



BUDGET

2021 – 2022

# **DOOMADGEE ABORIGINAL SHIRE COUNCIL**

## **BUDGET DOCUMENTS 2021/2022**

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**Doomadgee Aboriginal Shire Council**  
**Budgeted Statement of Comprehensive Income**  
As at year ended 30/06/2022

	Proposed 2021-2022	Forecast 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029	Forecast 2029-2030	Forecast 2030-2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Revenue</b>										
Rates, levies and charges	772,467	\$785,599	\$798,954	\$812,536	\$826,349	\$840,397	\$854,684	\$869,213	\$883,990	\$899,018
Fees and charges	294,721	294,721	294,721	294,721	294,721	294,721	294,721	294,721	294,721	294,721
Sales revenue	867,837	\$882,590	\$897,594	\$912,853	\$928,372	\$944,154	\$960,205	\$976,528	\$993,129	\$1,010,012
Grants, subsidies, contributions and donations	4,675,651	\$4,755,137	\$4,835,974	\$4,918,186	\$5,001,795	\$5,086,825	\$5,173,302	\$5,261,248	\$5,350,689	\$5,441,651
Rental income	1,311,703	\$1,334,002	\$1,356,680	\$1,379,744	\$1,403,199	\$1,427,054	\$1,451,314	\$1,475,986	\$1,501,078	\$1,526,596
Interest received	11,275	\$11,467	\$11,662	\$11,860	\$12,062	\$12,267	\$12,476	\$12,688	\$12,903	\$13,123
Other income	1,085,492	\$1,103,946	\$1,122,713	\$1,141,799	\$1,161,209	\$1,180,950	\$1,201,026	\$1,221,443	\$1,242,208	\$1,263,325
<b>Total Operating Revenue</b>	<b>\$9,019,146</b>	<b>\$9,167,461</b>	<b>\$9,318,297</b>	<b>\$9,471,698</b>	<b>\$9,627,707</b>	<b>\$9,786,368</b>	<b>\$9,947,726</b>	<b>\$10,111,827</b>	<b>\$10,278,717</b>	<b>\$10,448,445</b>
<b>Operating Expenditure</b>										
Employee Benefits	(5,556,224)	(\$5,650,680)	(\$5,746,742)	(\$5,844,436)	(\$5,943,792)	(\$6,044,836)	(\$6,147,598)	(\$6,252,107)	(\$6,358,393)	(\$6,466,486)
Materials and services	(3,434,076)	(\$3,492,455)	(\$3,551,827)	(\$3,612,208)	(\$3,673,615)	(\$3,736,067)	(\$3,799,580)	(\$3,864,173)	(\$3,929,864)	(\$3,996,671)
Finance costs	(5,581)	(\$5,676)	(\$5,772)	(\$5,870)	(\$5,970)	(\$6,072)	(\$6,175)	(\$6,280)	(\$6,387)	(\$6,495)
Depreciation	(3,314,139)	(3,314,139)	(3,314,139)	(3,314,139)	(3,314,139)	(3,314,139)	(3,314,139)	(3,314,139)	(3,314,139)	(3,314,139)
<b>Total Operating Expenditure</b>	<b>(\$12,310,020)</b>	<b>(\$12,462,950)</b>	<b>(\$12,618,480)</b>	<b>(\$12,776,653)</b>	<b>(\$12,937,516)</b>	<b>(\$13,101,114)</b>	<b>(\$13,267,492)</b>	<b>(\$13,436,699)</b>	<b>(\$13,608,783)</b>	<b>(\$13,783,792)</b>
<b>Operational Net Result</b>	<b>(\$3,290,874)</b>	<b>(\$3,295,489)</b>	<b>(\$3,300,182)</b>	<b>(\$3,304,955)</b>	<b>(\$3,309,809)</b>	<b>(\$3,314,746)</b>	<b>(\$3,319,767)</b>	<b>(\$3,324,872)</b>	<b>(\$3,330,065)</b>	<b>(\$3,335,346)</b>
<b>Capital Revenue</b>										
Grants, subsidies, contributions and donations	10,389,594	\$5,397,000	\$3,547,804	\$3,547,804	\$3,547,804	\$3,547,804	\$3,547,804	\$3,547,804	\$3,547,804	\$3,547,804
Other capital income	-									
<b>Total Capital Revenue</b>	<b>\$10,389,594</b>	<b>\$5,397,000</b>	<b>\$3,547,804</b>	<b>\$3,547,804</b>	<b>\$3,547,804</b>	<b>\$3,547,804</b>	<b>\$3,547,804</b>	<b>\$3,547,804</b>	<b>\$3,547,804</b>	<b>\$3,547,804</b>
<b>Total Comprehensive Income</b>	<b>\$7,098,719</b>	<b>\$2,101,511</b>	<b>\$247,622</b>	<b>\$242,849</b>	<b>\$237,995</b>	<b>\$233,058</b>	<b>\$228,037</b>	<b>\$222,932</b>	<b>\$217,739</b>	<b>\$212,458</b>

**Assumptions:**

1. Increase of 1.7% CPI was used except for Landing fees which are unchanged.
2. Depreciation expense will be used to cover any operating loss and the balance can be used to fund renewal of infrastructure assets.

**Doomadgee Aboriginal Shire Council**  
**Budgeted Statement of Financial Position**  
As at year ended 30/06/2022

	Proposed 2021-2022	Forecast 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029	Forecast 2029-2030	Forecast 2030-2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Current Assets</b>										
Cash and cash equivalents	3,075,190	\$3,093,840	\$3,107,796	\$3,116,980	\$3,121,310	\$3,120,703	\$3,115,076	\$3,104,342	\$3,088,415	\$3,067,207
Receivables	450,338	450,338	450,338	450,338	450,338	450,338	450,338	450,338	450,338	450,338
Inventory	49,089	\$49,089	\$49,089	\$49,089	\$49,089	\$49,089	\$49,089	\$49,089	\$49,089	\$49,089
Other assets	50,564	50,564	50,564	50,564	50,564	50,564	50,564	50,564	50,564	50,564
Lease receivable	735,201	735,201	735,201	735,201	735,201	735,201	735,201	735,201	735,201	735,201
<b>Total Current Assets</b>	<b>\$4,360,383</b>	<b>\$4,379,033</b>	<b>\$4,392,989</b>	<b>\$4,402,173</b>	<b>\$4,406,503</b>	<b>\$4,405,896</b>	<b>\$4,400,268</b>	<b>\$4,389,535</b>	<b>\$4,373,608</b>	<b>\$4,352,400</b>
<b>Non Current Assets</b>										
Lease receivables	22,577,177	22,577,177	22,577,177	22,577,177	22,577,177	22,577,177	22,577,177	22,577,177	22,577,177	22,577,177
Property, plant and equipment	118,519,000	\$120,601,861	\$120,835,527	\$121,069,193	\$121,302,856	\$121,536,521	\$121,770,186	\$122,003,851	\$122,237,516	\$122,471,183
Investment in joint venture	293,557	293,557	293,557	293,557	293,557	293,557	293,557	293,557	293,557	293,557
<b>Total Non Current Assets</b>	<b>\$141,389,734</b>	<b>\$143,472,595</b>	<b>\$143,706,261</b>	<b>\$143,939,927</b>	<b>\$144,173,590</b>	<b>\$144,407,255</b>	<b>\$144,640,920</b>	<b>\$144,874,585</b>	<b>\$145,108,250</b>	<b>\$145,341,917</b>
<b>Total Assets</b>	<b>\$145,750,116</b>	<b>\$147,851,627</b>	<b>\$148,099,249</b>	<b>\$148,342,100</b>	<b>\$148,580,093</b>	<b>\$148,813,150</b>	<b>\$149,041,188</b>	<b>\$149,264,120</b>	<b>\$149,481,858</b>	<b>\$149,694,317</b>
<b>Current Liabilities</b>										
Payables	2,288,523	\$2,288,523	\$2,288,523	\$2,288,523	\$2,288,523	\$2,288,523	\$2,288,523	\$2,288,523	\$2,288,523	\$2,288,523
Provisions	2,447,702	\$2,447,702	\$2,447,702	\$2,447,702	\$2,447,702	\$2,447,702	\$2,447,702	\$2,447,702	\$2,447,702	\$2,447,702
Other liabilities	2,720,533	2,720,533	2,720,533	2,720,533	2,720,533	2,720,533	2,720,533	2,720,533	2,720,533	2,720,533
<b>Total Current Liabilities</b>	<b>\$7,456,758</b>	<b>\$7,456,758</b>	<b>\$7,456,758</b>	<b>\$7,456,758</b>	<b>\$7,456,758</b>	<b>\$7,456,758</b>	<b>\$7,456,758</b>	<b>\$7,456,758</b>	<b>\$7,456,758</b>	<b>\$7,456,758</b>
<b>Non Current Liabilities</b>										
Payables	-									
Provisions	405,273	405,273	405,273	405,273	405,273	405,273	405,273	405,273	405,273	405,273
<b>Total Non Current Liabilities</b>	<b>\$405,273</b>	<b>\$405,273</b>	<b>\$405,273</b>	<b>\$405,273</b>	<b>\$405,273</b>	<b>\$405,273</b>	<b>\$405,273</b>	<b>\$405,273</b>	<b>\$405,273</b>	<b>\$405,273</b>
<b>Total Liabilities</b>	<b>\$7,862,031</b>	<b>\$7,862,031</b>	<b>\$7,862,031</b>	<b>\$7,862,031</b>	<b>\$7,862,031</b>	<b>\$7,862,031</b>	<b>\$7,862,031</b>	<b>\$7,862,031</b>	<b>\$7,862,031</b>	<b>\$7,862,031</b>
<b>Net Community Assets</b>	<b>\$137,888,085</b>	<b>\$139,989,596</b>	<b>\$140,237,218</b>	<b>\$140,480,068</b>	<b>\$140,718,061</b>	<b>\$140,951,119</b>	<b>\$141,179,157</b>	<b>\$141,402,088</b>	<b>\$141,619,827</b>	<b>\$141,832,285</b>
<b>Equity</b>										
Asset Revaluation Surplus	54,284,944	54,284,944	54,284,944	54,284,944	54,284,944	54,284,944	54,284,944	54,284,944	54,284,944	54,284,944
Retained Surplus/ (deficiency)	83,603,141	\$85,704,652	\$85,952,274	\$86,195,123	\$86,433,118	\$86,666,176	\$86,894,213	\$87,117,145	\$87,334,883	\$87,547,341
<b>Total Equity</b>	<b>\$137,888,085</b>	<b>\$139,989,596</b>	<b>\$140,237,218</b>	<b>\$140,480,066</b>	<b>\$140,718,061</b>	<b>\$140,951,119</b>	<b>\$141,179,157</b>	<b>\$141,402,088</b>	<b>\$141,619,827</b>	<b>\$141,832,285</b>

**Assumptions:**

1. Capital grants revenue projections are based on the average 5 year historical capital grants revenue received by Council.
2. 58% of capital grants will be used for renewal of existing infrastructure assets based on the average 5 year distribution of capex.
3. Operating revenue will also be used to fund the renewal of infrastructure assets.
4. Council to prioritise on renewal of existing assets to ensure that existing assets are in top condition.

**Doomadgee Aboriginal Shire Council**  
**Budgeted Statement of Changes In Equity**  
As at year ended 30/06/2022

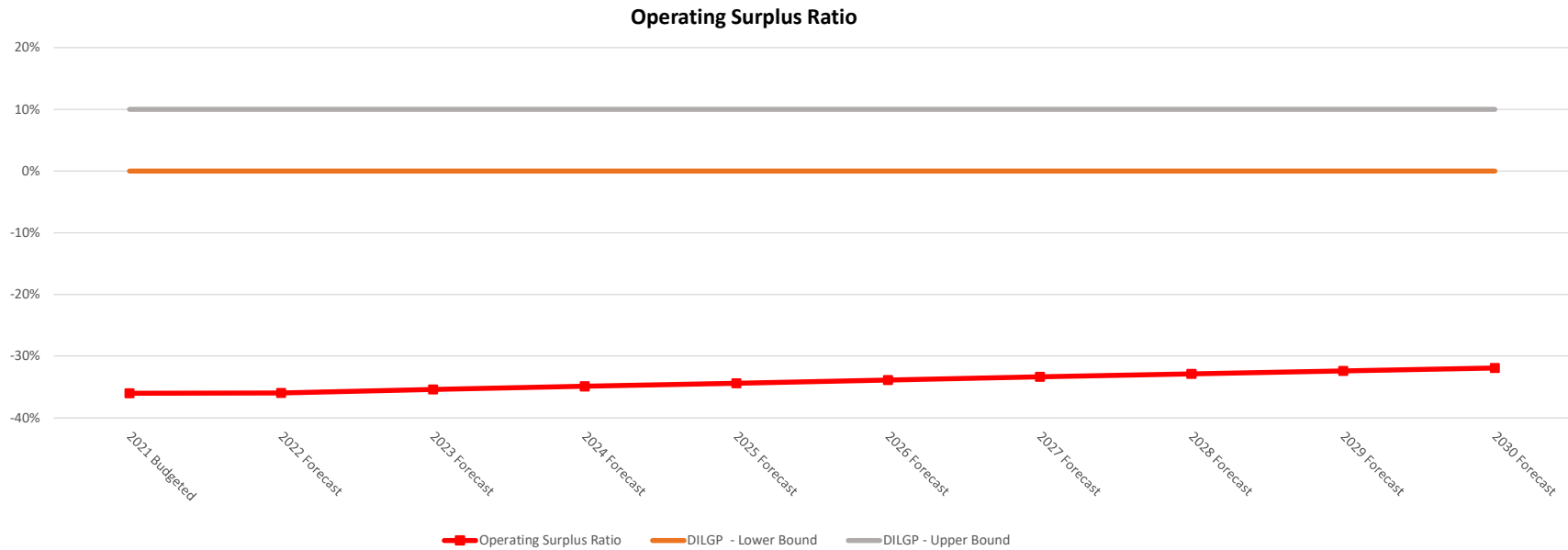
	<b>Budgeted 2021-2022</b>	<b>Forecast 2022-2023</b>	<b>Forecast 2023-2024</b>	<b>Forecast 2024-2025</b>	<b>Forecast 2025-2026</b>	<b>Forecast 2026-2027</b>	<b>Forecast 2027-2028</b>	<b>Forecast 2028-2029</b>	<b>Forecast 2029-2030</b>	<b>Forecast 2030-2031</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Asset Revaluation Surplus</b>										
Opening Balance	\$54,284,944	\$54,284,944	\$54,284,944	\$54,284,944	\$54,284,944	\$54,284,944	\$54,284,944	\$54,284,944	\$54,284,944	\$54,284,944
Increase/ (Decrease) in Asset Revaluation Surplus	-									
Closing Balance	<b>\$54,284,944</b>	<b>\$54,284,944</b>	<b>\$54,284,944</b>	<b>\$54,284,944</b>	<b>\$54,284,944</b>	<b>\$54,284,944</b>	<b>\$54,284,944</b>	<b>\$54,284,944</b>	<b>\$54,284,944</b>	<b>\$54,284,944</b>
<b>Retained Surplus</b>										
Opening Balance	\$76,504,422	\$83,603,141	\$85,704,652	\$85,952,274	\$86,195,123	\$86,433,118	\$86,666,176	\$86,894,213	\$87,117,145	\$87,334,883
Net Result from operations	\$7,098,719	\$2,101,511	\$247,622	\$242,849	\$237,995	\$233,058	\$228,037	222,932	217,739	212,458
Closing Balance	<b>\$83,603,141</b>	<b>\$85,704,652</b>	<b>\$85,952,274</b>	<b>\$86,195,123</b>	<b>\$86,433,118</b>	<b>\$86,666,176</b>	<b>\$86,894,213</b>	<b>\$87,117,145</b>	<b>\$87,334,883</b>	<b>\$87,547,341</b>
<b>Total</b>	<b>\$137,888,085</b>	<b>\$139,989,596</b>	<b>\$140,237,218</b>	<b>\$140,480,066</b>	<b>\$140,718,061</b>	<b>\$140,951,119</b>	<b>\$141,179,157</b>	<b>\$141,402,088</b>	<b>\$141,619,827</b>	<b>\$141,832,285</b>

**Doomadgee Aboriginal Shire Council**  
**Budgeted Statement of Cash Flow**  
**As at year ended 30/06/2022**

	<b>Budgeted 2021-2022</b>	<b>Forecast 2022-2023</b>	<b>Forecast 2023-2024</b>	<b>Forecast 2024-2025</b>	<b>Forecast 2025-2026</b>	<b>Forecast 2026-2027</b>	<b>Forecast 2027-2028</b>	<b>Forecast 2028-2029</b>	<b>Forecast 2029-2030</b>	<b>Forecast 2030-2031</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash flows From Operating Activities:</b>										
Receipts From Customers	20,052,847	14,552,994	12,854,439	13,007,642	13,163,449	13,321,905	13,483,054	13,646,943	13,813,618	13,983,126
Payment To Suppliers & Employees	(8,846,195)	(9,148,811)	(9,304,341)	(9,462,514)	(9,623,377)	(9,786,975)	(9,953,353)	(10,122,560)	(10,294,644)	(10,469,653)
	11,206,651	5,404,183	3,550,098	3,545,128	3,540,072	3,534,930	3,529,701	3,524,383	3,518,974	3,513,473
Dividend Received										
Interest Received	11,275	11,467	11,662	11,860	12,062	12,267	12,476	12,688	12,903	13,123
Borrowing Costs										
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>11,217,927</b>	<b>5,415,650</b>	<b>3,561,760</b>	<b>3,556,988</b>	<b>3,552,134</b>	<b>3,547,197</b>	<b>3,542,177</b>	<b>3,537,071</b>	<b>3,531,877</b>	<b>3,526,596</b>
<b>Cash flows from Investing Activities:</b>										
Payments for Property, Plant and Equipment	(9,610,392)	(5,397,000)	(3,547,804)	(3,547,804)	(3,547,804)	(3,547,804)	(3,547,804)	(3,547,804)	(3,547,804)	(3,547,804)
Payments for Intangible Assets										
Proceeds from sale of Property Plant & Equipment										
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>(9,610,392)</b>	<b>(5,397,000)</b>	<b>(3,547,804)</b>	<b>(3,547,804)</b>	<b>(3,547,804)</b>	<b>(3,547,804)</b>	<b>(3,547,804)</b>	<b>(3,547,804)</b>	<b>(3,547,804)</b>	<b>(3,547,804)</b>
Net Increase (Decrease) in cash & cash equivalents held	1,607,534	18,650	13,956	9,184	4,330	(607)	(5,627)	(10,733)	(15,927)	(21,208)
Cash & Cash equivalent Held at the beginning of the financial year	1,467,655	3,075,190	3,093,840	3,107,796	3,116,980	3,121,310	3,120,703	3,115,076	3,104,342	3,088,415
<b>Cash &amp; Cash equivalents at the end of the financial year</b>	<b>3,075,190</b>	<b>3,093,840</b>	<b>3,107,796</b>	<b>3,116,980</b>	<b>3,121,310</b>	<b>3,120,703</b>	<b>3,115,076</b>	<b>3,104,342</b>	<b>3,088,415</b>	<b>3,067,207</b>

**Doomadgee Aboriginal Shire Council  
Budgeted Sustainability Ratios**

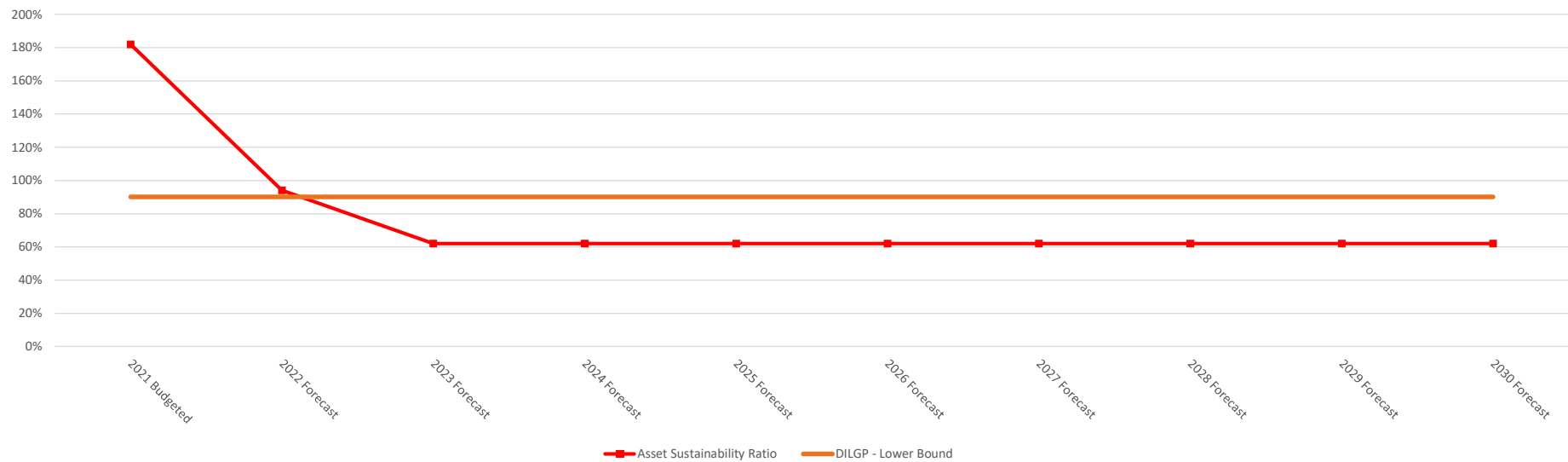
Measures of Financial Sustainability	Measure	Target	2021 Budgeted	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Operating Surplus Ratio</b>	Net result divided by total operating revenue	<b>0% to 10%</b>	-36%	-36%	-35%	-35%	-34%	-34%	-33%	-33%	-32%	-32%
<b>Asset Sustainability Ratio</b>	Capital expenditure on renewals divided by depreciation expense	<b>&gt; 90%</b>	182%	94%	62%	62%	62%	62%	62%	62%	62%	62%
<b>Net Financial Liabilities Ratio</b>	Total liabilities less current assets divided by total operating revenue	<b>&lt; 60%</b>	-39%	-38%	-37%	-37%	-36%	-35%	-35%	-34%	-34%	-34%



**Doomadgee Aboriginal Shire Council  
Budgeted Sustainability Ratios**

Measures of Financial Sustainability	Measure	Target	2021 Budgeted	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Operating Surplus Ratio</b>	Net result divided by total operating revenue	<b>0% to 10%</b>	-36%	-36%	-35%	-35%	-34%	-34%	-33%	-33%	-32%	-32%
<b>Asset Sustainability Ratio</b>	Capital expenditure on renewals divided by depreciation expense	<b>&gt; 90%</b>	182%	94%	62%	62%	62%	62%	62%	62%	62%	62%
<b>Net Financial Liabilities Ratio</b>	Total liabilities less current assets divided by total operating revenue	<b>&lt; 60%</b>	-39%	-38%	-37%	-37%	-36%	-35%	-35%	-34%	-34%	-34%

**Asset Sustainability Ratio**

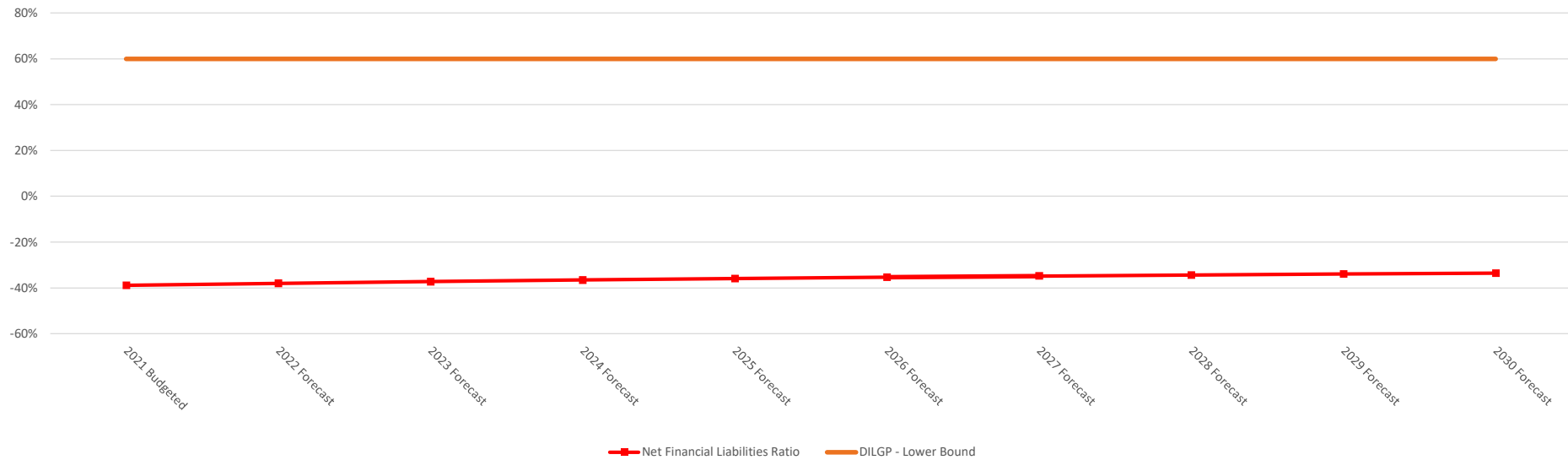




**Doomadgee Aboriginal Shire Council  
Budgeted Sustainability Ratios**

Measures of Financial Sustainability	Measure	Target	2021 Budgeted	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<b>Operating Surplus Ratio</b>	Net result divided by total operating revenue	<b>0% to 10%</b>	-36%	-36%	-35%	-35%	-34%	-34%	-33%	-33%	-32%	-32%
<b>Asset Sustainability Ratio</b>	Capital expenditure on renewals divided by depreciation expense	<b>&gt; 90%</b>	182%	94%	62%	62%	62%	62%	62%	62%	62%	62%
<b>Net Financial Liabilities Ratio</b>	Total liabilities less current assets divided by total operating revenue	<b>&lt; 60%</b>	-39%	-38%	-37%	-37%	-36%	-35%	-35%	-34%	-34%	-34%

**Net Financial Liabilities**



**Doomadgee Aboriginal Shire Council**  
**Statement of Changes in Rates & Utilities**  
**As as year ended 30/06/2022**

	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Actual 2021</b>
			<b>v</b>
<b>Revenue</b>	<b>\$</b>	<b>\$</b>	<b>Budget 2021</b>
			<b>\$</b>
Sewerage	192608.10	228994.50	36386.40
Garbage	205827.30	212164.50	6337.20
Wager	372862.86	382713.00	9850.14
	<u>771298.26</u>	<u>823872.00</u>	<u>52573.74</u>



**Doomadgee Aboriginal Shire Council**  
**Statement of Estimated Financial Position**  
**As at 30 June 2021**

	<b>Estimated 30 June 2021 \$</b>
<b>Current assets</b>	
Cash and cash equivalents	1,467,902
Trade & other receivables	1,100,004
Inventory	49,715
Contract assets	50,564
Lease receivable	735,201
<b>Total current assets</b>	<b>3,403,387</b>
<b>Non current assets</b>	
Lease receivables	22,577,177
Investments	293,557
Property, plant and equipment	112,168,166
<b>Total non current assets</b>	<b>135,038,900</b>
<b>Total assets</b>	<b>138,442,287</b>
<b>Current liabilities</b>	
Trade & other payables	(2,061,929)
Provisions	(2,447,702)
Contract Liabilities	(2,720,533)
<b>Total current liabilities</b>	<b>(7,230,164)</b>
<b>Non current liabilities</b>	
Provisions	(405,273)
<b>Total non current liabilities</b>	<b>(405,273)</b>
<b>Total liabilities</b>	<b>(7,635,438)</b>
<b>Net community assets</b>	<b>130,806,849</b>
<b>Equity</b>	
Asset Revaluation Surplus	(54,284,944)
Retained Surplus/ (deficiency)	(76,521,905)
	<b>(130,806,849)</b>



## DOOMADGEE ABORIGINAL SHIRE COUNCIL

### Revenue Statement 2021/2022

***Section 104 (5)(a)(iv) of the Local Government Act 2009 and Section 172 of the Local Government Regulation 2012 requires the Council to adopt a Revenue Statement for each financial year and to include certain information therein.***

The purpose of the revenue statement is to set out the revenue measures adopted by Council to frame the 2021/2022 Budget.

The Local Government Regulation 2012 s169(2)(b) and s172 states that the revenue statement must state –

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

#### **RATES and CHARGES**

Council is required to raise an amount of revenue as is seen as being appropriate to maintain assets and provide services to the shire. However, Council is unable to levy general rates based on the unimproved capital value of the land as is the case with all other non-indigenous local governments in Queensland.

Council will be guided by the principle of user pays in the making of any charges. Fees and charges are determined by resolution at Council's budget meeting each year and become effective from 1 July.

Council expects to marginally increase the operating capability in 2021/2022 to maintain and deliver services to the reasonable expectations of the community.

Council has not made a resolution limiting an increase of rates and charges.

## 1. GENERAL RATES

Not applicable to the Doomadgee Aboriginal Shire Council.

## 2. UTILITY CHARGES

Council has determined that it will make and levy charges for the supply of water, sewerage, and cleansing services in accordance with the provisions set out in *Section 99 of the Local Government Regulation 2012*. Utility charges have been increased by 1.8% this financial year.

### a) Water

Charges are not based on the value of land. They are levied to cover costs associated with the operation, refurbishment, and maintenance of the services.

Council adopted the following water charges to be made and levied for the 2021/2022 financial year:

For premises connected to the Doomadgee Water Scheme a charge for each classification being in accordance with Table 1.

**Table 1: Water Charging Schedule**

No	Category	Number of Units	Annual Water Service Charge
	Annual Water Utility Unit Charge	1	\$1801.00
1	Residential Dwelling House	1	\$1801.00
2	Residential Duplex Dwelling	2	\$3602.00
3	Community Health Centre	3	\$5403.00
4	Commercial Business	3	\$5403.00

5	Police Station	3	\$5403.00
6	Ambulance Station	3	\$5403.00
7	Hospital	6	10806.00
8	PCYC Sports Hall	3	\$5403.00
9	Courthouse	3	\$5403.00
10	Ergon Energy Station	3	\$5403.00
11	School (excluding residence)	19	\$34219.00
12	Telstra substation	3	\$5403.00
13	Church exempt	0	0
14	Justice Group	3	\$5403.00
14	Day Care Centre	4	\$7204.00
16	QBuild Depot	15	\$27015
17	Aged Care Facility	14	\$25214.00
18	Women's Crisis Centre	3	\$5403.00
19	Industrial Property	3	\$5403.00

Residential house blocks shall be charged per connection to the water supply scheme. When there is more than one structure or separate unit capable of separate occupation a charge will be made for each structure or unit.

Commercial properties are charged based on a comparison to a standard house block, dependent on its size, use and impact on these services.

The proceeds from the charges will be utilised in funding the costs incurred in the operation of the service.

Council recognises the fact that the township of Doomadgee requires a contribution towards the costly operations of a small water supply, and this contribution is made from general funds.

#### **b) Cleansing**

An annual cleansing charge for the purpose of removal and disposal of perishable waste only for the year 2021/2022 will be set at an amount of \$1181.00 for a cleansing service.

Council has adopted a fee structure that provides a 240 litre Wheelie Bin service to apply on all improved properties for refuse removal and disposal and levied on each separate occupancy, whether occupied or vacant (i.e. a Duplex will be charged \$2362.00). If a property has more than one 240 litre wheelie bin, charges will be made for additional collection from domestic or commercial properties.

Where land is for the first time built on during the year the charge shall be made from the date the structure is occupied, calculated proportionately for the unexpired part of the year.

The annual cleansing charges for Commercial and other non-residential properties will be \$4053.00.

Charges for the collection of industrial and bulk waste will be based on type of waste, volume, and frequency of collection. Charges will be determined on a cost recovery basis as required.

The proceeds from the charges will be utilised in funding the costs incurred in the operation of the service.

Council recognises the fact that the township of Doomadgee requires a contribution towards the costly operations of a small garbage removal operation, and this contribution is made from general funds.

#### **c) Sewerage**

Sewerage charges will be made for the cost of supplying a service for the removal of sewerage, for the financial year 2021/2022. In respect of the Doomadgee Sewerage Scheme Council will levy the following sewerage charges for the 2021/2022 financial year.

Charges are not based on the value of land. They are levied to cover costs associated with the operation, refurbishment, and maintenance of services.

For premises connected to the Doomadgee Sewerage Scheme a charge for each classification being in accordance with Table 2.

**Table 2: Sewerage Charging Schedule**

No	Category	Number of Units	Annual Sewerage Service Charge
1	Annual Sewerage Utility Unit Charge	1	\$1351.00
2	Residential Dwelling House	1	\$1351.00
3	Residential Duplex Dwelling	2	\$2702.00



4	Additional Residential Dwellings per Property	1 Unit per Additional Dwelling	\$1351.00 per Additional Dwelling
5	Commercial and other Non-Residential Properties	2	\$4053.00

Residential house blocks shall be charged per connection to the Doomadgee Sewerage Scheme. When there is more than one structure or separate unit capable of separate occupation a charge will be made for each structure or unit.

Commercial properties are charged based on a comparison to a standard house block, dependent on its size, use and impact on these services.

The proceeds from the sewerage charges will be utilised in funding the costs incurred in the operation of the service.

Council recognises the fact that the township of Doomadgee requires a contribution towards the costly operations of a small sewerage scheme and this contribution is made from general funds.

### **3. FEES AND CHARGES**

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

### **4. ON COST RATES**

Council reviews oncost rates to enable financial recovery for overheads to works and services provided by Council to both its internal and external works.

### **5. DEPRECIATION**

Council has budgeted to fund depreciation on its assets.

### **6. COST RECOVERY FEES**

Council imposes cost - recovery fees for services and facilities supplied by it including (among other things) for any entitlement, facility, service, or thing supplied, approval, consent, licence, permission, registration or information given, admission to any structure or place, receipt of any application, product or commodity supplied or inspection undertaken. The quantum of each fee reflects as far and as accurately as possible the actual cost of providing these services and facilities. Pursuant to section 97(4) of the Local Government Act 2009, cost-recovery fees must not be more than the cost to Council of taking the action for which the fee is charged.

### **7. INFRASTRUCTURE FUNDING**

The level of new development occurring is quite limited but Council charges for infrastructure are applied as the opportunity arises. Infrastructure standards tend to be basic to encourage development to occur.

## **8. COMMERCIAL BUSINESS**

Council has the power to conduct business activities, such as the above-described 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 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.

# Doomadgee Aboriginal Shire Council Policy



<b>Policy Name:</b>	Revenue Policy
<b>Policy Number:</b>	4
<b>Policy Type:</b>	Statutory
<b>Link to Corporate Plan</b>	Key Governance – Financial Management
<b>Date Approved:</b>	Council Meeting 25 June 2020
<b>Resolution Number:</b>	08-6/20
<b>Approving Officer:</b>	Council

## Section 1 – Introduction

### **Objective**

In accordance with Section 193 of the Local Government Regulation 2012, Council is required to prepare a Revenue Policy each financial year. The Revenue Policy is intended to be a strategic document. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue.

The revenue policy sets out the principles used by Doomadgee Aboriginal Shire Council, in 2020/2021 for:

1. the levying of rates and charges.
2. the granting of concessions for rates and charges; and
3. the recovery of overdue rates and charges; and
4. the cost recovery methods

As Council is unable to levy rates on properties in the Doomadgee Aboriginal Local Government area all reference to “rates and charges” in this policy shall mean the provision of utility charges only.

### **Scope**

This policy applies to all Doomadgee Aboriginal Shire Council Councillors and Officers.

## Section 2 – Policy

### **Provisions**

#### **1. Levying of rates and charges**

Council is responsible for ensuring that funds levied for a specific purpose such as water supply, sewerage or garbage disposal are expended for these purposes. Council's responsibility also extends to ensuring that all funds levied are expended in a cost efficient, effective, and appropriate manner.

To assist with service continuity and with regards to capacity to pay, Council rates annually, and will do so as soon as practicable in each financial year.

Council offers a variety of payment methods for ratepayers, including payment by cash, credit card (in person or by phone), via internet banking facilities, cheque or money order. Ratepayers may also make payments in advance.

#### **2. Granting of concessions for rates and charges**

Requests for remission of rates and charges will be assessed on a case-by-case basis.

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

# Doomadgee Aboriginal Shire Council Policy



- Equity - by having regard to different levels of capacity to pay within the local community.
- Consistency - the same and consistent treatment for ratepayers with similar circumstances.
- Capacity to pay - in determining appropriate arrangements for different groups within the community.
- Transparency - by making clear the requirements necessary to receive concessions; and
- Flexibility - to allow Council to respond to local economic issues.

Council on the request of a ratepayer may also offer other flexible payment arrangements as appropriate. This may be appropriate in times of economic downturn, drought, flood, or when other factors affect individual ratepayers.

### **3. Recovery of overdue rates and charges**

Rate payers are responsible for ensuring rates and charges are paid by the due date, to ensure Council is able to continue to provide the level of service to which rate payers are accustomed.

Amounts outstanding 30 days after the due date will incur interest daily at the rate detailed in the Revenue Statement. This is in accordance with s133 of the Local Government Regulation 2012.

Council exercises its recovery powers pursuant to the provisions of Chapter 4 Part 12 of Local Government Regulation 2012, to reduce the overall burden on ratepayers. Council will pursue the collection of outstanding rates and charges diligently but with due concern for the financial hardship faced by some members of the community.

To this end Council will establish administrative processes, which allow for the payment of rates and charges by instalment and for the selection of various options (including legal action) for the recovery of debt.

### **4. Cost recovery methods**

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

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 the most equitable and effective revenue approach and is founded on the basis that the Council's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

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

## **Section 3 – Governance**

### **Policy is governed by the following legislation**

<b>Name</b>	<b>Link</b>
S193 Local Government Regulations 2012	<a href="http://www.legislation.qld.gov.au/LEGISLTN/CURRENT/L/LocalGovA09.pdf">www.legislation.qld.gov.au/LEGISLTN/CURRENT/L/LocalGovA09.pdf</a>

### **Responsibility**

<b>Responsible Department:</b>	Corporate Services
<b>Policy Administrator:</b>	Chief Executive Officer

### **Review**

<b>Review Period:</b>	Annually
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# Doomadgee Aboriginal Shire Council Policy



## Privacy Provision

Council respects and protects people's privacy and collects, stores, uses, and discloses personal information responsibly and transparently when delivering Council services and business.

## Change History

Review Date	Revision Number	File Reference:	Approval Date	Change:	Date of Next Review
17/05/2012	1	12-05/2012	17/05/2012		
17/04/2013	2	48-06/2013	27/06/2013	Annual review – No Change	
15/05/2014	3	51-05/2014	15/05/2014	Annual review – No Change	
21/04/2016	4			Annual review – addition 2.2	
15/09/2016	5	128-09/16	15/09/16	Annual review – Policy Manual	
31/07/2017	6	SM6-07/17	31/07/2017	Annual review – Adopted	01/06/2017
4/05/2018	7		17/5/2018	Annual review – Adopted	June 2019
25/07/2019	8		25/7/2019	Annual review – Adopted	June 2020
25/06/2020	9		25/06/2020	Annual review – Adopted	July 2021
13/07/2021	10		29.07/21	Annual review – No Change	July 2022