COUNCIL BUDGET 2022-23

ADOPTED 29 JUNE 2022

Cassowary Coast REGIONAL COUNCIL

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MAYOR'S BUDGET SUMMARY REPORT

Budget 2022-2023

MAYORS BUDGET SUMMARY REPORT

Residents, Ratepayers, Cassowary Coast Community,

Cassowary Coast Regional Council acknowledges the traditional custodians of the land on which we operate The Mamu, Djiru, Girramay, Gulnay, Jirrbal and Bandjin People.

We wish to acknowledge our respect for the current and emerging Elders, and those in dreaming. We thank them for the contributions they make in building this community.

I am proud to present Cassowary Coast Regional Council's 2022-2023 Budget and associated Operational Plan. This has been the toughest budget, in my seventeen years as a Councillor. We have deliberated hard on minimising the impacts of recent land valuation changes, whilst ensuring we can raise sufficient revenue to deliver essential services and fund critical capital works and renewal of infrastructure.

This Council – Your Council – provides services that are critical to sustaining our community. As a Council we are aware that a sustainable council does not always equal a sustainable community. Council and our community currently find themselves in a perfect storm with regards to our budgets and cost of living pressures. It is no secret that the cost of living is putting significant stress on our community and households.

We acknowledge that our community is hurting, the impacts of the housing crisis and the rising cost of living cannot be underestimated and we understand that times are tough for many of our residents. This Council has a responsibility to share the burden where we can.

Council has focused on "getting back to basics" for the 2022-2023 budget. This focus whilst not reducing the impact of external factors has allowed Council to prepare a responsible budget, based on providing a sustainable level of essential services to the community and getting the basics right through funding of maintenance and renewal of critical infrastructure.

This budget provides for a total operating revenue of $89.1M and operating expenses of $90.1M. This results in an operating deficit of $965K due to a combination of increased material and services costs and a decrease in grant funding due to the prepayment of the Commonwealth's 2022-2023 Financial Assistance Grant in the 2021-2022 financial year.

This Budget will see Council invest in the future of the region with a $34.8M Capital Program.

The highlights of this program are:

- $11.2M on upgrades to wastewater (sewerage) infrastructure including the commencement of the $12.7M normalisation of Port Hinchinbrook project ($8.0M allocated in 2022-2023);
- Doubling the investment on water main renewals to $3.6M to reduce maintenance costs in the network and service interruptions to the community;
- $4.8M on transport infrastructure projects including -
    - $1.1M on Regional Road Reseals;
    - $1.2M on Unsealed Road Renewals;
    - $929K on Murray Street, Tully Upgrade;
    - $100K to commence Bowen Street, Cardwell Upgrade;
- $1.9M on bridge and culvert upgrades, renewals and replacements;
- $1.7M on pathway renewals and upgrades;
- $2.5M on implementation of the Mission Beach CBD Masterplan (total project cost $10.5M);
- $2.2M to renew drainage infrastructure at Fitzgerald Esplanade Innisfail;
- $1.1M on recreational and natural areas; and
- $315K investment toward upgrades to landfill infrastructure at Tully and Stoters Hill sites.

Council thanks the Australian Government for the extension of the Local Roads Community Infrastructure Program which has allowed the allocation of funding to the following projects –

- $400K on Warrina Lakes Pump Track;
- $325K on Bingil Bay Path;
- $35K on Flying Fish Point Viewing Platform;
- $290K on Dalrymple Esplanade Pathway; and
- $400K on Murray Street Upgrade in Tully.

In March 2022, Queensland's Coordinator General issued new land valuations for 30 Local Government areas including the Cassowary Coast region. Land valuations are one part of the formula which determines general rates. The region has seen growth of 17% since the last valuation, however Council has focused on establishing revenue required to deliver the services that our community has become accustomed to. It has been challenging to manage the impact on rates for properties that have seen valuations increase significantly above the region's average.

For the large individual valuation increases, I feel as a Council we have worked hard to reduce the impact whilst maintaining rates revenue to continue to deliver the services and infrastructure our community deserves.

This budget sees a number of changes to Council's rating strategies, aimed at sharing the burden of cost of living pressures that are being experienced across the region. Council has also looked to deliver on the last of the recommendations of the rating reference group. The gross general rates will not be increased this year, with the minimum residential rate remaining at $1,171.

The 0% gross increase in general rates is intended to protect the most vulnerable members of our community and reduce the impact of increased valuations across the region.

What is changing this year is the General Rates Discount which has been reduced from 10% to 5%. This change equates to an additional $1.53 per week on average, for those taking advantage of the discount. In addition, Council has also established a non-owner occupier residential land category, structured the same as the residential categories. The base rate in the dollar for this group will be 5% higher than the residential rate in the dollar and minimum general rates. This change equates to an additional $1.69 per week on average for those affected ratepayers. Whilst a modest increase on investment properties within the region, this change will yield an additional $437K in revenue to support the delivery of key services and critical infrastructure. The addition of these categories foreshadow future considerations around rating strategies for short term accommodation.

As we continue to work to meet challenges imposed on coastal councils, like the Cassowary Coast, this budget provides for a 3.7% increase in water access and waste charges.

For those in hardship or just looking to manage household budgets, a wide range of payment arrangements remain available. Through this budget Council continues to support the most vulnerable members of our community and will retain the $300 Pensioner Rebate, Rating Concession of 100% for eligible community organisations as well as interest free payment arrangements. These concessions allow our community groups, sporting groups and not-for-profits to reinvest back into the great work they do for our community.

Our focus on economic development within our region has never been more important and is supported by dedicated in-house focused resources as well as new partnerships and collaborations which will support, attract and sustain investment in our region. Council is committed in the budget to work with our community to establish a roadmap through development of an Economic Development Strategy.

Council is one of the largest employers in our region, employing over 370 locals who live, work, play and invest in the Cassowary Coast. Consideration has been provided through the 2022-2023 Budget with regard to sustainable wage growth to keep up with cost of living stress with $29.6M allocated towards employee related expenditure.

I'm excited to advise that this year we will be doing something we haven't done before, which is visiting localities across our region to bring the budget to the community. It is my hope that these meetings will provide an opportunity for residents to ask questions and better understand our budget decisions and priorities. More information regarding dates and times will be released in the coming days and I look forward to personally communicating how this budget will benefit our community.

In closing, I would like to thank my fellow Councillors for the time and effort they have put into this budget. I would also like to acknowledge the hard work and countless hours our staff have put into preparing the information to inform decisions in the 2022-2023 Budget.

I'm proud to lead a team that has considered a balance between the current financial pressure on our community with the increasing cost of delivering services and maintaining infrastructure.

Leading our region is a significant responsibility. It's not one this Council takes lightly. We recognise that every cent of ratepayer funds must represent an investment in a better future.

This is a budget that gets "back to basics" with funding allocated to areas where it is needed and rationalised based on community priorities to ensure the greatest benefit to you, our community.

On behalf of Council, I am proud to present the 2022-2023 Budget.

Yours sincerely,

Mayor Mark Nolan

BUDGET RESOLUTIONS

2022-2023

1. MAYOR'S BUDGET SUMMARY

Recommendation: "That the Mayor's Budget Summary on the 2022-2023 Budget be received by Council".

2. 2022-2023 OPERATIONAL PLAN

Recommendation: "That the 2022-2023 Annual Operational Plan be adopted by Council".

3. SIGNIFICANT DIFFERENCES REPORT

Recommendation: "That the report regarding significant differences between budgeted income and expenses and actual income and expenses for 2021-2022, as detailed in the Budget Report, be received by Council."

4. REVENUE POLICY

Recommendation: "That the Revenue Policy be adopted by Council."

5. REVENUE STATEMENT

Recommendation: "That Council adopt the Revenue Statement 2022-2023 as tabled, and resolve that:

- Pursuant to *section 81* of the *Local Government Regulation 2012*, the categories into which rateable land is categorised and the description of each of those categories be as set out in the Revenue Statement.

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

- Pursuant to *section 94* of the *Local Government Act* and *sections 80 and 81* of the *Local Government Regulation 2012,* Council adopt a differential rating system and make and levy a differential general rate on all parcels of rateable land included in each category as set out in the Revenue Statement.

- Pursuant to *section 77* of the *Local Government Regulation 2012*, Council will make and levy a minimum differential general rate on all parcels of rateable land included in each category as set out in the Revenue Statement.

- Pursuant to *section 94* of the *Local Government Act* and *section 103* of the *Local Government Regulation 2012*, Council will make and levy the separate charges as set out in the Revenue Statement which include the Transport Infrastructure Levy and the Environmental Management Levy.

- Pursuant to *section 94* of the *Local Government Act* and *section 94* of the *Local Government Regulation 2012*, Council will make and levy the special charges, and where applicable, adopt the overall plans and annual implementation plans set out in the Revenue Statement which include the Bilyana, Murray Upper, Kennedy, Mena Creek and Cowley Beach Rural Fire Brigade Special Charges.

- Pursuant to *section 94* of the *Local Government Act* and *section 99* of the *Local Government Regulation 2012*, Council make and levy the utility charges for water, sewerage, trade waste and waste management as set out in the Revenue Statement.

- Pursuant to *section 118* of the *Local Government Regulation 2012*, all rates and charges shall be due and payable within 30 days of the issuance of rates notices, as more particularly set out in the Revenue Statement.

- Pursuant to section 130 of the *Local Government Regulation 2012*, Council will allow a discount of 5% on general rates where payment of the full amount outstanding and overdue rates and interest is paid by the due date as more particularly set out in the Revenue Statement.

- Pursuant to *Chapter 4, Part 10* of the *Local Government Regulation 2012*, Council grants the concessions set out in the Revenue Statement and the Rating Concessions Policy."

6. INTEREST ON OVERDUE RATES AND CHARGES

Recommendation: "That Council adopt the Interest Rate on Overdue Rates and Charges as tabled and resolve that, pursuant to *section 133* of the *Local Government Regulation 2012*, Council will charge interest on overdue rates and charges at an interest rate of 8.17% per annum, compounded on daily rates, from the date the rates and charges become overdue, as more particularly set out in the Revenue Statement."

7. RATING CONCESSIONS POLICY

Recommendation: "That the Rating Concessions Policy be adopted by Council."

8. INVESTMENT POLICY

Recommendation: "That the Investment Policy be adopted by Council."

9. DEBT POLICY

Recommendation: "That the Debt Policy be adopted by Council."

10. RATES RECOVERY POLICY

Recommendation: "That the Rates Recovery Policy be adopted by Council."

11. CODE OF COMPETITIVE CONDUCT

Recommendation: "That Council:

- determines that the Code of Competitive Conduct is applicable to Water and Sewerage business for the 2022-2023 financial year;
- determines not to apply the Code of Competitive Conduct to the Waste and any other business for the 2022-2023 financial year."

12. COMMUNITY FINANCIAL REPORT

Recommendation: "That the Community Financial Report on the 2022-2023 Budget be received by Council."

13. 2022-2023 FINANCIAL STATEMENTS

Recommendation: "That Council adopt the following statements for the 2022-2023, 2023-2024 and 2024-2025 financial years:

- **Statement of Comprehensive Income** as outline in *Appendix A*;
- **Statement of Financial Position** as outlined in *Appendix B*;
- **Statement of Changes in Equity** as outlined in *Appendix C*;
- **Statement of Cash Flows** as outlined in *Appendix D*."

14. 2022-2023 BUDGET

Recommendation:

"That Council adopt the following budget documents:

- **Operating Income and Expenditure Summary by Program** as outlined in *Appendices E and F*;
- **Capital Works Program** as outlined in *Appendices G and H*;

- **Long-Term Financial Forecast** as outlined in *Appendix I*;

- **Measures of Financial Sustainability** for 2022-2023 and the next nine (9) financial years as outlined in *Appendices J*."

15. CHANGES IN RATES AND UTILITY CHARGES

Recommendation: "That Council notes the total value of the change in rates and utility charges levied in 2022-2023 compared with the previous budget (excluding discounts and rebates) is 2.25% and 4.77% using the net rates and utility charges levied as outlined in Appendix K."

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Cassowary Coast
REGIONAL COUNCIL

2022-23 OPERATIONAL PLAN

Image courtesy of Tourism Tropical North Queensland

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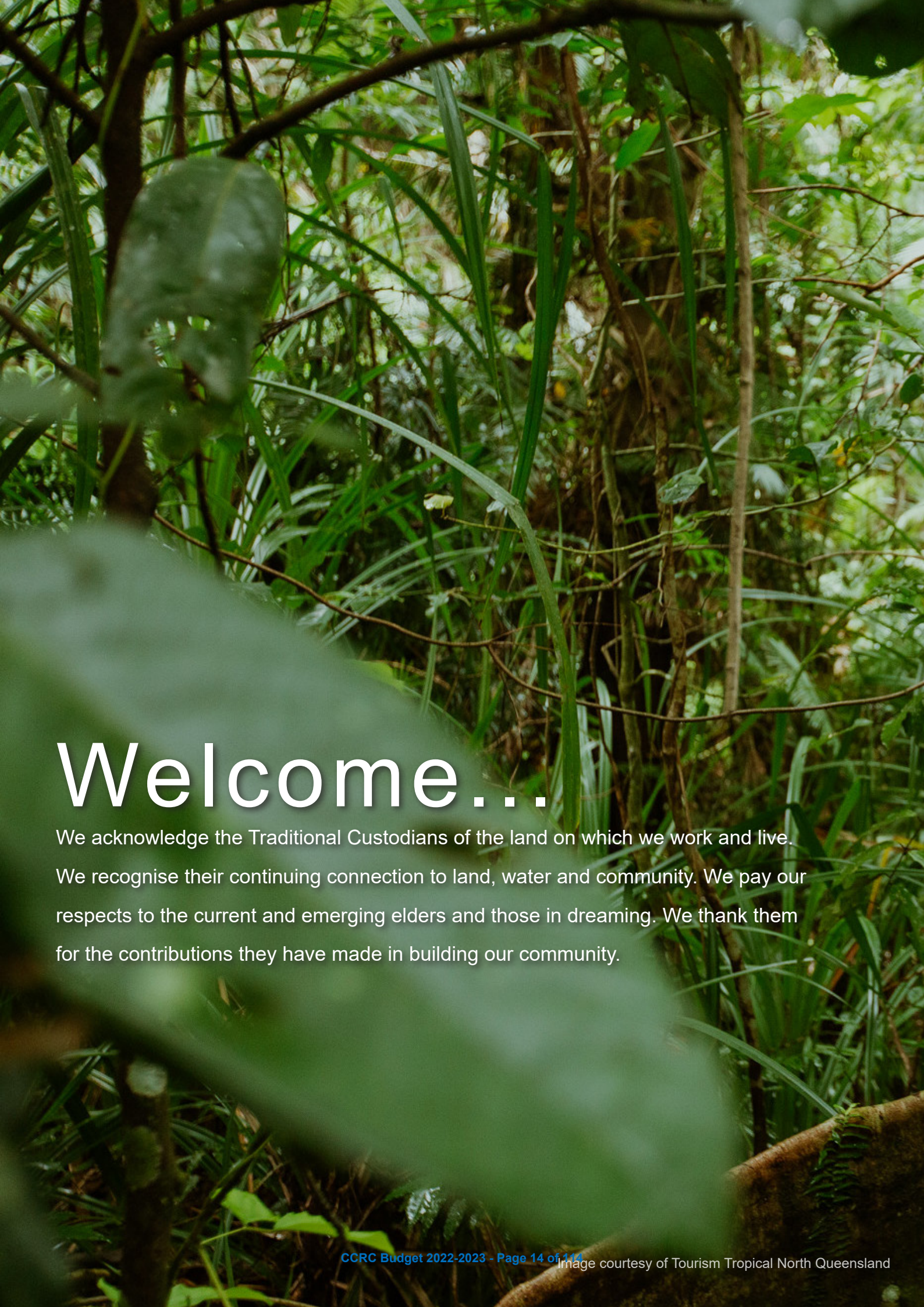

Welcome...

We acknowledge the Traditional Custodians of the land on which we work and live. We recognise their continuing connection to land, water and community. We pay our respects to the current and emerging elders and those in dreaming. We thank them for the contributions they have made in building our community.

Image courtesy of Tourism Tropical North Queensland

OUR COUNCIL

Our Values

We aspire to provide great experiences, deliver value and create a sustainable future for our community.

Delivering outcomes that embrace value in everything we do is fundamental to a vibrant and prosperous community that 'loves the place we live' and is summed up in our vision statement - 'One Coast: Cassowary Coast'.

Our Mission

We are committed to delivering great service and value, economic growth, opportunity, prosperity and a relaxed lifestyle.

Our Core Values

At Council, we are committed to working as one to realise our vision of 'One Coast: Cassowary Coast' to ensure great experiences, deliver value and create a sustainable future for our community.

Everything we do is underpinned by three core values:

OUR CORE VALUES ARE:

RESPECT **INTEGRITY** **COURAGE**

We DO what we say through our CORE VALUES, and we DEMONSTRATE this through each of our KEY COMMITMENTS

LEADERSHIP	COMMUNICATION	PERFORMANCE	TEAMWORK
We all affect outcomes, and lead through our actions and behaviours **CCRC LEADERS WILL:** • Demonstrate visible leadership • Think of the whole organisation when making decisions • Provide clear directions • Manage performance and behaviours • Manage resources efficiently	• Have conversations with each other • Listen to each other • Openly engage, share information and knowledge • Give honest and regular feedback • Have a 'how can we?' approach	• Safety is part of what we do every day • Understand our roles and our contribution • Hold each other to account • Achieve results • Build capability • Test ideas and learn from our mistakes • Find better, simpler ways to do things • Deliver a great service to our customers	• Contributions encouraged by individuals and teams • We treat each other with respect • Build trusting relationships • We empower and support each other • We support people having a go • We recognise and celebrate achievements

ABOUT OUR OPERATIONAL PLAN

The Operational Plan is an annual document which outlines activities and actions Council will undertake for the financial year in accordance with the adopted Budget.

These activities and actions directly align to Council's 2021-2025 Corporate Plan strategies and overall themes:

- Community: Our People
- Economy: Our Future
- Infrastructure: Our Built Environment
- Region: Our Natural Environment
- Organisation: Our Team

Council's 2021-2025 Corporate Plan sets the direction and priorities for our organisation, identifying expectations that the community desires within the Region and what Council will do to achieve these. Services, operations and projects conducted by Council are established based on the goals and outcomes identified in the Corporate Plan.

At the end of each financial year Council's overall performance against the Operational Plan and its success in addressing the outcomes of the Corporate Plan are reported to the community via the Annual Report.

MEASURING PERFORMANCE

Quarterly reports will be presented to Council that measure and document the progress towards the achievement of the adopted actions.

Targets have been set for each action within the Operational Plan. Reporting on these targets will be based on progress against time, budget-based and other applicable milestones as outlined in reports to Council that are linked to these various initiatives, and may be developed through the course of the operational planning process from time to time.

MANAGING RISK

The operational planning process includes the management of Council's strategic and operational risks. Council's commitment to risk management is outlined in the Enterprise Risk Management Framework and the Enterprise Risk Management Policy. Implementation of the Operational Plan will be undertaken in accordance with the Enterprise Risk Management Framework and Guidelines.

OUR KEY GOALS AND STRATEGIES

Council's goals and strategies support the achievement of our vision and mission.
They are designed to support the culture of the organisation, its approaches and what is most important for our community.

In the development of the 2021-2025 Corporate Plan we have reviewed and renewed our corporate goals in line with Council's new direction and organisational culture.

The goals of Cassowary Coast Regional Council are the result of consultation with the community and staff and represent the overarching vision that we share for the Cassowary Coast region.

'To provide great experiences, deliver value and create a sustainable future for our community.'

OUR PURPOSE

The Cassowary Coast Regional Council has multiple roles in in providing great experiences, delivering value and creating a sustainable future for our community.

These are:

ADVOCATE
Promoting the interests of the community to other decision makers and influencers.

PARTNER
Forming partnerships and strategic alliances with other parties in the interest of the community.

FACILITATE
Assisting others to be involved in activities by bringing groups and interested parties together.

PROVIDE
Delivering services.

FUND
Funding other organisations to deliver services.

REGULATE
Regulating activities through local law or policy.

COMMUNITY
OUR PEOPLE

Council working in partnership with the community, to enhance and promote pride in and liveability of the region.

	Operational Initiative	Success Measure	Lead Department	Expected Work Undertaken			
				Q1	Q2	Q3	Q4
1	Facilitate the redesign of the CCRC Website with focus on functionality and interaction for our community	New website complete and measured with analytics	Communications			•	
2	Facilitate development of a Youth Advisory Committee (YAC)	Adoption of Terms of Reference for a Youth Advisory Committee (YAC)	Community Relations & Services			•	
3	Provide an overarching Communication, Engagement and Customer Experience Strategy to guide improvement across the organisation.	Strategy drafted and community consultation complete	Communications				•
4	Facilitate the development of an Open Space Strategy	Community engagement completed to guide the Strategy Open Space Strategy adopted by Council	Asset Maintenance			•	
5	Facilitate the review of Community Grants Policy	Grants policy and guidelines reviewed and adopted	Community Relations & Services		•		
6	Partner with community to develop an action plan from the One Coast Cassowary Coast Survey	Action plan developed	Community Relations & Services		•		
7	Fund Civic Events	Civic Events supported throughout the year - Naturalisations, ANZAC Day, Battle of the Coral Sea	Community Relations & Services	•	•	•	•
8	Partner on Community & Cultural Events	Cultural events supported throughout the year - Feast of the Senses, Reconciliation Week, NAIDOC Week, Tully & Innisfail Shows	Community Relations & Services	•	•	•	•
9	Facilitate the development of a Cassowary Coast Event Strategy	Community engagement completed to guide the strategy. Event strategy adopted by Council	Community Relations & Services			•	
10	Partner with Red Bull Defiance 2022	Event undertaken; assessment and reports received	Community Relations & Services		•		
11	Partner with Innisfail Autofest - Cassowary Coast 2022	Event undertaken; assessment and reports received	Community Relations & Services		•		
12	Partner with Reconciliation Australia on CCRC Innovate Reconciliation Action Plan	Innovate Reconciliation Action plan adopted by Council	Community Relations & Services		•		
13	Facilitate the development of a Community Safety Working Group for the Cassowary Coast region	Council to facilitate and Chair Community Safety Working Group for the Cassowary Coast region	Community Relations & Services	•	•	•	•

ECONOMY
OUR FUTURE

A strong diverse economy which provides opportunities for business and investment with an integrated approach to long-term planning where the region's assets meet community needs.

	Operational Initiative	Success Measure	Lead Department	Expected Work Undertaken			
				Q1	Q2	Q3	Q4
14	Advocate for increased activation of the Mourilyan Port	Advocate for State Government to consider road connectivity to Mourilyan Port in future planning	Asset Engineering		•		
15	Facilitate the review of Councils developer contributions scheme	Developer Contribution scheme reviewed and presented to Council for adoption	Planning Services	•			
16	Advocate for funding and State Government initiatives to target the Housing Crisis within the Cassowary Coast region	Advocate for funding and State Government initiatives to target the Housing Crisis within the Cassowary Coast	Community Relations & Services		•		•
17	Partner with Industry (RTO & LTO) on the Implementation of Visitor Information Services Strategy	Formation of a project working group and development of a framework to undertake short term actions	Community Relations & Services	•	•	•	•
18	Facilitate the development of an Economic Development Strategy	Adoption of an Economic Development Strategy for the region	Community Relations & Services				•
19	Advocate for the development of a business case for the next stage of the Cardwell Mountain Bike project	Business Case funded	Community Relations & Services			•	
20	Provide public access to the CCRC Water Portal to allow residents to access live smart meter data	CCRC Water Portal publicly available	Water			•	

INFRASTRUCTURE
OUR BUILT ENVIRONMENT

Regional infrastructure that delivers levels of service supported by the community and is financially sustainable.

	Operational Initiative	Success Measure	Lead Department	Expected Work Undertaken			
				Q1	Q2	Q3	Q4
21	Provide improvement in Unsealed Roads Service	Unsealed Roads Improvement Plan adopted by Council. Delivery of high value actions from the Improvement Plan & conduct two briefings with industry stakeholders	Asset Maintenance		•		•
22	Partner with State Government to undertake a water supply security assessment of the regions water supply	Assessment completed for all water intakes within the local government area	Water				•
23	Provide a new Port Hinchinbrook Sewage Treatment Plant	Contract award to Principal Contractor for Port Hinchinbrook Sewage Treatment Plant including update on project estimated pedestal charges	Water		•		
24	Facilitate the development and implementation of Tree Management Policy	Consultation and engagement undertaken and adoption by Council of Tree Management Policy	Asset Maintenance		•		
25	Facilitate a review of Council Facilities providing recommendations for Long Term Strategy for Council Corporate buildings	Strategy adopted that gives clear guidance on short and long term investments and divestments in depots, administration centres and libraries	Asset Engineering	•			
26	Provide the Mission Beach Town Centre Revitalisation Project	Contract award to Principal Contractor for Mission Beach Town Centre Revitalisation	Infrastructure Services			•	
27	Advocate for external funding for additional community parking within the Cassowary Coast	Support funding applications for parking upgrades in Rankin Street and at Castor Park	Asset Engineering	•			
28	Advocate for inclusion of Coastal Council priorities in Reef 2050 Plan	Advocate State and Federal governments for inclusion of road 'Hot Spot' upgrades and sewerage upgrades as targeted investments in improving water quality within the Great Barrier Reef region	Asset Engineering		•		•
29	Advocate for funding for the construction of the Hyatt Street Reservoir to further improve water security and reduce Boiled Water Alerts	Funding secured for the construction of the Hyatt Street Reservoir to further improve water security and reduce Boiled Water Alerts	Water		•		
30	Fund the detailed design for the Innisfail Town Centre Revitalisation Project	Detailed schematic design provided for Council adoption that reflects feedback received through consultation as per an adopted engagement strategy	Infrastructure Services				•
31	Provide a pump track as per the Warrina Lakes Masterplan	Design and Construction of Pump Track at Warrina Lakes	Infrastructure Services		•		
32	Provide a Regional level park at Banyan Park, Tully	Community Engagement complete to inform design Contract awarded for works	Infrastructure Services				•
33	Provide an Implementation Plan based on the Coastal Hazards Adaptation Strategy	Implementation plan provides priorities, budgetary requirements and timeframes	Planning Services			•	
34	Provide a planning scheme amendment for state interest review	Planning amendment submitted to State for review	Planning Services		•		
35	Facilitate a review of the embed risk management practices into the decision making processes	Continue to implement the Enterprise Risk Management Framework and improve organisational ability to identify and manage risks	Governance	•	•	•	•

REGION
OUR NATURAL ENVIRONMENT

An environmentally balanced and aware community, that preserves and maintains our natural environment and incorporates contemporary and proven sustainability principles, as part of all activities for current and future goals.

	Operational Initiative	Success Measure	Lead Department	Expected Work Undertaken			
				Q1	Q2	Q3	Q4
36	Partner with FNQROC to provide a Regional Waste Management Strategy	Strategy endorsed by FNQROC that gives clear guidance on a short and long term investment actions/advocacy	Regulatory Services			•	
37	Facilitate events for Clean-up Australia Day & Great Northern Clean-up	Registration of two events with associated marketing	Regulatory Services		•	•	
38	Fund Reef Guardian Project - Community Tree Give Away	Two free tree giveaway events conducted	Asset Maintenance	•			•
39	Facilitate a trial of dog off leash areas within the Cassowary Coast	Identify and communicate four trial sites for dog off leash within the Cassowary Coast	Community Relations & Services	•			
40	Regulate our Local Laws	Adoption by Council of Local Laws following community consultation	Regulatory Services		•		
41	Partner with NAMAC & Industry to review Cassowary Coast Local Area Biosecurity Plan	Cassowary Coast Local Area Biosecurity Plan reviewed	Asset Maintenance				•
42	Partner with Industry on the development of Feral Pig Management Strategy	Strategy is adopted to support the CCRC Feral Pig Executive Oversight Group	Asset Maintenance		•		
43	Partner with Ozfish to deliver the Tilapia Fishing Competition	Event Delivered	Asset Maintenance		•		
44	Fund the Cassowary Coast River Improvement Trust	Provide funding for operational maintenance and ongoing river trust improvement projects	Asset Maintenance	•			

ORGANISATION
OUR TEAM

A safe, healthy, engaging and inclusive work environment where people are productive, multi-skilled, contribute to continuous improvement and, are provided with opportunities to achieve and develop and are recognised for their contribution.

	Operational Initiative	Success Measure	Lead Department	Expected Work Undertaken			
				Q1	Q2	Q3	Q4
45	Implementation of Employee Engagement Action Plan	Culture Survey of employees demonstrates improvement in: - Communication across the organisation - Top down communications - Access to resources and equipment - Organisation structure/effectiveness - Decreased recruitment times	People & Culture		•		•
46	Provide a new Certified Agreement in the Queensland Industrial Relations Commission that provides for sustainable wages and conditions	A new certified agreement is certified in the Queensland Industrial Relations Commission that provides for sustainable wages and conditions	People & Culture		•		
47	Provide a Strategic Workforce Plan 2022-2026	Strategic Workforce Plan complete to inform budget and recruitment needs and actions	People & Culture		•		
48	Provide succession planning for critical roles	Completion of succession plans and progress with the development of identified employees	People & Culture		•		
49	Provide Work Health and Safety Management System plan	Plan provided to and accepted by Local Government Workcare by 30/9/22 to meet mutual risk obligations	People & Culture		•		
50	Facilitate revision of the Risk Management and Incident Reporting & Investigation programmes	Programme for implementing and monitoring corrective actions implemented	People & Culture		•		
51	Facilitate continual improvement to Work Health and Safety	Responsibility and Accountability Training provided Documentation reviewed and updated to meet audit standard Reviewed documents made accessible to stakeholders and evidence of training/communications/change management with stakeholders	People & Culture	•	•	•	•
52	Provide Grow Our Own Program	Sustain at least 18 apprenticeship/traineeship roles subject to government funding	People & Culture		•		

INFORMING STRATEGIES AND PLANS

There are a number of informing strategies and plans that allow Council to set its priorities within its resourcing capability and deliver short term, medium term and long term community priorities and aspirations.

COMMUNITY

- Community Consultation and Engagement Strategy
- Community Plan
- Local Disaster Management Plan and Business Continuity Plans
- Events Strategy
- Service Catalogue
- Community Use of Assets Policy
- Service Excellence Strategy
- Reconciliation Action Plan
- Life Long Learning Strategy

INFRASTRUCTURE

- Financial Sustainability Strategy
- Strategic Asset Management Plans
- Local Government Infrastructure Plan (LGIP)
- Planning Scheme and Planning Masterplans
- Drinking Water Quality Management Plan (DWQMP)
- Water Security Strategy
- Strategic Risk Management Plan
- Information Service Transformation Plan
- Climate Resilient Council Action Plan

ECONOMY

- Local Government Infrastructure Plan (LGIP)
- Planning Scheme Review
- Asset Rationalisation Strategy
- Information Services Strategy
- Activate Cassowary Coast policies
- Far North Queensland Regional Organisation of Councils Strategic Plan – Strategic Economic Priorities
- Development Incentives
- Tourism Strategies (including Ecotourism accreditation)

REGION

- Water Security Strategy
- Energy Management Plan
- Reef Guardian Action Plan
- Water Demand Management Strategy
- Waste Management Strategy
- Planning Scheme
- Water Loss Strategy
- Coastal Hazard Adaptation Strategy
- Climate Resilient Councils Action Plan
- Bio-security Plan

ORGANISATION

- Internal Organisational Culture Development Plan
- Customer Experience and Continuous Improvement Strategy
- Health and Safety Management Plans (including Strategic Workforce Management Plans)
- Reconciliation Action Plan

CONTACT COUNCIL

Innisfail 70 Rankin Street
Tully 38-40 Bryant Street
Cardwell 4 Balliol St (Cardwell Library)

cassowarycoast.qld.gov.au
enquiries@cassowarycoast.qld.gov.au

PO Box 887
Innisfail QLD 4860

1300 763 903

Image courtesy of Tourism Tropical North Queensland

SIGNIFICANT DIFFERENCES REPORT

Budget 2022-2023

Explanation of Significant Differences 2021-2022 Budget to 2021-2022 Estimated Actual Results

Author & Officer's Title: Gian Rimbaud – Manager Finance
Meeting Date: 29 June 2022

Executive Summary:

Table A below shows a summary of estimated operating and capital revenues and expenditures incurred during 2021-2022 compared with the adopted operating and capital budgeted amounts for that year. Percentage differences are noted in the column marked variance and explanations have been provided in the notes below where there are significant differences. The estimated actuals are mostly a reflection of the 11 month review that was undertaken at the end of the May 2022.

Overall, Council's estimated final operating position for 2021-2022 is anticipated to be a moderate surplus against the small surplus that was budgeted in the 2021-2022 financial year. This is a result of Council receiving early payment of the financial assistance grant and the recognition of DFRA revenue claimed in the previous financial year.

Recommendation:

"That the report regarding significant differences between budgeted income and expenses and actual income and expenses for 2021-2022, as detailed in the Budget Report, be received by Council."

Table A

	Estimated Year End 2021/2022	*Full Year Amended Budget 2021/2022*	*Variance to Budget +ve/-ve*	*Note Reference*
Operating Revenue				
Net rates & utility charges	67,571,532	67,511,688	0.09%	
Fees and Charges	3,645,800	3,163,015	15.26%	1
Rental income	877,917	951,287	-7.71%	2
Interest	848,248	968,742	-12.44%	3
Sales - contract & recoverable works	1,135,032	1,476,134	-23.11%	4
Other	1,296,349	787,086	64.70%	5
Grants, Subsidies Contributions & Donations	9,993,737	11,580,595	-13.70%	6
Total Operating Revenues	**85,368,615**	**86,438,547**		
Operating Expenditure				
Employee Costs	28,045,791	27,065,158	3.62%	
Goods and Services	28,547,894	30,919,515	-7.67%	7
Finance	291,835	179,109	62.94%	8
Depreciation	27,951,145	28,262,824	-1.10%	
Total Operating Expenditure	**84,836,665**	**86,426,606**		
INCR/(DECR) IN OPERATING CAPABILITY	**531,949**	**11,941**		
Capital				
Contributions & donations	182,772	167,696	8.99%	9
Grants & Subsidies	6,857,329	11,768,333	-41.73%	10
Sale/(Disposal) of Non Current Assets	-8,315,619	-7,000,000	18.79%	11
NET RESULT	**-743,569**	**4,947,970**		

With reference to Table A, the items with significant variance include:

1. Fees and Charges estimated results are over budget by 15% relating to increased rates searches, building applications, inspections and development applications.
2. Rental income under budget by 7% due to vacancies and capital projects in Department of Housing properties.
3. Interest income on investments is expected to be $120k (12%) under budget due to reduced interest rates during the financial year, however recent new investment rates have seen improvements in comparison with previous months
4. Sales and Recoverable Works is expected to be under budget by 23% due increase maintenance on Council owned assets.
5. Other income estimated results are over budget by 64% due to receipt of commission on steel recycling, recovered legal income and other miscellaneous reimbursements.
6. Grants, Subsidies, Contributions & Donations are estimated to be under budget because of timing of revenue recognition for DRFA REPA funding, offset by additional Financial Assistance Grant funding received.
7. Goods and Services estimated to be under budget by 7% due to insurance savings, reduction in electricity expenditure and reduced chemical and materials purchases across Water, Sewerage and Roads.

8. Finance charges are expected to be $112K over budget due to an increase in the winding back of the discount rates on Councils refuse restoration provision.
9. Capital contributions and donations over budget by 8% due to developer contributions received.
10. Capital Grants under budget because of timing of revenue recognition for DRFA TC Niran funding.
11. Gain on Asset disposal relates to proceeds of sale from Fleet items, offset by loss on disposal due to timing of completion of capital projects and capitalisation process, predominately roads, bridges, and footpaths.

Effect of the 2021-2022 Estimated Actual Results on the 2021-2022 Budget.

Council's estimated operating position as of 30 June 2022 is reflective of the economic issues that Council faced during the 2021-2022 financial year. Some of the key challenges that has affected this result include the completion of capital projects, interest rate adjustments, early payment of the Financial Assistance Grant and the increasing cost of fuel and other materials. The challenges of increasing cost of living, environmental factors and staff turnover will continue to effect Council's operational cost in the next financial year.

Link to Corporate Plan:

Goal 3 – Infrastructure – Our Built Environment

I3 Sustainable asset management to effectively deliver services in a consistent and financially sustainable manner representing value to the community

Goal 5 – Organisation – Our Team

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

Consultation:

Directors, Managers and Finance Staff.

Legal Implications (Statutory basis, legal risks):

Compliance with financial management policies as set down in the *Local Government Regulation* and requirements of the *Local Government Act.*

Policy Implications:

Compliance with Financial Management Policies.

Risk Implications:

F10 Ineffective budget controls across the organisation

F12 Ineffective financial management

Financial & Resource Implications:

The report forecasts an operational surplus as a result of timing and early receipt of grant funding. Council will need continue to ensure the organisation is operating efficiently and effectively to deliver budgeted financial results in the coming financial year.

Report prepared by:

Gian Rimbaud – Manager Finance

Report authorised by:

Kelly Slattery – Acting Chief Financial Officer

BUDGET POLICIES

Budget 2022-2023

Revenue Policy

To set out the principles for the making and levying of rates and charges; exercising powers to grant rebates and concessions; recovery of unpaid rates and charges and cost-recovery

Category	**Office of CFO - Rates**	**Policy number:** FIN024
Related forms, policies and procedures	Rating Concessions Policy Rates Recovery Policy	
Key words	Revenue, rates, charges, costs, rebates	
Relevant legislation	• *Local Government Regulation 2012* • *Local Government Act 2009*	
References and resources	State Planning Regulation Provisions	

Review due by	Finance	Date: Annually
Approved by	Council Resolution Bxxxxx	Date: 29 June 2022
Approved by	Council Resolution B20023	Date: 25 June 2021
Approved by	Council Resolution B20004	Date: 7 July 2020
Approved by	Council Resolution B19002	Date: 27 June 2019

REVENUE POLICY

1. Purpose

The purpose of this policy is to set out the principles used by Council in 2022/2023 for:

- The making and levying of rates and charges;
- Exercising its powers to grant rebates and concessions (including the purpose for the concessions);
- Recovery of unpaid amounts of rates and charges; and
- Cost-recovery.

2. Scope

This policy applies to the Cassowary Coast Regional Council.

3. Procedure

3.1 The Making and Levying of Rates and Charges

In general, Council will be guided by the principle of user pays in the making of rates and charges, particularly in water, sewerage, and waste management, so as to minimise the impact of rating on the efficiency of the local economy.

Council will be guided by the following principles in making rates and charges:

- Transparency in the making of rates and charges;
- Having in place a rating regime that is simple and inexpensive to administer;
- Flexibility to take account of changes in the local economy;
- Equitable distribution of the cost of its operations between different groups of ratepayers;
- Application of user pays where applicable.

In levying rates, Council will apply the principles of:

- Making clear what is the Council's and each ratepayers' responsibility to the rating system;
- Making the levying system simple and inexpensive to administer;
- Timing the levy of rates to ensure a sustainable cash flow for operations of the Council and to spread the burden to ratepayers over the financial year;
- Equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

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

Council will distribute the rates burden by the use of differential rating categories with banding applied to residential categories where it considers relevant.

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

3.2 Concessions for rates and charges

The purpose of concessions is to provide relief to certain sectors of Council's community that Council considers worthy of some form of financial relief, such as pensioners and community (i.e. not-for-profit) organisations. More generally, in considering the application of concessions, Council will be guided by the principles of:

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

Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.

3.3 Principles used for the recovery of rates and charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- Capacity to pay in determining appropriate arrangements for different sectors of the community;
- Equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy.

3.4 Principles used for cost-recovery

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

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

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

3.5 Physical and social infrastructure costs

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

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

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

CASSOWARY COAST REGIONAL COUNCIL

REVENUE STATEMENT - 2022/2023

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REVENUE STATEMENT 2022/2023

1. Objective

This statement outlines and explains the revenue raising measures adopted by the Cassowary Coast Regional Council (Council) in the preparation of its budget for the 2022/2023 financial year.

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

2. Legislative Requirements

Council resolves to make and levy rates and charges for the 2022/2023 financial year pursuant to section 94 of the *Local Government Act 2009.*

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

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

3. Structure of General Rating Categories

3.1 Differential General Rates

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

For the 2022/2023 financial year Council will include rateable land in twenty-nine (29) rating categories.

In accordance with section 80 of the *Local Government Regulation 2012*, Council will use a system of differential general rating for 2022/2023 financial year.

In accordance with section 81(3) of the *Local Government Regulation 2012*, for the 2022/2023 financial year Council resolves to adopt rating categories for rateable land in the Cassowary Coast local government area (Region) and the descriptions of each of the rating categories are set out in **Table A** and detailed in Schedule 1.

In accordance with section 94(1)(a) of the *Local Government Act 2009* and section 80(1) of the *Local Government Regulation 2012,* for the 2022/2023 financial year the general rate for each rating category is fixed as set out in **Table B** and detailed in Schedule 1.

In accordance with section 77(5)(a) of the *Local Government Regulation 2012,* for the 2022/2023 financial year the minimum general rate for each rating category is fixed and also set out in **Table B.**

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

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

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

TABLE A

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

Category	Description	Identification
3A. Residential – Not Principal Place of Residence (NPPR) RV $125,000 - $199,999	Land used, or capable of being used, for residential purposes, **which is not the principal place of residence of the owner(s)**, with a total land area of less than 5ha and a rateable value (RV) of between $125,000 and $199,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
4. Residential - RV $200,000 - $349,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) of between $200,000 and $349,999, except land included in category 4A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
4A. Residential – Not Principal Place of Residence (NPPR) RV $200,000 - $349,999	Land used, or capable of being used, for residential purposes, **which is not the principal place of residence of the owner(s)**, with a total land area of less than 5ha and a rateable value (RV) of between $200,000 and $349,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
5. Residential – RV > $349,999	Land used, or capable of being used, for residential purposes with a total land area of less than 5ha and a rateable value (RV) greater than $349,999, except land included in category 5A, 6-8 or 20-22.	Land with the following land use codes: 02, 05, 06, 08 and 09, or as otherwise identified by the CEO.
5A. Residential – Not Principal Place of Residence (NPPR) RV > $349,999	Land used, or capable of being used, for residential purposes, **which is not the principal place of residence of the owner(s)**, with a total land area of less than 5ha and a rateable value (RV) greater than $349,999, except land included in category 6-8 or 20-22.	Land with the following land use codes: 01, 02, 04, 05, 06, 08, 09 and 72 or as otherwise identified by the CEO.
6. Residential – Multi Units (2-3)	Land used for two or three residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
7. Residential – Multi Units (4-5)	Land used for four or five residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
8. Residential Multi Units (6-7)	Land used for six or seven residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.

Category	Description	Identification
9. Commercial & Other	Land located on the Australian mainland used for any of the following purposes:- (a) commercial purposes, other than land which is included in category 13; (b) tourism attraction or facility; (c) marina; (d) car park; (e) hospital or convalescent home; (f) child care facility; (g) tourism accommodation, including a motel, hotel or other facility; (h) caravan park; (i) manufactured homes; (j) electricity transformer; (k) welfare home or institution; or (l) defence force establishment.	Land with the following land uses codes: 07-27, 30, 41-47, 49, 91-92, 96-97 and 99 and as otherwise identified by the CEO.
9A. Commercial Vacant	Vacant land that is designated by Council's Planning Scheme, as follows: <u>Township Zone</u> Innisfail and Tully Local Plan • Central Business Precinct • Business Fringe Precinct • Business Precinct Mission Beach Local Plan • Business Precinct • Local Business Precinct Cardwell Local Plan • Business Precinct Villages Local Plan • Local Business Precinct	Land with the following land use codes: 01, 04, 08, 09, 72 and as otherwise identified by the CEO.
10. Industrial	Land used for industrial purposes, except land included in category 10A, 14 or 15.	Land with the following land use codes: 28-29, 31-40 and as otherwise identified by the CEO.
10A. Industrial Vacant	Vacant land that is designated by Council's Planning Scheme, as follows: <u>Township Zone</u> Innisfail, Mission Beach, Tully, Cardwell and Villages Local Plan • Industry Precinct	Land with the following land use codes: 01, 04, 08, 09, 72 and as otherwise identified by the CEO.
11. Primary Production	Land used for agricultural and/or primary production purposes.	Land with the following land use codes: 60-71, 73-89 and 93 and as otherwise identified by the CEO.

Category	Description	Identification
12. Special Uses	Land used for any of the following purposes:- (a) sporting club; (b) sporting facility; (c) religious, including a place of worship; (d) cemetery; (e) library; (f) showground; (g) racecourse; (h) airfield; (i) parks and gardens; and (j) education, including a place of instruction.	Land with the following land use codes: 48, 50-59 and as otherwise identified by the CEO.
13. Major Shopping Centre	Land used for commercial purposes where it is occupied or tenanted by:- (a) one or more department stores; or (b) a large grocery supermarket with major on-site parking facilities; or (c) a multitude of shops/offices with major on-site parking facilities.	Land with the following land use codes: 12-16 and as otherwise identified by the CEO.
14. Sugar Mills	Land used for the purposes of sugar milling and any purpose ancillary to, associated with, or connected with sugar milling.	Land with land use code 35 and as otherwise identified by the CEO.
15. Other	Land which is not otherwise categorised.	As identified by the CEO.
16. Island Resorts - A	Land situated on Dunk Island, used for, or approved for use for, the purposes of tourist accommodation or a tourist facility/attraction.	Land with the following land use codes: 18, 42 and 43 and as otherwise identified by the CEO.
17. Island Resorts – B	Land situated on Bedarra Island or Hinchinbrook Island, used for, or approved for use for, the purposes of tourist accommodation or a tourist facility/attraction.	Land with the following land use codes: 18, 42 and 43 and as otherwise identified by the CEO.
18. Harbour Industries – A	Land used, as part of a harbour, for the purposes of a bulk terminal and/or bulk transportation other than land included within category 19.	Land with land use code 39 and as otherwise identified by the CEO.
19. Harbour Industries - B	Land used, as part of a harbour, for the purposes of a bulk terminal and/or bulk transportation for mineral resources and related products.	Land with land use code 39 and as otherwise identified by the CEO.
20. Residential – Multi Units (8-9)	Land used for eight or nine residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.

Category	Description	Identification
21. Residential – Multi Units (10-11)	Land used for ten or eleven residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.
22. Residential Multi Units (12+)	Land used for twelve or more residential premises including, for example, detached houses, attached or detached townhouses, building units, flats, guest houses, and manufactured but movable homes (not being caravans).	Land with land use code 03 and as otherwise identified by the CEO.

TABLE B

Category	Rate in the Dollar	Minimum General Rate
1. Residential - RV <$85,000	0.01913000	$1,171
1A. Residential – RV <$85,000 (NPPR)	0.02008650	$1,230
2. Residential - RV $85,000 – $124,999	0.01434750	$1,626
2A. Residential – RV $85,000 – $124,999 (NPPR)	0.01506488	$1,707
3. Residential - RV $125,000 - $199,999	0.01243450	$1,793
3A. Residential – RV $125,000 - $199,999 (NPPR)	0.01305623	$1,883
4. Residential - RV $200,000 - $349,999	0.01147800	$2,487
4A. Residential – RV $200,000 - $349,999 (NPPR)	0.01205190	$2,611
5. Residential – RV > $349,999	0.01052150	$4,017
5A. Residential – RV > $349,999 (NPPR)	0.01104758	$4,218
6. Residential – Multi Units (2-3)	0.01434750	$1,757
7. Residential – Multi Units (4-5)	0.01434750	$3,513
8. Residential Multi Units (6-7)	0.01434750	$4,918
9. Commercial	0.02175570	$1,757
9A. Commercial Vacant	0.01709510	$1,493
10. Industrial	0.01994494	$1,757
10A. Industrial Vacant	0.01709510	$1,493
11. Primary Production	0.02655517	$1,171
12. Special Uses	0.01740456	$1,757
13. Major Shopping Centre	0.03807248	$17,570
14. Sugar Mills	0.15228990	$182,046
15. Other	0.01406490	$1,757
16. Island Resorts – A	0.04351140	$1,757
17. Island Resorts – B	0.02175570	$1,757
18. Harbour Industries – A	0.10877850	$1,757
19. Harbour Industries – B	0.05438925	$1,757
20. Residential – Multi Units (8-9)	0.01434750	$6,558
21. Residential – Multi Units (10-11)	0.01434750	$8,197
22. Residential – Multi Units (12+)	0.01434750	$9,836

3.2 Limitation on increases on Rates and Charges

For the 2022/2023 financial year, Council has not made a resolution to limit increases in rates and charges.

3.3 Special Rates or Charges for Joint Government Activities

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

4. Objecting to a Differential General Rate Category

4.1 - General

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

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

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

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

(a) 30 days after the day when the rate notice was issued; or

(b) a longer period that the local government allows.

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

4.2 Principal Place of Residence Objection

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

(a) owns a property categorised in Differential General Rate Category 1A, 2A, 3A, 4A, and 5A; and

(b) is using the property to provide accommodation to a member of their immediate family; <u>and</u>

(c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns; or

(d) in the case of the ownership of the residential dwelling being in a business/company name, or a superannuation name in trust, are verified as being occupied by the business owner(s) or director(s) of the property, the Council may, in its discretion, treat the property as their principal place of residence for the purposes of determining the Differential General Rate Category.

5. Levy of Separate Charges

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

- Transport Infrastructure Levy
- Environmental Management Levy

5.1 Transport Infrastructure Levy

Council will levy a separate charge on all rateable land in the Region for the purpose of transport infrastructure facilities including local road renewal, road resealing, footpath/bikeway construction and maintenance of transport infrastructure.

For the 2022/2023 financial year, the Transport Infrastructure Levy is fixed by Council at **$150.00** per rateable assessment.

5.2 Environmental Management Levy

Council is of the opinion that the costs associated with the delivery of Environmental Management Services should in part be funded by all ratepayers in the local government area through an Environmental Management Levy which will be levied on all rateable land in the Region.

The Environmental Management Services to which the levy will be utilised include:

1. Planning and Environmental Services including Planning Services and Strategic Planning; and
2. Natural Resource Management Including Pest Management, Coastal Management, Walking Tracks, and River Management; and
3. Environmental Management including nuisance management and environmental protection.; and
4. Waste Management including Management of historical landfill sites, Management of Waste Transfer Stations, and Waste reduction education.

For the 2022/2023 financial year, the Environmental Management Levy is fixed by Council at **$222.00** per rateable assessment.

6. Levy of Special Charges

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

The overall plan is a document that:

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

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

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

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

The overall plan is as follows:

1. the service, facility or activity is rural fire services, and in particular, the purchase and maintenance of firefighting equipment and storage facilities by each rural fire brigade;
2. the rateable land to which the special charge will apply is identified in Appendix A;
3. the estimated cost to carry out the service identified in this overall plan is $32,000;
4. the estimated time for carrying out the overall plan is by 30 June 2023.

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

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

A special charge of **$20.00 per annum** per assessment will be levied for the Bilyana, Kennedy and Mena Creek Rural Fire Brigade on rateable land as identified on maps A, B and D in Appendix A for the 2022/2023 financial year.

A special charge of **$25.00 per annum** per assessment will be levied for the Murray Upper and Cowley Beach Rural Fire Brigade on rateable land as identified on maps C and E for the 2022/2023 financial year.

7. Levy of Water Utility Charges and Policy Application

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

Pursuant to section 101 of the *Local Government Regulation*, Council will charge for water services using a 2-part charge. For the 2022/2023 financial year, the 2-part charge shall consist of a:

- **water access charge** which is a fixed charge for using the infrastructure that supplies water to a person who is liable to pay the charge; and
- **water consumption charge** which is a variable charge for the amount of water that is actually supplied to and used by the consumer.

7.1 Water Access Charge

1. A water access charge will be levied on all land, rateable or not, whether vacant (but not including agricultural land without a dwelling) or occupied to which Council does, or is prepared to supply water.
2. In the case of non-rateable land, Council will levy the water access charge where water services are requested by the owner or occupier of the land.
3. The apportionment of the water access charge will be on the basis of supply capacity which is available through the size of the water connection, to reflect the proportionate share of the capacity of the service being utilised.
4. Domestic properties which, because of low water pressure, require the installation of a larger than normal water access connection, will be charged the equivalent of a 20mm connection water access charge.
5. Properties containing lots created under the *Body Corporate and Community Management Act 1997,* or another community titles act will be charged in accordance with the provision of Chapter 4, Part 1 Valuation, rating and taxation of that Act. The basis of the charge for Body Corporate/Strata Title properties shall be as follows:
   (a) all lots with a water meter connected shall be charged a water access charge (based on meter size) per meter;
   (b) all lots which do not have a Council water meter shall be charged a water access charge per lot for the equivalent of a 20mm metered connection; and
   (c) common property is not charged a water access charge.
6. The water access charge adopted by Council for the 2022/2023 financial year is:

Water Access Charge	Charge	Water Access Charge	Charge
20mm Connection	$505.00	80mm Connection	$6,058.00
25mm Connection	$757.00	100mm Connection	$10,096.00
32mm Connection	$1,262.00	150mm Connection	$12,620.00
40mm Connection	$1,515.00	Access Charge	$505.00
50mm Connection	$2,020.00	Unconnected – Vacant Land	$505.00

7.2 Water Consumption Charge

1. Water consumption charges will be tiered to promote water conservation and to reflect the additional demands placed on the water infrastructure by higher water consumption.
2. For any rate assessment with more than one (1) water meter, water consumption charges will be calculated individually on the basis of water consumption measured from each water meter. The combining of the amount of water consumed from water meters on one rate assessment will not occur.
3. Properties containing lots created under the *Body Corporate and Community Management Act 1997*, or another community titles act, will be charged in accordance with the provision of Chapter 4, Part 1 Valuation, Rating and Taxation of that Act. The basis of the water consumption charge is calculated by:
    a. where a water meter services a number of lots, the water consumption charge will be calculated on the basis of a tier level per each individual lot; and
    b. the water consumption charge will be levied to the property at which the water meter is connected whether it be to an individual lot or common property.
4. Where water sub-meters have been installed on each lot within a community title scheme, including the common property, Council will levy the water consumption charge for water consumed through each individual water sub-meter and will charge the common property for any additional water used.
5. In accordance with section 102 of the *Local Government Regulation 2012*, water meters are deemed to be read on 30th June and 31st December, notwithstanding that they may actually be read during a period that starts two weeks before, and ends two weeks after, either of these dates.

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

    Water consumption for the 2022/2023 financial year shall be charged per kilolitre based on the following:

Tier Level	All Water Schemes
Up to 425KL	$1.04/KL
Over 425KL	$1.95/KL

7. For eligible entities or persons as identified in the Rating Concession Policy, the marginal water unit rate for the 2022/2023 financial year is:

Region	Marginal water unit rate
All Water Schemes	$0.27/KL

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

8.1 Sewerage Charges

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

Sewerage charges are set to recover all of the costs associated with the provision of sewerage and waste water services provided by Council in the relevant financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operations of the sewerage system, including treatment, plant operations and capital works associated with sewerage schemes operated by Council in the Region.

1. Sewerage utility charges will be levied on land located within the following schemes:

   - Innisfail Sewerage Scheme
   - Tully & Mission Beach Sewerage Schemes
   - Port Hinchinbrook Sewerage Scheme

2. The utility charge for sewerage purposes will be levied on all land, rateable or not, whether vacant or occupied to which Council has or is prepared to connect sewerage services, on the following basis:

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

3. The utility charges for sewerage for the 2022/2023 financial year are fixed as follows:

Sewerage Charge	Innisfail Sewerage Scheme	Tully and Mission Beach Sewerage Schemes	Port Hinchinbrook Sewerage Scheme
Residential	$1054.00	$991.00	$1250.00
Non-Residential	$1054.00	$991.00	$1250.00
Vacant	$949.00	$892.00	$1125.00
Additional Pedestal	$875.00	$823.00	$1038.00

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

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

8.2 Sewerage Utility Charges General Policy

1. For all land uses other than vacant allotments and residential land (being single unit dwellings & multi-unit dwellings (flats), the first pedestal will be charged a non-residential utility charge for sewerage and each additional pedestal will be charged at a lesser amount.

2. Where residential land (either a dwelling, flat or residential strata title unit) has more than one pedestal, the number of pedestals for that dwelling, flat or unit will be counted as one.

3. If the number of sewerage pedestals in respect of which utility charges for sewerage applies, alters during the financial year, the utility charges for sewerage are to be apportioned from the date of connection to, or disconnection from the Council sewer scheme by determining the number of days applicable within the year.

4. In the case where the number of sewerage pedestals is unable to be determined due to :

   a. the refusal of the property owner to supply pedestal numbers; or
   b. the owner refuses Council access to the property for the purpose of determining or verifying the number of pedestals located on the property;

   Then, at the discretion of the Chief Executive Officer, an estimate of the number of pedestals will be determined for the property based on the sanitary requirements for the classification of any building/s located on the property as set out in the Building Code of Australia, or alternately reference will be made to any building plans lodged with Council.

5. Where an improvement which can include a building or structure which covers more than one parcel of land, the owner must apply to Council for approval to change the utility charge for sewerage to be based on the improvement constructed and not each individual parcel of land.

6. Where an improvement has been constructed and the development approval has expired without a final inspection being made, the utility charge for sewerage will be adjusted from the date of expiry of the development approval.

7. Properties containing lots created pursuant to the *Body Corporate and Community Management Act 1997,* will be charged in accordance with the provisions of Chapter 4, Part 1 Valuation, Rating and Taxation of that Act. The basis of the charge for Body Corporate/Strata Title properties shall be as follows:

    a. All lots classified as vacant within the sewerage scheme will be charged a vacant sewerage utility charge;
    b. All lots classified as residential or non-residential within the sewerage scheme will be charged a residential or non-residential sewerage utility charge.

8.3 Trade Waste Charges

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

1. The trade waste utility charge is set to recover the cost of liquid trade waste services which Council incurs for the treatment of trade waste discharged from premises pursuant to trade waste approvals into Council's sewerage system. The trade waste utility charge recognises that the discharge of trade waste places a significant burden on Council's sewerage system in that trade waste:

    a. is generally of an organic strength many times that of domestic sewerage; and
    b. often contains exotic substances, such as heavy metals, organic solvents and chlorinated organics not found in domestic sewerage.

2. The Part A trade waste utility charge as below is levied in respect of each trade waste approval associated with a premises for the discharge of the trade waste pursuant to the approval into Council's sewerage system in accordance with Council's *Trade Waste Environmental Management Plan* ("**TWEMP**"). The Part B trade waste utility charge as below is levied in addition to the Part A charge and will be only levied in the circumstances described below.

PART A TRADE WASTE UTILITY CHARGE

1. The Part A trade waste utility charge will be levied as a two (2) part charge for each trade waste approval associated with a premises for the discharge of trade waste into Council's sewerage system. The Part A charge comprises an annual infrastructure access charge charged for each approval, and a volumetric charge calculated by reference to the type and volume of trade waste which is discharged into Council's sewerage system.

2. The annual infrastructure access charge fixed by Council for the 2022/2023 financial year is **$285.00.**

3. The trade waste volumetric charge (Category 1 & 2) fixed by Council for 2022/2023 financial year is **$1.67/kl.**

4. For low strength trade waste (category 1), as that term is defined under the TWEMP, the volumetric charge will be calculated according to the TWEMP.

PART B TRADE WASTE UTILITY CHARGE

1. The Part B trade waste charge is payable in addition to the Part A trade waste charge in the circumstances described below.

2. For the 2022/2023 financial year, the Part B trade waste charge fixed by Council is as follows:

Scenario		Charge
1	Land generating trade waste when the application assessment by Council would otherwise require a pre-treatment device and where no pre-treatment device is installed.	$10,355.00
2	Land generating trade waste where pre-treatment devices have been installed but Council's sewer discharge limit is exceeded due to pre-treatment non-servicing	$1,654.00
3	Land generating trade waste where no pre-treatment device is installed but Council considers that site specific conditions do not allow for such a device to be installed.	$1,654.00
4	Land generating trade waste where pre-treatment device is installed but is undersized and requires:	
	(a) 550 Litre capacity assessed	$887.00
	(b) 1000 litre capacity assessed	$1,327.00
	(c) 2000 litre capacity assessed	$1,597.00
5	Land generating low strength trade waste (category 1),as that term is defined under the TWEMP, with a food waste disposal unit and:	
	(a) The rated power of the motor is up to 700 watts.	$1,562.00
	(b) The rated power of the motor is greater than 700 watts.	$2,584.00
	(c) The waste disposal unit is a garbage grinder installed in a public or private hospital or aged care facility.	$1,292.00

9. Levy of Waste Management Utility Charge

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

a. refuse collection services – both residential and non-residential;
b. the operation of waste management facilities, including landfills; and
c. other waste management services and programmes provided by Council.

9.1 Waste Management Charge - General Policy

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

9.2 Waste Management Service Utility Charges

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

1. Standard utility charges for waste management in the Region for the 2022/2023 financial year are fixed as follows:

Service	Description	Amount per Service
Residential A	This is the utility charge for waste management for the standard refuse collection service and allows for: • a 140/120L wet waste bin collected weekly; and • a 240L dry waste bin collected fortnightly	$365.00
Residential C	This is the utility charge for waste management for the standard refuse collection service and allows for: • a 240L wet waste bin collected weekly.	$415.00

Service	Description	Amount per Service
Non-Residential A	This is the utility charge for waste management for the standard refuse collection service and allows for: • a 140/120L wet waste bin collected weekly; and • a 240L dry waste bin collected fortnightly.	$365.00
Non-Residential C	This is the utility charge for waste management for the standard refuse collection service and allows for: • a 240L wet waste bin collected weekly.	$415.00

2. Additional utility charges for waste management services in the Region for the 2022/2023 financial year are:

Service	Description	Amount per Service
Additional Dry Waste A	This is an additional 240L dry waste bin collected on the same day as the standard dry waste bin.	$77.00

9.3 Waste Management Utility Charges for multiple services per week

For non-residential customers there is an option to receive multiple refuse collection services per week. The refuse collection services for the 2022/2023 financial year are:

Service	Description	Amount per Service
Non-Residential A2	This is a Non-Residential A waste management service that is collected two times per week	$730.00
Non-Residential A3	This is a Non-Residential A waste management service that is collected three times per week	$1,095.00
Non-Residential C2	This is a Non-Residential C waste management service that is collected two times per week	$830.00
Non-Residential C3	This is a Non-Residential C waste management service that is collected three times per week	$1,245.00
Additional Dry Waste A2	This is an Additional Dry Waste A waste management service that is collected two times per week	$154.00
Additional Dry Waste A3	This is an Additional Dry Waste A waste management service that is collected three times per week	$231.00

9.4 State Government Waste Levy

The Queensland Government introduced a waste levy for commercial operators in 2019/2020. The increase to the waste levy imposed by the State government will be charged at $88.00 per tonne for waste disposed of to landfill for the period 1 July 2022 to 30 June 2023. This is regulated by and paid to the State government by Council based on the quantity of waste received at Council landfill sites.

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

10. General Information

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

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

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

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

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

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

10.2 Issue of Notices & Due Date for Payment

For section 107(1) of the *Local Government Regulation*, rates notices for the 2022/2023 financial year will be issued half-yearly.

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

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

10.3 Discount

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

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

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

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

1. Where mail is received in the first mail on the morning of the first working day after the last day of discount, subject to the envelope clearly being post marked prior to the last day of the Discount Period as shown on the assessment notice. Envelopes must be held by the records staff until such time as the external auditors approve their destruction; or

2. When the rates are paid directly into Australia Post, the banking system or Bpay system on or before the last day of the Discount Period (proof required); or

3. Where a ratepayer has paid the rates prior to the last day of the Discount Period but has short paid by less than $10.00, the ratepayer will still be entitled to the discount; or

4. Where there is an apparent accidental short payment of $10.00 or more (ie: transposition error) of the amount due which has been paid on or before the last day of the Discount Period, the application of discount will be considered on a case by case basis in the following manner.

- The ratepayer will be advised to pay the shortfall within five (5) business days. If the shortfall is paid within this period, the discount will be applied.

5. If in the opinion of Council's delegate there are exceptional circumstances which warrant the approval of allocating the discount after the due date, in circumstances other than those detailed in this clause 10.3, the Council's delegate may grant the discount amount.

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

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

10.4 Interest on Overdue Rates and Charges

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

The prescribed rate, for a day, means the rate that is the sum of—

(a) the bank bill yield rate for the day, rounded to 2 decimal places; and

(b) 8%.

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

The Bank Yield Rate as at March 2022 published by the RBA is 0.17%. The maximum interest rate that can be charged on overdue rates and charges for the 2022/2023 financial year is 8.17%.

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

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

10.5 Rate Concessions

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

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

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

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

10.6 Refunds of Rates and Charges Payments

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

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

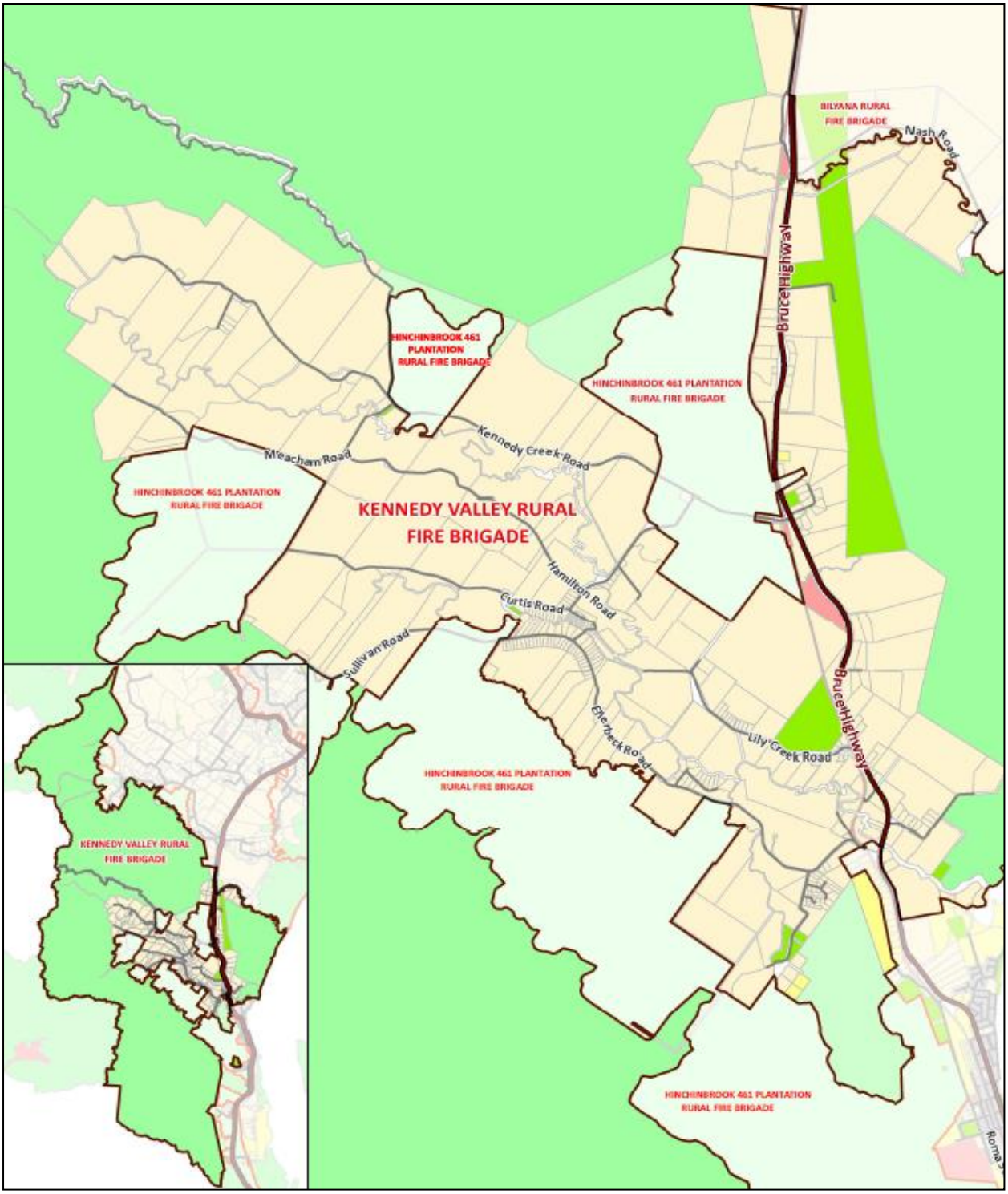
Schedule 1 – Land Use Codes

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

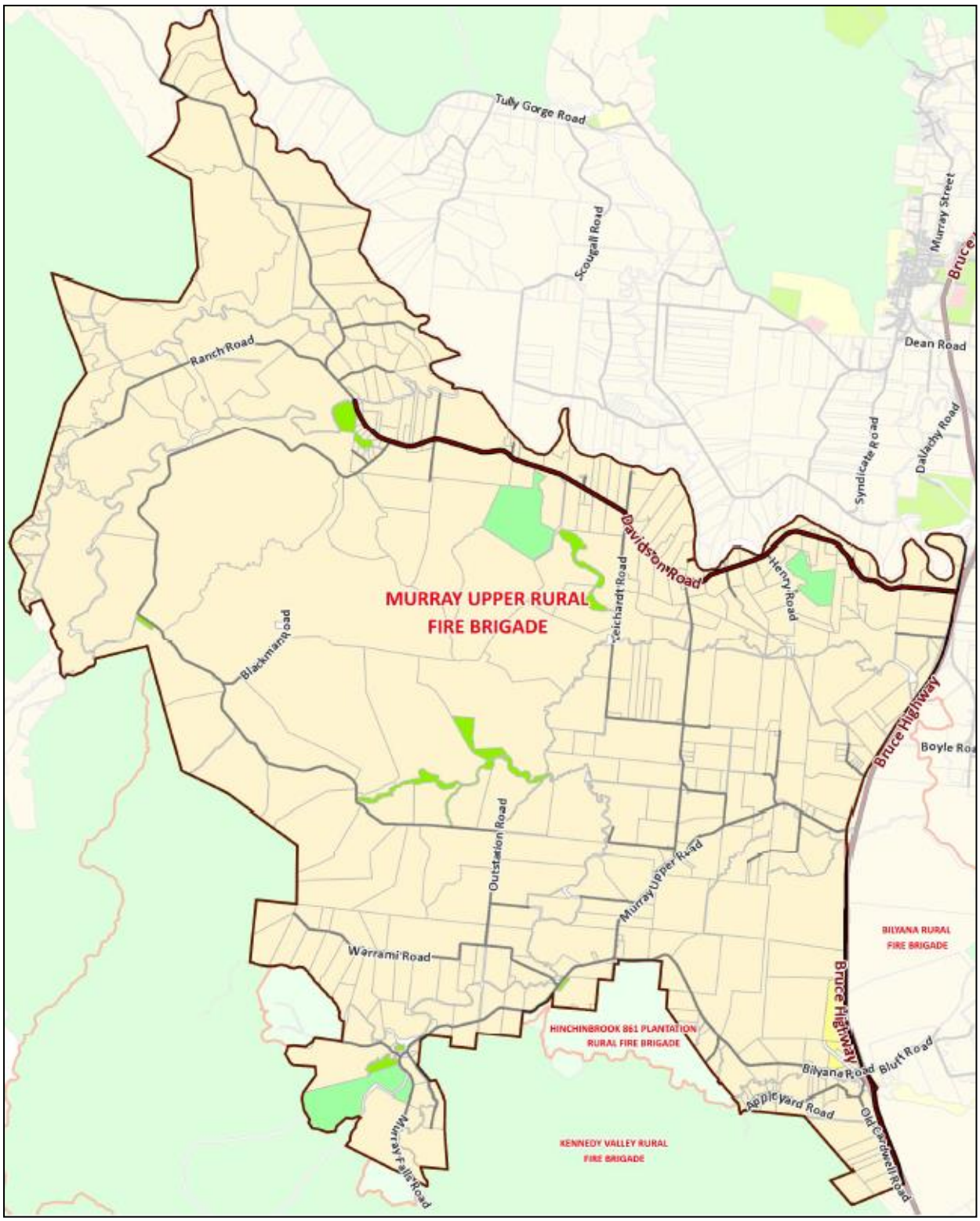
Appendix A - Rural Fire Brigade - Benefited Areas

Map A - Bilyana Rural Fire Brigade area

Map B - Kennedy Rural Fire Brigade area

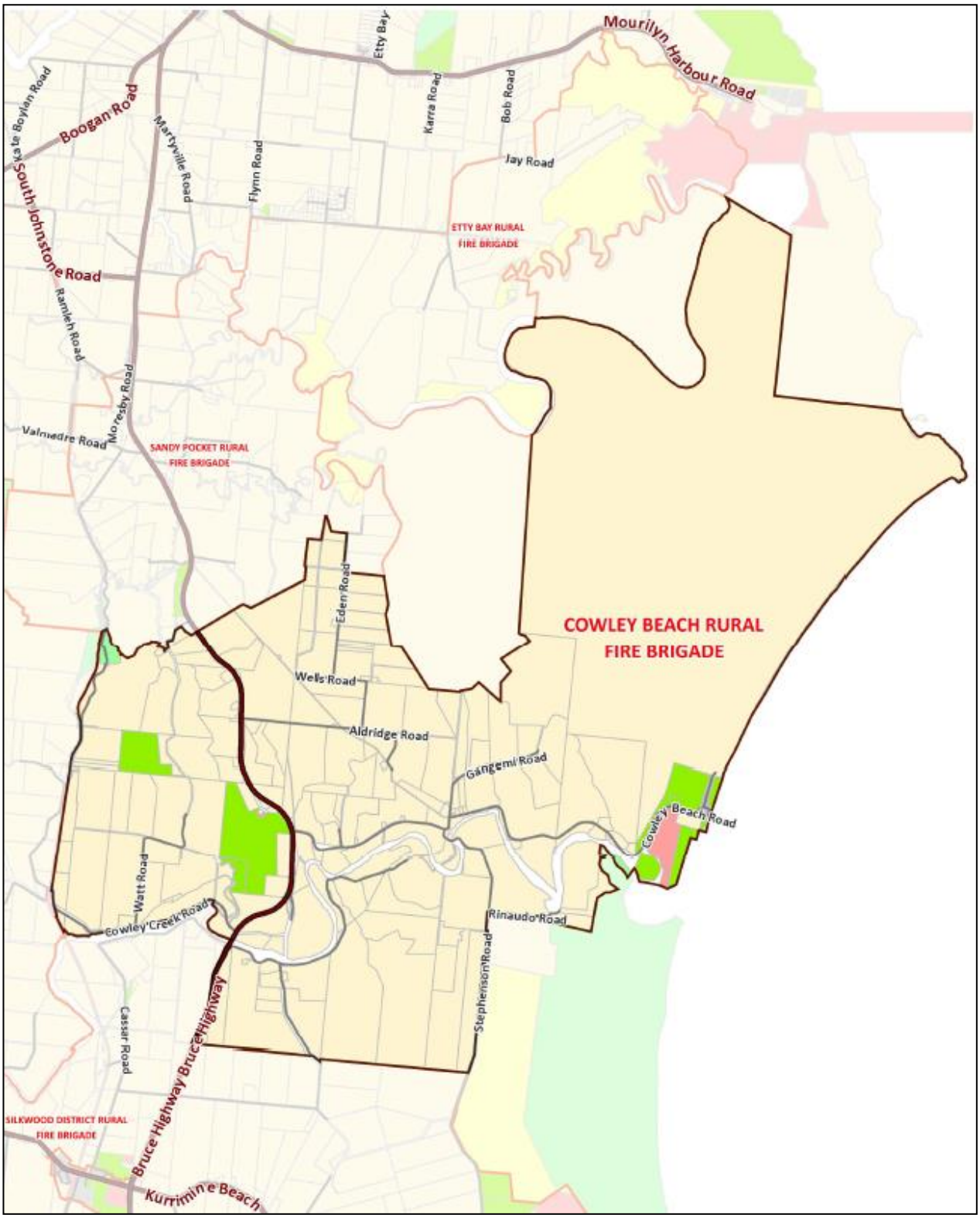


Map C - Murray Upper Rural Fire Brigade area



Map D - Mena Creek Rural Fire Brigade area

Map E – Cowley Beach Rural Fire Brigade area



Rating Concessions Policy

A policy to provide guidance and transparency for rating concessions

Category	**Office of CFO – Rates**	**Policy number:** FIN019
Related forms, policies and procedures	• Pensioner Rates Concession form • Rates Based Assistance for Community Organisations form • Water Consumption Concession form • Water Consumption Concession for Home Dialysis form	
Key words	Pensioners, water consumption, community groups, home dialysis.	
Relevant legislation	*Local Government Regulation 2012*, Chapter 4, Part 10	
References and resources	Services Australia (formerly Department of Human Services)	

Review due by	Manager Finance	Date: Annually
Approved by	Council Resolution Bxxxxx	Date: 29 June 2022
Approved by	Council Resolution B20026	Date: 25 June 2021
Approved by	Council Resolution B20007	Date: 7 July 2020
Approved by	Council Resolution B19012	Date: 27 June 2019

RATING CONCESSIONS POLICY

1. Purpose

The objective of this policy is to:

(a) Provide transparency and equity in regards to eligible pensioners receiving a Council rates remission;

(b) Provide guidance in dealing with requests for a reduction in the water consumption charge, where a genuine leak on a property has occurred;

(c) Establish a policy for the provision of rates based financial assistance for community organisations including, not for profit, community, recreation and sporting organisations;

(d) Assess applications from consumers who incur increased water consumption due to the use of a home dialysis machine.

2. Scope

This policy applies to:

(a) Property owners whereby Council will consider providing the pension concession to eligible pensioners to receive the Council rates remission;

(b) Circumstances under which Council will provide a rating concession to eligible community organisations;

(c) Circumstances under which Council may provide a water consumption concession to eligible property owners;

(d) Establishing guidelines for the staff and the public regarding the provision of a concession to ratepayers.

2.1 Responsibility

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

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

3. Definitions and principles

***AMR – Automatic Meter Reading Device* -** 'Smart Water Meter Device' that is fitted to a standard water meter allowing Council to monitor water consumption.

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

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

***Community Organisation*:** Is a not for profit organisation which:

(a) Exists primarily to undertake community service activities; or

(b) Undertakes sporting or recreational activities and relies on player fees and/or community fundraising only; or

(c) Exists primarily to undertake community service activities and receives on-going Federal or State Government funding support for the organisation's operations; or

(d) Is the owner of a cultural icon which is a tourist attraction and to which the public is given access for no fee or charge.

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

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

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

***Property Owner*:** The person or organisation that owns, leases land, or is the primary occupier of the land.

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

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

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

4. Procedure

4.1 Concession for Pensioner

Pensioners who are eligible must meet the following criteria:

(a) All applications for remission must be in writing on the prescribed form and contain a declaration as to the accuracy of the information contained therein;

(b) If the property is in joint names, all applicants must produce the required information;

(c) Eligible Pensioners who are co-owners of an eligible property in conjunction with persons who are not eligible pensioners, shall be entitled to pro-rata rate concession based on their share of the property;

(d) Proof of pension must be produced at time of application;

(e) The property in respect of which the rates are levied must be the principle place of residence of the pensioner and the pensioner must actually reside on the property (i.e. a life tenant cannot reside in a nursing home and claim the subsidy, as may occur with ordinary home ownership);

(f) If there is a temporary dwelling or structure on the property, the concession may be allowed on the condition that the structure is 'habitable' as determined by Council;

(g) The applicant/s must be the holder/s of a current Centrelink Queensland Pensioner Concession Card or a Veterans' Affairs Gold Card. The cards that *do not* qualify for a remission are Seniors Cards, Health Care Cards, Health Benefits Cards, and Repatriation Health Cards for specific conditions.

4.1.1 Where a pensioner for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative

accommodation such as a nursing home or similar type of accommodation (where personal care is available on site and provided as required), or with family or friends, the residence may be regarded as the 'principal place of residence' if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s'.

4.1.2 Life Tenant/s under a Will with responsibilities to pay all rates and charges must produce a certified copy of the Will stating the applicant is a life tenant and responsible for payment of rates.

4.1.3 Once an application for remission is approved, it shall remain in force from year to year without further renewal whilst the person remains owner/occupier of the property in question.

4.1.4 Where an applicant's circumstances alter, it is incumbent upon the applicant to notify the Council. Council will conduct periodic audits to verify current entitlements.

4.1.5 In order to receive a concession in the first rating period commencing 1 July in any year, Council must receive applications no later than 30 June. To receive the concession in the second rating period commencing 1 January in any year, Council must receive the application no later than 31 December.

4.1.6 Late applications received after the closing date and before either 31 March or 30 September of that rating period, applications may be considered provided the applicant/s meet all of the eligibility requirements at the commencement of the rating period. For ratepayers who are new eligible card holders, the concession will be considered from the effective date on the concession card, if submitted within the same rating period. For ratepayers who are eligible card holders, and who have newly purchased the property, the concession will be considered if submitted within the same rating period.

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

4.1.8 Pensioners who meet the eligibility requirements of the Queensland State Government's Pensioner Remission Policy may receive up to a maximum of **$300.00 per annum**.

4.2 Concession for Water Consumption (non-AMR devices)

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

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

(a) The leak was a concealed leak;

(b) The owner or resident can demonstrate that all possible action was taken as soon as a leak was suspected. If Council issues a High Water Consumption notice, the property owner will have 60 calendar days from the date of the notice to have the leak repaired by a licensed plumber. If the leak is not repaired within this time, the property owner will not be eligible to apply for the water consumption concession. However, Council will give consideration to

special circumstances which may have impacted the length of time taken to have the leak repaired;

(c) The property owner provides a copy of the plumber's account and receipt for work undertaken to repair the concealed leak and a written statement by the plumber on the nature of the leak and actions to repair including materials used in the repair;

(d) An application for water concession is lodged with Council as soon as the leak is repaired to enable early confirmation.

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

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

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

(a) Total water consumption during the period when the concealed leak became evident;

(b) Less average water consumption (2 years prior; or where this is not possible, an estimated average household consumption as calculated by Council officers);

(c) Equals additional water usage;

(d) The marginal water unit rate is applied to the additional water usage to calculate the marginal fees payable;

(e) The total water charged less the marginal fees and less the average water consumption fee represents the concession;

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

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

4.3.1 Properties with a fully operational AMR will be issued a leak letter for any leak above Council's leak threshold (currently 20 litres per hour). Irrespective of whether or not a leak letter has been issued by Council, property owners are still responsible for monitoring water consumption through their meter.

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

(a) The leak was a concealed leak;

(b) The leak must be 20 litres or more per hour;

(c) The owner or resident can demonstrate that all possible action was taken as soon as a leak was suspected. If Council issues a Suspected Water Leak Notice, the property owner will have 60 calendar days from the date of the *initial leak notice* to have the leak repaired by a licensed plumber. If the leak is not repaired within this time, the property owner will not be eligible to apply for the water consumption concession. However, Council will give consideration to special circumstances which may have impacted the length of time taken to have the leak repaired;

(d) The property owner provides a copy of the plumber's account and receipt for work undertaken to repair the concealed leak and a written statement by the plumber on the nature of the leak and actions to repair including materials used in the repair;

(e) An application for water concession is lodged with Council as soon as the leak is repaired to enable early confirmation.

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

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

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

(a) Total water consumption during the period when the concealed leak became evident;
(b) Less average water consumption (2 years prior; or where this is not possible, an estimated average household consumption as calculated by Council officers);
(c) Equals additional water usage;
(d) The marginal water unit rate is applied to the additional water usage to calculate the marginal fees payable;
(e) The total water charged less the marginal fees and the average water consumption fee represents the concession;
(f) If in the opinion of the Council there are exceptional circumstances which warrant the approval of an application of a property owner that is not eligible under the terms of this policy, the relevant Director or Chief Executive Officer may grant a concession up to $5,000 inclusive. Any concession above $5,000 will require a Council resolution.

4.4 Concessions for Not-for-Profit Community Organisations

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

(a) Be a Community Organisation, as defined in this policy;
(b) In its constitution, clearly prohibit any member of the organisation making a private profit or gain either from the ongoing operations of the organisation or as a result of the distribution of assets if the organisation is wound up (this condition does not apply to the owner of a cultural icon);
(c) Operate within the boundaries of the Cassowary Coast Regional Council;
(d) Be liable to pay the rates and charges for which the concession is sought;
(e) Not utilise gaming machines to raise revenue;
(f) Not use the property for residential purposes unless utilised for an aged care facility or short-term accommodation for homeless and at risk persons;
(g) Not rent, hire or lease the land to a third party for a purpose that is not the core business of the community organisation; and
(h) Lodge an application on the approved form as detailed in section 4.4.4 of this policy.

4.4.2 A property owner that meets the criteria in section 4.4.1 will be categorised in one of the following categories:

(a) Category 1 - A Community organisation which relies mainly on volunteer labour.

(b) Category 2 - A Community organisation which:-

(i) has a high level of paid labour, a low level of volunteer labour and provides a substantial community benefit; or

(ii) are in receipt of either Federal or State Government funding.

(c) Category 3 - An owner of a cultural icon which is a tourist attraction and to which the public is given access for no fee or charge.

4.4.3 Council may provide a rating concession to properties that meet the criteria in section 4.4.1. The level of assistance provided for a property owner categorised under section 4.4.2 of this policy will be:

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

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

4.4.4 **In relation to concessions for Community Organisations**

(a) An approval for assistance provided under this policy will cover a two year period;

(b) For new applications, the approved form must be completed and lodged by 31 May prior to the first of the two financial years for which assistance is being sought;

(c) For renewal of applications, the approved form must be completed and lodged with Council by the date as set out in the Reminder renewal letter;

(d) Supporting documentation must be attached to the application form. The documentation must include:

(i) A copy of the constitution of the organisation;

(ii) Audited financial statements for the two previous years;

(iii) Any other relevant information supporting that the organisation is not for profit entity or otherwise exists for a public purpose.

(e) Concessions are not available for vacant land or in circumstances where an organisation does not fulfil its lease obligations;

(f) An approved rating concession will be applied directly to the property and the successful property owner will be provided with a credit on each half yearly rate notice;

(g) If in the opinion of the Council there are exceptional circumstances which warrant the approval of an application for rates based assistance, notwithstanding the organisation is not eligible under the terms of this policy, Council may resolve to grant a concession considered reasonable. The reasons for Council's decision will form part of its resolution;

(h) Where the applications for assistance exceed the budget allocation made by Council, concessions may be reduced on a fair basis as determined by Council;

(i) It is the organisations responsibility to notify Council of any changes to the organisation which may affect their eligibility for the concession, at which time the concession would be reviewed.

4.5 Concession for Home Water Dialysis

4.5.1 A non-chargeable water allowance of up to 190kl per year will be granted to those patients on a home renal dialysis machine. A concession to eligible applicants will be payable annually in July of

the following year that the dialysis occurred, up to a maximum of 95 kilolitres per 6 monthly levy period.

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

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

4.5.3 **Eligibility**

To be eligible, the following must occur:

(a) An application form from Council must be completed by the applicant;

(b) The patient to provide documentation that the treatment is being undertaken on the property including commencement date of the treatment and if applicable the date the renal dialysis ended;

(c) The application form must be received by Council prior to the end of the discount period of the first concession being applied;

(d) Applicants must reapply every three years.

4.5.4 **Application for Concession Approval**

(a) If the application for concession is approved, the water consumption and consequent charges will be adjusted accordingly and payable annually in July of the following financial year;

(b) The concession is calculated on the basis of the number of sessions per week as shown in Schedule two below;

(c) It is the responsibility of the applicant to advise Council if home renal dialysis is no longer undertaken on the premises.

Schedule One - Refer to 4.5.2

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

Schedule Two - Refer to 4.5.2

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

Investment Policy

To set guidelines and boundaries for the investment of Council surplus cash balances

Category	**Office of CFO**	**Policy number:** FIN015
Related forms, policies and procedures	Financial Accounting Standards	
Key words	Investment, surplus, cash	
Relevant legislation	• Statutory Bodies Financial Arrangements (SBFA) Act 1982 • Statutory Bodies Financial Arrangements (SBFA) Regulation 2007 • Local Government Regulation 2012	
References and resources	Queensland Treasury Corporation (QTC)	

Review due by	Finance	Date: Annually
Approved by	Council Resolution Bxxxxx	29 June 2022
Approved by	Council Resolution B20027	Date: 25 June 2021
Approved by	Council Resolution B20008	Date: 7 July 2020
Approved by	Council Resolution B19005	Date: 27 June 2019
Approved by	Council Resolution B1805	Date: 26 June 2018
Approved by	Council Resolution B1704	Date: 26 June 2017
Approved by	Council Resolution B1604	Date: 18 July 2016

INVESTMENT POLICY

1. Purpose

To set guidelines and boundaries for the investment of Cassowary Coast Regional Council surplus cash balances which meet the requirements of the Statutory Bodies Financial Arrangements (SBFA) Act 1982 and its regulation.

Support Council's investment and risk philosophy and provide a sequential process to be followed in undertaking investment activities.

Maximise earnings from authorised investments of cash holdings after assessing market and liquidity risks

2. Scope

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

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

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

3. Definitions and principles

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

***Authorised Investments*:** Authorised investments are as permitted under the SBFA Act 1982, and in accordance with the Category 1 Investment Powers applicable to Cassowary Coast Regional Council under the SBFA Regulation 2019.

***Prescribed Investment Arrangements*:** Investments listed at Schedule 6 of the SBFA regulation 2019.

4. Procedure

4.1 Investment Risk Philosophy

Council maintains a conservative and risk averse investment philosophy for its surplus cash investments.

4.2 Investment Philosophy, Objective and Strategy

As the custodian of public monies Council chooses to secure its capital base but takes the opportunity to produce revenue from the asset as far as possible within established risk adverse constraints.

This policy outlines the strategy to achieve that intent.

4.3 Policy Statement

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

4.4 Prudent person standard

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

4.5 Range of investments

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

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

- Deposits with a financial institution;
- Investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- Other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- Investment arrangements, managed or offered by QIC or QTC, prescribed under a regulation of the SBFA Act 1982;
- An investment arrangement with a rating prescribed under a regulation of the SBFA Act 1982;
- Other investment arrangements prescribed under a regulation of the SBFA Act 1982.

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

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

4.6 Assessment of surplus cash balance

Surplus cash balances must be determined in accordance with Council's finance procedure.

4.7 Credit risk guidelines

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

Table A: Credit Risk Guidelines

Long-term credit rating#	Short-term credit rating#	Minimum of total investments	Maximum % of total investments	Maximum Term for Fixed Term Investments Only
QTC Capital Guaranteed Cash Fund		0	100	1yr
AAA	A-1+	0	100	1yr
AA	A-1+	0	100	1yr
A+ to A	A-1	0	75	9 months
BBB+ to BBB	A-2	0	50	6 months
BBB-	A-3	0	25	6 months
# Most recently available credit ratings from Standard & Poor's.				

In addition:

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

4.8 Quotations for fair value

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

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

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

4.9 Term of maturity

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

The term cannot exceed 1 year for any investment.

4.10 Reporting requirements

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

Debt Policy

To establish the policy framework for Council to borrow money to fund budgeted capital expenditure

Category	**Office of CFO – Finance**	**Policy number:** FIN007
Related forms, policies and procedures	Long Term Financial Plan	
Key words	Borrowing, debt, loans	
Relevant legislation	• *Local Government Regulation 2012* • *Statutory Bodies Financial Arrangements Act 1982* • *Statutory Bodies Financial Arrangements Regulation 2019*	
References and resources	Queensland Treasury Corporation	

Review due by	Finance	Date: Annually
Approved by	Council Resolution Bxxxxx	Date: 29 June 2022
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Approved by	Council Resolution B19004	Date: 27 June 2019
Approved by	Council Resolution B1804	Date: 26 June 2018
Approved by	Council Resolution B1703	Date: 26 June 2017
Approved by	Council Resolution B1603	Date: 18 July 2016

DEBT POLICY

1. Purpose

To establish the policy framework for Council to borrow money to fund budgeted capital expenditure and will state:

(a) new borrowings planned for the current financial year and the next ten (10) financial years; and

(b) the time over which the local government plans to repay existing and new borrowings.

2. Scope

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

3. Procedure

3.1 External Loans

(a) Council will borrow in circumstances where there are insufficient funds available from revenue, grants, subsidies or specific reserves primarily established to fund capital works;

(b) Council will endeavour to fund all capital renewal project from operating cash flows and borrow for new or upgrade capital projects, having regard to sound financial management principles and giving consideration to inter-generational equity for the funding of the long term infrastructure projects;

(c) Borrowing will be undertaken in accordance with Queensland Treasury Corporation guidelines and the *Statutory Bodies Financial Arrangements Act 1982;*

(d) Borrowing will be for a period which is less than or equal to the estimated useful life of the related asset(s) however in the case of road, water, waste and sewerage infrastructure with useful lives ranging from 20 to 60 years the term will be limited to between 7 and 20 years unless longer terms are recommended by the Queensland Treasury Corporation;

(e) Detailed capital works and Asset Management Plans for the next 10 years together with the 10 year financial forecast (Long Term Financial Plan) will provide the basis for determination of funding options;

(f) Council will use the Queensland Treasury Corporation for the management of its long term debt facilities;

(g) Current debt of $3.0M has the following maturing dates:

	Amount Outstanding as at 30/06/2021 $	Original Terms (Years)	Maturity Date
Workshop & Fleet/Waste	3,000,000	7	2027/2028
TOTAL	**3,000,000**		

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

(h) Borrowing planned for the next 10 financial years will be based on estimated new capital expenditure provided to Queensland Treasury Corporation;

(i) Proposed new debt for the next 10 years is outlined in Appendix A.

3.2 Internal Loans

(a) The provision of internal loans will depend on the availability of excess Council funds and the capacity of the internal business unit to repay the loan;

(b) All applications for internal loans will be made by reference to the Finance Section for consideration in accordance with the Long Term Financial Plan;

(c) The term of the loan will be limited to 5 to 20 years unless determined otherwise.

(d) In all cases, where business units are subject to the provisions of the National Competition Policy, the cost to the business unit will be no less than what would apply to an equivalent private sector business. The interest rate will be the sum of:

(i) the equivalent QTC borrowing rate for the proposed term;

(ii) the QTC administration charge; and

(iii) an additional margin as determined by Finance (if required)

Appendix A

Year	Program	Amount ($)	Original Terms (Years)	Final Repayment Year
2022/2023		-		
2023/2024	Drainage (Mission Beach CBD)	2,750,000	10	2033/2034
2024/2025		-		
2025/2026	Waste	2,350,000	10	2035/2036
2026/2027		-		
2027/2028		-		
2028/2029		-		
2029/2030		-		
2030/2031		-		
2031/2032		-		
	TOTAL	**$5,100,000**		

Rates Recovery Policy

To ensure effective and timely recovery of outstanding rates and charges

Category	**Office of CFO – Rates**	**Policy number:** FIN020
Related forms, policies and procedures	• Formal Payment Arrangement • General Payment Arrangement • Short Term Payment Arrangement	
Key words	Rates payments, arrangements, recovery, overdue	
Relevant legislation	• *Local Government Act 2009* • *Local Government Regulation 2012*	
References and resources	*Financial and Performance Management Standards 2019*	

Review due by	Manager Finance	Date: Annually
Approved by	Council Resolution LG	Date: 29 June 2022
Approved by	Council Resolution LG1072	Date: 12 August 2021
Approved by	Council Resolution B20029	Date: 25 June 2021
Approved by	Council Resolution B20011	Date: 7 July 2020
Approved by	Council Resolution B19006	Date: 27 June 2019

RATES RECOVERY

1. Purpose

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

2. Scope

This policy applies to all ratepayers with overdue rates and charges levied by Council.

3. Definitions and principles

***Agreed Arrangement**:* An undertaking from the owner of a property to pay rates and charges by instalments over a time period that is satisfactory to Council.

***Arrangement**:* A regular payment of equal amounts at consistent intervals.

***Due Date**:* 30 days from the date of issue of the rates notice.

***Date of Issue**:* The date the rates notice was distributed to the ratepayer.

***Rating Period**:* The half year period the rates have been issued for; 1 July to 31 December, and 1 January to 30 June.

4. Procedure

In order to ensure all ratepayers meet their obligations to pay the rates and charges levied, Council will apply the following procedures to recover any overdue rates and charges.

4.1 Payment Arrangements

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

4.1.1 Formal Arrangement

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

4.1.2 General Arrangement

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

4.1.3 Short Term Arrangement

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

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

(c) Interest will continue to be charged as per Council's Revenue Statement.

4.2 Arrangement Conditions

(a) Where the ratepayers have an agreed arrangement in place, no recovery action under Section 4.3 will be undertaken;

(b) For Formal, General and Short Term Arrangements, written confirmation outlining all relevant conditions will be sent to the ratepayer;

(c) If Council does not receive the payment by the payment dates, a reminder letter will be sent advising the ratepayer that unless payment of the outstanding amount is made within seven (7) days, the arrangement will be cancelled without further notice to the ratepayer;

(d) If Council does not receive payment within the further seven (7) days, the agreed arrangement will be cancelled immediately and may be referred to Council's collection agency;

(e) In situations where an agreed arrangement has been cancelled due to non-compliance, further arrangements will only be considered by Council on a case-by-case basis.

4.3 Recovery Action

Where rates and charges have not been paid by the due date and no agreed arrangement established under section 4.1, Council will undertake the following recovery action:

4.3.1 Reminders

(a) Fourteen (14) days from the due date, the **first and final reminder letter** will be issued to all ratepayers with an amount outstanding of more than $9.99;

(b) This letter will advise the ratepayer of the amount overdue, details of interest accumulating on the amount and that if payment is not received in full within fourteen (14) days, collection proceedings for recovery of the outstanding amount may be taken. The ratepayer will be invited to contact Council to enter into an agreed payment arrangement;

(c) Twenty-eight (28) days after the due date, should ratepayers fail to have paid in full, or enter into an agreed payment arrangement, the rate file may be referred to Councils collection agency where recovery action will be initiated and legal action may commence.

4.3.2 Collection agency

Council's collection agency will issue further correspondence regarding the outstanding amount and attempt to make direct contact in order to secure payment of the debt. At this stage it will still be possible for ratepayers to enter into a payment arrangement which is determined on a case-by-case basis. Once the files are sent to Council's collection agency, all contact and arrangements made are to be dealt with by Council's collection agency.

4.3.3 Legal action

(a) Legal action is approved where the initial recovery action by Council's collection agency is unsuccessful;

(b) Council's collection agency recommends legal action as a feasible and practical method of recovering the debt;

(c) A quarterly report will be presented to Council on the current legal files being actioned.

4.4 Sale of Land for Overdue Rates

(a) Provision is made for Council under Chapter 4, Part 12, Division 3 of the *Local Government Regulation 2012* to initiate legal action for the sale of land for overdue rates and charges. For this to commence, the overdue rates and charges need to be overdue for at least:

(i) Generally - 3 years; or

(ii) If the rates or charges were levied on vacant land or land used only for commercial purposes, and the local government has obtained judgement for the overdue rates or charges - 1 year; or

(iii) If the rates or charges were levied on a mining claim - 3 months.

(b) Twice each year a list of all ratepayers with rates outstanding in excess of the period allowed shall be prepared in accordance with the requirements of Chapter 4, Part 12, Division 3 of the *Local Government Regulation 2012*;

(c) This list is tabled for Council's consideration and approval to commence Sale of Land for Overdue Rates.

4.5 Rates and Charges Write-Offs

4.5.1 Any rates and charges to be considered to be written-off can be done so if:

(a) There are no reasonable prospects of recovering the debt (after reasonable attempts have been made to recover or legal advice to that effect has been received);

(b) The costs of recovery are likely to equal or exceed the amount of the debt; or

(c) It will result in full settlement of the remaining overdue Rates and Charges.

4.5.2 Any rates and charges to be written off (including interest) must be in accordance with the appropriate delegated authority as follows:

(a) By the Chief Executive Officer for amounts of up to $10,000 per assessment; and

(b) By the Chief Financial Officer for amounts of up to $5,000 per assessment.

4.5.3 Amounts greater than $10,000 per assessment can only be written off by Council resolution.

4.6 Miscellaneous

(a) Council will accept full or part payment whether or not an agreed arrangement is in place. Council will send a letter outlining an acceptable amount and timeframe Council would agree to under one of the types of agreed arrangements described in 4.1;

(b) A six monthly report will be provided to Council outlining the actions taken regarding recovery activities and the status of overall rate arrears;

(c) Council retains the right to deal with special circumstances at its discretion.

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CODE OF COMPETITIVE CONDUCT REPORTS

Budget 2022-2023

Report - Code of Competitive Conduct

Author & Officer's Title: Gian Rimbaud – Manager Finance
Meeting Date: 29 June 2022

Executive Summary:

Council is required to decide each year if it will apply the Code of Competitive Conduct to their business activities for the following financial year. Division 5 of the Local Government Regulation 2012 requires Council to apply the Code to its Water and Sewerage business units for the 2022-2023 financial year as they are above the significant business activity water connections threshold.

This report recommends that Council does not apply the Code of Competitive Conduct to its Waste Management business as it is under the significant business expenditure threshold.

Recommendation:

"That Council:

1. **Determines that the Code of Competitive Conduct is applicable to Water and Sewerage business for the 2022-2023 financial year;**
2. **Determines not to apply the Code of Competitive Conduct to the Waste and any other business for the 2022-2023 financial year."**

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

The thresholds for the 2022-2023 financial year are as follows:

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

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

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

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

If Council business activities do not reach the prescribed threshold, Council is able to choose to apply the Code of Competitive Conduct to its Business Activities. The exceptions are the Roads Business Activity relating to the Department of Main Roads and Building Certification Services for which it is mandatory to apply the Code.

REVIEW OF SIGNIFICANT BUSINESS ACTIVITIES

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

Business Activity	CCRC	Threshold	Exceeds threshold?
Water and Sewerage	13,262 water connections	10,000 water connections	Yes
Waste Management	$8,547,006	$9,700,000	No

As a result of this review, Council is required to apply the Code of Competitive Conduct to the Water and Sewerage business activities as it exceeds the number of water connections threshold. Council is not required to apply the Code of Competitive Conduct to its Waste Management business activities as it is currently under the expenditure threshold.

Link to Corporate Plan:

Goal 5 – Organisation – Our Team

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

Consultation:

Councillors, Finance, Manager Water, Manager Regulatory Services

Legal Implications (Statutory basis, legal risks):

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

Policy Implications:

Nil

Risk Implications:

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

Financial & Resource Implications:

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

Report prepared by:

Gian Rimbaud – Manager Finance

Report authorised by:

Kelly Slattery – Acting Chief Financial Officer

Report created date:

06 June 2022

2022-2023 CODE OF COMPETITIVE CONDUCT STATEMENT

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

Council has decided by resolution that the CCC is to be applied to the following Significant Business Activities for the 2022-2023 financial year:

Business Activities	
Water	Sewerage

Estimated Activity Statement – Water and Sewerage

Description	Total ($)
Estimated Revenue	
Services Provided	23,496,003
Community Service Obligations	296,672
Revenue Total	23,792,675
Estimated Expenditure	
Employee Costs	4,493,106
Materials and Services	4,130,963
Depreciation	9,570,692
Other Expenditure	2,918,736
Expenditure Total	21,113,497
Estimated Surplus/(Deficit)	**2,679,178**

Estimated Costs of carrying out community service obligations – Water and Sewerage

Activity	Description of the nature of the Community Service Obligation	Net Cost of the CSO $
Water Services	Initial call out and inspection for water leak not charged	19,097
Water Services	Concession for water consumption	230,000
Total		**249,097**
Sewerage Services	Initial call out and inspection for sewer blockage not charged	2,185
Sewerage Services	Sewerage concessions to Non for Profit organisations	45,390
Total		**47,575**
Total cost of Community Service Obligations		**296,672**

COUNCIL BUDGET DOCUMENTS 2022-23

Budget 2022-2023

COUNCIL BUDGET DOCUMENTS 2022-2023

Council Annual Budget is required to be adopted in accordance with the *Local Government Act 2009 and the Local Government Regulation 2012.*

Section 170 of the Local Government Regulations 2012 provides that a local government must adopt its budget for a financial year before 1 August in the financial year to which the budget relates.

The content of the Annual Budget is prescribed in Section 169 of the Local Government Regulations 2012. Based upon the requirement the budget documents will contain the following:

Document	Appendix
Community Financial Report	
Statement of Comprehensive Income	A
Statement of Financial Position	B
Statement of Changes in Equity	C
Statement of Cash Flows	D
Operating Revenue & Expenditure Summary by Department	E
Operating Revenue & Expenditure Summary by Sub-Program	F
Capital Works Program Summary	G
Capital Works Program Detail	H
Long-term Financial Forecast • Statement of Comprehensive Income • Statement of Financial Position • Statement of Changes in Equity • Statement of Cash Flows	I
Measures of Financial Sustainability • Asset Sustainability Ratio • Net Financial Liabilities Ratio • Operating Surplus Ratio	J
Total Value of Changes in Rates & Utility Charges	K

COMMUNITY FINANCIAL REPORT

This community financial report presents Council's financial performance and financial position in an informative and understandable way to enable easy evaluation by members of the community. Graphs are widely used for visual presentation of data and key financial statistics and ratios that can be useful indicators of Council's performance are included.

Council's annual budget comprises of two elements, the annual Operating Budget and the Capital Budget.

The annual operating budget takes into consideration the needs of the community and ensures that Council has adequate revenue to provide for those levels of service. Council maintains and manages infrastructure assets that are largely unique to the public sector, including the community's water, sewerage and waste infrastructure assets, a network of roads, bridges, drainage and marine assets, footpaths, parks, foreshores, camping grounds, sportsgrounds, showgrounds and community halls. It operates library and visitor information centres across the region, provides planning services and supports community, sport and cultural programs. Council provides for these extensive and diverse range of services primarily by utilising revenue from rates and grants. The 2022/2023 budget delivers an operating deficit of $965k.

The capital budget provides for investment in community infrastructure to service the region with a 10 year long term forecast designed to accommodate the needs of the community into the future. Community assets cover categories such as land, buildings, plant and equipment, road, water, sewerage and waste infrastructure. Continuing to invest in community assets, the 2022/2023 budget delivers a capital works program of $34.8M.

In framing the budget, Council has focused on continuing to achieve efficiencies and reduce operating costs, whilst maintaining a level of service that meets community expectations. This has been achieved by including asset rationalisation targets, reviewing the way in which Council insures its assets, reflecting the advanced receipt of finance assistance grant from 2021/2022 financial year and reducing the number of operational initiatives in the 2022/2023 financial year.

Taking these factors into consideration Council has determined a minimal increase to the level of rating with a 0% general rate increase, however, additional revenue will be raised through a 5% reduction in the discount for the 2022/2023 financial year. In addition, Council has also established a Not Principal Place of Residence group structured the same as the residential categories. The base rate in the dollar for this group will be 5% higher than the residential rate in the dollar and minimum general rates.

Annual Budget 2022/2023 At A Glance	
	$'000
Operating Revenue	$89,109
Operating Expense	$90,074
Operating Position	**($965)**
Capital Income	$10,708
Capital Expenses	($0)
Net Result	**$10,708**
Total Assets	$1,285,917
Total Liabilities	$35,849
Net Community Assets	**$1,250,068**
Total Capital Works Expenditure	**$34,779**

BACKGROUND

This community financial report provides an analysis of the Council's financial performance and position for the 2022/2023 financial year. This report has been designed utilising graphs and tables to provide a general overview.

The Budget Financial Statements have five key elements:

1. **Statement of Comprehensive Income** (Profit and Loss): measures how Council performed in relation to income and expenditure from operations to give a net result. Included is a range of capital revenue (grants and contributions) and expenses that recognise the movement in the value of provisions and asset valuations disclosed in the statement of financial position.

2. **Statement of Financial Position** (Balance Sheet): is a snapshot of what we own (our assets) and what we owe (our liabilities) as at the end of the financial year, with the difference (our equity) reflecting our net worth.

3. **Statement of Changes in Equity:** summarises changes in our net worth during the year including showing the movements in our retained earnings, reserves and asset revaluation surplus.

4. **Statement of Cash Flows:** shows cash movements that have occurred during the financial year. The closing balance reflects how much cash Council had at the end of the financial year.

5. **Financial Sustainability Ratios:** provide an indication of our relative sustainability based on the current year's performance and best estimates around future operational activities. The three sustainability indicators have been set up by the Department of Local Government, Racing and Multicultural Affairs to help monitor the long-term sustainability of all Councils across Queensland.

BUDGET ASSUMPTIONS AND PRINCIPLES

Under the requirements of the *Local Government Regulation 2012,* Council's budget must be prepared on an accrual basis and include financial statements for the year for which it was prepared and the next two financial years.

The results of this budget are linked to the Corporate Plan which provides the strategic direction for Council and the Operational Plan which outlines key objectives and deliverables for Council for the upcoming year. The budget forms the basis of Council's Long Term Financial Forecast and is aligned with Council's Asset Management Plans and Capital Works Program.

Council is committed to delivering realistic operating budgets and a capital works program that is deliverable and not only maintains existing assets but have a significant focus on renewals. Council aims to deliver on these long-term objectives with rate rises at or around CPI.

During 2022/2023, Council will continue to drive costs down by ensuring that the organisation is operating efficiently and effectively throughout the financial year.

STATEMENT OF COMPREHENSIVE INCOME

The statement of comprehensive income is a summary of revenue (income) recognised during the year, offset against expenses from the cost of our operations. Council is budgeting a moderate operating deficit (recurrent revenue less recurrent expenses) of $965k.

OPERATING POSITION

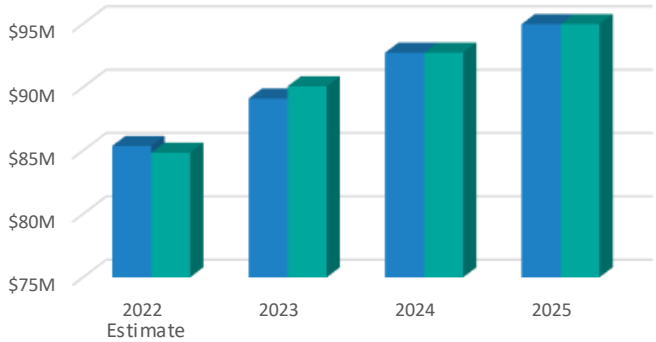
Council's operating position reflects the organisation's ability to meet its everyday running costs from operating revenue. The operating position is calculated by taking total operating expenses from total operating revenue and does not include revenue or expenditure amounts for capital projects. The result is either a surplus or a deficit.

Council has budgeted an operating deficit of $965k for the 2022/2023 financial year and a balanced operating result for the years 2023/2024 and 2024/2025 respectively.

A strong focus on efficiency and financial diligence has enabled Council to continue to deliver existing services along with new initiatives whilst also keeping this year's 0% general rates increase.

FINANCIAL SUMMARY - OPERATING

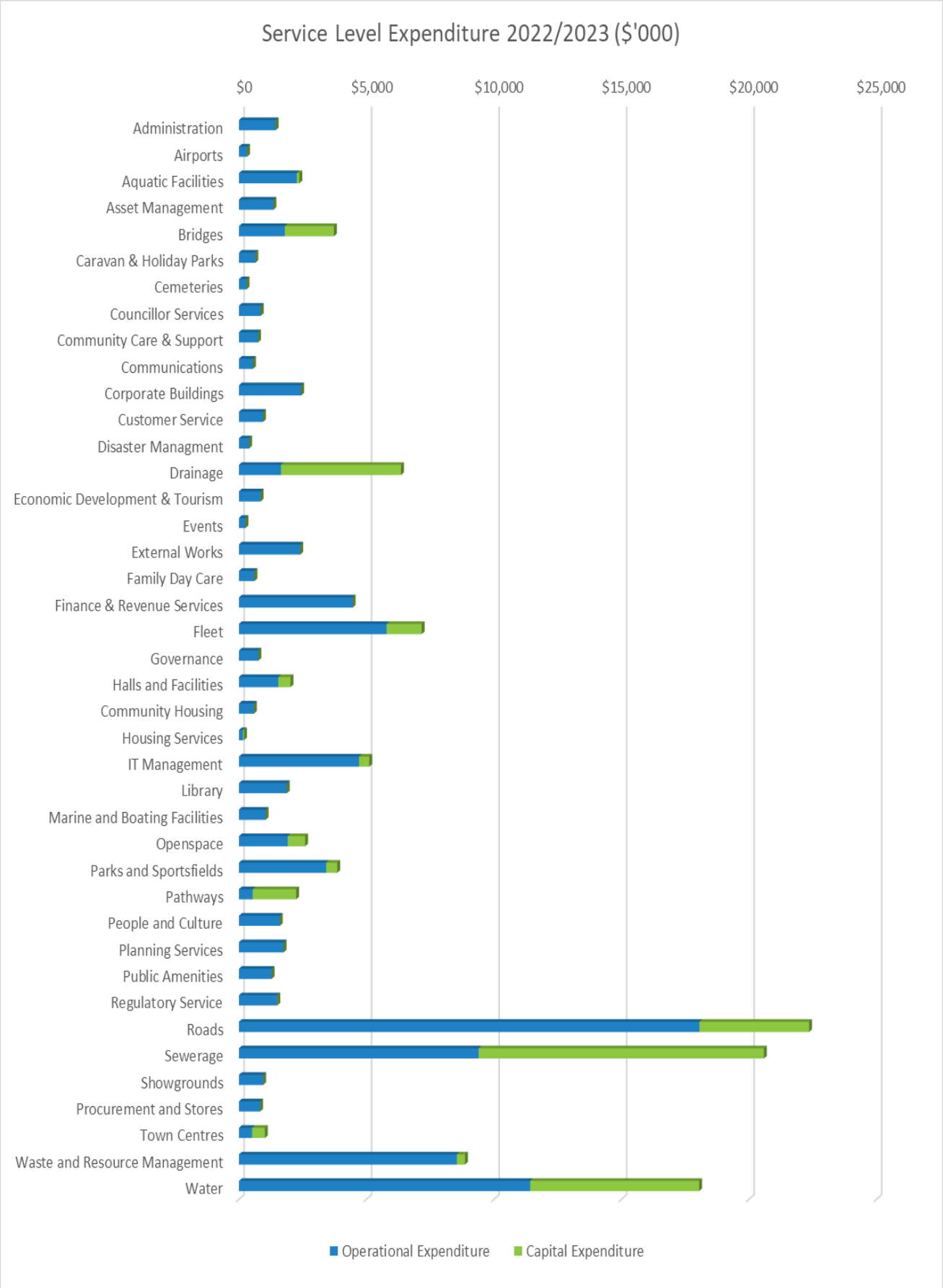
Financial Year	Operating Revenue $'000	Operating Expenses $'000
2022	$85,368	$84,837
2023	$89,109	$90,074
2024	$92,725	$92,725
2025	$94,982	$94,982



Operating activities do not include income or costs associated with construction, rehabilitation or renewal of community infrastructure. These elements are reflected in the Statement of Financial Position as additional assets owned by the community.

Implicit in Council's revenue assumptions is a minimal population growth rate of 0.60%, a 0% general rate increase and additional revenue will raised through a 5% reduction of discount in 2022/23 and then close to CPI in future years. Utility revenue have increased by 3.91% in 2022/23. The majority of Fees and charges have increased on average by 2.5%. Expenditure assumptions align mainly to CPI in future years.

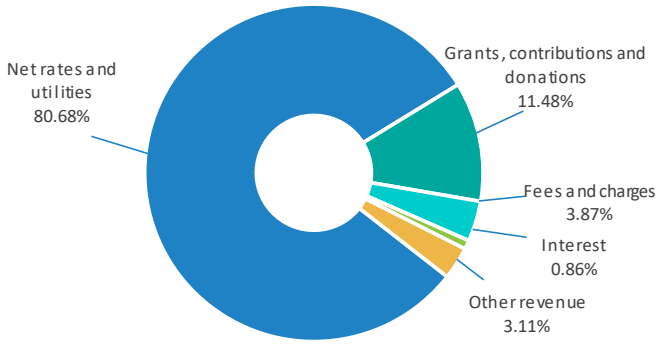
Council provides a range of services to the community. The total budgeted expenditure for 2022/2023 can be broken down into the following service types as displayed on the graph on the following page:


Service Level Expenditure 2022/2023 ($'000)
$0
$5,000
$10,000
$15,000
$20,000
$25,000
Administration
Airports
Aquatic Facilities
Asset Management
Bridges
Caravan & Holiday Parks
Cemeteries
Councillor Services
Community Care & Support
Communications
Corporate Buildings
Customer Service
Disaster Managment
Drainage
Economic Development & Tourism
Events
External Works
Family Day Care
Finance & Revenue Services
Fleet
Governance
Halls and Facilities
Community Housing
Housing Services
IT Management
Library
Marine and Boating Facilities
Openspace
Parks and Sportsfields
Pathways
People and Culture
Planning Services
Public Amenities
Regulatory Service
Roads
Sewerage
Showgrounds
Procurement and Stores
Town Centres
Waste and Resource Management
Water
Operational Expenditure
Capital Expenditure

OPERATING REVENUE

OPERATING REVENUE CATEGORIES 2022/23

Category	Budget $'000
Net rates and utilities	$71,896
Grants, contributions and donations	$10,227
Fees and charges	$3,448
Interest	$770
Other revenue	$2,768
Total Operating Revenue	**$89,109**

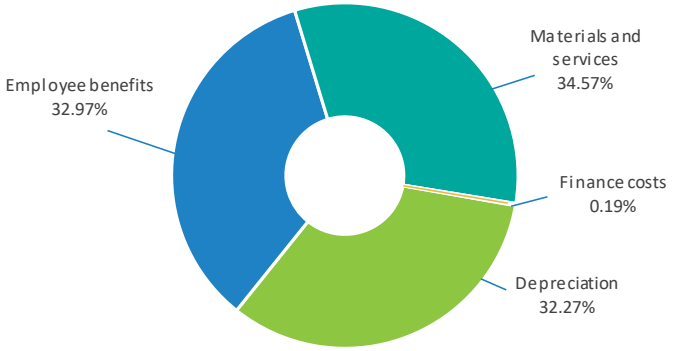


Rates and utility charges continue to be the major source of income for Council. Council endeavours to maximise revenue from sources other than rates by actively pursuing grants and subsidies from State and Federal Government, engaging in a range of external works projects and ensuring returns from assets and investment are adequate.

OPERATING EXPENSE

OPERATING EXPENSES CATEGORIES 2022/23

Category	Budget $'000
Employee benefits	$29,696
Materials and services	$31,138
Depreciation	$29,067
Finance costs	$173
Total Operating Expenses	**$90,074**



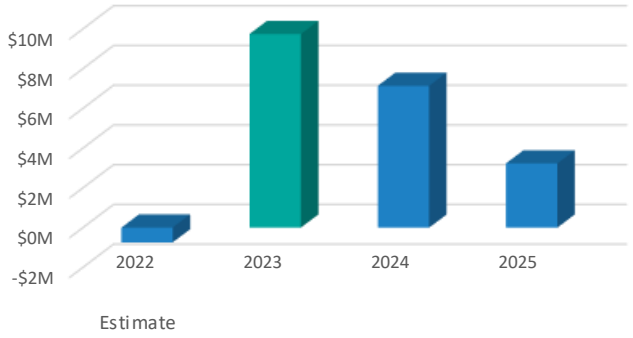
Materials and services together with employee benefits comprise 67.5% of Council's forecast total operating expenditure. Council is one of the region's largest employers and engages in business with a range of local suppliers and contractors to spending in the local economy.

Depreciation is another major component of Council's operating expense. It represents the estimated reduction in the value of an asset as it is used to provide a service to the community. It provides a guide as to what Council should spend on asset renewals and it is a component of the Asset Sustainability Ratio. As such, Council's ability to reduce this figure is limited, however Asset Management Plans are in place with asset rationalisation possibilities being considered further in 2022/2023.

NET RESULT

FINANCIAL SUMMARY - NET RESULT

Financial Year	Net Result $'000
2022	-$744
2023	$9,743
2024	$7,135
2025	$3,230

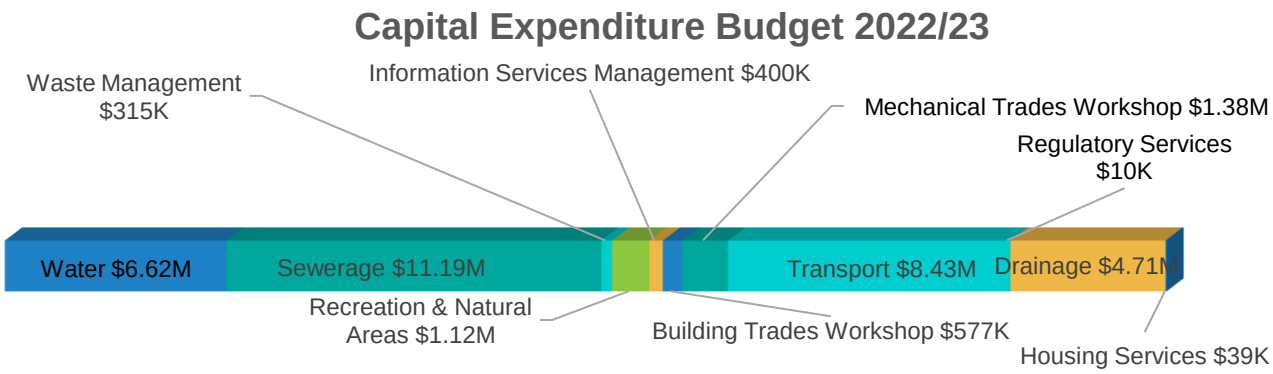


Council's projected net result reflects total revenue less total expenses including capital revenue.

CAPITAL WORKS PROGRAM

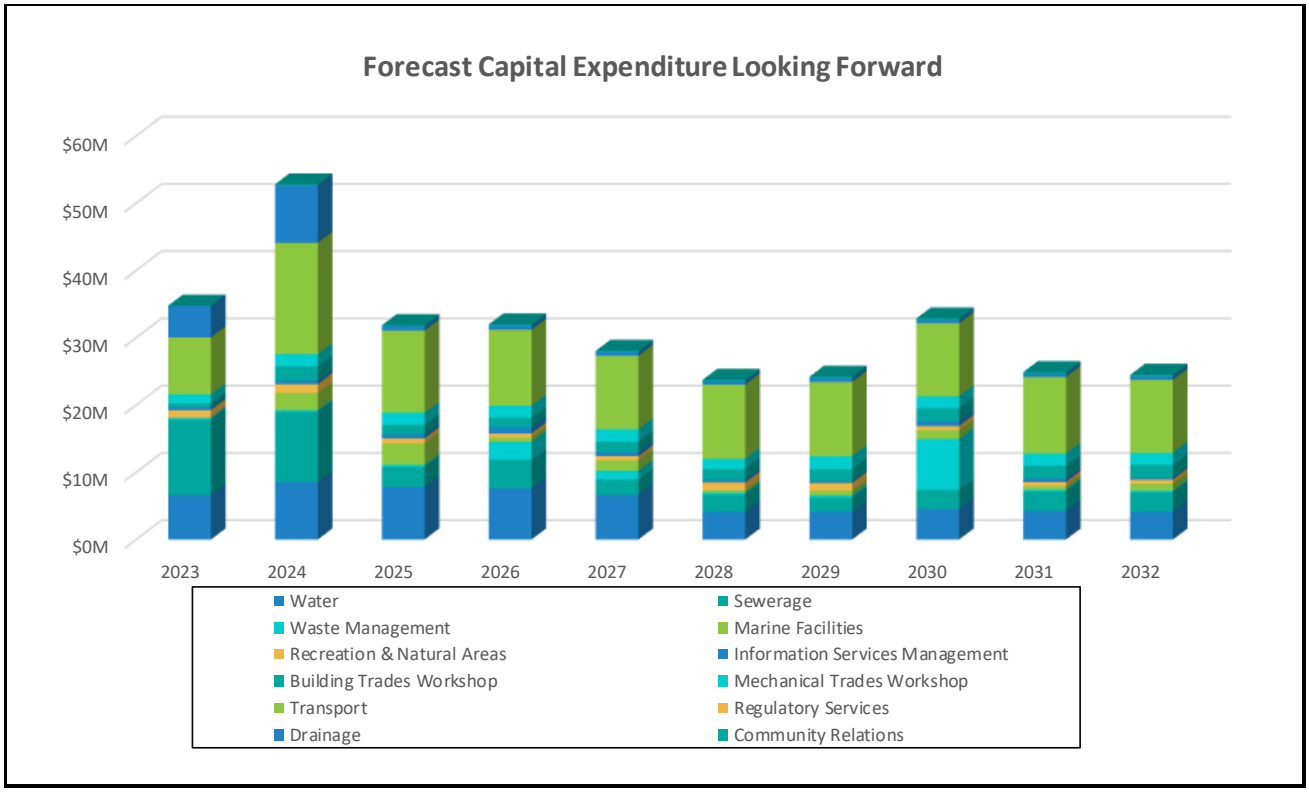
Council manages a very diverse range of infrastructure assets with a gross value in excess of $1.79B. These assets cover land, buildings, plant and equipment and a network of road, bridge, marine, drainage, waste, water and sewerage assets. Council is responsible for the construction, upgrade and renewal of these assets through its capital works program. This is achieved by utilising a combination of revenue and capital contributions and grants.

Council's capital works program for 2022/2023 totals $34.8M. Council will use a combination of Council-sourced funding and capital grants to fund this program. The following graph provides a breakdown of the proposed capital works for the 202/2023 financial year by asset class.



10 YEAR CAPITAL EXPENDITURE FORECAST

The 2022/2023 budget includes the adoption of a 10 year forecasted capital works program. This represents an investment of $310M in community infrastructure assets, establishing a platform for regional growth and providing a sustained boost to local economic activity. The ten year capital program takes into account projected regional growth, better utilisation of assets, as well as the ageing of the assets and the need to renew.



STATEMENT OF FINANCIAL POSITION

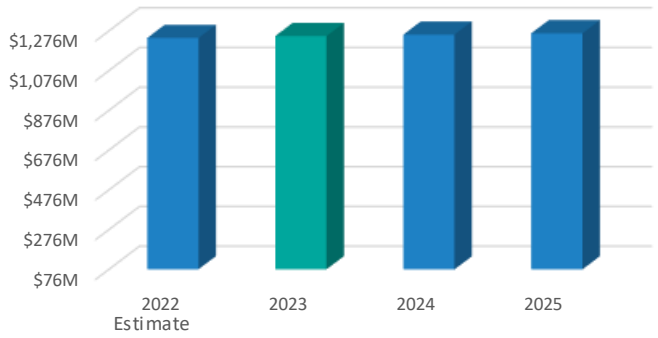
The statement of financial position is a snapshot of Council assets less liabilities. It presents what we own (assets) and what we owe (liabilities), with net community assets of Council being represented by the difference.

The budgeted result is a $1.25B value of net community assets that is managed by Council on behalf of the ratepayers and residents of the region.

Net community assets is projected to increase over the next ten years, driven by Council's capital works program.

NET COMMUNITY ASSETS AS AT JUNE

Financial Year	Net Community Assets $'000
2022	$1,240,325
2023	$1,250,068
2024	$1,257,204
2025	$1,263,809

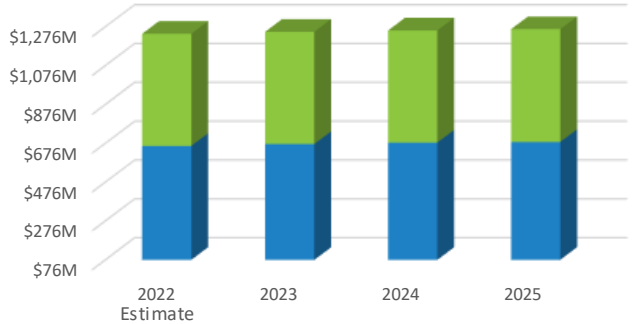


STATEMENT OF CHANGES IN EQUITY

The statement of Changes in Equity explains the change in the net wealth of Council during the financial year. Equity includes retained earnings from previous years, and any movement in asset values arising from annual revaluations of asset classes. As at the 30 June 2023, Council will have an estimated retained surplus of $672.4M and an estimated Asset Revaluation surplus of $577.6M.

EQUITY AS AT JUNE

Financial Year	Retained Surplus $'000	Asset Revaluation Reserve $'000
2022	$662,692	$577,633
2023	$672,435	$577,633
2024	$679,570	$577,633
2025	$682,800	$581,009



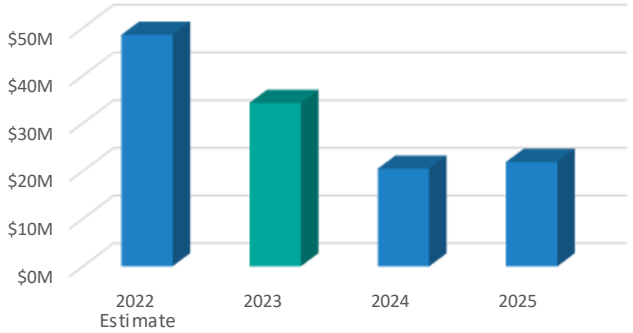
STATEMENT OF CASH FLOWS

This statement identifies where actual cash was received and how that cash was spent throughout the financial year. Expenditure could be from normal operating activities, investment in community infrastructure, or the receipt or payment of loans. The final balance shows the total cash at the end of the financial year budgeted in 2022/2023 to be $34.3M. The total cash is budgeted to decrease by $14.3M in the 2022/2023 year due to 2021/2022 carry over of capital works programs.

A large portion of the cash balance is restricted for future capital investment into community infrastructure. Council invests surplus funds throughout the year in low risk, short term investments in accordance with Council's investment policy and regulatory guidelines.

CLOSING CASH BALANCE HELD AS AT JUNE

Financial Year	Cash Balance $'000
2022	$48,553
2023	$34,279
2024	$20,485
2025	$21,889

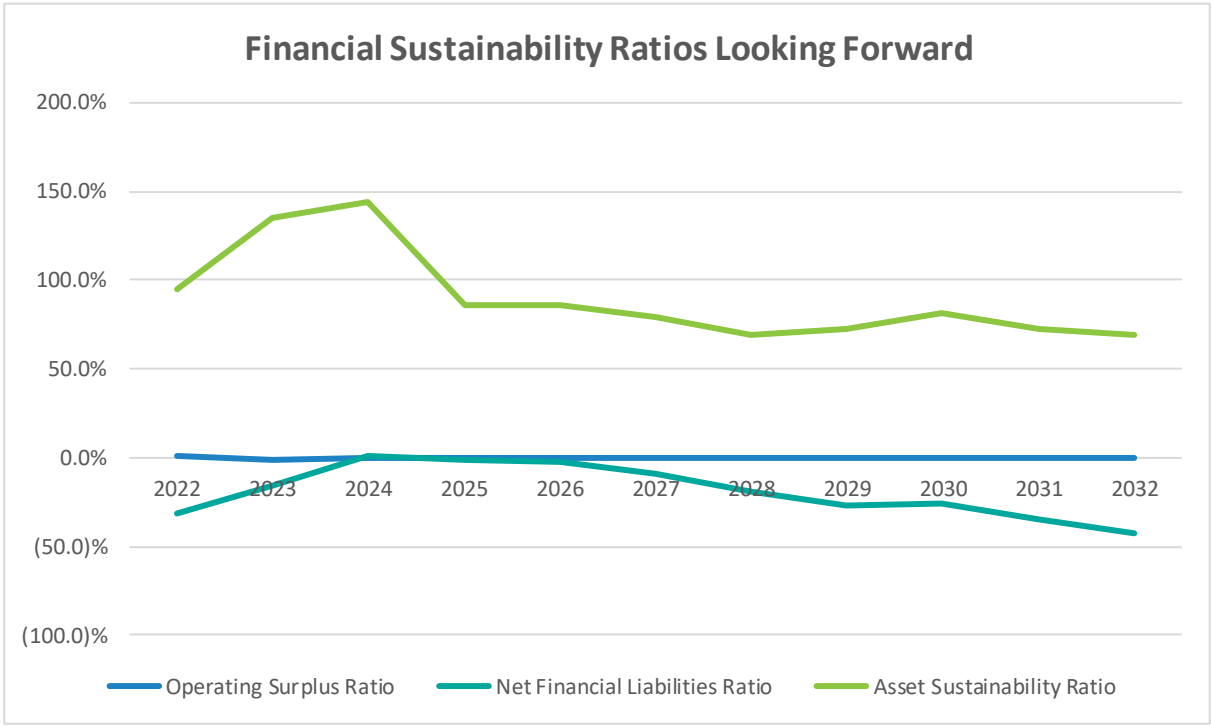


FINANCIAL SUSTAINABILITY RATIOS

During any period, whether it be growth, steady or decline, responsible financial management is crucial for Council to ensure it is financially sustainable for the short, medium and long term. There are three measures of financial sustainability used to demonstrate that Council is operating in a prudent financial manner whilst maintaining its financial management objectives.

The target range for the financial ratio graphs are in accordance with the Department of Local Government, Community Recovery and Resilience Financial management (Sustainability) Guidelines 2013. There are circumstances specific to Council where actual results may vary from target range.

Financial Ratios	Target Range
Operating Surplus Ratio	Between 0 and 10%
Net Financial Liabilities Ratio	Not greater than 60%
Asset Sustainability Ratio	Greater than 90%



The Operating Surplus Ratio for Council of 0% indicates that Council has budgeted to achieve a balanced operating result with recurrent operating revenue equal to recurrent operating expenses. Council is committed to achieving a positive operating surplus ratio into the future to ensure long-term financial sustainability. This strengthens our financial position, placing less reliance on borrowings with reduced debt levels and associated interest expense.

The Net Financial Liabilities Ratio is an indicator of the extent to which our liabilities can be serviced by our operating revenues. A ratio of less than zero (negative) indicates that the current assets (cash and receivables) exceed total liabilities (payables and provisions). This trend indicates that Council remains in a strong financial position and has the capacity to increase its loan borrowings if required in the future.

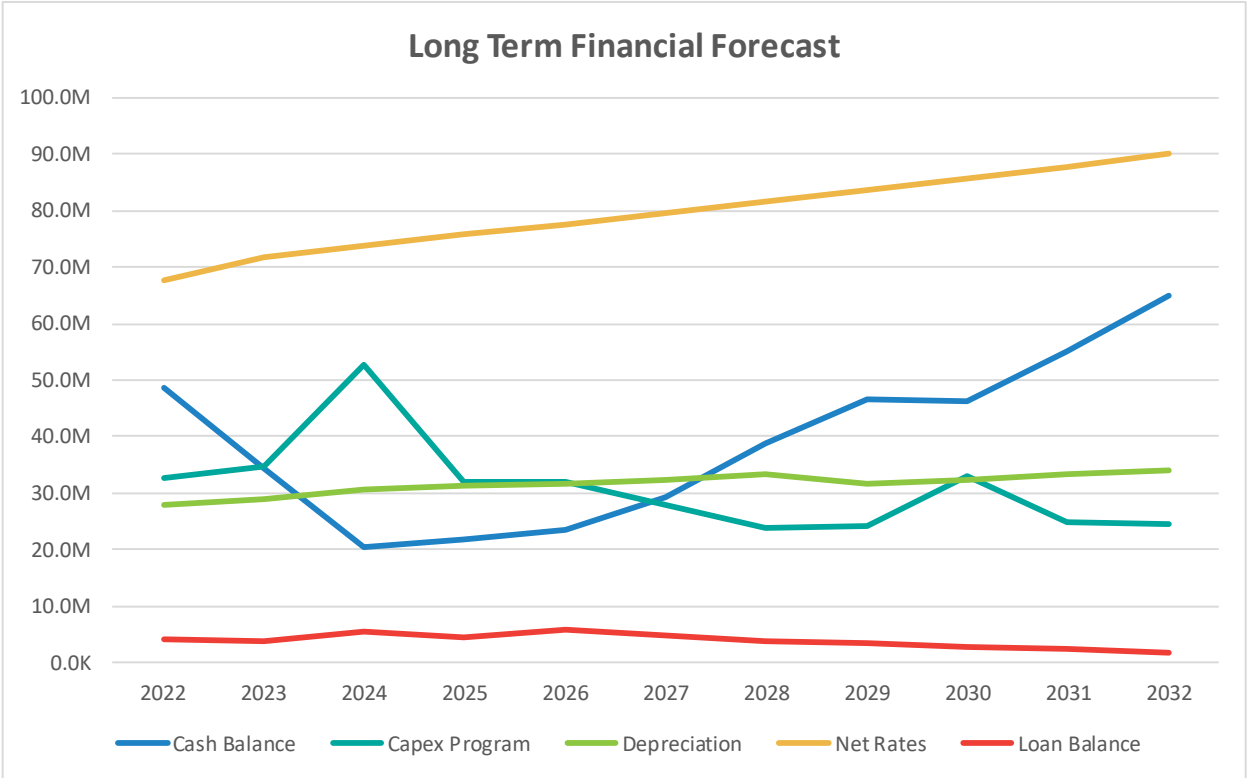
The Asset Sustainability Ratio is an approximation of the extent to which the property, plant and community infrastructure is being managed by Council and being replaced or renewed as it reaches the end of its useful lives. The ratio uses actual expenditure on the renewal and rehabilitation of assets as a percentage of the annual depreciation expense (which measures the rate at which assets are being used each year). This ratio indicates whether Council is renewing or replacing existing non-financial assets at the same rate that it is wearing out. Natural disaster relief and recovery activities can have a significant impact on this ratio.

LONG TERM FINANCIAL FORECAST

Council has developed, and maintains, a robust long term financial forecast in order to ensure Council continues to be sustainable in the long term. The forecast covers a period of 10 years and contains forecasts for operational and capital revenue and expenditure, asset, liabilities and equity. The long term financial forecast is key to the strategic direction of Council and is consistent with Council's Corporate Plan and Asset Management Plans.

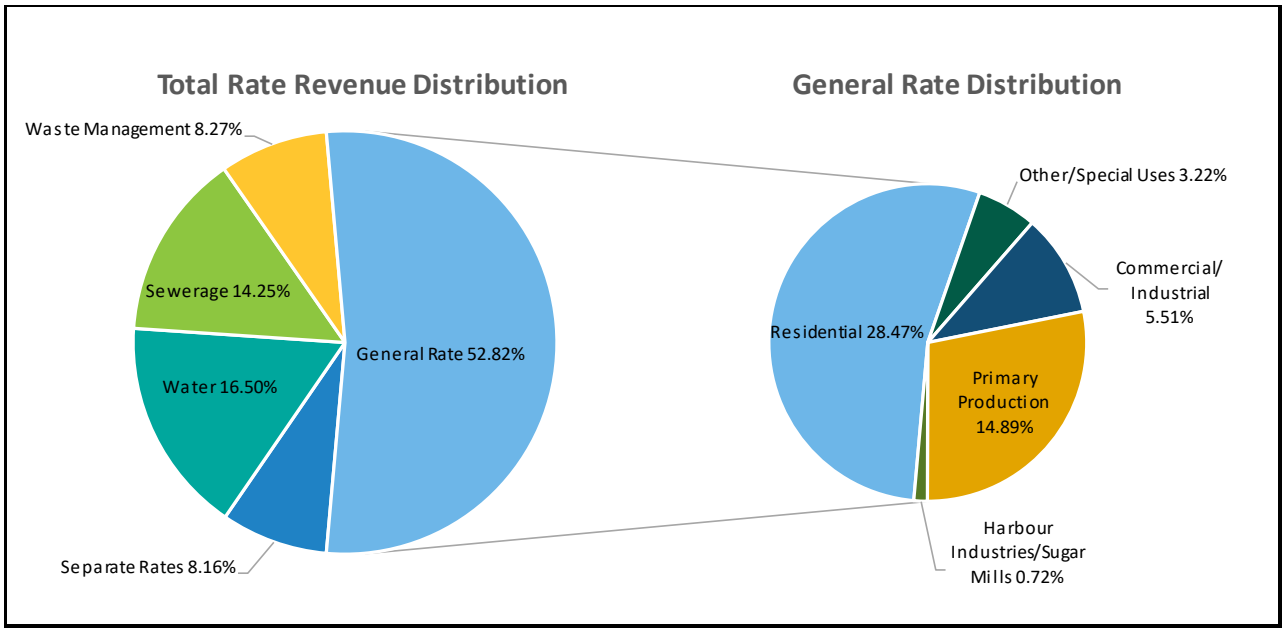
Council's 2022/2023 long term financial plan continues to indicate that Council will remain sustainable and has the ability to maintain outstanding levels of services, continued investment in infrastructure with an annual capital works program averaging $31M per annum while maintaining an average rates rise within CPI expectations over the 10 year period.

Key outputs from the long term financial forecast as outlined below and are underpinned by reasonable annual increases in rates.



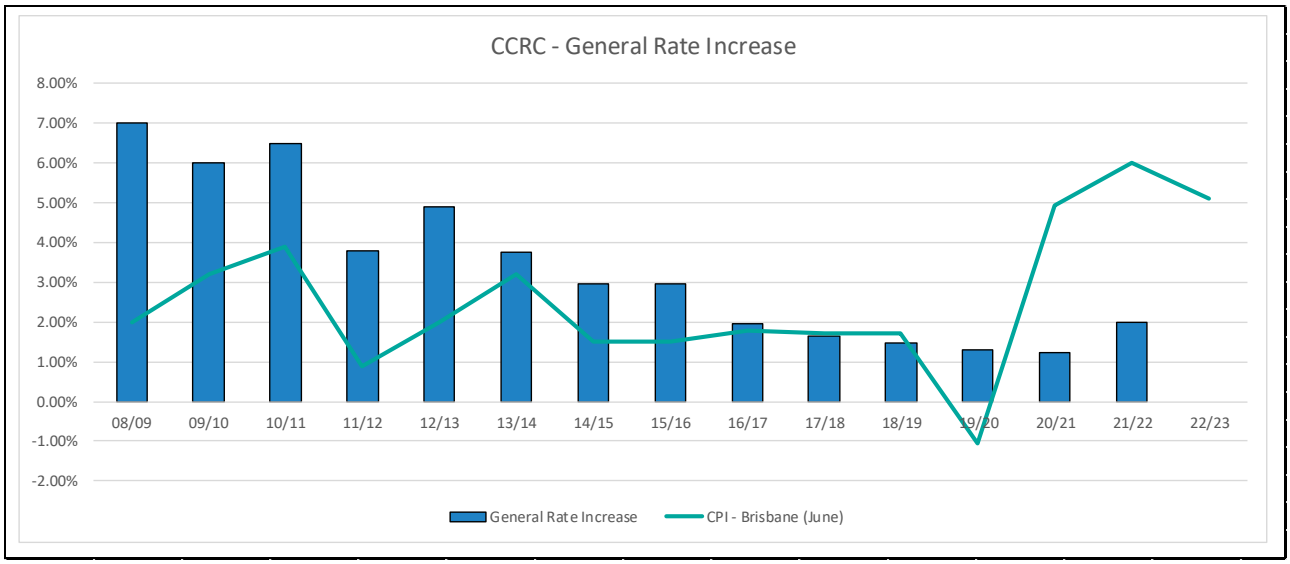
RATES REVENUE

Rates revenue continues to be the major source of income for Council at a budgeted 81% of total operational revenue for 2022/2023. This revenue is derived from various categories as detailed below:



The following table breaks down the forecast rate increases for general rates implicit in the long term forecast. Council is targeting rate rises at or around CPI over the long term. It is important to note that whilst the general rates increase is 0% for this budget, the discount offered where payment of the full amount outstanding by the due date will decreased to 5% (previously 10%).

	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Growth	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%
CPI	5.10%	3.70%	3.70%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
General Rates	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%



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ANNUAL BUDGET REPORTS 2022-2023

Appendixes A - K

Appendix A

CASSOWARY COAST REGIONAL COUNCIL
BUDGET PAPERS 2022/23
STATEMENT OF COMPREHENSIVE INCOME

Year ended	Estimated Actual	Budget	Forecast	
	30-Jun-22 $'000	30-Jun-23 $'000	30-Jun-24 $'000	30-Jun-25 $'000
Revenue				
Operating revenue:				
General rates	39,815	40,393	41,403	42,438
Separate rates	5,659	5,868	6,014	6,165
Levies	34	-	-	-
Water	11,110	11,860	12,187	12,522
Sewerage	9,508	10,247	10,529	10,818
Waste management	5,723	5,944	6,108	6,276
Total rates and utility charge revenue	71,848	74,313	76,240	78,219
less: Discounts	(3,506)	(1,717)	(1,760)	(1,804)
less: Pensioner remissions	(771)	(700)	(718)	(735)
Net rates and utility charges	67,572	71,896	73,763	75,679
Fees and charges	3,646	3,448	3,543	3,641
Sales - contract and recoverable works	1,135	1,113	1,130	1,161
Grants and subsidies	9,849	10,207	11,257	11,424
Contributions and Donations	145	20	21	21
Interest received	848	770	1,309	1,307
Rental income	878	1,018	1,046	1,075
Other recurrent income	1,296	637	655	673
Total operating revenue	85,368	89,109	92,725	94,981
Capital revenue:				
Donations & Contributions	183	-	-	-
Grants and Subsidies	6,857	10,708	7,136	3,230
Total capital revenue	7,040	10,708	7,136	3,230
Total income	**92,409**	**99,817**	**99,860**	**98,211**
Expenses				
Operating expenses:				
Employee related expenses	28,046	29,696	30,737	31,814
Materials and services	28,548	31,138	31,350	31,668
Depreciation and amortisation	27,951	29,067	30,464	31,302
Finance costs	292	173	175	197
Total operating expenses	84,837	90,074	92,725	94,982
Capital Expenses:				
Loss on disposal of non-current assets	8,316			
Total capital expenses	8,316	-	-	-
Total expenses	**93,152**	**90,074**	**92,725**	**94,982**
Total comprehensive income for the year	**(744)**	**9,743**	**7,135**	**3,230**
Net result	**(744)**	**9,743**	**7,135**	**3,230**
OPERATING RESULT				
Operating revenue	85,368	89,109	92,725	94,982
Operating expense	84,837	90,074	92,725	94,982
Operating result	**532**	**(965)**	**(0)**	**0**

Appendix B

CASSOWARY COAST REGIONAL COUNCIL
BUDGET PAPERS 2022/23
STATEMENT OF FINANCIAL POSITION

Year ended	Estimated Actual	Budget	Forecast	
	30-Jun-22 $'000	30-Jun-23 $'000	30-Jun-24 $'000	30-Jun-25 $'000
Current assets				
Cash assets and cash equivalents	48,553	34,278	20,484	21,889
Inventories	1,874	1,887	1,887	1,887
Receivables	9,585	12,099	12,488	12,832
Other current assets	1,422	1,422	1,422	1,422
Total current assets	61,434	49,687	36,282	38,030
Non-current assets				
Property, plant and equipment	1,210,768	1,234,381	1,257,548	1,262,082
Other non-current assets	2,294	1,849	1,032	425
Total non-current assets	1,213,063	1,236,230	1,258,579	1,262,507
Total Assets	**1,274,496**	**1,285,917**	**1,294,861**	**1,300,537**
Current liabilities				
Trade and other payables	1,489	3,708	3,755	3,834
Borrowings	450	903	987	995
Other current liabilities	6,480	6,480	6,480	6,480
Employee payables/provisions	7,449	7,449	7,449	7,449
Total current liabilities	15,869	18,540	18,672	18,758
Non-current liabilities				
Employee payables/provisions	14,504	14,504	14,504	14,504
Borrowings	3,798	2,805	4,482	3,467
Total non-current liabilities	18,302	17,309	18,986	17,971
Total Liabilities	**34,171**	**35,849**	**37,658**	**36,728**
Net Community Assets	**1,240,325**	**1,250,068**	**1,257,204**	**1,263,809**
Community equity				
Asset revaluation reserve	577,633	577,633	577,633	581,009
Retained surplus	662,692	672,435	679,570	682,800
Total Community Equity	**1,240,325**	**1,250,068**	**1,257,204**	**1,263,809**

Appendix C

CASSOWARY COAST REGIONAL COUNCIL
BUDGET PAPERS 2022/23
STATEMENT OF CHANGES IN EQUITY

	Total $'000	Retained surplus $'000	Asset revaluation reserve $'000
Balance at 30 Jun 2022	1,240,325	662,692	577,633
Net result for the period	9,743	9,743	-
Balance at 30 Jun 2023	1,250,068	672,435	577,633
Net result for the period	7,135	7,135	-
Balance at 30 Jun 2024	1,257,203	679,570	577,633
Net result for the period	3,230	3,230	-
Asset revaluation adjustment	3,376	-	3,376
Balance at 30 Jun 2025	1,263,809	682,800	581,009

Appendix D

CASSOWARY COAST REGIONAL COUNCIL
BUDGET PAPERS 2022/23
STATEMENT OF CASH FLOW

Year ended	Estimated Actual	Budget	Forecast	
	30-Jun-22 $'000	30-Jun-23 $'000	30-Jun-24 $'000	30-Jun-25 $'000
Cash flows from operating activities:				
Receipts from customers	73,783	74,550	78,843	80,840
Payment to suppliers and employees	(57,393)	(58,734)	(62,162)	(63,531)
Interest received	848	770	1,309	1,307
Rental Income	878	1,021	1,043	1,071
Non-capital grants and contributions	9,985	10,238	11,138	11,418
Other cash flows from operating activities	-	2	2	2
Borrowing costs	(242)	(54)	(52)	(70)
Net cash inflow (outflow) from operating activities	**27,860**	**27,793**	**30,122**	**31,036**
Cash flows from investing activities:				
Payments for property, plant and equipment	(30,375)	(51,863)	(52,813)	(31,854)
Proceeds from sale of property, plant and equipment	1,015	-	-	-
Subsidies, donations and contributions for new capital expenditure	6,945	10,708	7,136	3,230
Net cash inflow (outflow) from investing activities	**(22,415)**	**(41,155)**	**(45,677)**	**(28,624)**
Cash flows from financing activities				
Proceeds from borrowings	-	-	2,750	-
Repayment of leases	-	(493)	(500)	(321)
Repayment of borrowings	(435)	(419)	(488)	(686)
Net cash inflow (outflow) from financing activities	**(435)**	**(913)**	**1,761**	**(1,008)**
Net increase (decrease) in cash held	**5,010**	**(14,274)**	**(13,794)**	**1,404**
Cash at beginning of reporting period	43,544	48,553	34,279	20,485
Cash at end of reporting period	**48,553**	**34,279**	**20,485**	**21,890**

Appendix E

OPERATING INCOME AND EXPENDITURE SUMMARY	Revenue Budget 2022/2023 $'000	Expenditure Budget 2022/2023 $'000	Operating surplus (deficit) Budget 2022/2023 $'000
Department			
Chief Executive	45,767	15,527	30,240
Delivery Services (Excluding Waste)	12,424	38,765	(26,340)
Infrastructure Services (Excluding Water and Sewerage)	10,546	18,845	(8,299)
Total Excluding Water,Sewerage and Waste	68,737	73,137	(4,400)
Sewerage	10,990	9,397	1,593
Water	12,506	11,420	1,086
Waste	9,302	8,547	755
Total Water,Sewerage and Waste	32,798	29,364	3,434
TOTAL CCRC	**101,535**	**102,501**	**(966)**

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

Appendix F

CASSOWARY COAST REGIONAL COUNCIL OPERATING INCOME AND EXPENDITURE SUMMARY BY SUB PROGRAM	Revenue Budget 2022/2023 $'000	Expenditure Budget 2022/2023 $'000	Operating surplus (deficit) Budget 2022/2023 $'000
Department: Chief Executive			
Communication Team	71	551	(480)
Corporate Governance	76	434	(358)
Customer Service	114	944	(830)
Financial Services	44,167	4,460	39,707
Corporate Governance	38	763	(726)
Information Services Management	810	4,278	(3,469)
Office of the CEO	21	1,663	(1,642)
People & Culture	192	1,243	(1,051)
Procurement & Accounts Payable	207	832	624
Workplace Health & Safety	72	359	287
Chief Executive Total	**45,767**	**15,527**	**30,240**
Department: Delivery Services			
Community Development and Services Progran	80	516	(436)
Community Relations and Services	15	328	(313)
Delivery Asset Maintenance Program	0	427	(427)
Delivery Services Program Support	0	312	(312)
Disaster Management	69	399	(330)
Drainage	80	1,647	(1,567)
Educational Services	581	610	(29)
Environmental Services	506	660	(155)
External Works	2,572	2,405	166
Libraries	274	1,990	(1,716)
Marine Facilities Program Support	88	1,050	(961)
Recreation and Natural Areas	1,311	5,712	(4,401)
Regional Tourism Development	26	849	(822)
Regulatory Services	123	836	(713)
Special Projects	0	154	(154)
Sporting and Recreation	0	8	(8)
Transport	6,700	20,864	(14,163)
Delivery Services Total	**12,424**	**38,765**	**(26,340)**

*Please note: Figures include internal revenue and internal expenditure

Appendix F

CASSOWARY COAST REGIONAL COUNCIL OPERATING INCOME AND EXPENDITURE SUMMARY BY SUB PROGRAM	Revenue Budget 2022/2023 $'000	Expenditure Budget 2022/2023 $'000	Operating surplus (deficit) Budget 2022/2023 $'000
Department: Infrastructure Services			
Buildings Trades	1,379	9,301	(7,922)
Building	605	593	12
Development Control	229	291	(62)
Engineering Services	0	931	(931)
Housing Services	677	746	(69)
Infrastructure Program Support	0	325	(325)
Mechanical Trades Workshop	6,888	5,789	1,099
Planning Services	385	391	(6)
Strategic Planning	384	479	(94)
Infrastructure Services Total	**10,546**	**18,845**	**(8,299)**
Sewerage Business Unit			
Sewerage Reticulation	15	4,254	(4,239)
Sewerage Services	10,612	1,855	8,757
Sewerage Treatment	0	3,043	(3,043)
Trade Waste	363	244	119
Sewerage Business Unit Total	**10,990**	**9,397**	**1,593**
Water Business Unit			
Water Reticulation	118	7,854	(7,736)
Water Services	12,388	2,025	10,363
Water Treatment	0	1,541	(1,541)
Water Business Unit Total	**12,506**	**11,420**	**1,086**
Waste Business Unit			
Waste Management	9,302	8,547	755
Waste Business Unit Total	**9,302**	**8,547**	**755**

*Please note: Figures include internal revenue and internal expenditure

Cassowary Coast Regional Council Capital 2022/2023 Capital Budget

BUDGET PAPERS 2022/2023 CAPITAL WORKS PROGRAM SUMMARY	Capital Budget 2022/2023	Capital Works from 2021/2022 budget to be completed in 2022/2023 or reserved for future projects in later years	Total Capital Budget	Capital Subsidies and Grants	Reserve & Developers contributions (Net)	Council Source Funding	Prior Year Capital Subsidies and Grants	Council Source Funding - Prior Year	Total Funds
	$	$	$	$	$	$	$	$	$
Transport	8,426,508	5,185,379	13,611,887	1,782,858	250,000	6,393,650	306,298	4,879,081	13,611,887
Transport DRFA	-	4,098,596	4,098,596			-	4,098,596	-	4,098,596
Drainage	4,707,000	903,418	5,610,418		1,487,516	3,219,484		903,418	5,610,418
Marine Facilities	-	270,090	270,090			-		270,090	270,090
Mechanical Trades Workshop	1,375,000	1,247,155	2,622,155			1,375,000		1,247,155	2,622,155
Building Trades Workshop	577,000	432,323	1,009,323	40,000		537,000		432,323	1,009,323
Housing Services	39,000	61,978	100,978			39,000		61,978	100,978
Recreation and Natural Areas	1,118,000	375,697	1,493,697	885,000		233,000		375,697	1,493,697
Regulatory Services	10,000	16,276	26,276			10,000		16,276	26,276
Community Relations and Services	-	33,000	33,000			-		33,000	33,000
Total Infrastructure & Delivery Services	**16,252,508**	**12,623,912**	28,876,420	**2,707,858**	**1,737,516**	**11,807,134**	**4,404,894**	**8,219,018**	28,876,420
Information Services	400,000	576,222	976,222		360,000	40,000		576,222	976,222
Total Chief Executive Office	**400,000**	**576,222**	976,222	**-**	**360,000**	**40,000**	**-**	**576,222**	976,222
Waste Management	315,000	247,462	562,462		-	315,000		247,462	562,462
Total Waste Management	**315,000**	**247,462**	562,462	**-**	**-**	**315,000**	**-**	**247,462**	562,462
Water	6,623,300	3,114,681	9,737,981		-	6,623,300		3,114,681	9,737,981
Total Water	**6,623,300**	**3,114,681**	9,737,981	**-**	**-**	**6,623,300**	**-**	**3,114,681**	9,737,981
Sewerage	11,188,000	521,240	11,709,240	8,000,000	-	3,188,000		521,240	11,709,240
Total Sewerage	**11,188,000**	**521,240**	11,709,240	**8,000,000**	**-**	**3,188,000**	**-**	**521,240**	11,709,240
Total CCRC Capital Projects	**34,778,808**	**17,083,517**	51,862,325	**10,707,858**	**2,097,516**	**21,973,434**	**4,404,894**	**12,678,623**	51,862,325

Cassowary Coast Regional Council Capital Works Program Budget in Detail (Excluding Carry Forwards) for FY 2022/2023

Programme	Project ID	Title	Details	Internal	External	Reserve	Total
Building Trades	**487**	PROGRAM - Public Facilities and Amenities Renewal	Renewal of Public Facilities and Amenities to protect existing assets and reduce maintenance costs	100,000			100,000
	489	PROGRAM - Swimming Pools	Upgrades to swimming pools across CCRC area to keep equipment at required standard	100,000			100,000
	490	PROGRAM - Building Renewals	Building renewal program to maintain CCRC buildings, protect existing assets and reduce maintenance costs.	312,000			312,000
	496	PROGRAM - Facilities Air conditioner & Equipment Renewals	Facilities Air conditioner & Equipment Renewal Program	25,000			25,000
	1678	W4Q Facilities Multi-purpose Enhancement Program	Upgrade of facilities to accommodate share use of assets to assist with the implementation of the asset rationalisation project.		40,000		40,000
Building Trades Total				**537,000**	**40,000**		**577,000**
Drainage	**140**	Mission Beach CBD Upgrade	Funding allocated for future renewal & upgrade of storm water, road & K&C and village green. Project will commence once an outcome is received from the external grant funding submission.	1,141,110		1,358,890	2,500,000
	1705	Innisfail Urban Drainage Renewal	Renewal of 100m of drainage culvert that drains Warrina Lakes to Johnstone River. Includes renewal of 2 tennis courts and floodgate.	2,078,374		128,626	2,207,000
Drainage Total				**3,219,484**		**1,487,516**	**4,707,000**
Housing Services	**442**	PROGRAM- Housing Renewal/Upgrades	Renewal and upgrade of CCRC Community, Pensioner & Council Housing Assets to required standards and to protect existing assets and reduce maintenance costs.	39,000			39,000
Housing Services Total				**39,000**			**39,000**
Information Services Management	**970**	Datacentre Storage renewal	Datacentre Storage renewal			80,000	80,000
	974	UPS Renewal	UPS Renewal			5,000	5,000
	975	Printers MFD and Scanners	Printers, Multi Function Devices and Scanners			10,000	10,000
	980	Client Desktop, Laptop, Monitor & Workstations	Client Desktop, Laptop, Monitor & Workstations			190,000	190,000
	981	Mobile Phone Renewal	Mobile phone renewal			45,000	45,000
	1127	Audio/Visual Systems renewal	Audio/Visual Systems renewal	40,000			40,000
	1448	Tablets Renewal	Client Tablet renewal			30,000	30,000
Information Services Management Total				**40,000**		**360,000**	**400,000**
Mechanical Trades Workshop	**313**	PROGRAM - Fleet Replacement	Renewal of various fleet items	1,375,000			1,375,000
Mechanical Trades Workshop Total				**1,375,000**			**1,375,000**
Recreation & Natural Areas	**1380**	PROGRAM - Recreation & Natural Areas Renewals	Renewals of Recreation & Natural Areas	233,000	450,000		683,000
	1764	Flying Fish Point Viewing Platform	6x3m low level viewing platform		35,000		35,000
	1766	Warrina Lakes Pump Track	Asphalt Pump Track		400,000		400,000
Recreation & Natural Areas Total				**233,000**	**885,000**		**1,118,000**
Regulatory Services Program	**1264**	Pound Facilities Tully and Innisfail - Infrastructure Upgrade	Pound Facilities Tully and Innisfail - Infrastructure Upgrade	10,000			10,000
Regulatory Services Program Total				**10,000**			**10,000**
Sewerage	**280**	INN - Sewer Rehabilitation Program	Innisfail - Sewer Rehabilitation Program. CCTV and relining program.	570,000			570,000
	283	TUL - Sewer Rehabilitation Program	Tully - Sewer Rehabilitation Program. CCTV and relining program.	560,000			560,000
	286	INN - Sewage Treatment Plant Program	Innisfail - Sewage Treatment Plant Program. Program to renew and replace mechanical and electrical equipment at the sewerage treatment plant.	255,000			255,000
	296	MSB - SCADA & Control Systems Program	Mission Beach - SCADA & Control Systems Program	20,000			20,000
	301	INN - SCADA & Control Systems Program	Innisfail - SCADA & Control Systems Program	26,000			26,000
	302	MSB - Sewer Reticulation Program	Mission Beach - Sewer Reticulation Program Renewal of sections of rising mains or sewers that cannot be repaired by relining programs	60,000			60,000
	305	TUL - Sewage Treatment Plant Program	Tully - Sewage Treatment Plant Program. Program to renew and replace mechanical and electrical equipment at the sewerage treatment plant	195,000			195,000

Appendix H

Programme	Project ID	Title	Details	Internal	External	Reserve	Total
Sewerage	**527**	PROGRAM - Forward design - Sewerage	Forward design program for sewerage	360,000			360,000
	545	INN - Sewer Reticulation Program	Innisfail - Sewer Reticulation Program Renewal for sections of rising mains or sewers that cannot be repaired by relining programs	75,000			75,000
	546	INN - Sewer Pump Stations Program	Innisfail Sewer Pump Stations Program	130,000			130,000
	547	MSB - Sewer Pump Stations Program	Mission Beach Sewer Pump Stations Program	185,000			185,000
	548	TUL - Sewer Pump Stations Program	Tully Sewer Pump Stations Program	20,000			20,000
	1234	TUL -Sewage Treatment Plant Upgrade	Upgrade of the Tully Sewage Treatment Plant	500,000			500,000
	1713	INN - SPS4/5/24 Relining of Common Rising Main	Relining of common rising main for SPS4, SPS5 and SPS24	100,000			100,000
	1714	INN - SPS13 Upgrade	Innisfail - Upgrade to SPS13	132,000			132,000
	1728	Cardwell STP upgrade & Other Normalisation Works	Upgrade Cardwell STP & Other Normalisation Works		8,000,000		8,000,000
Sewerage Total				**3,188,000**	**8,000,000**		**11,188,000**
Transport	**17**	PROGRAM - Regional Reseals	Resealing sections of roads across the region.	1,077,936			1,077,936
	86	PROGRAM - Regional Public Transport	Renewal of existing bus shelters. Cutten St, Elizabeth St (FFP), Syndicate Rd, Cowley Beach, Mourilyan Rd, Bluff Rd, Old Tully Rd	105,000	30,000		135,000
	89	PROGRAM - Unsealed Road Renewal Program	Gravel resheeting on sections of unsealed roads across the region.	1,156,000			1,156,000
	272	PROGRAM - Bridge Renewals	Renewal of bridges across the region based on condition/priority. Forward procurement of components for Murray St No 10, Etty Bay Road Bridge and Buckley Bridge. Tender Early 23 for dry season construction.	100,000			100,000
	325	PROGRAM - Guardrail Renewals & Upgrades	Replacement of guardrail	10,000			10,000
	335	PROGRAM - Forward Survey & Design - Transport	Forward design program to design projects for the 10 year capital works program	540,000			540,000
	346	PROGRAM - Road Improvement Program	Upgrades to sections of the road network to improve access		400,000		400,000
	1303	PROGRAM - Culvert Renewal	Renewal of Culverts throughout the region. Based on condition and priority. Includes aged steel and concrete culverts.	1,825,000			1,825,000
	1304	PROGRAM - Paths Renewal	Pathway Renewals	750,000			750,000
	1308	Bowen Street, Cardwell	Road widening of Bowen Street, between Liverpool Street and Dalrymple Street. 22/23 Service Relocations. 23/24 Construction	50,000			50,000
	1310	Innisfail CBD Masterplan Upgrades	Innisfail CBD Masterplan Upgrades	500,000			500,000
	1307	Murray Street Upgrade, Tully	Road reconstruction, K&C and drainage upgrade of Murray Street, from Richardson Street to Curtis Street	189,714	739,286		929,000
	1767	Bingil Bay Deco Path	Construct 1.5-2m wide eco path from Bingil Bay Cafe to Foreshore		325,000		325,000
	1765	Shared Path - Dalrymple Esplanade, Innisfail	Staged construction of a 2.5m shared path on Dalrymple Esplanade from Geraldton Bridge to Tierney Street.		288,572		288,572
	1680	PCNP South Mission Beach Shared Path	Construct a 2.5m wide shared path approximately 460m along south mission beach road to Kennedy Esplanade.	90,000		250,000	340,000
Transport Total				**6,393,650**	**1,782,858**	**250,000**	**8,426,508**
Waste Management	**1279**	Tully Landfill Site Infrastructure Upgrade	Upgrade of Tully landfill site infrastructure and facilities	50,000			50,000
	1277	Stoters Hill Site Infrastructure Upgrade	Upgrade of Stoters Hill site infrastructure and facilities	265,000			265,000
Waste Management Total				**315,000**			**315,000**
Water	**244**	INN - Water Services & Meters (incl Smart Meters) Renewal Program	Innisfail - Water services and meter replacement program (including Smart meters)	960,000			960,000
	254	NYL - Water Services & Meters (incl Smart Meters) Renewal Program	Nyleta- Water services and meter replacement program (including Smart meters)	157,000			157,000
	448	INN - SCADA	Innisfail SCADA rollout	65,000			65,000
	449	TUL - SCADA	Tully SCADA rollout	5,000			5,000
	450	NYL - SCADA	Nyleta SCADA rollout	50,000			50,000
	451	CAR - SCADA	Cardwell SCADA rollout	5,000			5,000
	474	INN - Water Treatment Program	Innisfail Water Treatment Plant - Mechanical & Electrical Renewal	50,000			50,000

Appendix H

Programme	Project ID	Title	Details	Internal	External	Reserve	Total
Water	**525**	PROGRAM - Forward design - Water	Forward design program for water	715,000			715,000
	549	NYL - Water Program	Nyleta general water program including mains and reservoirs	759,200			759,200
	551	INN - Water Program	Innisfail general water program including mains and reservoirs	1,196,000			1,196,000
	553	TUL - Water Program	Tully general water program including mains and reservoirs	1,328,600			1,328,600
	556	CAR - Water Program	Cardwell general water program including mains and reservoirs	292,500			292,500
	1230	CAR - Water Treatment Program	Cardwell Water Treatment - Mechanical & Electrical Renewal	85,000			85,000
	1232	TUL - Water Services & Meters (incl Smart Meters) Renewal Program	Tully - Water services and meter replacement program (including Smart meters)	275,000			275,000
	1233	CAR - Water Services & Meters (incl Smart Meters) Renewal Program	Cardwell - Water services and meter replacement program (including Smart meters)	100,000			100,000
	1334	INN - Water Reservoirs Program	Innisfail - Water Reservoirs Program	530,000			530,000
	1337	CAR - Water Reservoirs Program	Cardwell - Water Reservoirs Program	50,000			50,000
Water Total				**6,623,300**			**6,623,300**
Grand Total				**21,973,434**	**10,707,858**	**2,097,516**	**34,778,808**

Appendix I

Cassowary Coast Regional Council
Budget Paper 2022/23
Statement of Comprehensive Income

Year Ended	Est Jun-22 $'000	Jun-23B $'000	Jun-24F $'000	Jun-25F $'000	Jun-26F $'000	Jun-27F $'000	Jun-28F $'000	Jun-29F $'000	Jun-30F $'000	Jun-31F $'000	Jun-32F $'000
Revenue											
Operating revenue											
Net rates, levies and charges	67,572	71,896	73,763	75,679	77,571	79,511	81,499	83,536	85,624	87,765	89,959
Fees and charges	3,646	3,448	3,543	3,641	3,732	3,825	3,920	4,018	4,119	4,222	4,327
Rental income	878	1,018	1,046	1,075	1,102	1,129	1,158	1,187	1,216	1,247	1,278
Interest received	848	770	1,309	1,307	1,351	1,524	1,790	1,984	2,120	2,197	2,404
Sales revenue	1,135	1,113	1,130	1,161	1,190	1,220	1,250	1,282	1,314	1,346	1,380
Other income	1,296	637	655	673	690	707	725	743	761	780	800
Grants, subsidies, contributions and donations	9,994	10,227	11,278	11,445	11,611	11,780	11,954	12,132	12,315	12,502	12,694
Total operating revenue	85,368	89,109	92,725	94,981	97,247	99,696	102,295	104,882	107,470	110,059	112,842
Capital revenue											
Grants, subsidies, contributions and donations	7,040	10,708	7,136	3,230	1,000	2,550	1,000	1,000	1,000	1,000	1,000
Total revenue	92,409	99,817	99,860	98,211	98,247	102,246	103,295	105,882	108,470	111,059	113,842
Capital income											
Total capital income	(8,316)	-	-	-	-	-	-	-	-	-	-
Total income	84,093	99,817	99,860	98,211	98,247	102,246	103,295	105,882	108,470	111,059	113,842
Expenses											
Operating expenses											
Total employee related expenses	28,046	29,696	30,737	31,814	32,687	33,584	34,506	35,454	36,427	37,427	38,454
Materials and services	28,548	31,138	31,350	31,668	32,771	33,423	34,408	37,444	38,551	39,097	40,260
Finance costs	292	173	175	197	200	202	194	187	183	179	175
Depreciation and amortisation	27,951	29,067	30,464	31,302	31,588	32,486	33,187	31,797	32,309	33,356	33,953
Total operating expenses	84,837	90,074	92,725	94,982	97,246	99,696	102,295	104,881	107,469	110,059	112,842
Capital expenses											
Total capital expenses		-	-	-	-	-	-	-	-	-	-
Total expenses	84,837	90,074	92,725	94,982	97,246	99,696	102,295	104,881	107,469	110,059	112,842
Total comprehensive income for the year	(744)	9,743	7,135	3,230	1,000	2,550	1,000	1,000	1,000	1,000	1,000

Appendix I

Cassowary Coast Regional Council
Budget Paper 2022/23
Statement of Financial Position

Year Ended	Est Jun-22 $'000	Jun-23B $'000	Jun-24F $'000	Jun-25F $'000	Jun-26F $'000	Jun-27F $'000	Jun-28F $'000	Jun-29F $'000	Jun-30F $'000	Jun-31F $'000	Jun-32F $'000
Assets											
Current assets											
Cash and cash equivalents	48,553	34,278	20,484	21,889	23,595	29,425	38,760	46,678	46,390	55,082	64,835
Trade and other receivables	9,585	12,099	12,488	12,832	13,136	13,448	13,730	14,095	14,431	14,775	15,087
Inventories	1,874	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887
Other current assets	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422
Total current assets	61,434	49,687	36,282	38,030	40,040	46,183	55,800	64,082	64,131	73,167	83,231
Non-current assets											
Property, plant & equipment	1,210,768	1,234,381	1,257,548	1,262,082	1,266,639	1,262,811	1,254,505	1,255,496	1,262,101	1,253,632	1,244,166
Other non-current assets	2,294	1,849	1,032	425	306	186	66	8	6	4	2
Total non-current assets	1,213,063	1,236,230	1,258,579	1,262,507	1,266,945	1,262,997	1,254,572	1,255,503	1,262,107	1,253,636	1,244,168
Total assets	1,274,496	1,285,917	1,294,861	1,300,537	1,306,985	1,309,180	1,310,372	1,319,586	1,326,237	1,326,803	1,327,399
Liabilities											
Current liabilities											
Trade and other payables	1,489	3,708	3,755	3,834	3,958	4,046	4,151	4,449	4,577	4,661	4,783
Contract Liabililites	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234
Unearned Revenue	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247
Borrowings	450	903	987	995	1,224	937	603	511	518	526	533
Provisions	7,449	7,449	7,449	7,449	7,449	7,449	7,449	7,449	7,449	7,449	7,449
Total current liabilities	15,869	18,540	18,672	18,758	19,111	18,912	18,683	18,889	19,025	19,116	19,246
Non-current liabilities											
Borrowings	3,798	2,805	4,482	3,467	4,516	3,878	3,275	2,765	2,246	1,721	1,187
Provisions	14,504	14,504	14,504	14,504	14,504	14,504	14,504	14,504	14,504	14,504	14,504
Total non-current liabilities	18,302	17,309	18,986	17,971	19,020	18,382	17,779	17,269	16,750	16,225	15,691
Total liabilities	34,171	35,849	37,658	36,728	38,132	37,294	36,463	36,157	35,775	35,341	34,937
Net community assets	1,240,325	1,250,068	1,257,204	1,263,809	1,268,854	1,271,885	1,273,909	1,283,428	1,290,462	1,291,462	1,292,462
Community equity											
Asset revaluation surplus	577,633	577,633	577,633	581,009	585,053	585,535	586,559	595,078	601,111	601,111	601,111
Retained surplus	662,692	672,435	679,570	682,800	683,800	686,350	687,350	688,350	689,351	690,351	691,351
Total community equity	1,240,325	1,250,068	1,257,204	1,263,809	1,268,854	1,271,885	1,273,909	1,283,428	1,290,462	1,291,462	1,292,462

Appendix I

Cassowary Coast Regional Council
Budget Paper 2022/23
Statement of Changes in Equity

Year Ended	Est Jun-22 $'000	Jun-23B $'000	Jun-24F $'000	Jun-25F $'000	Jun-26F $'000	Jun-27F $'000	Jun-28F $'000	Jun-29F $'000	Jun-30F $'000	Jun-31F $'000	Jun-32F $'000
Asset revaluation surplus											
Opening balance		577,633	577,633	577,633	581,009	585,053	585,535	586,559	595,078	601,111	601,111
Increase in asset revaluation surplus		0	-	3,376	4,044	482	1,024	8,519	6,033	-	-
Closing balance	577,633	577,633	577,633	581,009	585,053	585,535	586,559	595,078	601,111	601,111	601,111
Retained surplus											
Opening balance		662,692	672,435	679,570	682,800	683,800	686,350	687,350	688,350	689,351	690,351
Net result		9,743	7,135	3,230	1,000	2,550	1,000	1,000	1,000	1,000	1,000
Closing balance	662,692	672,435	679,570	682,800	683,800	686,350	687,350	688,350	689,351	690,351	691,351
Total											
Opening balance		1,240,325	1,250,068	1,257,204	1,263,809	1,268,854	1,271,885	1,273,909	1,283,428	1,290,462	1,291,462
Net result		9,743	7,135	3,230	1,000	2,550	1,000	1,000	1,000	1,000	1,000
Increase in asset revaluation surplus		0	-	3,376	4,044	482	1,024	8,519	6,033	-	-
Closing balance	1,240,325	1,250,068	1,257,204	1,263,809	1,268,854	1,271,885	1,273,909	1,283,428	1,290,462	1,291,462	1,292,462

Appendix I

Cassowary Coast Regional Council
Budget Paper 2022/23
Statement of Cash Flows

Year Ended	Est Jun-22 $'000	Jun-23B $'000	Jun-24F $'000	Jun-25F $'000	Jun-26F $'000	Jun-27F $'000	Jun-28F $'000	Jun-29F $'000	Jun-30F $'000	Jun-31F $'000	Jun-32F $'000
Cash flows from operating activities											
Receipts from customers	73,783	74,550	78,843	80,840	82,903	84,975	87,132	89,244	91,509	93,797	96,178
Payments to suppliers and employees	(57,393)	(58,734)	(62,162)	(63,531)	(65,464)	(67,052)	(68,945)	(72,739)	(74,992)	(76,587)	(78,742)
Interest received	848	770	1,309	1,307	1,351	1,524	1,790	1,984	2,120	2,197	2,404
Rental income	878	1,021	1,043	1,071	1,098	1,126	1,154	1,182	1,212	1,242	1,274
Non-capital grants and contributions	9,985	10,238	11,138	11,418	11,588	11,757	11,935	12,104	12,290	12,477	12,673
Borrowing costs	(242)	(54)	(52)	(70)	(71)	(70)	(58)	(48)	(40)	(33)	(25)
Other cash flows from operating activities	-	2	2	2	2	2	2	2	2	2	2
Net cash inflow from operating activities	27,860	27,793	30,122	31,036	31,408	32,262	33,010	31,729	32,102	33,095	33,763
Cash flows from investing activities											
Payments for property, plant and equipment	(30,375)	(51,863)	(52,813)	(31,854)	(31,981)	(28,056)	(23,738)	(24,209)	(32,879)	(24,885)	(24,485)
Proceeds from sale of property, plant and equipmei	1,015	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	6,945	10,708	7,136	3,230	1,000	2,550	1,000	1,000	1,000	1,000	1,000
Net cash inflow from investing activities	(22,415)	(41,155)	(45,677)	(28,624)	(30,981)	(25,506)	(22,738)	(23,209)	(31,879)	(23,885)	(23,485)
Cash flows from financing activities											
Proceeds from borrowings	-	-	2,750	-	2,350	-	-	-	-	-	-
Proceeds from borrowings	(435)	(419)	(488)	(686)	(750)	(924)	(935)	(601)	(509)	(516)	(524)
Repayment of Leases	-	(493)	(500)	(321)	(321)	(2)	(2)	(2)	(2)	(2)	(2)
Net cash inflow from financing activities	(435)	(913)	1,761	(1,008)	1,279	(926)	(937)	(603)	(511)	(518)	(526)
Total cash flows											
Net increase in cash and cash equivalent held	5,010	(14,274)	(13,794)	1,404	1,706	5,830	9,335	7,917	(288)	8,692	9,753
Opening cash and cash equivalents	43,544	48,553	34,278	20,484	21,889	23,595	29,425	38,760	46,678	46,390	55,082
Closing cash and cash equivalents	48,553	34,278	20,484	21,889	23,595	29,425	38,760	46,678	46,390	55,082	64,835

Cassowary Coast Regional Council
Budget Paper 2022/23
Measures of Financial Sustainability

Year Ended	Est Jun-22	Jun-23B	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
Operating Surplus Ratio											
(Net Operating Surplus / Total Operating Revenue) (%)	**0.6%**	**(1.1)%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Target Ratio Lower Limit (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Target Ratio Upper Limit (%)	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Does Operating Surplus Ratio fall between the target band?	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Net Financial Asset / Liability Ratio											
((Total Liabilities - Current Assets) / Total Operating Revenue)	**(31.9)%**	**(15.5)%**	**1.5%**	**(1.4)%**	**(2.0)%**	**(8.9)%**	**(18.9)%**	**(26.6)%**	**(26.4)%**	**(34.4)%**	**(42.8)%**
Target Ratio Upper Limit (%)	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Does Net Financial Asset / Liability Ratio fall below the upper limit?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Asset Sustainability Ratio											
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	**95.1%**	**135.3%**	**144.2%**	**86.4%**	**86.3%**	**79.3%**	**69.5%**	**73.0%**	**81.2%**	**72.1%**	**69.7%**
Target Ratio Lower Limit (%)	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Does Asset Sustainability Ratio fall above the lower limit?	Yes	Yes	Yes	No	No	No	No	No	No	No	No

Budget Paper 2022/23 - Appendix K
Total Value of Changes in Rates & Utility Charges %

	Estimate	Budget		Variance	
	2021/2022	2021/2022	2022/2023	Est vs 22/23	21/22 vs 22/23
	$'000	$'000	$'000	$'000	$'000
General Rates	39,815	39,631	40,393	1.45%	1.92%
Utilities and Charges	32,034	33,048	33,919	5.89%	2.64%
Total Net Rates and Utility Charges excluding discount	**71,848**	**72,679**	**74,313**	**3.43%**	**2.25%**
Less Discounts	(4,277)	(4,058)	(2,417)		
Total Net Rates and Utility Charges	**67,572**	**68,621**	**71,896**	**6.40%**	**4.77%**