



AGENDA

Special Council Meeting

**Tuesday
27 August 2024
at 10:00am**

Venue

Council Chambers
506 Kang Kang Road
Aurukun Qld 4892



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1 OPENING OF MEETING

Deputy Mayor Craig Koomeeta opened the Meeting at [enter time](#), welcoming everyone and acknowledging the custodians of the land we are meeting upon in Aurukun and in Cairns and paying respect to Elders and Leaders past present and emerging.

2 CONFLICTS OF INTEREST**3 APOLOGIES**

4 CORPORATE SERVICES REPORT

4.1 Statement of Estimated Financial Position 2023-2024

Author	Juanita Warner, Director of Corporate Services
Authorising Officer	Jack Dempsey, CEO
Attachments	1. Statement of Estimated Financial Position 2023-2024 ↓

RECOMMENDATION

That Council:

1. Pursuant to s205 of the *Local Government Regulation 2012*, the Statement of Financial Position of the 2023 – 2024 financial year be received.

EXECUTIVE SUMMARY

The Statement of Estimated Financial Position must be presented to Council as part of the Council's annual budget meeting and is a requirement under s205 of the *Local Government Regulation 2012*.

BACKGROUND

The Statement of Estimated Financial Position is a document that states the estimated financial operations and financial position of Council for the 2023 – 2024 financial year. The financial statements as provided in Attachment 1 provides a comparison between the 2023 – 2024 original budget, and the latest forecast 30 June 2024.

COMMENTS

The 2023 – 2024 Annual Budget was adopted on 26 July 2024 and revised on 23 January 2024.

CONSULTATION

Nil

FINANCIAL/RESOURCE IMPLICATIONS

Council's risk register includes a number of risks that could impact on ongoing financial sustainability. Effective budget management and reporting is an important risk mitigation tool.

RISK MANAGEMENT IMPLICATIONS

Monthly financial reporting keeps Council informed of the progress in relation to the budget and allows for timely corrective action if required.

LINK TO OPERATIONAL PLAN

GOV5.2 – Council Improving its Revenue Stream.

LINK TO CORPORATE PLAN

Key Governance Goal 5 – Financial Sustainability

urukun Shire Council - Statement of Estimated Financial Position 2023-2024

s at 30 June 2024

	Original Budget	Authorised Budget	Actual 2023/24
Utility charges	1,033,800	1,033,800	1,079,514
Fees and charges	534,610	534,610	1,085,583
Rental income	2,289,028	2,414,028	2,111,393
Interest received	350,000	525,000	819,700
Other recurrent income	562,200	562,200	834,988
Private works income	6,480,000	5,480,000	4,045,306
Grants, subsidies, contributio	11,160,630	13,047,100	9,119,459
Grants, subsidies, contributio	2,555,074	2,555,074	2,060,678
Other capital income	0	0	127,999
Total Income Categories	24,965,342	26,151,812	21,284,621
Employee benefits	9,433,250	9,278,250	6,875,834
Materials and services	12,327,783	13,168,858	12,204,072
Finance costs	25,970	30,970	34,844
Depreciation and amortisation	5,835,961	5,835,961	5,870,982
Loss on disposal of assets	0	0	161,594
Revaluation decrements	0	0	2,832,285
Total Expenditure Categories	27,622,964	28,314,039	27,979,611
Operating Deficit (*) Including Depreciation	(2,657,622)	(2,162,227)	(6,694,990)
<u>Positive Cash Operating Result</u>			2,008,277

4.2 Utility Charges 2024 - 2025

Author	Juanita Warner, Director of Corporate Services
Authorising Officer	Jack Dempsey, CEO
Attachments	Nil

RECOMMENDATION

That Council adopt the:

1. Cleansing Utility Charges (Waste Management):

In accordance with s94 of the *Local Government Act 2009* and s99 of the *Local Government Regulation 2012*, Council make and levy cleansing utility charges, for the supply of waste management services by the Council, as follows:

- a) A Cleansing Charge, for the purpose of removal and disposal of refuse for the 2024 – 2025 financial year be set at an amount of \$1,660.00 per service per annum.

2. Sewerage Utility Charges:

In accordance with s94 of the *Local Government Act 2009* and s99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

Sewerage charges shall be made for the cost of supplying a service for the removal of sewerage for the 2024 – 2025 financial year in accordance with the following: -

- a) A standard charge of \$2,220.00 to be applied per pedestal per annum.
- b) A charge of \$495.00 to be applied to each vacant block per annum.

3. Water Utility Charges:

In accordance with s94 of the *Local Government Act 2009* and s99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services by the Council, as follows:

Water charges shall be made for the purpose of supplying water for the 2024-2025 financial year on the following basis:

- a) An access charge of \$1,960.00 to be applied per unit per annum.
 - A Household Connection = 1 Unit
 - A Commercial Connection = 4 Units
 - A Guesthouse/Motel = 1 Unit for every 4 rooms or part thereof
- b) An access charge of \$370.00 to be applied to each vacant block per annum.

Refer to the Revenue Statement for Financial year 2024 – 2025 for detailed information.

4.3 Annual Budget 2024 - 2025

Author	Juanita Warner, Director of Corporate Services
Authorising Officer	Jack Dempsey, CEO
Attachments	<ol style="list-style-type: none">1. Annual Budget 2024 - 2025 ↓2. Revenue Statement 2024 - 2025 ↓3. Revenue Policy 2024 - 2024 ↓

RECOMMENDATION

That in accordance with s169 and s170 of the *Local Government Regulation 2012*, Council's Budget for the 2024-2025 financial year and the Long-Term Financial Forecast for the Financial Years 2024-2025 to 2023-2034 as contained in the document titled Annual Budget 2024-2025 and set out in the pages contained therein, incorporating:

- Budgeted Statement of Income and Expenditure
- Budgeted Statement of Financial Position
- Budgeted Statement of Cash Flow
- Budgeted Statement of Changes in Equity
- Long Term Financial Forecast
- Measures of Financial Sustainability
- Capital Works Programs
- Revenue Statement
- Revenue Policy (adopted by Council resolution on 16 July 2024)

be adopted.

EXECUTIVE SUMMARY

Under s104 and 107A of the Local Government Act 2009 and s170 of the Local Government Regulation 2012, Council is required to adopt, for each financial year, after the 31 May a budget and Revenue Statement. The Aurukun Shire Council Annual Budget 2024 – 2025 contains the required documentation to adopt Council's 2024 – 2025 budget to meet legislative requirements.

COMMENTS

The budget document provided for consideration and adoptions includes:

- Budget Financial Statements including Long Term Financial Forecast
- Relevant Measures of Financial Sustainability
- Schedule of Utilities Charges
- Capital Works Program
- Revenue Policy
- Revenue Statement

TOTAL COUNCIL INCOME BUDGET

Council is highly dependent on government funding, without a ratepayer base, faces significant challenges in maintaining financial sustainability and autonomy. Without local revenue from rental

income, the council's budget is entirely subject on the allocation and stability of government grants, which can vary based on political decisions, economic conditions, or policy changes. This reliance limits the council's ability to invest in long-term projects, respond effectively to local needs, and maintain consistent service delivery.

Council's total 2024/25 revenue budget of \$26,372,889, incorporates recurrent revenue of \$10,339,713, Capital Revenue of \$12,942,149, Rental Income of \$2,250,454 and Interest Revenue of \$840,573.

TOTAL COUNCIL EXPENDITURE BUDGET

Councils total 2024/24 expenditure budget of \$ 27,775,414 incorporates an operating expenditure budget of \$24,150,817 (excluding depreciation) and a capital expenditure budget of \$3,624,597.00.

Improvements to Aurukun Shire Chivaree Centre - \$2.5 Million

A Quality Improvement Program will see the engagement of an external Age Care Service Provider to deliver direct care to our 65 age care clients. This will ensure that Council can continue to deliver services as an age care provider for the Aurukun Community. This Quality Improvement Program will also support the training of our existing workforce and create new opportunities for new job.

This initial \$2.5 million outlay should be viewed as an investment into the Chivaree centre, designed to reestablish the operational foundation. It is not anticipated that these costs will carry over into future budgets.

FINANCIAL SUSTAINABILITY

Council has ongoing responsibility to ensure that it has sufficient resources now and into the future to provide levels of service that are both affordable and considered appropriate by the community. This responsibility encompasses how decisions are made regarding the allocation of funds to Council's day to day operations as well as towards the replacement of existing assets and procurement of new assets.

OPERATING BUDGET

Council's 2024/25 operating budget includes both revenue and expenditure required to both fund and deliver day to day operations according to current levels of service.

CONSULTATION

Development of the Annual Budget 2024 - 2025 involved participation with Executive Management within Council as well as the Office of the CEO. Workshops have been held with Councillors and Executive Leadership Team.

FINANCIAL/RESOURCE IMPLICATIONS

In accordance with s204 of the Qld Local Government Regulation 2012, monthly financial reports which state the progress that has been made against the budget will be prepared and presented to Council.

RISK MANAGEMENT IMPLICATIONS

To mitigate risk, progress against budget will be actively monitored by the management team and reported on a monthly basis to Council.

LINK TO OPERATIONAL PLAN

GOV5.2 – Council Improving its Revenue Stream

LINK TO CORPORATE PLAN

Key Governance Goal 5 – Financial Sustainability

AURUKUN SHIRE COUNCIL

ANNUAL BUDGET 2024 - 2025



aurukun.qld.gov.au

BUDGET 2024 2025

Budgeted Statement of Income and Expenditure

As at 30 June 2025

Income	2025	2026	2027
Recurrent revenue			
Utility charges	(\$1,123,400)	(\$1,169,459)	(\$1,222,085)
Fees and charges	(\$1,505,556)	(\$1,563,520)	(\$1,627,624)
Other recurrent revenue	(\$3,842,164)	(\$4,015,062)	(\$4,211,800)
Grants, subsidies, contributions and donations	(\$3,868,593)	(\$4,085,234)	(\$4,330,348)
Total recurrent	(\$10,339,713)	(\$10,833,275)	(\$11,391,857)
Capital revenue			
Grants, subsidies, contributions and donations	(\$12,942,149)	(\$13,563,373)	(\$14,227,978)
	(\$12,942,149)	(\$13,563,373)	(\$14,227,978)
Other revenue			
Rental income	(\$2,250,454)	(\$2,340,472)	(\$2,437,836)
Interest received	(\$840,573)	(\$840,573)	(\$840,573)
	(\$3,091,027)	(\$3,181,045)	(\$3,278,409)
Total Income	(\$26,372,889)	(\$27,577,692)	(\$28,898,243)
Recurrent expenses			
Employee Benefits	\$9,810,197	\$10,094,693	\$10,306,681
Materials and Services	\$14,334,378	\$14,907,753	\$15,369,893
Finance costs	\$6,243	\$6,305	\$6,337
Depreciation	\$6,004,900	\$6,094,973	\$6,247,347
	\$30,155,717	\$31,103,724	\$31,930,259
Capital expense			
Other capital	\$0	\$0	0
	\$0	\$0	\$0
Total expenses	\$30,155,717	\$31,103,724	\$31,930,259
Net (Profit) / Loss Incl Depreciation	\$3,782,828	\$3,526,032	\$3,032,016

BUDGET 2024 2025

Budgeted Statement of Financial Position

	2025	2026	2027
Current assets			
Cash and cash equivalents	\$17,857,214	\$18,916,083	\$20,322,609
Trade and other receivables	\$1,556,762	\$2,154,903	\$2,863,090
Inventories	\$739,111	\$711,256	\$749,822
Lease receivables	\$1,093,225	\$1,093,225	\$1,093,225
Other	\$144,363	\$120,564	\$127,572
Contract assets	\$762,455	\$762,455	\$762,455
Total current assets	\$22,153,130	\$23,758,486	\$25,918,773
Non-current assets			
Property, plant and equipment	\$142,931,164	\$139,274,191	\$135,611,124
Lease receivables	\$0	\$0	\$0
Total non-current assets	\$142,931,164	\$139,274,191	\$135,611,124
Total assets	\$165,084,294	\$163,032,677	\$161,529,897
Current liabilities			
Trade and other payables	\$1,030,637	\$2,014,475	\$3,036,828
Contract Liabilities	\$191	\$191	\$191
Provisions	\$708,060	\$1,444,575	\$2,142,396
Borrowings	\$35,938	\$35,938	\$35,938
Total current liabilities	\$1,774,826	\$3,495,179	\$5,215,353
Non-current Liabilities			
Provisions	\$1,131,061	\$921,061	\$766,061
Borrowings	\$406,095	\$370,157	\$334,219
Total non- liabilities	\$1,537,156	\$1,291,218	\$1,100,280
Total Liabilities	\$3,311,982	\$4,786,397	\$6,315,633
Net community assets	\$161,772,312	\$158,246,280	\$155,214,264
Community equity			
Retained Surplus	\$28,490,042	\$24,964,009	\$21,931,994
Asset revaluation	\$133,282,271	\$133,282,271	\$133,282,271
	\$161,772,312	\$158,246,280	\$155,214,264

BUDGET 2024 2025

Budgeted Statement of Cash Flow

For the years ending	2024/25	2025/26	2026/27
	\$99,044	\$598,141	(\$708,187)
Cash flows from operating activities	\$183,615	\$240,731	\$1,459,536
Receipts from customers	\$282,659	\$838,872	\$751,349
Payments to suppliers			
Receipts			
Utility charges	(\$1,123,400)	(\$1,169,459)	(\$1,222,085)
Fees and charges	(\$1,505,556)	(\$1,563,520)	(\$1,627,624)
Grants, subsidies, contributions and donations	(\$3,868,593)	(\$4,085,234)	(\$4,330,348)
Interest received	(\$840,573)	(\$840,573)	(\$840,573)
Rental income	(\$2,250,454)	(\$2,340,472)	(\$2,437,836)
Other incomes	(\$3,842,164)	(\$4,015,062)	(\$4,211,800)
	(\$13,430,740)	(\$14,014,320)	(\$14,670,265)
Payments			
Employee benefits	\$9,810,197	\$10,094,693	\$10,306,681
Materials and services	\$14,334,378	\$14,907,753	\$15,369,893
	\$24,144,575	\$25,002,446	\$25,676,575
Net cash (inflow) outflow from operating activities	\$10,996,495	\$11,826,998	\$11,757,658
Cash flows from investing activities			
Receipts			
Proceeds from sale of property plant and equipment	0	0	0
Grants, subsidies, contributions and donations	(\$16,791,378)	(\$13,248,373)	(\$12,977,687)
	(\$16,791,378)	(\$13,248,373)	(\$12,977,687)
Payments			
Payments for property plant and equipment	\$3,624,597	\$2,438,000	\$2,584,280
	\$3,624,597	\$2,438,000	\$2,584,280
Net cash (inflow) outflow from investing activities	(\$13,166,781)	(\$10,810,373)	(\$10,393,407)
Cash flows from financing activities			
Payments			
Repayment of borrowings	\$35,938	\$35,938	\$35,938
Finance costs	\$6,243	\$6,305	\$6,337
Net cash inflow (outflow) from financing activities	\$42,181	\$42,243	\$42,275
Net increase (decrease) in cash and cash equivalents	(\$2,128,106)	\$1,058,869	\$1,406,527
Cash and cash equivalents at the beginning of the year	\$19,985,320	\$17,857,214	\$18,916,083
Cash and cash equivalents at the end of the year	\$17,857,214	\$18,916,083	\$20,322,610

BUDGET 2024 2025

Budgeted Statement of Changes in Equity

	2024/25	2025/26	2026/27
General Reserves			
Balance at 1 July	\$133,282,271	\$133,282,271	\$133,282,271
Transfers to / (From) Reserves	0	0	0
Balance at 30 June	<u>\$133,282,271</u>	<u>\$133,282,271</u>	<u>\$133,282,271</u>
Accumulated Surplus / (Deficit)			
Balance at 1 July	\$32,272,870	\$28,490,042	\$24,964,009
Total Comprehensive Income for the Year	(\$3,782,828)	(\$3,526,032)	(\$3,032,016)
Balance at 30 June	<u>\$28,490,042</u>	<u>\$24,964,009</u>	<u>\$21,931,994</u>

BUDGET 2024 2025

Long Term Financial Forecast

As at 30 June 2025	2025 \$ 000's	2026 \$ 000's	2027 \$ 000's	2028 \$ 000's	2029 \$ 000's	2030 \$ 000's	2031 \$ 000's	2032 \$ 000's	2033 \$ 000's	2034 \$ 000's
Income										
Recurrent revenue										
Utility charges	(\$1,123)	(\$1,169)	(\$1,222)	(\$1,299)	(\$1,400)	(\$1,525)	(\$1,676)	(\$1,858)	(\$2,078)	(\$2,345)
Fees and charges	(\$1,506)	(\$1,564)	(\$1,628)	(\$1,723)	(\$1,850)	(\$2,008)	(\$2,198)	(\$2,428)	(\$2,705)	(\$3,041)
Other recurrent revenue	(\$3,842)	(\$4,015)	(\$4,212)	(\$4,493)	(\$4,861)	(\$5,316)	(\$5,865)	(\$6,528)	(\$7,329)	(\$8,302)
Grants, subsidies, contributions and donations	(\$3,869)	(\$4,085)	(\$4,330)	(\$4,668)	(\$5,103)	(\$5,639)	(\$6,287)	(\$7,071)	(\$8,022)	(\$9,182)
Total recurrent	(\$10,340)	(\$10,833)	(\$11,392)	(\$12,183)	(\$13,213)	(\$14,488)	(\$16,026)	(\$17,885)	(\$20,136)	(\$22,870)
Capital revenue										
Grants, subsidies, contributions and donations	(\$12,942)	(\$13,563)	(\$14,228)	(\$15,179)	(\$16,420)	(\$17,958)	(\$19,813)	(\$22,052)	(\$24,760)	(\$28,045)
	(\$12,942)	(\$13,563)	(\$14,228)	(\$15,179)	(\$16,420)	(\$17,958)	(\$19,813)	(\$22,052)	(\$24,760)	(\$28,045)
Other revenue										
Rental income	(\$2,250)	(\$2,340)	(\$2,438)	(\$2,582)	(\$2,774)	(\$3,012)	(\$3,300)	(\$3,647)	(\$4,066)	(\$4,573)
Interest received	(\$841)	(\$841)	(\$841)	(\$855)	(\$882)	(\$919)	(\$967)	(\$1,026)	(\$1,098)	(\$1,185)
	(\$3,091)	(\$3,181)	(\$3,278)	(\$3,437)	(\$3,655)	(\$3,931)	(\$4,267)	(\$4,673)	(\$5,164)	(\$5,758)
Total Income	(\$26,373)	(\$27,578)	(\$28,898)	(\$30,800)	(\$33,289)	(\$36,377)	(\$40,106)	(\$44,610)	(\$50,059)	(\$56,673)
Recurrent expenses										
Employee Benefits	\$9,810	\$10,095	\$10,307	\$10,781	\$11,503	\$12,432	\$13,558	\$14,918	\$16,563	\$18,554
Materials and Services	\$14,334	\$14,908	\$15,370	\$16,235	\$17,491	\$19,089	\$21,022	\$23,358	\$26,187	\$29,623
Finance costs	\$6	\$6	\$6	\$7	\$7	\$7	\$8	\$8	\$9	\$10
Depreciation	\$6,005	\$6,095	\$6,247	\$6,560	\$7,027	\$7,625	\$8,347	\$9,221	\$10,278	\$11,559
	\$30,156	\$31,104	\$31,930	\$33,582	\$36,027	\$39,153	\$42,934	\$47,505	\$53,036	\$59,746
Capital expense										
Other capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total expenses	\$30,156	\$31,104	\$31,930	\$33,582	\$36,027	\$39,153	\$42,934	\$47,505	\$53,036	\$59,746
Net (Profit) / Loss Incl Depreciation	\$3,783	\$3,526	\$3,032	\$2,783	\$2,739	\$2,776	\$2,828	\$2,895	\$2,977	\$3,073

BUDGET 2024 2025

Measures of Financial Sustainability

As at 30 June 2025

Ratio	Ratio calculation	Target	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1. Council Controlled Revenue	Utilities and fees and charges / Operating revenue	None	25.426%	25.228%	25.015%	24.804%	24.593%	24.383%	24.174%	23.965%	23.758%	23.551%
2. Population Growth	Last year estimated population / previous year est population	None	100%	100%	101%	101%	101%	102%	102%	101%	101%	101%
3. Operating Surplus	Operating result / Total operating revenue	Greater -2%	-14.344%	-12.786%	-10.492%	-9.035%	-8.227%	-7.631%	-7.052%	-6.491%	-5.947%	-5.422%
4. Operating Cash	Operating cash result / Total operating revenue	Greater 0%	8.426%	9.315%	11.126%	12.265%	12.882%	13.329%	13.761%	14.180%	14.584%	14.974%
5. Unrestricted Cash	Total Cash less restricted / Total operating expenditure less depreciation	Greater 4 Mths	2.3	2.2	2.1	2.0	1.9	1.7	1.6	1.4	1.3	1.1
6. Asset Sustainability	Capex on Infrastructure Replacement / Depreciation	Greater 90%	95.2	93.8	91.5	87.2	81.4	75.0	68.5	62.0	55.6	49.5
7. Asset Consumption	Written Down Replacement Cost / Current Replacement Cost	Greater 60%	67.8	64.2	70.9	68.6	68.6	69.0	71.0	73.0	67.0	65.0
8. Asset Renewal	Planned Capex on Infrastructure / Required Capex on Infrastructure	No target	85.98	89.39	101	89.01	35.63	68.92	87.3	88.21	87.58	87.45
9. Leverage	Book Value of Debt / Total Cash Operating Expenditure		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

BUDGET 2024 2025

Capital Works Program 2024 - 2024

	N/R/U	2024/25 \$
<u>Council & Community Facilities</u>		
Solar Panels on Council Assets	N	414,119.00
Garage for bus, trailer & garden equipment	R	150,000.00
Building renewals	U	100,000.00
Building Blind replacements	N	155,126.00
Garden sheds	N	64,000.00
Seating Renewal	R	15,000.00
Future Housing Design	N	120,000.00
		<u>1,018,245.00</u>
<u>Plant & Equipment</u>		
Cleaning Facility Renewal Program	R	20,000.00
Chemical Dispenser Program	N	15,000.00
Generator Replacements Program	R	60,000.00
Fleet Renewal Program	R	1,404,000.00
		<u>1,499,000.00</u>
<u>Transport</u>		
Airport Line Marking Update	U	32,000.00
Control and removal of regrowth on Aurukun Access Road	U	53,749.00
Fencing repairs and bollards Program	N	31,003.00
Reseal of access road from town to landfill	R	200,000.00
Automatic Gate Upgrade	U	19,000.00
Aerodrome Weather Information Service (AWIS)	N	436,600.00
New Business - Hire Cars	N	150,000.00
		<u>922,352.00</u>
<u>Wastewater</u>		
Safety upgrades to pump stations	U	120,000.00
		<u>120,000.00</u>
<u>Water Supply</u>		
Fire hydrants, shut off valves, test points refurbishment	N	65,000.00
		<u>65,000.00</u>
<u>Total Capital Works (Subject to successful Grant Applications)</u>		<u>3,624,597.00</u>

N = New

R = Renewal

U= Upgrade

BUDGET 2024-2029

Capital Works 10 Yr Plan

				10 Yr Program									
Asset Class	Dept	Project Name	Scope	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
				Yr1	Yr2	Yr3	Yr4	Yr5	Yr6	Yr7	Yr8	Yr9	Yr10
				-									
Council Housing	Technical Services	Housing F&E renewals	Fixtures/Fittings/Electrical and Building renewal projects	319,126	238,059	252,343	267,483	283,532	300,544	318,577	337,691	357,953	379,430
Fleet	Technical Services	Fleet Renewal Program	Replacement of aging fleet	287,000	304,220	322,473	341,822	362,331	384,071	407,115	431,542	457,434	484,880
Airport	Technical Services	Airport asset renewals	Includes - linemarking, building upgrades, facility compliance	51,000	54,060	57,304	60,742	64,386	68,250	72,344	76,685	81,286	86,163
Heavy Equipment	Technical Services	Heavy Equipment renewal program	Includes - Roads and Civil equipment, stores equipment, landfill equipment and Workshop equipment	1,081,000	1,145,860	600,000	-	-	1,300,000	250,000	265,000	280,900	297,754
Facilities	Corporate Services	Equipment renewal program	Cleaning, reception, Aurukun Office, Cairns Office	35,000	37,100	39,326	41,686	44,187	46,838	49,648	52,627	55,785	59,132
Fleet	Corporate Services	New Business (2024) - Hire Cars	Hire Car business establishment and renewal program	150,000				200,000			500,000	150,000	
Buildings Commercial	Corporate Services	F&E and equipment replacement and renewal program	Includes fixed furniture, F&E and renewals	15,000	65,000	68,900	73,034	77,416	82,061	86,985	92,204	97,736	103,600
IT	Corporate Services	Software/hardware renewal program	Aurukun and Cairns Office - CCTV and security hardware	76,500	81,090	85,955	91,113	96,579	102,374	108,517	115,028	121,929	129,245
Buildings Council	Corporate Services	Solar Panels on Council Assets	Solar at Airport, Business Centre, Council Chambers, Cairns Support Office & IKC	414,119		-	480,000			510,000			600,000
Parks and gardens	Technical Services	Equipment renewal program	Mowers, slashers, genral maintenace equipment	36,000	55,000	58,300	61,798	65,506	69,436	73,602	78,019	82,700	87,662
Buildings Council	Community Services	Community Services F&E new and renewals	Includes IKC, Chivaree, KoolKan, Comm Centre	150,000	159,000	168,540	178,652	189,372	200,734	212,778	225,545	239,077	253,422
LDM Infrastructure	CEO & Mayor	Disaster Support Infrastructure	Includes gensets, LDMG equipment	60,000	110,000	116,600	123,596	131,012	138,872	147,205	156,037	165,399	175,323
Waste Infrastructure	Technical Services	Landfill Management	Closure and rehabilitation and monitoring	-	-	-	-	5,200,000	250,000	265,000	280,900	297,754	315,619
Sewer Infrastructure	Technical Services	Sewer infrastructure replacement and renewal program	Includes manholes, pump stations, trunk infrstructure	-	220,000	233,200	247,192	262,024	277,745	294,410	312,074	330,799	350,647
Water Infrastructure	Technical Services	Water infrastructure replacement and renewal program	Includes isolation valves, fire hydrants, trunk infrastructure	-	165,000	174,900	185,394	196,518	208,309	220,807	234,056	248,099	262,985
Roads	Technical Services	Road renewal program	Include re-seals, pot holeing, K&C	-	-	300,000	318,000	337,080	357,305	-	-	410,000	-
Council Housing	Technical Services	New Builds	New Staff Housing Kleidon Dr	-	-	-	500,000	530,000	561,800	595,508	631,238	669,113	709,260
Parks and gardens	Technical Services	Open Spaces	Furniture, play equipment, irrigation and gardens	-	93,000	98,580	104,495	110,764	117,410	124,455	131,922	139,838	148,228
				-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-
TOTAL				2,674,745	2,727,389	2,576,421	3,075,006	8,150,706	4,465,749	3,736,951	3,920,568	4,185,802	4,443,350
Total per approved budget				2,300,000	2,438,000.0	2,584,280.0	2,739,336.8	2,903,697.0	3,077,918.8	3,262,594.0	3,458,349.6	3,665,850.6	3,885,801.6
Over/Under				374,745	289,389	-	7,859	335,669	5,247,009	1,387,830	474,357	462,218	519,951
				6% Capital Program Growth									

REVENUE STATEMENT 2024 2025

**REVENUE STATEMENT 2024 - 2025****1. Purpose**

The Revenue Statement is prepared in accordance with s104(5) of the *Local Government Act 2009* and s169(2) and s172 of the *Local Government Regulation 2012*.

2. General Rates

Aurukun Shire Council does not levy General Rates.

3. Limitation on increases in rates and charges

Council will not be passing any resolution pursuant to s116 of the *Local Government Regulation 2012* to limit any increase of general rates or charges.

4. Utility Charges

Council has determined that it will make and levy charges for the supply of water, sewerage and cleansing services in accordance with the provisions set out in s99 of the *Local Government Regulation 2012*. Utility Charges have been increased by 5.06% (cleansing), 4.6% (water), 4.72% (sewerage) and this financial year.

a) Cleansing

An annual cleansing charge for the purpose of removal and disposal of refuse for the 2024 – 2024 financial year will be set at an amount of \$1,660.00 per annum.

Council has adopted a fee structure that provides a 240 litre Wheelie Bin service to apply on all improved properties for refuse removal and disposal and levied on each separate occupancy (whether occupied or vacant). Where land is for the first time built on during the year the charge shall be made from the date the structure is occupied, calculated proportionately for the unexpired part of the year.

b) Sewerage Utility Charges

Sewerage charges shall be made for the cost of supplying a service for the removal of sewerage for the 2024 – 2025 financial year. Charges are not based on the value of land. They are levied to cover costs associated with the operation, refurbishment and maintenance of services.

Sewerage Charging Schedule:

No	Category		Charge
1	Standard	Per Pedestal	\$ 2,220.00
2	Vacant Land		\$ 495.00

c) Water Utility Charges

Water charges shall be made for the purpose of supplying water for the 2024 – 2025 financial year. Charges are not based on the value of land. They are levied to cover costs associated with the operation, refurbishment and maintenance of services.

Water Charging Schedule:

No	Category		Charge
1	Household Connection	1 Unit	\$ 1,960.00
2	Commercial Connection	4 Units	
3	Guesthouse/Motel	1 Unit for every 4 rooms or part thereof	
4	Vacant Block		\$ 370.00

REVENUE STATEMENT 2024 2025**5. Cost Recovery Fees**

Council imposes cost-recovery fees for services and facilities supplied by it including (among other things) for any entitlement, facility, service or thing supplied, approval, consent, licence, permission, registration or information given, admission to any structure or place, receipt of any application, product or commodity supplied or inspection undertaken.

The quantum of each fee reflects as far and as accurately as possible the actual cost of providing these services and facilities. Pursuant to section 97(4) of the *Local Government Act 2009*, cost-recovery fees must not be more than the cost to Council of taking the action for which the fee is charged.

6. Business Activity Fees

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

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities as contained in Council's Schedule of Fees and Charges.

7. Concessions

Aurukun Shire Council does not grant any concessions for rates and charges – water, sewerage and cleansing.

8. Discounts

Aurukun Shire Council does not grant any discounts for rates and charges – water, sewerage and cleansing.

9. Interest

In accordance with section 133 of the *Local Government Regulation 2012*, Council will apply a maximum interest rate of 11.64%. The interest is compounding on all overdue Charges from the date on which they became overdue.

10. Issue of Rate Notices – Utility Charges

In accordance with section 107 of the *Local Government Regulation 2012*, the Council will issue Rate Notices for all Utility Charges Annually.

11. Payment of Utility Charges

In accordance with section 118 of the *Local Government Regulation 2012* the date by which Utility Charges must be paid is the date that is 30 clear days after the issue of the rate notice.



Policy Title: **REVENUE POLICY**

Policy Type: **STATUTORY**
(Statutory, Financial, Administrative, Human Resources)

Policy Number: **S013**

Approved by Council	Last Review	Current Review	Next Review
	20 June 2023	16 July 2024	June 2025
	Resolution #	Resolution #	
	22.7452	24.0130	
Approved by CEO/Director:	Jack Dempsey – CEO Signature.	
Effective Date			
Implementation Department		Officer Position	
Corporate Services		Director Corporate Services	
Revision Number:	Document Management File #		
6.0	S013 - Revenue Policy		

REVENUE POLICY

1. Purpose

The Revenue Policy provides the parameters under which Aurukun Shire Council develops its annual budget.

2. Scope

This policy applies to Aurukun Shire Council and the LGA.

3. Objective

The objective of this Revenue Policy is to set out the principles used by council for the making, levying, recovery and concessions for rates and utility charges and the setting of cost-recovery fees and infrastructure charges.

4. Policy Statement

This policy encompasses principles applied by the Council for:

- The making of rates and charges
- The levying of rates and charges
- The recovery of overdue rates and charges
- Granting concessions for rates and charges
- Cost recovery methods

5. Definitions

As Council is currently unable to levy rates on properties in the Aurukun LGA all reference to “rates and charges” in this policy shall mean the provision of utility charges only.

The definitions for the terms rates and charges, concessions and cost recovery used in this policy can be found in the *Local Government Act 2009* and the *Local Government Regulation 2012*. The definition of developer charges relates to those charges that can be applied by Council on developments as set out in the *Planning Act 2016*.

6. Making of Rates and Charges

In the making of rates and charges council will be guided by the principles of user pays so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principle of:

- transparency in the making of rates and charges
- having in place a rating system that is simple and inexpensive to administer
- equity by taking account of the different levels of capacity to pay within the local community; and
- flexibility to take account of changes in the local community.

7. Levying of Rates and Charges

To ensure there is a clear understanding on what is the Council's and each ratepayer's responsibility to the rating system, the following principles will be applied:

- the levying system will be simple and inexpensive to administer.
 - the timing for levying of rates must consider the financial cycle of the local economy.
-

REVENUE POLICY

- allowing for a flexible payment arrangement for ratepayers with a lower capacity to pay.

8. Recovery of Overdue Rates and Charges

In exercising its rate recovery powers and to reduce the overall burden on ratepayers, Council will be guided by the following principles:

- ensuring there is transparency in the processes used by council to meet financial obligations.
- ratepayers are clear on their obligations.
- ensuring processes used to recover outstanding rates and charges are clear, simple to administer and cost effective.
- ensuring capacity of ratepayers is considered in determining arrangements for payment.
- ensuring there is equity in arrangements for ratepayers with similar circumstance.
- ensuring flexibility to respond to local economic issues.

9. Granting of Concessions for Rates and Charges

Aurukun Shire Council does not grant any concessions for rates and charges.

10. Cost Recovery Methods

In considering the application of cost recovery methods, Council will be guided by the following principles:

- ensuring that when setting the fee levels that Council has due regard for the need to ensure that they have not exceeded the cost of providing the service.
- ensuring equity by having regard to the different levels of capacity to pay within the local community.

11. Physical and Social Infrastructure Costs for New Development

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the Planning Act 2016. Pursuant to the provisions of this Act, developers are required to pay the costs associated with the following:

- Any increase demanded on the available capacity of the existing infrastructure due to any new development; and/or
- Any additional infrastructure required due to any new development; and
- Where appropriate, a contribution towards social infrastructure changes required to cater for the increase or changes in population caused by new development.

12. Related Legislation

- *Local Government Act 2009*
- *Local Government Legislation 2012*
- *Planning Act 2016*

13. Related Documents

- Annual Budget
 - Revenue Statement
 - Debt Recovery Policy
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REVENUE POLICY

14. Review Trigger

This policy is to be reviewed annually.

15. Privacy Provision

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

16. Approval

Adopted at the July 2024 Special Council Meeting – Resolution Number XXXX

4.4 Adoption of Organisational Structure

Author	Juanita Warner, Director of Corporate Services
Authorising Officer	Jack Dempsey, CEO
Attachments	Nil

RECOMMENDATION

That Council adopts the revised the Organisational Structure as presented.

EXECUTIVE SUMMARY

Council is required under s 196 of the *Local Government Act 2009*, Council must adopt an organisational structure that is appropriate to the performance of the local government's responsibilities.

BACKGROUND

Council last adopted a revised organisation structure in March 2024. The Executive Team have undertaken an assessment of strategic priorities in recent months, and structural changes primarily focuses on the Tech Services Department, which formalises the area of Environmental Health.

As the Council is aware, the organisation has been placing a high emphasis on quality outcomes for the Community. The Environmental Health Department will play a pivotal role in driving initiatives aligned with legislative requirements, Corporate and Operational Planning, engaging stakeholders, and ensuring effective resource utilisation to create a safer, more vibrant, and resilient community.

CONSULTATION

Consultation has been ongoing with the Executive Management Team and staff that will be impacted by any changes.

FINANCIAL/RESOURCE IMPLICATIONS

There are minor additional positions created to ensure crucial roles are filled. From a risk perspective, creating these positions will provide a positive result for Council in the long term.

LINK TO OPERATIONAL PLAN

Key Economic Goal 2 – Employment and Training

LINK TO CORPORATE PLAN

Key Economic Goal 2 – Employment and Training

5 CLOSURE OF MEETING