-time payment.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report

BUDGET IMPLICATIONS

The 2023-24 Budget estimates approximately 90% of ratepayers take advantage of the ten (10) percent prompt payment discount.

The estimated value of discount in 2023-24 is \$7.2 million.

LEGISLATIVE CONTEXT

Section 130 of the *Local Government Regulation 2012*, provides the ability for Council to allow a discount for the payment of rates and charges before the due date for discount.

LEGAL IMPLICATIONS

The adoption of the discount ensures Council's compliance with the requirements of the *Local Government Regulation 2012*.

STAFFING IMPLICATIONS

The administration of the discount is managed by current staffing levels in accordance with the Revenue Statement.

Applications in regard to missed discount are processed in accordance with the Rates Payment Policy.

RISK ASSESSMENT

Risk is mitigated by the due date of payment clearly identified upon notices and additional marketing of discount dates.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

This report seeks the adoption of the discount for prompt payment of rates and charges for the 2023-24 financial year in support of the 2023-24 Budget.

9.13 RATING REBATES AND CONCESSIONS 2023-24

File No: fa10590, FM12.5.1
Attachments: 1. Rates Rebates and Remissions Policy [↓](#)
Responsible Officer: Andrea Ellis - Chief Financial Officer
Author: Kim Cree - Coordinator - Revenue

SUMMARY

This report presents the Rates Rebates and Remissions Policy for the 2023-24 financial year for adoption to support the 2023-24 Budget.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council adopt the Rates Rebates and Remissions Policy.
- (b) Pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme), a 20% remission (to a maximum of \$300) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges, water consumption charges and rural and state fire levies/charges. The Council Pensioner Subsidy includes a person in receipt of a Widow/ers Allowance.

The remission is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*).

- (c) Pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will grant varied levels of concessions to approved charitable and other not-for-profit Community Groups, including not-for-profit Sporting Bodies, in accordance with the provisions of the Rates Rebates and Remissions Policy. The concessions are offered in accordance with eligibility criteria outlined within the Rates Rebates and Remissions Policy and are offered on the basis that the ratepayers are entities whose objectives do not include the making of a profit.
- (d) General Rate Remissions - In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the properties where 100% remission of general rates applies may be exempted from payment of general rates in lieu of the provision of a remission.
- (e) Permits to Occupy (Pump Sites)
Council will grant a remission on the following basis for those assessments that only contain a Permit to Occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the rate or charge has been levied:
 - (a) Separate Charges – 100% remission
 - (b) General Rates – Maximum remission of \$600.00
- (f) Nature Refuge Agreements

Council will grant a rebate for properties where a Nature Refuge Agreement exists over the property or part thereof; and an application is submitted by the land owner/s. The amount of rebate is proportional to the area of land covered by the nature refuge agreement.

BACKGROUND

In accordance with Sections 120,121 and 122 of the *Local Government Regulation 2012*, Council will offer rebates and remissions in accordance with the Rates Rebates and Remissions Policy and strict eligibility criteria. The Policy identifies target groups and establishes guidelines to assess requests for rates and utility charge remissions in order to alleviate the impact of Local Government rates and charges, particularly in relation to not-for-profit/community organisations and ratepayers who are in receipt of an approved Government pension or land holders with approved Nature Refuge Agreements.

COMMENTARY

The Rates Rebates and Remissions Policy is generally reviewed annually in conjunction with the Budget. The Policy may be reviewed at any stage throughout the financial year upon resolution of Council.

Council provides various levels of remissions for the following categories of ratepayers.

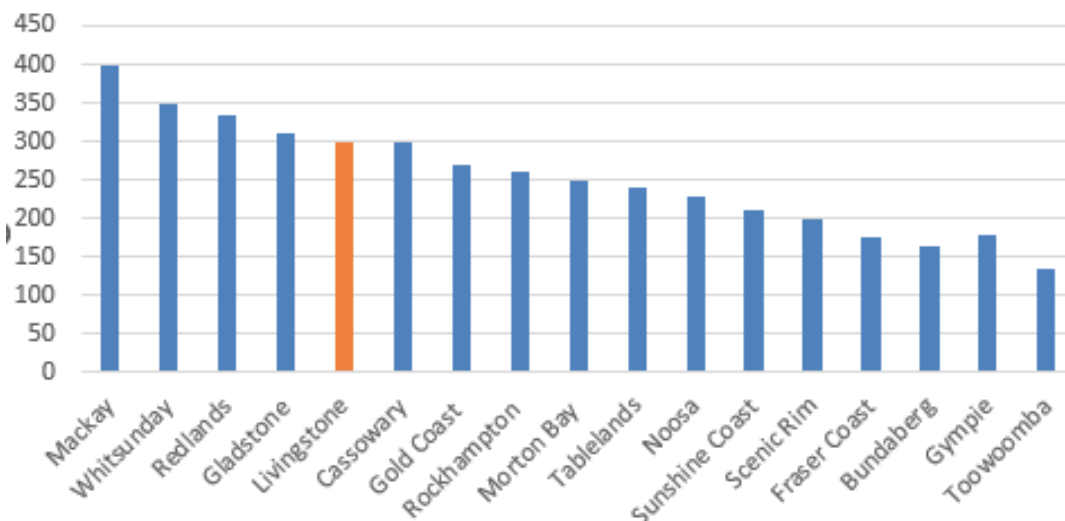
Approved Government Pensioners

The pensioner remission is intended to encourage and assist pensioners to be independent and continue to live in their own homes where possible.

Eligible pensioners will receive a remission of 20% (to a maximum of \$300) on all rates levied in respect of the property in which they both own and reside. This is in addition to the 20% of the gross rates and charges (up to a maximum of \$200) available under the Queensland State Government Pension Rebate. The total cost of providing the Council’s pensioner remission is an estimated \$0.8 million (an estimated 2,599 eligible pensioners) for 2023-24.

The below graph provides a comparison of Council’s pensioner remission compared to a selection of other Local Governments based on the 2022-23 remission, with Council’s remission offered ranking 5th highest out of the 17 sampled.

Pensioner Concession 22-23



Not-For-Profit/Charitable Organisations

Council grants varied levels of concessions to charitable and other not-for-profit organisations including charitable community groups, the Surf Life Saving Clubs, Community Showgrounds, Community Kindergartens, Rural Fire Brigades, Community Art Associations, Charitable Organisations assisting the Aged/Disadvantaged and Sporting Clubs and Associations.

The estimated total value of remissions offered to the Not-For-Profit/Charitable Organisations for the 2023-24 financial year is an estimated \$0.1 million. This excludes any

additional grants, in kind donations or other funding the organisations may obtain from Livingstone Shire Council.

Nature Refuge Agreements

Providing assistance for the conservation of significant natural resources in private landholdings in rural areas is an action which can be taken to address the problems of land degradation and loss of natural resources. The broader community benefits associated with natural area conservation including improvements to overall catchment health, retention of critical habitats, reduced erosion and improved water quality.

To address these issues, Council has introduced a rates rebate scheme to encourage the conservation of high value vegetation and wildlife habitat on private land. A rate rebate recognises the landowners' commitment to maintain the nature refuge area of their land. The use of the Nature Refuge Agreement as a condition of a rate rebate has been determined as the most appropriate method of identifying suitable properties as they offer the highest level of protection and are automatically transferred with ownership of the land. The amount of rebate is proportional to the area of land covered by the Nature Refuge Agreement.

It is estimated that by offering this remission, Council is supporting the management of one thousand and eighty-six (1,086) hectares of land protected by Nature Refuge Agreements for a cost of approximately \$5,643.10 per annum.

General Rate Remissions

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the properties where 100% remission of general rates applies under the acts may be exempt from the payment of general rates in lieu of the provision of a remission.

Permits to Occupy

Council grants a 100% remission on separate charges and a maximum of remission of \$600 of general rates upon assessments that only contain a Permit to Occupy for a pump site provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the rate or charge has been levied.

PREVIOUS DECISIONS

The previous Rates Rebates and Remissions Policy was adopted by Council on the 26 July 2022 in conjunction with the 2022-23 Budget. The remissions identified reflect discussions had with Councillors during the 2023-24 series of Budget Workshops.

BUDGET IMPLICATIONS

Remissions provided under the Rates Rebates and Remissions Policy are in accordance with the remissions allocated within the 2023-24 Budget.

In total, \$1.0 million is provided in rating rebates and remissions for the 2023-24 budget.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This policy once adopted will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

The Rates Rebates and Remissions Policy has been reviewed by Council officers in consultation with the Chief Financial Officer and Councillors. In accordance with discussions had during the 2023-24 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

LEGISLATIVE CONTEXT

Sections 120, 121 and 122 of the *Local Government Regulation 2012*, identify the provisions made to allow Council the ability to apply remissions to certain categories of ratepayers.

The Rates Rebates and Remissions Policy may be reviewed at any time throughout the year upon resolution of Council.

LEGAL IMPLICATIONS

The adoption of the Rates Rebates and Remissions Policy ensures compliance with the requirements of the *Local Government Regulation 2012* and provides the guidelines and levels of remission required in order to assess requests for rates and utility charges remissions.

STAFFING IMPLICATIONS

The application of the Rates Rebates and Remissions Policy is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

Risk is mitigated by the application of strict eligibility criteria to ensure the appropriate target groups meet criteria.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Rates Rebates and Remissions Policy is presented for adoption to support the 2023-24 Budget.

9.13 - RATING REBATES AND CONCESSIONS 2023-24

Rates Rebates and Remissions Policy

Meeting Date: 13 June 2023

Attachment No: 1



RATES, REBATES AND REMISSIONS POLICY (COMMUNITY POLICY)

1. Scope

The Rates, Rebates and Remissions Policy (this 'Policy') applies to any person, group or organisation seeking remissions for rates and/or utility charges.

2. Purpose

To identify target groups and establish guidelines to assess requests for rates and utility charge remissions in order to alleviate the impact of Local Government rates and charges, particularly in relation to:

- not-for-profit/community organisations,
- ratepayers who are in receipt of an approved Government pension or
- land holders with approved Nature Refuge Agreements.

3. References (legislation/related documents)

Legislative reference

Local Government Act 2009

Local Government Regulation 2012

Related documents

Revenue Policy

Revenue Statement

4. Definitions

To assist in interpretation, the following definitions shall apply:

Council	Livingstone Shire Council.
---------	----------------------------

5. Policy Statement

Rate Remissions will be considered for the following categories of ratepayers, also noting that Council's prompt payment discount shall be calculated on gross rates prior to remission.

5.1 Approved Government Pensioners

Rate remissions/subsidies are available to approved pensioners who are in receipt of a pension for entitlements from Centrelink or the Department of Veterans' Affairs or Widow's allowance.

The Scheme is directed to the elderly, invalid or otherwise disadvantaged citizens of the community whose principal or sole source of income is a pension or allowance paid by Centrelink or the Department of Veterans' Affairs and who are the owners of

property in which they reside and have responsibility for payment of Council rates and charges thereon.

5.1.1 Eligibility

Approved Pensioner, is a person who:

- a) Is and remains an eligible holder of a Queensland "Pensioner Concession Card" issued by Centrelink or the Department of Veterans' Affairs, or a Queensland "Repatriation Health Card - For All Conditions" issued by the Department of Veterans Affairs; and
- b) Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- c) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property; or
- d) A person who is and remains in receipt of a Widow's or Widower's Allowance.

5.1.2 Close of Applications

Applications for remissions will be considered at any time during the rating period (i.e. half yearly).

Applications received after the date of levy will be considered only from the commencement of the current rating period.

Rebates will not be granted retrospectively without prior approval from the State Government Concessions Unit.

Applications must be made in writing using Council's approved form and a new application will need to be submitted where a change of address occurs.

5.1.3 Amount of Remission

For an approved ratepayer, Council remissions will apply as per the Revenue Statement adopted by Council each year.

Should an applicant/person be entitled to only part of the State Subsidy, because of part ownership of the property, or other relevant reason, the Council remission would be similarly reduced.

5.2 Not-For-Profit/Charitable Organisations

Rate remissions are available to approved organisations whose objectives do not include the making of profit and who provide services to their membership and the community at large.

5.2.1 Eligibility

Not-For-Profit/Community Organisation, is an incorporated body who:

- a) Does not include the making of profit in its objectives;
- b) Does not charge a commercial fee for service;
- c) Is located within the Livingstone Shire Council area and the majority of its members reside in the Council area;
- d) Does not receive income from gaming machines and/or from the sale of alcohol in an organised manner (e.g. bar with regular hours of operation with permanent liquor license);
- e) Is the owner, lessee or life tenant of the property;

- f) The property is the incorporated body's main grounds/base/club house or residence;
- g) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property;
- h) Is not a religious body or entity or educational institution recognised under State or Federal statute or law; and
- i) Is not a State and Federal entity whose activities are controlled or Governed by State or Federal statute or law.

Should an applicant only have part ownership of the property the Council remission would be similarly reduced.

5.2.2 Close of Applications

Eligibility for a remission will be assessed by Council on an annual basis prior to issue of the first rate notice each financial year (generally June/July). Organisations that are not automatically provided with a remission, and believe that they meet the relevant criteria, may apply for approval at any time.

If an application is approved by Council, remissions will be applied from the beginning of the current rating period (remissions will not be applied retrospectively).

5.2.3 Amount of Remission

- a) Category One (1) – Surf Life Saving Organisations

Remission Level General Rates – 100%

Remission Level Road Network Separate Charge – 100%

Remission Level Environment Levy Separate Charge – 100%

Remission Level Disaster Response Levy – 0%

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 100%

Remission Level Water Consumption Charges – Charged at residential rates

Remission Level Sewerage Charges – 100%

Remission Level Waste Charges – 100%

Cap – N/A

- b) Category Two (2) - Showground Related Organisations

Remission Level General Rates – 100%

Remission Level Road Network Separate Charge – 100%

Remission Level Environment Levy Separate Charge – 100%

Remission Level Disaster Response Levy – 0

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 50%

Remission Level Water Consumption Charges – Charged at residential rates

Remission Level Sewerage Charges – 50%

Remission Level Waste Charges – 50%

Cap – N/A

Identified Assessments

132506 65 Barmoya Road, THE CAVES

139271 65 Racecourse Road, BARMOYA

135459 26 Morris Street, YEPPOON

- c) Category Three (3) – Kindergartens
- Remission Level General Rates – 50%
 - Remission Level Road Network Separate Charge – 50%
 - Remission Level Special Rates/Charges – 0%
 - Remission Level Environment Separate Charge – 0%
 - Remission Level Disaster Response Levy – 0%
 - Remission Level Water Access Charges – 50%
 - Remission Level Water Consumption Charges – Charged at residential rates
 - Remission Level Sewerage Charges – 50%
 - Remission Level Waste Charges – 50%
 - Cap - \$ 1,000.00
- d) Category Four (4) – Charitable Organisations Benefiting the Aged/Disadvantaged
- Remission Level General Rates – 100%
 - Remission Level Road Network Separate Charge – 100%
 - Remission Level Environment Levy Separate Charge – 100%
 - Remission Level Disaster Response Levy – 0%
 - Remission Level Special Rates/Charges – 0%
 - Remission Level Water Access Charges – 50%
 - Remission Level Water Consumption Charges – 0%
 - Remission Level Sewerage Charges – 50%
 - Remission Level Waste Charges – 50%
 - Cap - \$ 1,000.00 for Service Charges only
- e) Category Five (5) – Sporting Clubs & Associations – Without Liquor & Gaming Licenses
- Remission Level General Rates – 100%
 - Remission Level Road Network Separate Charge – 100%
 - Remission Level Environment Levy Separate Charge – 100%
 - Remission Level Disaster Response Levy – 0%
 - Remission Level Special Rates/Charges – 0%
 - Remission Level Water Access Charges – 50%
 - Remission Level Water Consumption Charges – Charged at residential rates
 - Remission Level Sewerage Charges – 50%
 - Remission Level Waste Charges – 50%
 - Cap - \$ 2,000.00 for Service Charges only
- f) Category Six (6) – Sporting Clubs & Associations – With Liquor Licenses but No Gaming Licenses
- Remission Level General Rates – 50%
 - Remission Level Road Network Separate Charge – 50%
 - Remission Level Environment Separate Charge – 0%

Remission Level Disaster Response Levy – 0%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 50%
 Remission Level Water Consumption Charges – Charged at residential rates
 Remission Level Sewerage Charges – 50%
 Remission Level Waste Charges – 50%
 Cap - \$ 2,000.00

- g) Category Seven (7) – Not for Profit Co-operatives/Organisations providing stand-alone Aged/Disadvantaged and at risk accommodation facilities within the Livingstone Shire Council Boundaries. (Criteria 5.2.1(f) does not apply to this Category)

Remission Level General Rates – 25%
 Remission Level Road Network Separate Charge – 25%
 Remission Level Environment Separate Charge – 0%
 Remission Level Disaster Response Levy – 0%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 25%
 Remission Level Sewerage Charges – 25%
 Remission Level Waste Charges – 25%
 Cap – N/A

- h) Category Eight (8) – Sporting Clubs & Associations – With Liquor & Gaming Licenses

Remission Level General Rates – 0%
 Remission Level Road Network Separate Charge – 100%
 Remission Level Environment Levy Separate Charge – 100%
 Remission Level Disaster Response Levy – 0%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 0%
 Remission Level Water Consumption Charges – 0%
 Remission Level Sewerage Charges – 0%
 Remission Level Waste Charges – 0%
 Cap – N/A

- i) Category Nine (9) - All Other Not For Profit/Charitable Organisations

Remission Level General Rates – 100%
 Remission Level Road Network Separate Charge – 100%
 Remission Level Environment Levy Separate Charge – 100%
 Remission Level Disaster Response Levy – 0%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 50%
 Remission Level Water Consumption Charges – Charged at residential rates
 Remission Level Sewerage Charges – 50%
 Remission Level Waste Charges – 50%
 Cap - \$ 2,000.00 for Service Charges only

- j) Category Ten (10) - Rural Fire Brigade
 Remission Level General Rates – 100%
 Remission Level Separate Rates/Charges – 100%
 Remission Level Special Rates/Charges – 0%
 Remission Level Water Access Charges – 100%
 Remission Level Water Consumption Charges – 100%
 Remission Level Sewerage Charges – 100%
 Remission Level Waste Charges – 100%
 Cap - N/A
- k) Category Eleven (11) – The identified; Not for Profit Integrated Retirement/Aged Care Facilities or stand-alone Aged Care Accommodation Facilities within the Livingstone Shire Council area (Criteria 5.2.1(f) and 5.2.1(h) above does not apply to this Category)
 Remission Level General Rates – 100%
 Remission Level Road Network Separate Charge – 100%
 Remission Level Environment Levy Separate Charge – 100%
 Remission Level Disaster Response Levy – 0%
 Remission Level Special Rates/Charges – 0%
 Remission Level Sewerage Charges – 20%
 Cap - N/A
- Identified Assessments
 141391 44 Svendsen Road, ZILZIE
 135661 150 Rockhampton Road, YEPPOON
 135730 26 Magpie Street, YEPPOON
 135553 24 Birdwood Avenue, YEPPOON
 127621 118-126 Pattison Street, EMU PARK

NOTE for all categories: Sewerage charges are not levied for public amenities blocks that are locked and controlled by the clubs.

5.3 General Rate Remissions

In accordance with Part 10 of the *Local Government Regulation 2012*, the properties where 100% remission of general rates applies may be exempted from payment of general rates in lieu of the provision of a remission.

5.4 Permits to Occupy (Pump Sites)

Council will grant a remission on the following basis for those assessments that only contain a permit to occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the rate or charge has been levied:

- (a) Separate Charges – 100% remission
- (b) General Rates – Maximum remission of \$600.00.

5.5 Nature Refuge Agreements

Providing assistance for the conservation of significant natural resources in private landholdings in rural areas is an action which can be taken to address the problems of land degradation and loss of natural resources.

The broader community benefits associated with natural area conservation include; improvements to overall catchment health, retention of critical habitats, reduced erosion and improved water quality.

To address these issues Council has introduced a rates rebate scheme to encourage the conservation of high value vegetation and wildlife habitat on private land.

A rate rebate recognises the landowners' commitment to maintain the nature refuge area of their land.

The use of the nature refuge agreement as a condition of a rate rebate has been determined as the most appropriate method of identifying suitable properties as they offer the highest level of protection and are automatically transferred with ownership of the land.

The amount of rebate is proportional to the area of land covered by the nature refuge agreement.

5.5.1 Eligibility

General requirements for attracting the rebate include:

- (a) A Nature Refuge Agreement exists over the property or that part of the property subject to the rates reduction application, between the owner and the Queensland Department of Environment and Science; and
- (b) An application is submitted by the land owner/s.

5.5.2 Close of Applications

Applications may be made at any time and approved properties will receive the rebate from the next rates notice.

5.5.3 Amount of Remission

Rates discount will apply as follows:

Less than 10% of the assessment area	10% of overall general rates to a maximum of \$324 per annum.
10% to less than 20% of the assessment area	15% of overall general rates to a maximum of \$540 per annum.
20% to less than 40% of the assessment area	20% of overall general rates to a maximum of \$810 per annum.
40% or greater of the assessment area	25% of overall general rates to a maximum of \$1,080 per annum.

6. Changes to this Policy

This Policy is to remain in force until otherwise amended/replaced or other circumstances as determined from time to time by the Council.

7. Repeals/Amendments

This Policy repeals the former Livingstone Shire Council Policy titled 'Rates Rebates and Remission Policy'.

Version	Date	Action
1.0	12/08/2014	Adopted
2.0	11/11/2014	Amended Policy Adopted

3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	24/07/2018	Amended Policy Adopted
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	29/06/2021	Amended Policy Adopted
10.0	26/07/2022	Amended Policy Adopted
10.1	DRAFT	Document Reviewed – no changes made

CALE DENDLE
CHIEF EXECUTIVE OFFICER

9.14 2022-23 STATEMENT OF ESTIMATED FINANCIAL POSITION

File No:	FM12.5.2
Attachments:	<ol style="list-style-type: none">2022-23 Revised Budget (23BR2) and Long Term Financial Forecast↓2022-23 Revised Budget 2 (23BR2) Measure of Financial Sustainability↓2022-23 Revised Budget 2 (23BR2) Change in the total value of Rates and Charges↓2022-23 Estimated Activity Statement (23BR2) for Significant and Other Business Activities↓
Responsible Officer:	Cale Dendle - Chief Executive Officer
Author:	Andrea Ellis - Chief Financial Officer

SUMMARY

This report presents the Estimated Statement of Financial Position as at 30 June 2023 for Council's adoption in accordance with Section 205 of the Local Government Regulation 2012. This is presented as an estimated budget (23Q2) recognising changes to the financial position since the adoption of the budget on 26 July 2022.

OFFICER'S RECOMMENDATION

THAT Council resolve to adopt, pursuant to section 205 of the *Local Government Regulation 2012*, a revised budget in accordance with the requirements of sections 169 and 170 of the *Local Government Regulation 2012*, the 2022-23 Revised Budget (23Q2) for the financial year 2022-23 and the Long-Term Financial Forecast for the financial years 2022-23 to 2031-32, as contained within the document titled 2022-23 Revised Budget and Long-Term Financial Forecast (Attachment One) and set out in the pages contained therein:

1. Statement of Financial Position (Attachment One);
2. Statement of Cash Flows (Attachment One);
3. Statement of Income and Expenditure (Attachment One);
4. Statement of Changes in Equity (Attachment One);
5. Long-Term Financial Forecast (Attachment One);
6. Relevant Measures of Financial Sustainability (Attachment Two);
7. Total Value of change in the rates and charges expressed as a percentage (Attachment Three); and
8. Revised estimated business activity costs for the period ending 30 June 2023 (Attachment Four).

BACKGROUND

In accordance with Section 205 of the *Local Government Regulation 2012* the Chief Executive Officer must present to the Local Governments annual budget meeting a statement of the Council's estimated financial position as at 30 June for the immediate previous financial year. The attached document is comprised of a Statement of Estimated Income and Expenditure, Statement of Estimated Financial Position and Statement of Estimated Cash Flows for the year ended 30 June 2023.

COMMENTARY

The attached provides a comparison between Council's estimated financial position as at 30 June 2023 (also referred to as the 2022-23 Revised Budget (23Q2)) and the originally adopted budget by Council on 26 July 2022.

Commentary has been added into the attached estimated statements for budget variances which have arisen after Council adopted original budget. It should be noted that Council's final financial position is subject to the completion and external audit of Council's 2022-23 General Purpose Financial Statements.

Key financial results are summarised below:

Key Financial Results	2022-23 Budget (\$000's)	2022-23 (Q2) Revised Budget (\$000's)	Variance (\$000's)	Variance (%)
Operating Revenue	\$99,917	\$102,599	+\$2,682	+2.7%
Operating Expenditure	\$99,823	\$105,023	+\$5,199	+5.2%
Operating Surplus/(Deficit)	\$94	-\$2,424	-\$2,518	
Closing Cash and Cash Equivalents	\$70,584	\$93,331	+\$22,477	28.9%
Total Borrowings	\$54,395	\$54,395	\$0	0.0%
Capital Expenditure	\$44,044	\$41,821	-\$2,223	-5.05%

PREVIOUS DECISIONS

Where Council has resolved to amend capital or operational budget between the adoption of the original budget and this point, these decisions have been incorporated into the 30 June estimated position.

ACCESS AND INCLUSION

This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Internal engagement and consultation were undertaken to prepare end of year estimates.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the adoption of the attached 2022-23 Statement of Estimated Financial Position.

BUDGET IMPLICATIONS

The attached outlines the estimated financial position of Council as of 30 June 2023 in comparison to the 2022-23 Revised Budget (23Q2). This estimated position is subject to change following the completion and external audit of Council's 2022-23 general purpose financial statements.

LEGISLATIVE CONTEXT

The Chief Executive Officer must present to the Local Governments annual budget meeting a Statement of Estimated Financial Position for the previous financial year in accordance with Section 205 of the *Local Government Regulation 2012*.

LEGAL IMPLICATIONS

There are no foreseen legal implications associated with the adoption of the attached 2022-23 Statement of Estimated Financial Position.

STAFFING IMPLICATIONS

There are no staffing implications associated with the adoption of the attached 2022-23 Statement of Estimated Financial Position.

RISK ASSESSMENT

Regular robust reporting of Council's Financial Policies assists in creating a framework of financial responsibility within the Council and providing sound long term financial management of Council's operations.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.3 - Engagement with the community as advisors and partners

4.3.2 Commit to open and accountable governance to ensure community confidence and trust in Council and its democratic values.

The regular review of Council's finance performance and financial position in comparison to budget promotes sound financial management, accountable financial outcomes whilst providing Council and the community with relevant and reliable information on which to base financial decision making.

CONCLUSION

Pursuant to Section 205 of the *Local Government Regulation 2012* the Chief Executive Officer must present to the Local Governments annual budget meeting a Statement of Estimated Financial Position as of 30 June for the immediate previous financial year. The attached provides a comparison between Council's Estimated Financial Position as of 30 June 2023 and the original budget adopted by Council on 26 July 2022.

9.14 - 2022-23 STATEMENT OF ESTIMATED FINANCIAL POSITION

2022-23 Revised Budget (23BR2) and Long Term Financial Forecast

Meeting Date: 13 June 2023

Attachment No: 1

Item 9.14 - Attachment 1 2022-23 Revised Budget (23BR2) and Long Term Financial Forecast

STATEMENT OF FINANCIAL POSITION															
ESTIMATED POSITION 30 JUNE 2023 / 2022-23 REVISED BUDGET (23BR2) AND LONG TERM FINANCIAL FORECAST															
	Budget 2022-23	Recommended Changes	Proposed Budget (23BR2)		Variance from Original Budget		Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32
			2022-23	2022-23	\$'000	%									
ASSETS															
Current Assets															
Internally Restricted Cash	12,418	2,176	14,594	2,176	17.5%		11,766	12,563	14,473	14,801	17,718	23,073	31,100	41,966	53,736
Externally Restricted Cash	21,154	18,532	39,687	18,532	87.6%		27,643	28,763	30,643	30,110	30,738	25,929	24,905	22,445	20,193
Unrestricted Component	37,282	1,769	39,051	1,769	4.7%		60,883	71,384	79,486	91,758	95,031	101,969	108,375	117,685	126,569
Cash and Cash equivalents	70,854	22,477	93,331	22,477	31.7%	(a)	100,292	112,710	124,601	136,669	143,487	150,971	164,379	182,096	200,498
Receivables	9,473	233	9,706	233	2.5%	(b)	10,128	11,030	11,858	12,549	13,244	13,932	14,581	15,259	15,882
Inventories	2,678	603	3,281	603	22.5%	(c)	932	932	932	932	932	932	932	932	932
Contract Assets	-	4,736	4,736	4,736	0.0%	(d)	0	-	-	-	-	-	-	-	-
Other assets	3,887	(1,722)	2,165	(1,722)	-44.3%	(e)	2,165	2,165	2,165	2,165	2,165	2,165	2,165	2,165	2,165
Total Current Assets	86,892	26,327	113,220	26,327	30.3%		113,516	126,837	139,556	152,315	159,828	168,001	182,057	200,452	219,477
Non-current assets															
Inventories	2,763	95	2,858	95	3.4%		2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928
Property, plant & equipment	1,134,758	(6,562)	1,128,196	(6,562)	-0.6%	(f)	1,268,514	1,300,635	1,336,411	1,359,995	1,391,968	1,428,519	1,462,919	1,494,258	1,522,168
Intangible assets	1,134	(988)	146	(988)	-87.1%	(g)	77	8	-	-	-	-	-	-	-
Total non-current assets	1,138,656	(7,456)	1,131,200	(7,456)	-0.7%		1,271,519	1,303,571	1,339,339	1,362,923	1,394,896	1,431,447	1,465,847	1,497,186	1,525,096
TOTAL ASSETS	1,225,548	18,871	1,244,420	18,871	1.5%		1,385,035	1,430,408	1,478,895	1,515,238	1,554,725	1,599,448	1,647,904	1,697,639	1,744,573
LIABILITIES															
Current liabilities															
Trade and other payables	4,840	192	5,032	192	4.0%	(h)	5,139	5,465	5,773	6,107	6,506	6,924	7,366	7,858	8,340
Contract Liabilities	-	3,238	3,238	3,238	0.0%	(i)	481	-	-	-	-	-	-	-	-
Borrowings	5,853	(0)	5,853	(0)	0.0%		6,478	7,063	7,862	8,265	8,772	7,158	2,588	2,671	2,784
Provisions	6,411	1,030	7,441	1,030	16.1%	(j)	7,180	8,665	9,264	9,359	6,872	6,765	6,660	6,559	6,460
Other liabilities	-	1,238	1,238	1,238	0.0%	(k)	1,275	1,424	122	122	122	122	122	122	122
Total current liabilities	17,104	5,698	22,802	5,698	33.3%		20,552	22,617	23,021	23,853	22,272	20,969	16,736	17,210	17,707
Non-current liabilities															
Contract Liabilities	-	481	481	481	0.0%	(l)	-	-	-	-	-	-	-	-	-
Borrowings	48,542	(1)	48,541	(1)	0.0%		51,738	47,575	46,714	38,449	31,889	27,731	30,144	29,474	26,690
Provisions	12,929	(2,765)	10,164	(2,765)	-21.4%	(m)	10,325	8,821	6,598	4,163	4,099	4,031	3,959	3,881	3,798
Other liabilities	-	2,454	2,454	2,454	0.0%	(n)	1,301	0	0	0	0	0	0	0	0
Total non-current liabilities	61,471	169	61,639	169	0.3%		63,364	56,397	53,313	42,612	35,989	31,763	34,103	33,355	30,489
TOTAL LIABILITIES	78,575	5,866	84,441	5,866	7.5%		83,916	79,014	76,334	66,465	58,260	52,732	50,839	50,565	48,195
NET COMMUNITY ASSETS	1,146,973	13,005	1,159,978	13,005	1.1%		1,301,119	1,351,394	1,402,561	1,448,773	1,496,464	1,546,716	1,597,065	1,647,074	1,696,378
COMMUNITY EQUITY															
Retained surplus	1,008,175	(10,747)	997,428	(10,747)	-1.1%	(o)	1,016,889	1,032,270	1,047,625	1,056,974	1,067,064	1,078,693	1,089,277	1,098,430	1,105,838
Asset revaluation surplus	138,798	23,752	162,550	23,752	17.1%	(p)	284,230	319,124	354,936	391,799	429,400	468,023	507,788	548,644	590,540
TOTAL COMMUNITY EQUITY	1,146,973	13,005	1,159,978	13,005	1.1%		1,301,119	1,351,394	1,402,561	1,448,773	1,496,464	1,546,716	1,597,065	1,647,074	1,696,378

- (a) Refer to the Statement of cash Flows for a detailed breakdown of the anticipated cash movements during the 2022-23 financial year. The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2022.
- (b) Alignment of budget with financial statement line items. Inclusion of the rural fire levy payment made to local rural fire brigades which is offset by the revenue levy (included in original budget). Movement recognises the transfer of land assets (PPE) to the land inventory asset class with identified parcels of land being held specifically for development or sale. Movement is indicative of capital investment in the next stage of the
- (c) Gateway and the timing of sale of the land inventory stock.
- (d) A review has been undertaken of grant funding and adjustments have been made to reflect the estimated contract assets for grants and subsidies that have not yet been received for work that has been completed.
- (e) The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2022. There have been no changes to the underlying assumptions for this line item.
- (f) Movement accounts for the change in expected completed works in 2022-23 and accounts for the estimated impact of asset revaluations on the gross value and accumulated depreciation values.
- (g) Change in accounting treatment for the new ERP system implementation, the project is now accounted for as 100% operational.
- (h) The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2022. There have been no changes to the underlying assumptions for this line item.
- (i) The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2022. A review has been undertaken of grant funding and adjustments have been made to reflect the estimated contract liability for grants and subsidies received in advance of work being completed.
- (j) The movement in the provision estimates are based on the lower than forecast reports results at 30 June 2022, mainly pertaining to the landfill rehabilitation provision. The underlying assumptions for provisions have been reviewed (discount and inflation), and to align the release of the provision with proposed capital works expenditure.
- (k) The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2022. There have been no changes to the underlying assumptions for this line item.
- (l) A review has been undertaken of grant funding and adjustments have been made to reflect the estimated contract liability for grants and subsidies received in advance of work being completed. The non-current allocation indicates that some grant funding has been received for works that are proposed to be completed in 2024-25.
- (m) The movement in the provision estimates are based on the lower than forecast reports results at 30 June 2022, mainly pertaining to the landfill rehabilitation provision. The underlying assumptions for provisions have been reviewed (discount and inflation), and to align the release of the provision with proposed capital works expenditure.
- (n) This reflects the estimated waste levy refund received in advanced for future financial years.
- (o) Refer to the Statement of Income and Expenditure for a detailed breakdown of the anticipated movement in retained surplus during the 2022-23 financial year. The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2022.
- (p) Estimates to bring asset valuations in line with 1 July 2022 reporting date for all asset classes revalued in the prior financial year to 31 March 2022. Comprehensive revaluation undertaken for water, sewer and buildings classes as at 1 July 2022. Indexation applied to all asset classes from 1 April 2023.

STATEMENT OF CASH FLOWS

ESTIMATED POSITION 30 JUNE 2023 / 2022-23 BUDGET REVIEW 2 AND LONG TERM FINANCIAL FORECAST

	Budget 2022-23 \$'000	Recommended Changes \$'000	Proposed Budget (23BR2) 2022-23 \$'000	Variance from Original Budget		Note	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
				2023-24 \$'000	2024-25 \$'000		2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000		
Cash Flows from Operating Activities															
Receipts from customers	95,911	(3,527)	92,384	(3,527)	-3.7%	(a)	102,424	107,810	116,340	123,387	130,710	137,220	143,712	150,380	157,014
Payments to suppliers and employees	(73,540)	(8,270)	(81,810)	(8,270)	11.2%	(b)	(76,350)	(79,811)	(85,945)	(91,441)	(97,464)	(100,793)	(107,042)	(113,925)	(121,074)
	22,371	(11,797)	10,574	(11,797)			26,074	27,999	30,394	31,946	33,246	36,427	36,669	36,455	35,939
Receipts															
Interest received	689	2,794	3,483	2,794	405.7%	(c)	3,487	3,955	4,384	4,804	5,210	5,490	5,766	6,268	6,822
Non-capital grants and contributions	4,396	(985)	3,411	(985)	-22.4%	(d)	6,158	5,640	5,800	6,068	6,352	6,623	6,909	7,263	7,611
Other	591	591	591	(0)	-0.1%		617	639	658	678	699	719	741	763	786
Payments															
Borrowing costs	(2,858)	(0)	(2,858)	(0)	0.0%		(2,628)	(2,695)	(2,464)	(2,385)	(1,981)	(1,645)	(1,354)	(1,354)	(1,346)
Cash inflow from Operating Activities	24,598	(21,194)	15,201	(9,397)	-38.2%		33,709	35,539	38,772	41,111	43,526	47,614	48,731	49,395	49,812
Cash flows from Investing Activities															
Receipts															
Proceeds from the sale of assets	-	1,637	1,637	1,637	0.0%	(e)	220	-	-	-	-	-	-	-	-
Grants and contributions received	24,250	563	24,813	563	2.3%	(f)	20,714	14,684	11,995	4,905	4,748	4,748	4,100	4,100	4,100
Payments															
Payments for property, plant and equipment	(42,002)	1,635	(40,367)	1,635	-3.9%	(g)	(50,388)	(33,076)	(37,512)	(26,086)	(35,403)	(39,106)	(37,265)	(35,192)	(32,839)
Other cash flows from investing activities	-	(1,040)	(1,040)	(1,040)	0.0%		(1,116)	(1,152)	(1,302)	-	-	-	-	-	-
Cash outflow from Investing Activities	(17,753)	2,795	(14,957)	2,795	-15.7%		(30,569)	(19,543)	(26,819)	(21,181)	(30,655)	(34,358)	(33,165)	(31,092)	(28,739)
Cash flows from Financing Activities															
Receipts															
Proceeds from borrowings	-	-	-	-	0.0%		9,713	2,900	7,000	-	2,211	3,000	5,000	2,000	-
Payments															
Repayment of borrowings	(5,564)	(0)	(5,564)	(0)	0.0%		(5,892)	(6,477)	(7,062)	(7,862)	(8,265)	(8,771)	(7,158)	(2,587)	(2,671)
Cash outflow from Financing Activities	(5,564)	(0)	(5,564)	(0)	0.0%		3,821	(3,577)	(62)	(7,862)	(6,053)	(5,771)	(2,158)	(587)	(2,671)
Net increase/(decrease) in Cash Held	1,281	(28,972)	(5,320)	(6,601)	-515.4%		6,961	12,418	11,891	12,068	6,818	7,484	13,408	17,716	18,402
Cash at the beginning of the financial year	69,573	29,078	98,651	29,078	41.8%		93,331	100,291	112,709	124,601	136,668	143,486	150,971	164,379	182,095
Cash at the end of the financial year	70,854	106	93,331	22,477	31.7%		100,291	112,709	124,601	136,668	143,486	150,971	164,379	182,095	200,497

- (a) Movement reflects a change in the anticipated timing of the sale of developed lots at the Gateway Business and Industrial Precinct Stage 2B and 3.
- (b) Reflects a higher than anticipated accrued expenditure at 30 June 2022 that is expected to be paid during the 2022-23 financial year.
- (c) Higher than anticipated interest revenue earnings
- (d) Reduction in the anticipated 2022-23 Financial Assistance Grant allocation (-\$1,650k) and receipt of additional operational grants to fund a range of programmes, services, initiatives and events (+\$175k)
- (e) Sale of land held as a non-current asset.
- (f) Reduction in capital grants and subsidies to be recognised in the 2022-23 year to reflect the \$12.3m in cash already received in the prior financial year for projects and aligned with the expected completion timeframes of capital projects.
- (g) Movement in carryover budget required for projects commenced prior to 2022-23 and other budget adjustments to reflect current pricing/contracts and expected delivery timeframes.

STATEMENT OF INCOME AND EXPENDITURE															
ESTIMATED POSITION 30 JUNE 2023 / 2022-23 BUDGET REVIEW 2 AND LONG TERM FINANCIAL FORECAST															
	Budget	Recomm	Proposed	Variance from		Note	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	2022-23	ended	Budget	Original	%		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
	\$'000	\$'000	\$'000	\$'000	%		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Income															
Recurrent revenue															
Gross rates and utility charges	91,343	0	91,343	0	0.0%		98,293	108,025	116,490	123,370	130,673	137,198	143,643	150,328	156,888
Less: discounts & remissions	(7,588)	(20)	(7,608)	(20)	0.3%		(8,187)	(9,042)	(9,741)	(10,362)	(11,023)	(11,587)	(12,141)	(12,717)	(13,277)
Net rates and utility charges	83,755	(19)	83,736	(19)	0.0%		90,106	98,984	106,749	113,008	119,650	125,610	131,503	137,611	143,611
Fees and charges	7,508	137	7,645	137	1.8%	(a)	6,657	7,394	7,936	8,510	9,123	9,584	10,065	10,566	11,064
Sales revenue	2,099	1,020	3,119	1,020	48.6%	(b)	2,340	1,737	1,789	1,842	1,898	1,955	2,013	2,074	2,136
Operational grants and subsidies	4,409	(1,294)	3,114	(1,294)	-29.4%	(c)	6,183	5,584	5,822	6,094	6,377	6,651	6,936	7,298	7,642
Total recurrent revenue	97,770	(157)	97,614	(157)	-0.2%		105,286	113,699	122,296	129,456	137,048	143,801	150,518	157,549	164,452
Capital revenue															
Contributions from developers	4,200	-	4,200	-	0.0%		4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
Capital grants and subsidies	30,429	(7,966)	22,463	(7,966)	-26.2%	(d)	15,115	11,065	7,895	805	648	648	-	-	-
Other capital contributions	-	490	490	490	0.0%	(e)	-	-	-	-	-	-	-	-	-
Total Capital Income	34,629	(7,476)	27,153	(7,476)	-21.6%		19,215	15,165	11,995	4,905	4,748	4,748	4,100	4,100	4,100
Other income															
Interest revenue	689	2,795	3,484	2,795	405.8%	(f)	3,487	3,955	4,384	4,804	5,210	5,490	5,766	6,268	6,822
Other income	1,458	43	1,501	43	3.0%		1,283	1,328	1,368	1,409	1,451	1,494	1,539	1,585	1,633
Capital income	-	(176)	(176)	(176)	0.0%	(g)	96	-	-	-	-	-	-	-	-
Total other income	2,147	2,662	4,809	2,662	408.8%		4,866	5,283	5,752	6,213	6,661	6,984	7,306	7,854	8,455
Total Income	134,546	(4,971)	129,576	(4,971)	-3.7%		129,368	134,146	140,043	140,574	148,457	155,533	161,923	169,503	177,007
Expenses															
Recurrent expenses															
Employee benefits	36,963	(640)	36,324	(640)	-1.7%	(h)	37,917	40,176	42,437	44,632	47,044	49,584	52,259	55,074	58,006
Materials and services	34,246	2,558	36,804	2,558	7.5%	(i)	37,286	39,689	41,941	44,554	48,022	51,208	54,806	58,924	63,131
Finance Costs	3,231	(117)	3,114	(117)	-3.6%	(j)	2,989	2,964	2,733	2,654	2,250	1,914	1,624	1,623	1,615
Depreciation and amortisation	25,382	3,399	28,781	3,399	13.4%	(k)	31,694	35,918	37,556	39,365	41,031	41,178	42,632	44,707	46,826
Total Operating Expenses	99,823	5,199	105,023	5,199	5.2%		109,887	118,746	124,668	131,205	138,347	143,884	151,320	160,329	169,579
Other expenses															
Capital expenses	152	(132)	20	(132)	-86.8%	(l)	20	20	20	20	20	20	20	20	20
Total Capital Expenses	152	(132)	20	(132)	-86.8%		20	20	20	20	20	20	20	20	20
Total Comprehensive Income	34,571	(10,038)	24,533	(10,038)	-29.0%		19,460	15,381	15,355	9,349	10,091	11,629	10,583	9,154	7,407
Operating Result	94	(2,518)	(2,424)	(2,518)	122.6%		169	236	3,380	4,464	5,363	6,901	6,503	5,074	3,327

- (a) Increase in building and property related fees (+\$256.9k) offset by a reduction in other fees & charges (-\$111.2k)
- (b) Increase in recoverable/private works largely related to the completion of the Tanby Road footpath (+\$1.48m) + \$150k for RMPC offset by a deferral to subsequent financial years for lots expected to be settle at the Gateway Industrial Park.
- (c) Reduction in operating grants and subsidies as the anticipated prepayment of part of the 2023-24 Financial Assistance Grant unlikely to be paid before 30 June 2023 (-\$1.65 million) offset receipt of additional operational grants to fund a range of programmes, services, initiatives and events (+\$328k)
- (d) Reduction in capital grants and subsidies to be recognised in the 2022-23 year to reflect the \$12.3m in cash already received in the prior financial year for projects and aligned with the expected completion timeframes of capital projects.
- (e) Capital contribution from TMR towards relocation of standpipes along the Rockhampton-Yeppoon Road.
- (f) Higher than anticipated interest revenue earnings
- (g) Expected loss on sale of assets (land and fleet)
- (h) Detailed review of budgeted positions in line with organisational changes, higher than anticipated vacancies with several roles being difficult to recruit, offset by wage growth.
Overall increase in repairs & maintenance for plant and equipment hire (+\$1.3m), consultants (+\$312k) communication and information technology (+\$246k), donations & contributions (rural fire levy contribution offset in revenue
- (i) line: +\$223k), other materials & services (+\$174k) operating lease (+\$48k) contractors (+\$48k), audit fees (+\$18k). Offset by a reduction in budget for electricity (-\$98k), Administration supplies & consumables (-\$41k).
- (j) Lower than anticipated bank fees & charges incurred. No changes to the underlying assumptions for interest on borrowings.
- (k) Increase pertains to the estimated increase in revalued assets as at 1 July 2022 - the increased valuation will therefore increase the anticipated depreciation expense over the 2022-23 financial year. Indexation of assets from 1 April 2023 has also increased the estimated depreciation expense.
- (l) Anticipated movement in landfill and quarry restoration provision that are adjusted through the income statement, the movements are based prior year results.

STATEMENT OF CHANGES IN EQUITY															
ESTIMATED POSITION 30 JUNE 2023 / 2022-23 BUDGET REVIEW 2 AND LONG TERM FINANCIAL FORECAST															
	Budget 2022-23	Recommended Changes	Proposed Budget (23BR2) 2022-23	Variance from Original Budget			Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32
	\$'000	\$'000	\$'000	\$'000	%	Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Retained Surplus															
Opening balance	973,115	19,388	992,503	19,388	2.0%	(a)	997,428	1,032,322	1,068,134	1,104,997	1,142,598	1,181,221	1,220,986	1,261,842	1,303,738
Net Result	35,060	(30,135)	4,925	(30,135)	-86.0%	(b)	34,894	35,812	36,863	37,601	38,623	39,765	40,856	41,896	42,878
Closing Balance	1,008,175	(10,747)	997,428	(10,747)	-1.1%		1,032,322	1,068,134	1,104,997	1,142,598	1,181,221	1,220,986	1,261,842	1,303,738	1,346,616
Asset Revaluation Surplus															
Opening balance	120,498	(15,972)	104,526	(15,972)	-13.3%	(c)	162,550	162,550	162,550	162,550	162,550	162,550	162,550	162,550	162,550
Change in asset revaluation surplus	18,300	39,724	58,024	39,724	217.1%	(d)	na	na	na	na	na	na	na	na	na
Closing Balance	138,798	23,752	162,550	23,752	17.1%		162,550	162,550	162,550	162,550	162,550	162,550	162,550	162,550	162,550
Total Community Equity	1,146,973	13,005	1,159,978	13,005	1.1%		1,194,872	1,230,684	1,267,547	1,305,148	1,343,771	1,383,536	1,424,392	1,466,288	1,509,166

- (a) Opening balance as per closing balance reported on the 2021-22 Financial Statements
- (b) Refer to the Statement of Income and Expenditure for further detail.
- (c) Opening balance as per closing balance reported on the 2021-22 Financial Statements
- (d) Estimates to bring asset valuations in line with 1 July 2022 reporting date for all asset classes revalued in the prior financial year to 31 March 2022.

9.14 - 2022-23 STATEMENT OF ESTIMATED FINANCIAL POSITION

2022-23 Revised Budget 2 (23BR2) Measure of Financial Sustainability

Meeting Date: 13 June 2023

Attachment No: 2

MEASURES OF FINANCIAL SUSTAINABILITY
ESTIMATED POSITION 30 JUNE 2023 / 2022-23 REVISED BUDGET (23BR2) AND LONG TERM FINANCIAL FORECAST

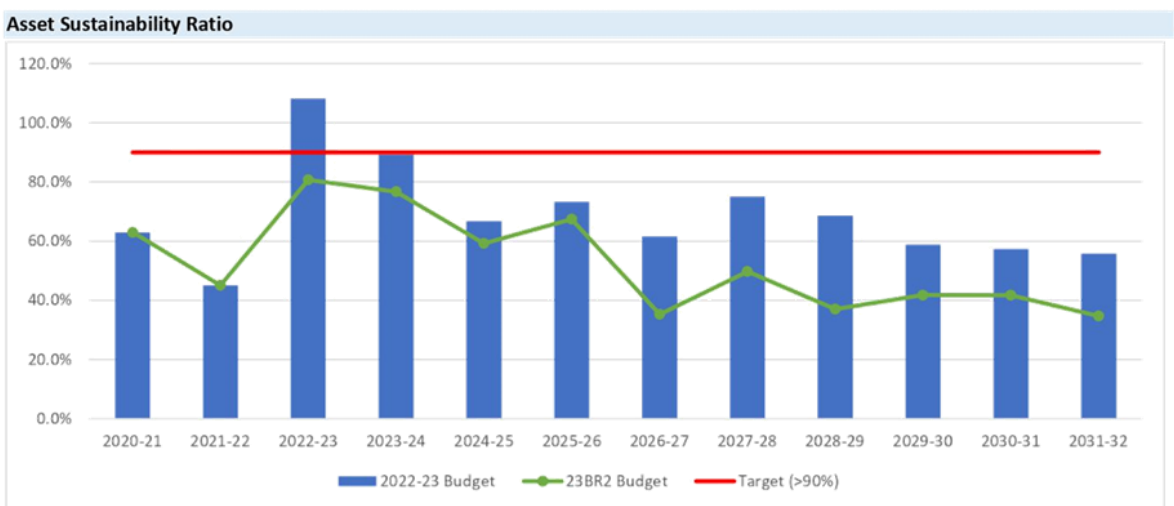
In accordance with section 169 of the Local Government Regulation 2012, the Council is required to disclose in the budget certain measures of financial sustainability.

The Queensland Government defines a sustainable local government as being 'able to maintain its financial capital and infrastructure capital over the long term' (*Local Government Act 2009*, section 104(2)).

To ensure the Council continues along the path of financial sustainability into the future, key long term strategic plans are developed and integrated, demonstrating a strategy is in place to manage the financial implications of its long term planning.

The three financial sustainability measures cover the period of the annual budget plus the next nine financial years (10 years in total).

The target indicated in each graph are sourced from the 'Financial Management (Sustainability) Guideline 2013' which is available from the website of The Department of State Development, Infrastructure, Local Government and Planning.

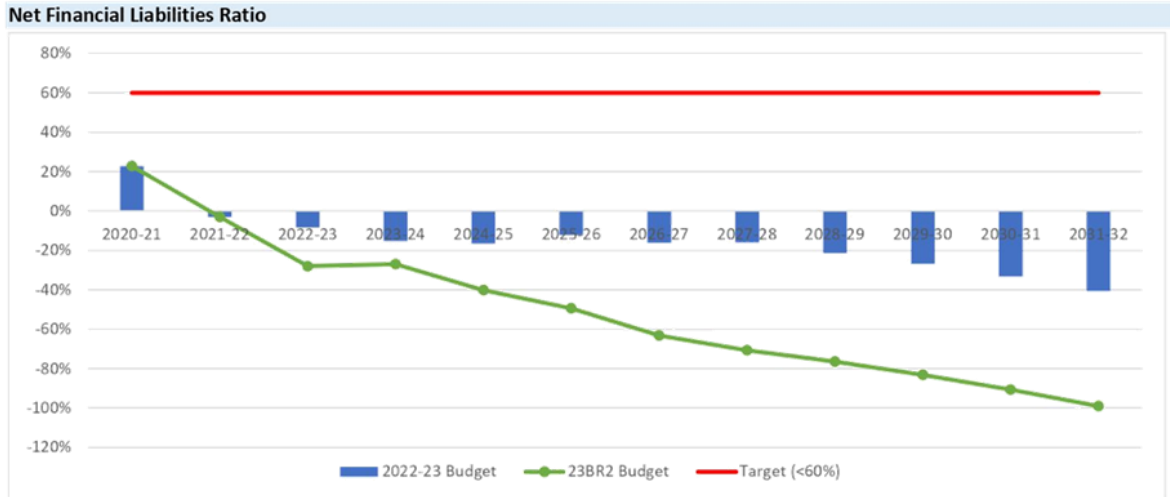


Description	Measure	Target
Demonstrates the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.	$\frac{\text{Capital expenditure on replacement assets}}{\text{Depreciation expense}}$	Greater than 90% (on average over the long term)

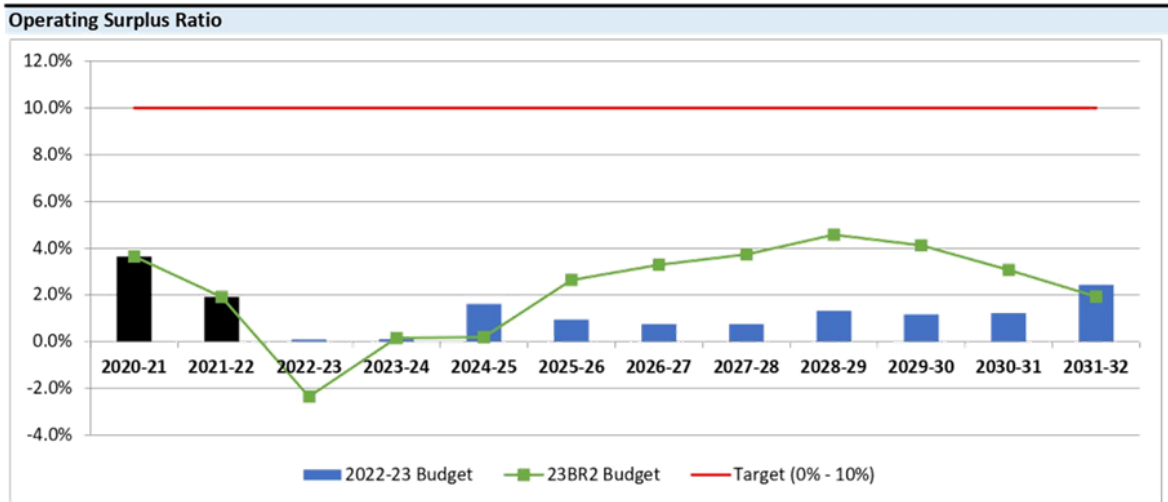
Commentary

Capital expenditure can broadly be classified as New (building something entirely new) or renewal (replacing an old asset with a new one). This ratio measures how much capital expenditure goes toward replacing existing assets each year when divided by depreciation expense. Whilst nine of the ten years in the long term plan are below the target benchmark of 90%, this is mainly due to the value of new infrastructure required to be constructed for growth as existing assets have reached capacity, or new development occurs outside currently serviced areas.

The 2022-23 Budget Review 2 results show a decline in the asset sustainability ratio compared to the original adopted budget. This is largely due to an increase in depreciation expense for infrastructure assets driven by a significant increase in asset values, and a shortening of water & sewerage useful lives.



Description	Measure	Target
Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues.	$\frac{\text{Total Liabilities less Current Asset}}{\text{Operating Revenue}}$	Not greater than 60% (on average over the long term)
Commentary		
<p>Council is forecast to remain within the target range all financial years in the ten year forecast period. Current assets exceed total liabilities and Council has the capacity to increase loan borrowings. New borrowings (\$31.8 million) are required to fund expansion projects to accommodate growth in the region. Council has adequate cash balances, and sufficient operating revenues to service existing and new debt.</p> <p>The improvement in this ratio compared to the original adopted budget is due to stronger than anticipated cash balances (current asset).</p>		



Description	Measure	Target
Demonstrates the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes	<u>Net operating surplus/(deficit)</u> Operating Revenue	Between 0 & 10% (on average over the long term)

Commentary

Council is forecasting a positive (greater than 0%) operating surplus ratio in nine of the ten years in the forecast period. A positive ratio indicates that recurring operating revenue exceeds recurring operating expenses and this assists in funding capital expenditure. This can result in less reliance on borrowing money to fund capital expenditure and thus reduces Council debt. Whilst the positive operating surplus ratio of Council for the ten year period is a good indicator of sustainability, the long term results at the lower end of the range reflects the limited capacity of Council to absorb reduced revenue streams to fund current operations, expand services or increase levels of services.

Council is forecasting an operating deficit of \$2.4 million for 2022-23 due in part to increase cost of providing services for both materials, services and employee costs, increased depreciation expense, change in the timing of the prepayment allocation of the following year Financial Assistance Grant offset by increased interest revenue. Other major revenue streams are not forecast to be above original budget, and therefore a deficit result is forecast for 2022-23.

9.14 - 2022-23 STATEMENT OF ESTIMATED FINANCIAL POSITION

2022-23 Revised Budget 2 (23BR2) Change in the total value of Rates and Charges

Meeting Date: 13 June 2023

Attachment No: 3

TOTAL VALUE OF CHANGE IN RATES AND CHARGES LEVIED FROM 2021-22 TO

ESTIMATED POSITION 30 JUNE 2023 / 2022-23 BUDGET REVIEW 2 AND LONG TERM FINANCIAL FORECAST

In accordance with section 169 of the *Local Government Regulation 2012*, the Council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2022-23) compared with the rates and utility charges levied in the previous original adopted budget (2021-22). Council has also included the total value of change based on the actual results for 2021-22. The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges, and includes growth in the number of property assessments.

	2021-22	2021-22	2022-23	2021-22 Original		2021-2 Actual Results	
	Original	Actual	Proposed	Budget vs 2022-23 Q2		vs 2022-23 Q2 Budget	
	Budget	Results	Budget	Variance	Variance	Variance	Variance
	\$000	\$000	\$000	\$000	%	\$000	%
General Rates	34,954	34,879	41,052	6,098	17.4%	6,173	17.7%
Separate Charges	11,895	11,859	8,033	(3,862)	(32.5%)	(3,826)	(32.3%)
Special Charges	374	377	380	6	1.7%	3	0.9%
Water Utility and consumption charges	19,601	18,364	21,298	1,697	8.7%	2,934	16.0%
Waste charges	7,422	7,378	7,979	557	7.5%	601	8.1%
Sewerage Charges	11,773	11,703	12,601	828	7.0%	898	7.7%
Total Rates and Charges Levied	86,020	84,560	91,343	5,323	6.2%	6,783	8.0%

9.14 - 2022-23 STATEMENT OF ESTIMATED FINANCIAL POSITION

2022-23 Estimated Activity Statement (23BR2) for Significant and Other Business Activities

Meeting Date: 13 June 2023

Attachment No: 4

2022-23 BUDGET REVISION 2 ESTIMATED ACTIVITY STATEMENTS

Council has decided by resolution that the Code of Competitive Conduct is to be applied to the following Business Activities for the 2022-23 Financial Year:

	SIGNIFICANT BUSINESS ACTIVITY	OTHER BUSINESS ACTIVITIES	
	Water & Sewerage Operations \$	Waste Operations \$	Building Certification* \$
<i>Operational Revenues for services provided to Council</i>	\$10,000	\$710,000	\$0
<i>Operational Revenues for services provided to External Clients</i>	\$32,172,352	\$9,634,085	\$483,000
<i>Community Service Obligations</i>	\$0	\$461,880	\$0
Total Operational Revenue	\$32,182,352	\$10,805,965	\$483,000
<i>Less: Operational Expenditure</i>	\$27,667,620	\$9,954,912	\$220,845
Estimated Operational Surplus	\$4,514,732	\$851,053	\$262,155
List of Community Service Obligations (CSO)			
<i>Charity Waste and Waste Disposal Vouchers</i>	\$0	\$461,880	\$0
Total	\$0	\$461,880	\$0

The CSO value is determined by Council and represents an activity's costs which would not be incurred if the activity's primary objective was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by Council. The 2022-23 Budget Revision 2 provides \$461,880 of CSO's by Council to the waste operations business activity comprised as follows:

Disposal of unwanted materials by approved charities at Council's waste facilities.	\$10,000
Disposal of greenwaste by approved community groups at Council's waste facilities.	\$10,000
Disposal of waste collected from public spaces by Capricorn Coast Landcare and equivalent groups at Council's waste facilities.	\$10,000
Waste disposal vouchers provided to residential ratepayers for disposal of eligible waste materials at Council's waste facilities.	\$431,880
	\$461,880

*Building certification activities are a prescribed activity under section 38 of the *Local Government Regulation 2012*.