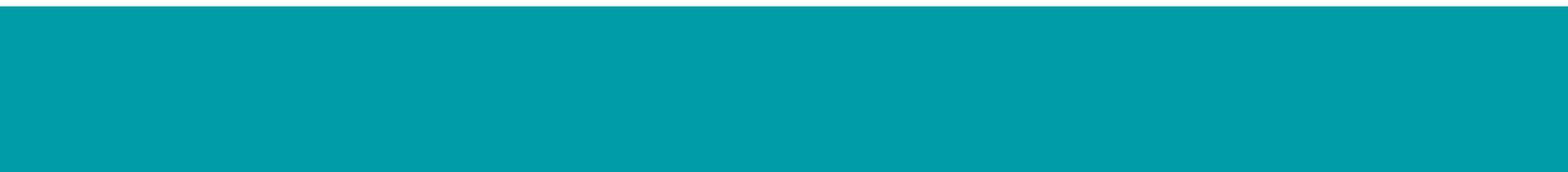




# **COOK SHIRE COUNCIL**

# **2017-18**

# **BUDGET**



## Key Points: Cook Shire Annual Budget 2017-18

### Rates

The budgeted increase in council revenue from rates and utility charges for the 2016-17 Annual Budget on a year on year basis is 2.2%.

General rates will have an average increase of 3.0%, Sewerage, Cleansing Water access charge and Water consumption will remain unchanged.

### Operating Result 2017-18

Council's income statement shows an operating deficit of \$7,459,400. After adding back the capital transactions and adjusting for the prepaid Financial Assistance Grant the budget will have an operating deficit of \$8,793,800 with depreciation expenses of \$9,295,870.

Cook Shire, like other regional councils struggle with how to maintain its \$380 mil of assets with such a small rate base. In Cook Shire's case the majority of its roads are subject to severe climatic conditions annually and are eligible for NDRRA funding, these funds are capitalised as they are renewing council's road assets.

### Revenues

The largest revenue source for Cook Shire Council is from the Federal Assistance Grant (FAG), the amount for 2017-18 is estimated at \$9.1 mil.

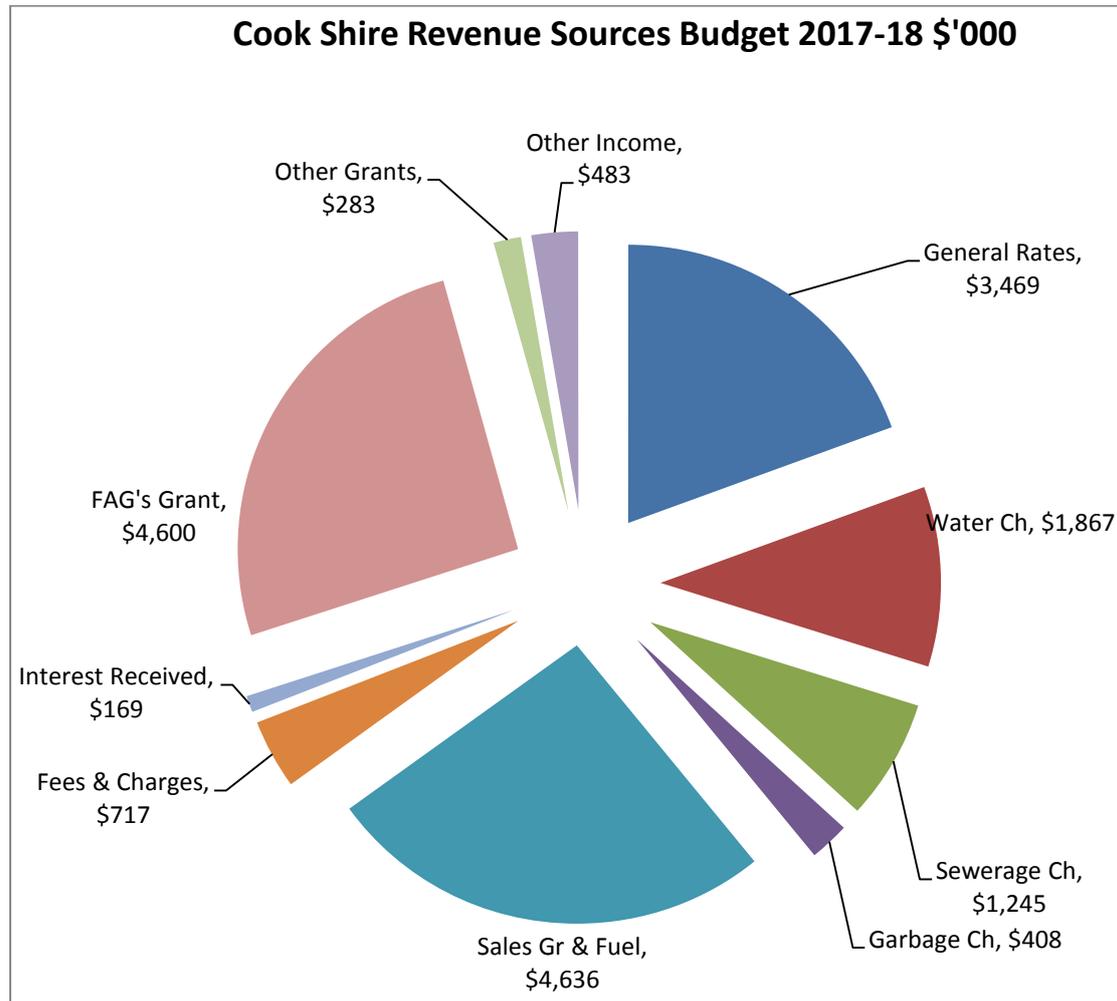
Note that 50% of the 2017-18 allocation \$4.6 million has been received in June 2017, this amount will appear in the 2016-17 income statement in accordance with the local government accounting standards..

Gravel sales for NDRRA works have been budgeted at 30% less than 2016-17 actual sales due the limited damage received to Cook shire roads in the annual wet season.

Fees and charges generally increased by 3% to 5% apart from some larger adjustments to planning and building fees, these fees are regulatory and council endeavours to keep the increases to a minimum.

Private works have increased due to road maintenance contract with Rio Tinto to restore damage on the Aurukun road that will see increased traffic during the construction of the Amrun Project over the next two years.

## Cook Shire operating revenues for 2017-18



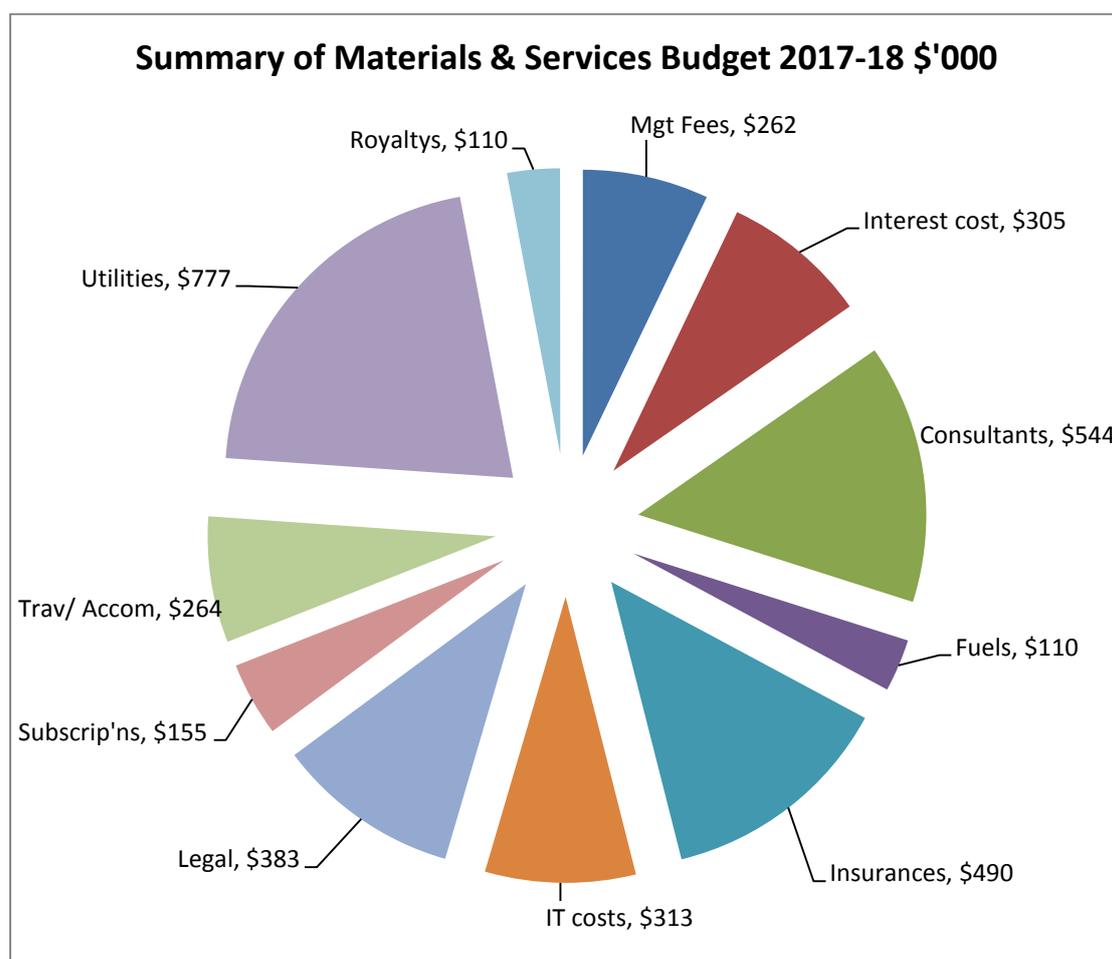
## Expenses

Employee operational costs have increased 11.6% over the previous year where there were delays in replacing required personnel; this will bring the total employee budget to \$10.4 mil which compares with the 2014-15 employee cost of \$10.2 mil.

Council is undergoing a new organisational structure, reducing the number of directors to two and putting in place more managers to provide the opportunity for productivity gains and improve communication between departments.

The depreciation expense has increased after the 2016-17 revaluations to buildings, water and sewerage by an estimated 4.8% to \$9.3 mil.

## Materials and Services summary of major expenses



## Capital Works Program

Council's capital works budget for 2016-17 has a gross cost of \$16.2 mil of which \$10.1 mil will be funded from grants, \$1.2 from private works, \$1.3 mil from loans and \$0.3 mil from council reserves.

The net cost to council after utilising council staff and plant during the construction phases of the projects will total \$2.1 mil.

### Key capital works projects include:

- Events Centre upgrade to meet cyclone shelter requirements.
- Completion of Cooktown landfill leachate management works
- Coen landfill leachate management works
- Finalisation of waterfront project
- Road works include Portland Roads, Cooktown and Lakeland reseals, sealing of Webber Esplanade and remediation of Bloomfield Road.
- Construction of the Cooktown Airport subdivision taxiway
- Various projects funded through the Works for Queensland grant (\$2.4 mil).

# 2017-18 Revenue Statement

## 1. INTRODUCTION

This statement outlines and explains the revenue raising measures adopted by the Cook Shire Council in the preparation of its Budget for the 2017/2018 financial year in regard to:

- The basis of making and levying of rates and charges
- The criteria used to set the amount of regulatory fees
- Concessions and rebates on rates and charges
- Any limitation on increase in rates and charges

The revenue statement applies to all revenue raising activities of the Council. This statement has been prepared in accordance with the requirements of Section 172 of the *Local Government Regulation 2012*.

## 2. LEGISLATIVE REQUIREMENTS

Section 104 of the *Local Government Act 2009* requires that a local government must comply with the requirements prescribed under a regulation regarding the financial management documents, which includes an annual budget and a revenue statement.

Section 169 of the *Local Government Regulation 2012* requires that a local government must prepare a revenue statement each financial year.

Section 172 (1) of the *Local Government Regulation 2012* requires that a revenue statement must state the following:

- (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 good and services.

Section 172 (2) of the *Local Government Regulation 2012* requires that the revenue statement for a financial year must include the following information for the financial year:

- (a) An outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of –
  - (i) The rates and charges to be levied in the financial year; and
  - (ii) The concessions for rates and charges to be granted in the financial year;
- (b) Whether the local government has made a resolution limiting an increase of rates and charges.

For the purpose of making, levying and imposing rates and charges the Cooktown & Environs, Rural Townships & Outside Townships; Rural Electrification Cameron Creek Road; Bloomfield, Marton, Rossville and Poison Creek Rural Fire Brigades; Cooktown, Coen, Lakeland, and Laura Water Areas; Cooktown and Coen Sewerage Areas; Coen, Cooktown, Marton, Lakeland, Laura, Peninsula Development Road (between Laura & Lakeland), Oaky Creek, Poison Creek, Endeavour Valley Road, Helenvale, Rossville, Ayton Kerbside Collection Areas will be the areas clearly defined on those maps, as attached.

- For the purposes of calculating water charges refer to 2017/2018 Water Tariff Charges in accordance with the adopted schedule (Rates & Charges).

- For the purposes of calculating sewerage charges refer to 2017/2018 Sewerage Unit Table in accordance with the adopted schedule (Rates & Charges).
- For the purpose of calculating Waste Management charges refer to 2017/2018 Waste Management Unit Table in accordance with the adopted schedule (Rates & Charges).
- For the purposes of calculating utility charges, the term “Strata title unit” is deemed to be “each lot created pursuant to the provisions of the *Body Corporate and Community Management Act 1997*”.

### 3. DEFINITIONS

**Integrated Mining Operation** – Defined as land contained in more than one mining lease or mining claim issued pursuant to the Mineral Resources Act 1989, for the extraction of minerals, or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, processing, washing down, stockpiling, haulage, water storage and rehabilitation.

**Intended Use** – Reference to the intended use (or use intended) for rateable land is a reference to use:

- (a) that is as-of-right for the land under the relevant planning scheme;
- (b) for which a development approval exists; or
- (c) for which application for a development approval has been made but not finally determined; or
- (d) that the owner of the land has informed Council of, or has stated publicly, its intention to conduct upon the land.

**Land** - The term to describe land whether built upon or not. By law, land defined by a certificate of title includes all buildings, fixtures and improvements on the land.

**Lot** - The legal description given to a parcel of land on a registered plan.

**Minimum Differential General Rate** – The minimum general rate levied upon the rateable land in a differential rating category to recognise that there is a base level of Council services applicable to that land.

**Mining Lease or Mining Claim** – Defined as land that is the subject of a mining lease or mining claim issued pursuant to the Mineral Resources Act 1989 or other form of tenure that was used, is used, or intended to be used as:-

- a) A mine or for purposes ancillary or associated with mining such as for example, processing, washing down, stockpiling, haulage, water storage and rehabilitation; or
- b) In conjunction with other land (the subject of a mining lease or mining claim) as part of an integrated mining operation.

**Parcel** – Land that is a lot or a part of a lot that is a declared parcel.

**Property** – Property or real property is defined as land, and encompasses interests in land and fixtures or structures upon the land. Property can be made up of 1 or more parcels or lots.

**Rateable Land** – is defined by Chapter 4, Part 1 of the *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012* as any land or building unit, in the local government area, that is not exempted from rates.

**Strata Title Unit** – is deemed to be each lot created pursuant to the provisions of the *Body Corporate and Community Management Act 1997*.

**Vacant Land** – Land that is not being used for any business (other than as property owner), profession, trade, manufacturing, rural activity or operation.

Such land to be with or without any of the following:

- (a) gates, fences, letter boxes, site identification pegs and signs.
- (b) plant, trees and shrubs.
- (c) landscaping, retaining walls, gutters, drains, paths paving and driveways.
- (d) underground and above ground services including aprons, supply mains and meters.
- (e) Otherwise the land to be free of any structure or structures.

### 3.1 DIFFERENTIAL RATING CATEGORIES

In accordance with section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised and the description of those categories are as per the Differential Rate Table 2017/2018. Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category are as per the Differential Rate Table 2017/2018.

Differential Rate Table 2017/2018				
Category	Land Use Code	Description	Minimum \$	Rate in \$
21	A	Land that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Road and Rossville with a Rateable Valuation from \$1 - \$130,000	937.30	0.00764806
23	A	Land that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Road and Rossville with a Rateable Valuation from \$130,001 - \$190,000	983.70	0.00698031
24	A	Land that is within the defined areas of the Rural townships of Ayton, Coen, Lakeland, Laura, Marton, Portland Road and Rossville with a Rateable Valuation from \$190,001 >	1349.30	0.00565934
31	A	Land that is located outside of the defined areas of all townships with a Rateable Valuation from \$1 - \$113,000	942.50	0.01013798
33	A	Land that is located outside of the defined areas of all townships with a Rateable Valuation from \$113,001 - \$190,000	1169.10	0.00947312
34	A	Land that is located outside of the defined areas of all townships with a Rateable Valuation from \$190,001 >	1818.00	0.00889951
41	Land Use Code 40	A mining lease or mining claim issued pursuant to the Mineral Resources Act, (including a mining lease which forms part of an integrated mining operation) which employed 51 or more workers and/or contractors.	422.30	0.04301795
42	Land Use Code 40	A mining lease or mining claim issued pursuant to the Mineral Resources Act, (including a mining lease which forms part of an integrated mining operation) which employed 0 - 50 workers and/or contractors.	422.30	0.03830364
46	Land Use Code 40	All land used, or intended to be used, for the extraction of dimension stone, rock, riprap, sand, gravel or slate.	422.30	0.04301795
47	Land Use Code 40	All land used or capable of being used for extractive purposes (other than land capable of being included within Category 46 – Extractive – Quarry) presently under construction.	422.30	0.04301795
51	C	All properties which are used predominately for primary production with Land use codes defined by the Department of Natural Resource and Mines as Rural or Agricultural.	947.60	0.00877787
62	D	Properties not included in other category.	947.60	0.01453433
71	B	Land that is used for residential purposes and is located in the defined area of Cooktown and Environs with a Rateable Valuation from \$1 - \$113,000	1004.30	0.01203658
74	B	Land that is used for residential purposes and is located in the defined area of Cooktown and Environs with a Rateable Valuation from \$113,001 - \$248,000	1416.30	0.01205821
75	B	Land that is used for residential purposes and is located in the defined area of Cooktown and Environs with a Rateable Valuation from \$248,001 - \$496,000	3079.70	0.01130013
77	B	Land that is used for residential purposes and is located in the defined area of Cooktown and Environs with a Rateable Valuation from \$496,001 >	8260.60	0.01122237
81	E	Land that is used for Commercial and Industrial Purposes and is located in the defined area of Cooktown and Environs.	978.50	0.01362278
91	F	Properties that are used for the purpose of a permanent pump site for private residential supply only.	406.90	0.01306761

## LAND USE CODES

### SCHEDULE A

- 01** Vacant urban land;
- 02** Residential, single unit dwelling;
- 03** Multiple dwelling (Flats);
- 04** Large vacant urban land;
- 05** Large homesites – dwelling;
- 06** Outbuildings;
- 07** Guest House/Private Hotel;
- 08** Building Units; (Commercial or Industrial purposes only);
- 09** Group Titles; (Commercial or Industrial purposes only);
- 10** Combined Multi Dwelling & Shop;
- 11** Shop - Single;
- 12** Shops - Shopping group (more than 6 shops);
- 13** Shopping group (2 to 6 shops);
- 16** Drive In Shopping Centres;
- 17** Restaurant;
- 19** Walkway;
- 20** Marina;
- 21** Residential Institution (non-medical care);
- 22** Car Park;
- 23** Retail Warehouse;
- 24** Sales Area Outdoor;
- 25** Professional Offices;
- 26** Funeral Parlours;
- 27** Hospitals; Convalescent Homes (Medical Care) (Private);
- 28** Warehouses and Bulk Stores;
- 30** Service Station;
- 31** Oil Depot and Refinery;
- 32** Wharves;
- 33** Builders Yard/Contractors Yard;
- 34** Cold Stores - Iceworks;
- 35** General Industry;
- 36** Light Industry;
- 37** Noxious/Offensive Industry;
- 38** Advertising - Hoarding;
- 41** Child Care;
- 42** Hotel/Tavern;
- 43** Motel;
- 44** Nurseries;
- 45** Theatres and Cinemas;
- 46** Drive-In Theatre;
- 47** Licensed Clubs;
- 48** Sports Clubs/Facilities;
- 49** Caravan Parks;
- 50** Other Clubs; Non-Business;
- 51** Religious;
- 52** Cemeteries (including Crematoria);
- 55** Library;
- 56** Showgrounds/Racecourses/Airfields;
- 57** Parks and Gardens;
- 58** Educational - including Kindergartens;
- 72** Refer to Section 25 of Valuation Act 1944;
- 91** Transformers;
- 92** Defence Force establishments;
- 94** Vacant Rural Land;
- 95** Reservoir, Dam, Bores (used for the purpose of a permanent pump site being for private residential supply only.);
- 96** Public Hospital;
- 97** Welfare Homes/Institutions;
- 99** Community Protection Centre

## SCHEDULE B

- 01 Vacant urban land;
- 02 Residential, single unit dwelling;
- 03 Multiple dwelling (Flats);
- 04 Large vacant urban land;
- 05 Large homesites – dwelling;
- 06 Outbuildings;
- 08 Building Units; (Commercial or Industrial purposes only);
- 09 Group Titles; (Commercial or Industrial purposes only);
- 21 Residential Institution (non-medical care);
- 57 Parks and Gardens;
- 72 Refer to Section 25 of Valuation Act 1944;
- 94 Vacant Rural Land

## SCHEDULE C

- 60 Sheep Grazing - Dry;
- 61 Sheep Breeding;
- 64 Cattle Grazing - Breeding;
- 65 Cattle Breeding and Fattening;
- 66 Cattle Fattening;
- 67 Goats;
- 68 Milk - Quota;
- 69 Milk - No Quota;
- 70 Cream;
- 71 Oil Seeds;
- 73 Grains;
- 74 Turf Farms;
- 75 Sugar Cane;
- 76 Tobacco;
- 77 Cotton;
- 78 Rice;
- 79 Orchards;
- 80 Tropical Fruits;
- 81 Pineapples;
- 82 Vineyards;
- 83 Small Crops and Fodder Irrigated;
- 84 Small Crops Fodder Non-irrigated;
- 85 Pigs;
- 86 Horses;
- 87 Poultry;
- 88 Forestry and Logs;
- 89 Animals Special;
- 93 Peanuts

## SCHEDULE D

- 18 Special Tourist Facilities;
- 29 Transport Terminal – Airports;
- 39 Harbour Industries

## SCHEDULE E

- 07 Guest House/Private Hotel;
- 08 Building Units; (Commercial or Industrial purposes only);
- 09 Group Titles; (Commercial or Industrial purposes only);
- 10 Combined Multi Dwelling & Shop;
- 11 Shop - Single;
- 12 Shops - Shopping group (more than 6 shops);
- 13 Shopping group (2 to 6 shops);
- 16 Drive In Shopping Centre;
- 17 Restaurant;
- 18 Special Tourist Attraction;
- 19 Walkway;
- 20 Marina;
- 22 Car Park;
- 23 Retail Warehouse;
- 24 Sales Area Outdoor;

<p> <b>25</b> Professional Offices;  <b>26</b> Funeral Parlours;  <b>27</b> Hospitals; Convalescent Homes (Medical Care) (Private);  <b>28</b> Warehouses and Bulk Stores;  <b>29</b> Transport Terminal – Airports;  <b>30</b> Service Station;  <b>31</b> Oil Depot and Refinery;  <b>32</b> Wharves;  <b>33</b> Builders Yard/Contractors Yard;  <b>34</b> Cold Stores - Iceworks;  <b>35</b> General Industry;  <b>36</b> Light Industry;  <b>37</b> Noxious/Offensive Industry;  <b>38</b> Advertising - Hoarding;  <b>39</b> Harbour Industries;  <b>41</b> Child Care;  <b>42</b> Hotel/Tavern;  <b>43</b> Motel;  <b>44</b> Nurseries;  <b>45</b> Theatres and Cinemas;  <b>46</b> Drive-In Theatre;  <b>47</b> Licensed Clubs;  <b>48</b> Sports Clubs/Facilities;  <b>49</b> Caravan Parks;  <b>50</b> Other Clubs; Non-Business;  <b>51</b> Religious;  <b>52</b> Cemeteries (including Crematoria);  <b>55</b> Library;  <b>56</b> Showgrounds/Racecourses/Airfields;  <b>58</b> Educational - including Kindergartens;  <b>91</b> Transformers;  <b>92</b> Defence Force establishments;  <b>95</b> Reservoir, Dam, Bores (that are not used for the purpose of a permanent pump site being for private residential supply only.);  <b>96</b> Public Hospital;  <b>97</b> Welfare Homes/Institutions;  <b>99</b> Community Protection Centre </p>
<b>SCHEDULE F</b>
<p> <b>95</b> Reservoir, Dam, Bores (used for the purpose of a permanent pump site being for private residential supply only.) </p>

### 3.2 IDENTIFYING THE RATING CATEGORY TO WHICH EACH RATEABLE CATEGORY BELONGS

Council delegates to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land in the local government area belongs. In undertaking this task, the Chief Executive Officer will be guided by the Land Use Codes appearing above and, in relation to the extractive categories, the current data of the Number of Workers for Queensland Mines and Quarries published on the Queensland Government Mining and Safety website, to assist in determining the properties that fit into the extractive categories.

### 3.3 OBJECTION TO RATING CATEGORISATION

That pursuant to the provisions of Section 89 – 93 of the *Local Government Regulation 2012*, the following statement be included in the information sheet which will accompany the Rates Notice:

- (a) If you consider that as at the date of the issue of the Notice, your Land should, having regard to the criteria adopted by Council, have been included in another of the Categories listed in the information sheet accompanying this Rates Notice you may object against the categorisation of your land by posting to or lodging with the Cook Shire Council, PO Box 3, Cooktown, 4895, a Notice of Objection in the prescribed form within thirty (30) days of the date of issue of the Rates Notice; (the Form is available at Council's Offices at 10 Furneaux Street, Cooktown.)
- (b) The only ground on which you may so object is that your land should, having regard to the criteria adopted by Council, have been included in some other Category.

- (c) The posting to or lodging of a Notice of Objection with Council shall not in the meantime interfere with or affect the levy and recovery of the Rates referred to in this Rates Notice.
- (d) If, because of your Notice of Objection, the land is included in another Category, an adjustment of the amount of Rates levied or, as the case may be, the amount of Rates paid shall be made.
- (e) The Category in which your land is included was identified by Cook Shire Council.
- (f) The Categories of rateable land and the criteria by which your land is categorised is contained in Council's Revenue Statement and is also contained in the information sheet which accompanies your Rates Notice.

In cases of difficulty or doubt, Council delegates to the CEO the power, contained in section 81(4) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land in the local government area belongs.

The information to be used for identification of properties into the above categories will be:-

- The land use codes as adopted by the Department of Natural Resources and Mines for formulating Local Authority valuations;
- Other such criteria as outlined within this statement and existing as at 1 July 2017.

The definitions of rateable and non-rateable land are outlined in Chapter 4, Part 1 of the *Local Government Act 2009* and Chapter 4 of the *Local Government Regulation 2012*.

### **Limiting the increase in rates and charges**

For the 2017/2018 financial year, Council will not be passing any resolution (Pursuant to Section 116 of the *Local Government Regulation 2012* limiting the increase in rates or charges).

## **4. RATES AND CHARGES**

### **4.1 DIFFERENTIAL GENERAL RATES – GENERAL COMMENTS**

Differential General Rates are levied on all rateable parcels of land throughout the shire to cover the operational, maintenance and capital expenditures associated with the governance and administration of the Council and the provision of general works and services including the construction, maintenance and management of roads and bridges, economic development, community relations, disaster management, public parks, gardens, playgrounds, recreation areas, public swimming pools, health, public conveniences, building, animal control, pest and declared weed control, environmental management, town planning, public halls, offices and libraries.

Differential General Rates are allocated to rateable properties within Cook Shire Council based on the Property Value Method (PVM) being the Unimproved Capital Value (UCV) or Site Value (SV) as supplied by the State Valuation Service of the Department of Natural Resources & Mines. Differential General Rates will be levied on all rateable land in the Region in accordance with Section 92 of the *Local Government Act 2009* and Sections 80 & 81 of the *Local Government Regulation 2012*. In Council's opinion, differential general rating enables there to be more equitable relationship between revenue raised from particular land and the circumstances relevant to that land, than would be the case under a standard rating system where rates were levied at a single rate in the dollar on all rateable land.

In determining its differential rating system, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

The Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the region as a whole.

In summary, 18 differential rating categories have been determined having regard to matters such as:-

- Land Use;
- Availability of services;
- Consumption of services;
- Valuation;

- Income producing capacity of land.

## 4.2 CALCULATION OF LEVIES - PROVISIONS

- Differential Rates will apply based on categories.
- Minimum general rates will apply.
- There will be no “rate Capping” (see section 3.3 above).

## 4.3 MINIMUM GENERAL RATES

Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council’s general revenue requirements. No minimum will apply to land to which the *Local Government Regulation 2012*, Section 77 (3) and *Valuation Land Act 2010*, section 49 applies.

The minimum general rate is levied to:

- Provide a minimum contribution from all properties situated within the Region;
- Ensure that general rate revenue from lower valued properties within the Region results in more equitable contribution from such properties towards the cost of services funded from general rates.

## 4.4 UTILITY CHARGES

That pursuant to Chapter 4, Part 1 of the *Local Government Act 2009* and Chapter 4, Part 7 of the *Local Government Regulation 2012*, Council has resolved to raise and levy the following utility charges:-

Utility charges will be set on an annual basis having regard to the costs associated with providing the services.

### 4.4.1 WATER CHARGES

Water Charges shall be made for the purpose of supplying water for the 2017/2018 financial year on the following basis.

Service (Access) Charges are calculated per water meter as detailed below. Vacant Service Charges to apply to all vacant properties as well as all properties that do not have planning approval for either residential or commercial use within the Cooktown Water Area. Charges will be levied in two equal half yearly amounts.

#### Consumption Charges

A one (1) tier pricing structure is used in applying the consumption charge component of multi part tariff as set out in the table below. Water meters will be read half yearly, water Consumption will be billed per meter at the cost per kilolitre as shown below.

Water Access Charge Description	Water Access Charge	Cost per Kilolitre
Vacant Water	\$720.00	\$ 0.00
20mm meter connection	\$462.00	\$ 1.75
25mm meter connection	\$718.00	\$ 1.75
32mm meter connection	\$1,180.00	\$ 1.75
40mm meter connection	\$1,854.00	\$ 1.75
50mm meter connection	\$2,896.00	\$ 1.75
80mm meter connection	\$7,416.00	\$ 1.75
100mm meter connection	\$11,586.00	\$ 1.75

Council has adopted a user pays multi part tariff consisting of a Service (Access) Charge based on water meter size, plus a Consumption Charge for all metered properties, where Council deems that water can be supplied to such land from the reticulated system to cover the costs of operation, maintenance and capital expenditure associated with the water supply system within the defined water areas maps of Coen, Cooktown, Lakeland and Laura.

Vacant land that is not metered will attract a vacant water service (access) charge recognising that a water service is available to the land as water infrastructure has been installed ready to supply the property once it is occupied.

## ALL BENEFITTED WATER AREAS

- (i) In respect of newly subdivided vacant land, water service charges shall be levied proportionately for the unexpired part of the year from the date the plan of subdivision is registered at the Titles Office or from the date of connection of water to the subject land, whichever date shall be the earlier.
- (ii) In respect of additional water meters connected during the year, water service charges shall be levied proportionately for the unexpired part of the year from the date the water meter is connected to the Council's water reticulation system.

Financial assistance is available to offset water usage costs for users of home dialysis equipment. Written applications must be submitted to Cook Shire Council for approval.

## WATER CONCESSIONS

Council resolved, by Resolution 29566 in September 2010

1. That the owners of all residential single dwelling parcels and vacant land within the Cooktown Water Area that are supplied with water by a 25mm service be given the opportunity to opt to be deemed to be supplied by a 20mm service and any such owners that accept this option be allowed water usage only at the 20mm rate, to help maintain adequate water pressure.
2. That the owners of commercial properties provided with a 25mm service for a fire hose reel that is used for emergency purposes only be deemed to be supplied by a 20mm service unless that fire hose is used for other purposes.

Assessment Number	Property Description and Property Owner	Type of Remission
10002442	Lot 99 on C17924	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10005577	Lot 22 on C17953	25 mm Residential Water Service charged at 20 mm Residential Water Service (Tariff 11)
10006450	Lot 519 on C17932	25 mm Residential Water Service charged at 20 mm Residential Water Service (Tariff 11)
10010049	Lot 24 on C17953	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10010445	Lot 2 on SP119091	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10011831	Lot 2 on SP126746	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10026532	Lot 7 on SP136525	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10027175	Lot 3 on SP148765	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10030260	Lot 518 on C17932	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10030831	Lot 10 on SP171556	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10031698	Lot 11 on SP171556	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10033405	Lot 7 on SP219110	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)
10033504	Lot 1 on SP188502	25mm Residential Water Service charged at 20mm Residential Water Service (Tariff 11)

Council resolved by Resolution 29567 Sept 2010 and amended by Resolution 30311 in July 2012:

1. That Council grant a 50% concession on Water Access Charges for the 11 assessments listed in the Revenue Statement; and
2. That Council grant a 50% concession on the Water Consumption Charges

### List of Properties that Receive Water Service Concessions Charges

Assessment Number	Property Description and Property Owner	Type of Remission
10001576	Lot 5 on MPH22174 Roman Catholic Church	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10002293	Lot 1 PT B SP 287194 Cooktown Blue Water Club Inc	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10003143	Lot 4 on CP889653 SL 205871 Australian Volunteer Coast Guard	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10003630	Lot 912 on C1793 Qld Country Women's Assoc.	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10003721	Lot 3 on C17973 Cooktown School of Arts Society Inc	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10004976	Lot 321 on RP745022 Anglican Church	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10006153	Lot 2 on RP740816 Roman Catholic Church	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10007334	Lot 202 on SP126719 Cooktown Tennis Club Inc	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10008654	Lot 2 on RP867048 Baptist Union of Queensland	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10011641	Lot 302 on C17915 The Cooktown & District Youth Association Inc	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges
10028389	Lot 211 on C17949 Endeavour Lions Club Inc	50% Reduction on 20mm Residential Water Service Charge and 50% on Water Consumption Charges

Council resolved by Resolution 29604 in October 2010:

1. That the owners of all residential single dwelling parcels and vacant land within the Cooktown Water Area that are supplied with water by a 32mm service be given the opportunity to opt to be deemed to be supplied by a 20mm service and any such owners that accept this option be allowed water usage only at the 20mm rate.
2. That the Rate Accounts of those properties in recommendation (1) who opt to be deemed to be supplied by a 20mm service be noted accordingly and that no further changes to the method of supply be allowed without payment of the appropriate fees or charges.

Assessment Number	Property Description and Property Owner	Type of Remission
10031748	Lot 59 on C17914	32mm Residential Water Service charged at 20mm Residential Water Service
10012334	Lot 11 on SP171571	32mm Residential Water Service charged at 20mm Residential Water Service
10012342	Lot 18 on SP171571	32mm Residential Water Service charged at 20mm Residential Water Service
10012367	Lot 25 on SP263743	32mm Residential Water Service charged at 20mm Residential Water Service

Council resolved by Resolution 2017/44 in March 2017:

1. That Council waive vacant water charge until such time as a water meter is installed and then a concession be granted on water charges, the same as granted on Lot 4 CP 889653 SL 205871 as per Council Resolution 30311 in July 2012.

Assessment Number	Property Description and Property Owner	Type of Remission
10003143	Lot 2 SP 263742 TL 239260 Australian Volunteer Coast Guard	No Vacant Water charge.

Other concessions (allowed by Chief Executive Officer August 2010)

Property owner will not be charged a water service for the additional two meters that have been installed pending approval of the plan of subdivision until such time as that plan has been registered in the Titles Office.

Assessment Number	Property Description and Property Owner	Type of Remission
10010627	Lot 12 on C17953	2 x 20mm Vacant Water Service at no charge until subdivision finalised.

#### 4.4.2 SEWERAGE

Council provides a sewerage reticulation system within defined sewerage area maps of Cooktown & Coen.

Levied in respect of all land where Council deems that sewerage reticulation can be provided to such land to cover the costs of operation, maintenance and capital expenditure/infrastructure associated with the sewerage system.

Properties within the defined sewerage areas shall be levied a sewerage charge based on a unit allocation scheme whereby all allotments in the various sewerage areas are allocated a certain number of sewerage units.

Vacant properties in Cooktown and Coen attract a vacant sewerage charge recognising that a sewerage service is available to the land as sewerage infrastructure has been installed ready to supply the property once it is occupied.

Sewerage charges shall be made for the cost of supplying a service for the removal of sewerage, for the 2017/2018 financial year on the following basis:

Council operates a rating regime based on a unit allocation scheme on the basis of the number of units ascribed to the particular occupation of each property in accordance with the following schedule for sewerage areas of Cooktown and Coen.

#### ALL BENEFITTED SEWERAGE AREAS

- (i) Shopping Complex is defined as consisting of a minimum of three shops/businesses (that is eligible to be registered as a business premises) on the same title, excluding all dwelling and accommodation uses.
- (ii) Tourist Accommodation includes motels, holiday cabins, bed and breakfasts, taverns, resorts, guest houses, camping grounds and caravan park sites.
- (iii) In respect of newly subdivided vacant land, sewerage charges shall be levied proportionately for the unexpired part of the year from the date the plan of subdivision is registered at the Titles Office or from the date of connection of sewerage to the subject land, whichever date shall be the earlier.
- (iv) In respect of improvements erected during the year, sewerage charges shall be levied proportionately for the unexpired part of the year from the date the improvement is ready for occupation or from the date of connection of sewerage to the subject land, whichever date shall be the earlier.

Cook Shire Council Sewerage Unit Table	Cooktown		Coen	
	Units	\$140.00	Units	\$123.00
Ambulance / Fire Station	4	\$560.00	4	\$492.00
Bakery / Butchery / Cafe / Commercial Laundry / Industry / Office / Post Office / Shop / Takeaway / Works Depot	10	\$1,400.00	10	\$1,230.00
Barracks			8	\$984.00
Business/Shopping Complex (without restaurant): 1 <sup>st</sup> Business/Shop	10	\$1,400.00	10	\$1,230.00
Business/Shopping Complex (with restaurant): 1 <sup>st</sup> Business/Shop	14	\$1,960.00	14	\$1,722.00
Business/Shopping Complex: each additional Business/Shop	4	\$560.00	4	\$492.00

Caravan Park Kiosk and/or Office	3	\$420.00	3	\$369.00
Church / Gallery / Hall / Meeting Room / Museum / Nursery	4	\$560.00	4	\$492.00
Clubs (Not for Profit): Licensed	10	\$1,400.00	10	\$1,230.00
Clubs (Not for Profit): Unlicensed	4	\$560.00	4	\$492.00
Court House / Garage / Police Station / Service Station	14	\$1,960.00	14	\$1,722.00
Day Care Centre / Kindergarten	12	\$1,680.00	12	\$1,476.00
Doctor or Dental Surgery or similar: 0 – 2 rooms	10	\$1,400.00	10	\$1,230.00
Doctor or Dental Surgery or similar: more than 2 rooms	12	\$1,680.00	12	\$1,476.00
Dwelling, Duplexes and/or Self Contained Units (each unit) (attached to a commercial building or not)	6	\$840.00	8	\$984.00
Event Centre	20	\$2,800.00		
Flats or Strata Title: each residential unit	6	\$840.00	6	\$738.00
Flats or Strata Title: each commercial unit	10	\$1,400.00	10	\$1,230.00
Fuel Depot / Fuel Storage Facility	6	\$840.00	6	\$738.00
Government Offices	12	\$1,680.00	12	\$1,476.00
Hospital	64	\$8,960.00		
Library	6	\$840.00	6	\$738.00
Licensed Clubs / Hotel / Resort / Tavern – No Restaurant	20	\$2,800.00	20	\$2,460.00
Licensed Clubs / Hotel / Resort / Tavern – with Restaurant	30	\$4,200.00	30	\$3,690.00
Professional Office / Room in an existing dwelling (Residential Zone)	8	\$1,120.00	8	\$984.00
Professional Office / Room in an existing dwelling (Commercial Zone)	10	\$1,400.00	10	\$1,230.00
Racecourse	6	\$840.00	6	\$738.00
Restaurant	20	\$2,800.00	20	\$2,460.00
Schools: Boarding	54	\$7,560.00	0	
Schools: up to 2 rooms	12	\$1,680.00	12	\$1,476.00
Schools: 3 – 5 rooms	24	\$3,360.00	24	\$2,952.00
Schools: 6 – 10 rooms	48	\$6,720.00	48	\$5,904.00
Schools: 11 – 20 rooms	64	\$8,960.00	64	\$7,872.00
Schools: over 20 rooms	128	\$17,920.00	128	\$15,744.00
Storage Shed	4	\$560.00	4	\$492.00
Tourist Accommodation: per room / site without facilities	2	\$280.00	2	\$246.00
Tourist Accommodation: per room / site with facilities	3	\$420.00	3	\$369.00
Tourist Attraction	6	\$840.00	6	\$738.00
Vacant Allotment	6	\$840.00	8	\$984.00
Welfare Home: per unit	8	\$1,120.00	8	\$984.00

#### 4.4.3 WASTE MANAGEMENT

The Council levies utility charges for the provision of waste management services, which are calculated to recover the costs for providing the services. Waste management utility charges incorporate the cost of providing and maintaining transfer stations and the cost of implementing waste management and environment protection strategies.

Council provides a residential refuse collection service within defined refuse area maps marked Coen; Cooktown, Marton, Lakeland; Laura; Helenvale and Rossville; Oaky Creek, Poison Creek and Endeavour Valley Road; Ayton; Refuse Collection Area Maps. All residential properties, excluding vacant land, within the service areas attract the refuse collection charge irrespective of whether they use the service or not.

Rural/Residential properties on the Peninsula Development Road between Lakeland and Laura have been offered kerbside refuse collection, but only those residents who wish to utilise the service will attract the refuse collection charge.

To provide the flexibility for residential properties to implement best practice waste minimisation systems that suit their individual circumstances Council provides the property owners, with the exception of Coen residents, with a choice of either a 120 litre or 240 litre wheelie bin for collection.

## COEN

An annual residential kerbside collection, for the purpose of removal and disposal of perishable waste only for the 2017/2018 financial year is for a weekly collection service and applied with the following schedule.

Council has adopted a fee structure that provides a 240 litre Wheelie Bin service to apply on all improved domestic properties for refuse removal and disposal and levied on each separate occupancy (whether occupied or vacant) within the Coen Refuse Collection area and that such charge shall apply whether or not a service is utilised, save and except that 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.

Waste Collection Utility Charges - Coen		
Type of Improvement	Utility	Charge (Yearly)
For each residence, flat, strata title unit	1 x 240 litre bin	\$460.00

**The following properties are not primarily residential; however a residential wheelie bin collection service is to be provided.**

10001485 – Coen Primary School	3 x Residential buildings	\$1,380.00
10001501 – Coen Police Service	3 x Residential buildings	\$1,380.00

## COOKTOWN, MARTON & LAKELAND

An annual residential kerbside collection, for the purpose of removal and disposal of perishable waste only for the 2017/2018 financial year is for a weekly collection service and applied with the following schedule.

Council has adopted a fee structure that provides residential property owners with a choice of a 120 litre or a 240 litre wheelie bin service to apply on all residential properties for refuse removal and disposal and levied on each separate occupancy (whether occupied or vacant) within the Cooktown, Marton & Lakeland Refuse Collection area of coverage and that a charge shall apply whether or not a service is utilised, save and except that 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 at the default charge for a 240 litre wheelie bin.

Waste Collection Utility Charges – Cooktown, Marton & Lakeland		
Type of Improvement	Utility	Charge (Yearly)
For each residence, flat, strata title unit	1 x 240 litre bin	\$460.00
	1 x 120 litre bin	\$200.00

## ROSSVILLE, HELEVALE, OAKY CREEK, POISON CREEK, ENDEAVOUR VALLEY ROAD & AYTON

An annual residential kerbside collection, for the purpose of removal and disposal of perishable waste only for the 2017/2018 financial year is for a fortnightly collection service and applied with the following schedule.

Council has adopted a fee structure that provides residential property owners with a choice of a 120 litre or a 240 litre wheelie bin service to apply on all residential properties for refuse removal and disposal and levied on each separate occupancy (whether occupied or vacant) within Rossville & Helenvale Refuse Collection area or the Oaky Creek, Poison Creek & Endeavour Valley Road Refuse Collection area of coverage and that such charge shall apply whether or not a service is utilised, save and except that 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.

Waste Collection Utility Charges – Rossville, Helenvale, Oaky & Poison Creeks, Endeavour Valley Road & Ayton		
Type of Improvement	Utility	Charge (Yearly)
For each residence, flat, strata title unit	1 x 240 litre bin	\$230.00
	1 x 120 litre bin	\$100.00

## LAURA

An annual residential kerbside collection, for the purpose of removal and disposal of perishable waste only for the 2017/2018 financial year is for a weekly collection service and applied with the following schedule.

Council has adopted a fee structure that provides residential property owners with a choice of a 120 litre or a 240 litre wheelie bin service to apply on all residential properties for refuse removal and disposal and levied on each separate occupancy (whether occupied or vacant) within the Laura Refuse Collection area of coverage and that a charge shall apply whether or not a service is utilised, save and except that 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 at the default charge for a 240 litre wheelie bin.

Waste Collection Utility Charges – Laura		
Type of Improvement	Utility	Charge (Yearly)
For each residence, flat, strata title unit	1 x 240 litre bin	\$460.00
	1 x 120 litre bin	\$200.00

### 4.4.4 ENVIRONMENTAL LEVY

That pursuant to section 92 of the *Local Government Act 2009* and Chapter 4, Part 8, of the *Local Government Regulations 2012*, Council has resolved to raise and levy the following separate charge.

A separate charge will be levied equally on each parcel of rateable land within Cook Shire for landfill infrastructure purposes, both current and future rehabilitation, to fund either all or part of the capital costs associated with the landfill construction and associated transfer station infrastructure and future replacement.

Where an assessment containing parcels (greater than one) that can be shown to be beyond any form of development or improvement, a written application may be made for an exemption from the Environmental Levy by resolution of Council.

The levy will form part of the rate levy issued twice yearly.

<u>Environmental Levy</u>	<u>Charge (Yearly)</u>
Per parcel of land	\$76.00

### LIST OF PROPERTIES THAT RECEIVE EXEMPTION FROM ENVIRONMENTAL LEVY

Assessment Number	Property Description and Property Owner	Type of Remission
10012854	Lots 301 – 309 & 311 on H2202 TL 210213 & Lot 1 on RL8141	Exemption by Resolution of Council Resolution 28556 October 2008
10008936	Lot 1 on RL7328 Road Lease 14/73280	Exemption by Resolution of Council Resolution 30213 April 2012

## 4.5 SPECIAL CHARGES

### 4.5.1 CAMERON CREEK RURAL ELECTRIFICATION

Council has adopted an overall plan, as described in Section 94 of the *Local Government Regulation 2012*, for the levying of the Cameron Creek Rural Electrification Special Charge. A special charge will be levied on all rateable land within the area defined on the map marked *Benefitted Area, Rural Electrification Cameron*

*Creek Road* for the purpose of raising funds to repay interest and principal on a Queensland Treasury Corporation loan of \$200,882.00 borrowed to cover the constructions costs of a backbone line.

The Council is of the opinion that all land within the area receives a special benefit from the completed work.

The levy is based on the requirement to service interest and principal charges associated with the loan and agreed to annually by Council.

The levy will continue for each parcel of land within the area of the map marked *Benefitted Area, Rural Electrification Cameron Creek Road* for a period of 20 years from 2006.

Cameron Creek Rural Electrification	Annual Charge
Benefitted Area	\$869.44

#### 4.5.2 RURAL FIRE BRIGADES

Council has adopted overall plans, as described in Section 94 of the *Local Government Regulation 2012*, for the levying of special charges for rural fire brigade services for areas identified by the Rural Fire Service of Queensland.

Rural Fire Brigades	Annual Charge
Marton Rural Fire Brigade	\$25.00
Poison Creek Rural Fire Brigade	\$25.00
Rossville Rural Fire Brigade	\$25.00
Bloomfield Rural Fire Brigade	\$25.00

Each parcel of rateable land will specially benefit to the same extent from the purchase and maintenance of equipment by each Rural Fire Brigade in the current or future financial years, because each such parcel is within the area for which the brigade is in charge of firefighting and fire prevention under the *Fire and Emergency Services Act 1990*.

#### 4.6 SEPARATE CHARGES

##### 4.6.1 EMERGENCY MANAGEMENT LEVY (EML)

The Emergency Management Levy (EML) is a State Government levy. Council is required to collect the levy on behalf of the Queensland State Government, in accordance with the provisions of the *Fire and Emergency Services Act 1990* and *Fire and Emergency Services Regulation 2011*, and such are levied in accordance with the prescribed fees as defined in schedule 2 of the *Fire and Emergency Services Regulation 2011*.

The levy is not a Council Charge and the Funds collected are remitted to the Queensland Fire and Emergency Services.

##### ***Fire and Emergency Services Service Act 1990, Section 113, (1 (c) & (2))***

Section 113 – Appeal against local government’s determination

- (1) An owner of property to whom a levy notice is given may appeal to the commissioner on any of the following grounds and on no other grounds –
  - (c) (ii) The prescribed property should in the circumstances be taken to be within a category other than the category on which the local government based its determination.
- (2) A person wishing to appeal must lodge a notice to that effect with the commissioner setting out the grounds of the appeal within 30 days after the levy notice is given.

All Statutory Declarations in regards to Mining Leases and Mining Claims, must be submitted annually to Cook Shire Council, to be received no later than 30<sup>th</sup> June each year. Statutory Declarations received after 30<sup>th</sup> June will take effect from the date received by Cook Shire Council.

## 5. FEES AND CHARGES

Fees and charges will be reviewed annually.

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

Council's Fees and Charges Register contains full details of fees and charges adopted by Council for the 2017/2018 financial year, and is available on Council's website.

## 6. COST RECOVERY

Cost recovery fees are fixed pursuant to Section 97 of the *Local Government Act 2009* must not exceed the cost of providing the service for which the fee has been fixed. Such fees are therefore broadly based on the user pays principle (except where Council, at its discretion, decides to subsidise any fee or charge as a community service obligation).

## 7. 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 statement of fees and charges.

## 8. ISSUE OF NOTICES

Council has determined, in accordance with the provisions of Section 107 of the *Local Government Regulation 2012* that all rates and charges will be levied in two (2) half yearly instalments covering the periods 1 July 2017 to 31 December 2017 and 1 January 2018 to 30 June 2018.

In instances where changes that impact property rates and charges are brought to Council's attention throughout the year, a Supplementary Rates Notice will be issued as required. Some examples might include reconfigurations, valuation amendments, additional services and change of ownership.

## 9. DUE DATE

In accordance with Section 118 of the *Local Government Regulation 2012* payment is due 30 days from the date of issue of the rate notice.

## 10 DISCOUNT ON RATES

In accordance with Section 130 of the *Local Government Regulation 2012* a discount of 10% per annum of differential general rates only shall be allowed, provided that all current and outstanding rates and charges (excluding all outstanding adopted infrastructure charges) are paid in full and received by Council by the due date of the rate notice. All rates and charges must be paid for the system to allow discount.

Council will allow discount where the post mark clearly shows the rates payment was posted, in Australia, to Cook Shire Council on a day that was before the last day of discount.

Council will also allow discount where an electronically transmitted payment is received on the next working date after close of discount.

## 11. INTEREST ON OVERDUE RATES AND CHARGES

In accordance with section 133 of the *Local Government Regulation 2012* all rates and charges outstanding at the end of the discount period are deemed to be overdue rates and Council will apply compound interest at the rate of 11% per annum, calculated on daily rests from the day after the rates and charges become overdue.

## 12. REMISSIONS AND CONCESSIONS

Chapter 4, Part 10 of the *Local Government Regulation 2012* provides for the Council to remit or postpone rates in certain circumstances.

1. Ratepayers who comply with the criteria set out in the Pensioner Rebate Policy will be entitled to a pensioner rate rebated. Council's rebate is set at 20% up to a maximum of \$200.00 per annum on General, Refuse, Sewerage and Water charges.
2. Clubs, sporting associations and other non-profit community organisations may be entitled to a concession on general rates and charges, depending on the *Local Government Act 2009* and *Local Government Regulation 2012* and circumstances. All applications for concessions must be in writing and addressed to the Chief Executive Officer, Cook Shire Council.

### List of properties that have been made non-valued by previous resolutions of Council

Assessment Number	Property Description
10002293	Lot 1 PT B SP 287194
10003143	Lot 2 SP 263742 TL 239260 & Lot 4 CP889653: SL 205871
10003630	Lot 912 C1793
10011641	Lot 302 C17915
10028389	Lot 211 C17949

3. That, as the Council in exercising its power under the *Local Government Act 2009*, is of the opinion, in the case of land owners scheduled in the Table below, there is justification in exercising the power of granting remission at the level indicated as each case is of a kind which has been accepted previously by resolution of Council, such remissions be hereby granted in respect of the general rates and charges payable in respect of the 2017/2018 financial year.

### LIST OF PROPERTIES THAT RECEIVE REMISSION

Assessment Number	Property Description and Property Owner	Type of Remission
10007334	L201-202 SP126719 Cooktown Tennis Club Inc.	100% General Rates 50% Water Charges ( <i>Vacant Water Service on L201/SP126719</i> ) 100% Sewerage Charges
10001980	Lot 1C 4866 Coen Kindergarten Association	100% Water Service 100% Sewerage Charges (only playground equipment on this parcel)
10004976	Lot 321 on RP745022 Church House for The Corporation of the Synod of the Diocese of Carpentaria	100% of Valuation Granted by resolution of Council July 2010 - being used as church.

## 13. OTHER MATTERS CONCERNING RATES AND CHARGES

### 13.1 COLLECTION OF OUTSTANDING RATES AND CHARGES

Council requires payment of rates and charges within the specified period and it is Council's policy to pursue the collection of outstanding rates and charges diligently but with due concern for the financial hardship faced by some members of the community.

To this end Council will recover any outstanding rates and charges in accordance with, Section 95 of the *Local Government Act 2009*, Part 12 of the *Local Government Regulation 2012* and Cook Shire Council's *Debt Recovery Policy*

Pursuant to Council Debt Recovery Policy 2017/2018; adopted July 2017.

Where rates are *outstanding* seven (7) days after the due date, internal recovery is undertaken:

1. In the first instance by *Reminder Notice* providing fourteen (14) days in which to pay outstanding monies.
2. In the second instance, fourteen (14) days from the date of the first Reminder Notice, by *Final Reminder Notice* demanding immediate payment.
3. In the third instance, twenty eight (28) days from the date of the first Reminder Notice, if the debt remains unpaid and is above the advanced recovery threshold, are then referred to Council's Debt Collection agency for Advanced Rates Recovery.

# Annual Budget 2017-18 - Cook Shire Council

## Income Statement for year ended 30 June 2018

	Original Budget 2017-18	Original Budget 2018-19	Original Bgt 2019-20
<b>Income</b>			
<b>Recurrent Revenue</b>			
Rates, Levies & Charges	6,989,350	7,200,000	7,450,000
Sales of Goods & Major Services	773,950	800,000	825,000
Gravel Sales	2,200,000	2,400,000	2,500,000
Fees & Charges	716,700	740,000	765,000
Rental Income	357,500	368,000	380,000
Interest Received	169,200	175,000	180,000
Private Works	1,662,000	1,700,000	1,750,000
FAG's Grant	4,600,000	9,300,000	9,500,000
Other Operating Grants & Subsidies	283,000	300,000	300,000
Other Income	125,200	125,000	125,000
	<b>17,876,900</b>	<b>23,108,000</b>	<b>23,775,000</b>
<b>Capital Revenue</b>			
Grants & Subsidies	5,834,400	6,000,000	6,000,000
NDRRA Grants	20,000,000	25,000,000	25,000,000
Profit on Asset Sales	100,000	100,000	100,000
	<b>25,934,400</b>	<b>31,100,000</b>	<b>31,100,000</b>
<b>Total Income</b>	<b>43,811,300</b>	<b>54,208,000</b>	<b>54,875,000</b>
<b>Expenses</b>			
<b>Recurrent Expenses</b>			
Employee Costs (Net of Flood)	10,440,380	10,705,000	10,970,000
Materials & Services	9,195,450	9,300,000	9,400,000
Private Works	1,428,000	1,470,000	1,510,000
Gravel Pit Costs	539,500	580,000	600,000
Finance Costs	371,500	352,000	326,000
Depreciation	9,295,870	9,400,000	9,520,000
	<b>31,270,700</b>	<b>31,807,000</b>	<b>32,326,000</b>
<b>Capital Expenses</b>			
NDRRA Expenditure	20,000,000	25,000,000	25,000,000
Loss on Asset Sales	0	0	0
<b>Total Expenses</b>	<b>51,270,700</b>	<b>56,807,000</b>	<b>57,326,000</b>
<b>Net Result Surplus/(Deficit)</b>	<b>(7,459,400)</b>	<b>(2,599,000)</b>	<b>(2,451,000)</b>
<b>Adjust for FAG's Prepaid 2016-17</b>	<b>4,600,000</b>	<b>0</b>	<b>0</b>
<b>Net Result adj for prepaid FAGs</b>	<b>(2,859,400)</b>	<b>(2,599,000)</b>	<b>(2,451,000)</b>
<b>Add Back Capital Transactions</b>	<b>(5,934,400)</b>	<b>(6,100,000)</b>	<b>(6,100,000)</b>
<b>Operating Result (Deficit)</b>	<b>(8,793,800)</b>	<b>(8,699,000)</b>	<b>(8,551,000)</b>

# Annual Budget 2017-18 - Cook Shire Council

## Financial Position at 30 June 2018

	Forecast 30/06/2017	% Diff	Budget 2017-18	Budget 2018-19	Budget 2019-20
<b>Current Assets</b>					
Cash & Cash Equivalents	91,058	-70%	301,150	301,150	301,150
Investments	14,182,123	154%	5,580,000	6,000,000	6,500,000
Rate Debtors (Net of Advances)	706,447	1%	700,000	600,000	500,000
Trade Debtors	350,028	-22%	450,000	450,000	450,000
Other Receivables	330,000	0%	100,000	0	0
Inventories	420,181	-22%	540,000	540,000	540,000
<b>Total Current Assets</b>	<b>16,079,839</b>	<b>110%</b>	<b>7,671,150</b>	<b>7,891,150</b>	<b>8,291,150</b>
<b>Non-Current Assets</b>					
Property, Plant & Equipment	271,664,026	-8%	296,460,138	286,797,638	277,566,638
Capital Works in Progress	25,537,660	0%	0	0	0
<b>Total Non-Current Assets</b>	<b>297,201,686</b>	<b>0%</b>	<b>296,460,138</b>	<b>286,797,638</b>	<b>277,566,638</b>
<b>Total Assets</b>	<b>313,281,524</b>	<b>3%</b>	<b>304,131,288</b>	<b>294,688,788</b>	<b>285,857,788</b>
<b>Current Liabilities</b>					
Trade Creditors	285,418	-64%	800,000	800,000	800,000
Employee Entitlements	990,774	7%	930,000	950,000	980,000
Other Payables (Incl GST Bal)	1,343,800	0%	0	0	0
NDRRA Rec'd in Advance	0		0	0	0
Borrowings	412,852	1%	408,000	380,000	350,000
Working Cap Facility (\$10mi)	0		0	0	0
Provision for LSL	893,016	12%	800,000	800,000	800,000
<b>Total Current Liabilities</b>	<b>3,925,858</b>	<b>134%</b>	<b>2,938,000</b>	<b>2,930,000</b>	<b>2,930,000</b>
<b>Non-Current Liabilities</b>					
Trade Creditors	0		0	0	0
Employee entitlements	0	0%	0	0	0
Other Payables	164,920	0%	175,500	0	0
Borrowings	4,393,565	-11%	4,960,000	4,400,000	4,020,000
Provision for LSL	154,770	-19%	190,000	190,000	190,000
Provision for Gravel Pits	1,680,823	-1%	1,700,000	1,700,000	1,800,000
<b>Total Non-Current Liabilities</b>	<b>6,394,078</b>	<b>-9%</b>	<b>7,025,500</b>	<b>6,290,000</b>	<b>6,010,000</b>
<b>Total Liabilities</b>	<b>10,319,936</b>	<b>4%</b>	<b>9,963,500</b>	<b>9,220,000</b>	<b>8,940,000</b>
<b>Net Community Assets</b>	<b>302,961,588</b>	<b>3%</b>	<b>294,167,788</b>	<b>285,468,788</b>	<b>276,917,788</b>
<b>Community Equity</b>					
Retained Surplus	66,577,039	7%	62,382,948	53,483,948	44,732,948
Asset Revaluation Surplus	230,409,684	0%	230,409,684	230,409,684	230,409,684
Other Reserves	5,974,865	334%	1,375,156	1,575,156	1,775,156
<b>Total Community Equity</b>	<b>302,961,588</b>	<b>3%</b>	<b>294,167,788</b>	<b>285,468,788</b>	<b>276,917,788</b>

## Annual Budget 2017-18 - Cook Shire Council

### Statement of Changes in Equity

For the year ended 30 June 2018

	Forecast 2016-17 \$	Budget 2017-18 \$	Budget 2018-19 \$	Budget 2019-20 \$
<b>Retained Surplus</b>				
Opening Balance	62,503,035	66,577,039	62,382,948	53,483,948
Net Result	4,698,548	-8,793,800	-8,699,000	-8,551,000
Transfer from/(to) Reserve	-624,544	4,599,709	-200,000	-200,000
Transferred to income statement on sale	0	0		
<b>Closing Balance</b>	<b>66,577,039</b>	<b>62,382,948</b>	<b>53,483,948</b>	<b>44,732,948</b>
<b>Reserves Other</b>				
Opening Balance	5,350,321	5,974,865	1,375,156	1,575,156
Transfers to general reserves	3,699,709	200,000	200,000	200,000
Transfers from general reserves	-3,075,165	-4,799,709		
<b>Closing Balance</b>	<b>5,974,865</b>	<b>1,375,156</b>	<b>1,575,156</b>	<b>1,775,156</b>
<b>Reserves Asset Revaluation</b>				
Opening Balance	225,409,684	230,409,684	230,409,684	230,409,684
Revaluation Increment	5,000,000			
Revaluation Decrement				
Valuation gains/(losses)				
<b>Closing Balance</b>	<b>230,409,684</b>	<b>230,409,684</b>	<b>230,409,684</b>	<b>230,409,684</b>
<b>TOTAL EQUITY</b>	<b>302,961,588</b>	<b>294,167,788</b>	<b>285,468,788</b>	<b>276,917,788</b>
	0	0	0	0
Check Bal Sheet	302,961,588	294,167,788	285,468,788	276,917,788

<b>Annual Budget 2017-18 - Cook Shire Council</b>			
<b>Statement of Cashflows</b>			
<b>For the Year Ended 30 June 2018</b>			
	<b>Budget 2017-18 \$</b>	<b>Budget 2018-19 \$</b>	<b>Budget 2019-20 \$</b>
<b>Cash flows from operating activities :</b>			
Net General Rates	3,571,000	3,690,000	3,820,000
Water Access Charges	872,000	885,000	900,000
Water Consumption Charges	995,000	1,010,000	1,025,000
Sewerage Charges	1,245,000	1,270,000	1,300,000
Waste & Refuse Charges	408,000	420,000	430,000
Receipts from Customers	7,728,459	8,513,000	8,661,000
Payments to suppliers	-8,062,950	-8,250,000	-8,460,000
Payments to Employees	-10,440,380	-10,705,000	-10,970,000
Federal Assistance Grant	4,600,000	9,300,000	9,500,000
Other Non Capital Grants	283,000	300,000	300,000
Flood Damage receipts	20,000,000	25,000,000	25,000,000
Flood Damage payments to suppliers	-20,000,000	-25,000,000	-25,000,000
	<b>1,199,129</b>	<b>6,433,000</b>	<b>6,506,000</b>
Interest received	169,200	175,000	180,000
Borrowing costs	-341,500	-312,000	-286,000
<b>Net cash inflow (outflow) from operations</b>	<b>1,026,829</b>	<b>6,296,000</b>	<b>6,400,000</b>
<b>Cash flows from investing activities:</b>			
Payments for property, plant and equipment	-17,058,838	-12,000,000	-12,000,000
Net movement in loans and advances	0	0	0
Proceeds from sale of plant and equipment	300,000	500,000	500,000
Capital Grants, subsidies, contributions	7,024,978	6,000,000	6,000,000
<b>Net cash inflow (outflow) from investments</b>	<b>-9,733,860</b>	<b>-5,500,000</b>	<b>-5,500,000</b>
<b>Cash flows from financing activities:</b>			
Proceeds from borrowings	670,000	0	0
Repayment of borrowings	-355,000	-376,000	-400,000
Repayments made on finance leases	0	0	0
<b>Net cash inflow (outflow) from financing</b>	<b>315,000</b>	<b>-376,000</b>	<b>-400,000</b>
<b>Net increase (decrease) in cash held</b>	<b>-8,392,031</b>	<b>420,000</b>	<b>500,000</b>
<b>Cash at beginning of reporting period</b>	<b>14,273,181</b>	<b>5,881,150</b>	<b>6,301,150</b>
<b>Cash at end of reporting period</b>	<b>5,881,150</b>	<b>6,301,150</b>	<b>6,801,150</b>
<b>Cash in Balance Sheet</b>	<b>5,881,150</b>	<b>6,301,150</b>	<b>6,801,150</b>

## Annual Budget 2017-18 - Cook Shire Council

### Movements in Reserves

For year ended 30/6/2018

	Opening Bal 1/7/2017	Transfer to Reserve	Transfer out of Reserve	Balance 30/6/2018
Refuse Levy Reserve	1,720,156	200,000	-1,200,000	720,156
Land Purchase Reserve	455,000		0	455,000
Constrained Grants Reserve	490,324		-490,324	0
Constrained Grants - NDRR	1,384,841	3,499,709	-1,384,841	3,499,709
Unspent Loan Reserve	1,300,000			1,300,000
	<b>5,350,321</b>	<b>3,699,709</b>	<b>-3,075,165</b>	<b>5,974,865</b>

## Cook Shire Council Annual Budget 2017-18

### MEASURES OF FINANCIAL SUSTAINABILITY for 10 years 2017-18 to 2026-27

Ratios of Original Budget												
Ratio	Description	Target	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26	Budget 2026-27
<b>Asset Consumption Ratio</b>	Written down value of infrastructure assets divided by gross current replacement costs of infrastructure assets	<b>40% - 50%</b>	69.62%	67.69%	65.30%	63.90%	62.24%	60.77%	59.25%	57.73%	56.30%	54.85%
<b>Asset Sustainability Ratio</b>	Capital expenditure on the replacement of assets divided by depreciation expense : INCLUDES NDRRA WORKS	<b>90%</b>	474.83%	502.99%	444.12%	447.10%	447.86%	445.07%	437.50%	430.14%	426.35%	420.67%
<b>Interest Coverage Ratio</b>	service divided by total operating revenue	<b>0% - 10%</b>	2.08%	1.52%	1.37%	1.33%	1.19%	1.06%	0.91%	0.78%	0.62%	0.47%
<b>Financial Liabilities Ratio</b>	Total liabilities less current assets divided by total operating revenue	<b>&lt; 60%</b>	12.82%	5.75%	2.73%	1.77%	-1.30%	-6.35%	-8.31%	-10.61%	-15.61%	-17.68%
<b>Operating Surplus Ratio</b>	Net operating surplus divided by total operating revenue	<b>0% - 15%</b>	-74.93%	-37.64%	-35.97%	-36.92%	-35.30%	-33.80%	-32.52%	-31.28%	-30.30%	-28.96%
<b>Working Capital Ratio</b>	Current Assets divided by Current Liabilities	<b>1:1.0</b>	2.61	2.69	2.83	2.84	3.00	3.33	3.33	3.33	3.57	3.57

**Asset Sustainability Ratios are calculated on the Financial Statements as per the Draft Financial Sustainability Guidelines**

Small Rural Councils like Cook Shire can show misleading ratios due to their large area, small rate base and large asset base :-

- NOTE: 50% of the 2017-18 Federal Assistance Grant (\$4.6 mil) was prepaid - received in June 2017 - this means that the Income Statement shows 20% less income for 2017-18
- Cook Shire's gross assets total \$380 mil of which \$234 mil is road infrastructure, to service these assets Cook Shire receives \$6 mil in rates & charges, supplemented with \$8.8 m
- The Operating Surplus ratios are forecast to be in negative partly due to the \$5.8 mil depreciation expenses attributable to those same roads
- Cook Shire roads are subject to annual climatic events and receive funding for restoration works via the NDRRA program, currently treated as capital expenditure.

**Cook Shire Council Long Term Financial Forecast 2017-18 to 2026-27 ('000)**

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Operating Income</b>										
Rates Levies & Charges	6,989	7,200	7,450	7,675	7,906	8,140	8,390	8,640	8,900	9,170
Fees & Charges	717	740	765	790	815	840	865	890	920	950
Interest Income	169	175	180	180	180	185	185	185	190	190
Sales & Private Works	4,636	4,900	5,075	3,550	3,650	3,800	3,850	3,900	3,950	4,000
FAG's Grant (50% prepaid 2016-17)	4,600	9,300	9,500	9,600	9,700	9,800	9,900	10,000	10,100	10,200
Operating Grants	283	300	300	300	300	310	310	310	320	320
Other Income	482	493	505	520	535	550	565	580	600	620
<b>Sub-total Income</b>	<b>17,876</b>	<b>23,108</b>	<b>23,775</b>	<b>22,615</b>	<b>23,086</b>	<b>23,625</b>	<b>24,065</b>	<b>24,505</b>	<b>24,980</b>	<b>25,450</b>
<b>Operating Expenditure</b>										
Employee Benefits	-10,440	-10,705	-10,970	-11,050	-11,150	-11,260	-11,370	-11,480	-11,595	-11,700
Materials & Services	-11,163	-11,350	-11,510	-10,000	-10,100	-10,300	-10,400	-10,500	-10,700	-10,800
Finance Costs (Int + Bank Fees)	-372	-352	-326	-300	-275	-250	-220	-190	-155	-120
Depreciation	-9,296	-9,400	-9,520	-9,615	-9,710	-9,800	-9,900	-10,000	-10,100	-10,200
<b>Sub-total Expenses</b>	<b>-31,271</b>	<b>-31,807</b>	<b>-32,326</b>	<b>-30,965</b>	<b>-31,235</b>	<b>-31,610</b>	<b>-31,890</b>	<b>-32,170</b>	<b>-32,550</b>	<b>-32,820</b>
<b>Operating Surplus/(Deficit)</b>	<b>-13,395</b>	<b>-8,699</b>	<b>-8,551</b>	<b>-8,350</b>	<b>-8,149</b>	<b>-7,985</b>	<b>-7,825</b>	<b>-7,665</b>	<b>-7,570</b>	<b>-7,370</b>
NDRRA Grants	20,000	25,000	25,000	25,000	26,000	26,000	26,000	26,000	26,000	26,000
Other Capital Income	5,936	6,100	6,100	5,200	5,300	5,500	5,700	5,700	5,700	5,800
NDRRA Expenses	-20,000	-25,000	-25,000	-25,000	-26,000	-26,000	-26,000	-26,000	-26,000	-26,000
Other Capital Expenses	0	0	0	0	0	0	0	0	0	0
<b>Net Surplus/(Deficit)</b>	<b>-7,459</b>	<b>-2,599</b>	<b>-2,451</b>	<b>-3,150</b>	<b>-2,849</b>	<b>-2,485</b>	<b>-2,125</b>	<b>-1,965</b>	<b>-1,870</b>	<b>-1,570</b>
<b>Net after Capital Add Back</b>	<b>-13,395</b>	<b>-8,699</b>	<b>-8,551</b>	<b>-8,350</b>	<b>-8,149</b>	<b>-7,985</b>	<b>-7,825</b>	<b>-7,665</b>	<b>-7,570</b>	<b>-7,370</b>
<b>Current Assets</b>										
Cash & Investments	5,881	6,301	6,801	7,000	7,500	8,500	8,500	8,500	9,200	9,200
Other Current Assets	1,790	1,590	1,490	1,490	1,500	1,500	1,500	1,500	1,500	1,500
<b>Non-Current Assets</b>										
Property, Plant & Equipment	296,460	286,798	277,567	288,000	284,000	279,000	290,000	285,000	280,000	275,000
<b>Total Assets</b>	<b>304,131</b>	<b>294,689</b>	<b>285,858</b>	<b>296,490</b>	<b>293,000</b>	<b>289,000</b>	<b>300,000</b>	<b>295,000</b>	<b>290,700</b>	<b>285,700</b>
<b>Current Liabilities</b>	2,938	2,930	2,930	2,990	3,000	3,000	3,000	3,000	3,000	3,000
<b>Non-Current Liabilities</b>	7,025	6,290	6,010	5,900	5,700	5,500	5,000	4,400	3,800	3,200
<b>Total Liabilities</b>	<b>9,963</b>	<b>9,220</b>	<b>8,940</b>	<b>8,890</b>	<b>8,700</b>	<b>8,500</b>	<b>8,000</b>	<b>7,400</b>	<b>6,800</b>	<b>6,200</b>
<b>Net Community Assets</b>	<b>294,168</b>	<b>285,469</b>	<b>276,918</b>	<b>287,600</b>	<b>284,300</b>	<b>280,500</b>	<b>292,000</b>	<b>287,600</b>	<b>283,900</b>	<b>279,500</b>
<b>Total Community Equity</b>	<b>294,168</b>	<b>285,469</b>	<b>276,918</b>	<b>287,600</b>	<b>284,300</b>	<b>280,500</b>	<b>292,000</b>	<b>287,600</b>	<b>283,900</b>	<b>279,500</b>

## Cook Shire Council - Revenue & Expenditure Budget 2017-18

Additional Information	Revenue			Expenditure			Surplus/(Deficit)			Comment
	Budget 18	2017-17 Forecast	2016-16 % Diff	Budget 18	2017-17 Forecast	2016-16 % Diff	Budget 18	2017-2016-17 Forecast	% Diff	
<b>Executive Management</b>										
CEO's Office	0	52		892,650	781,870	14.2%	(892,650)	(781,818)	14.2%	Full year of Mgr Governance
Elected Members	0	2,126		559,900	573,415	-2.4%	(559,900)	(571,289)	-2.0%	
Media & Marketing	0	0		113,900	91,112	25.0%	(113,900)	(91,112)	25.0%	Adv bgt increased \$5k
Human Resources	42,000	34,545	21.6%	447,300	433,100	3.3%	(405,300)	(398,555)	1.7%	
WH&S	0	0		365,700	300,007	21.9%	(365,700)	(300,007)	21.9%	Additional WH & officer, in lieu contractor
Land Tenure	15,000	18,263	-17.9%	266,200	112,882	135.8%	(251,200)	(94,619)	165.5%	Legal costs - Native Title - W' front, Retire, et
<b>Executive Mgt Total</b>	<b>57,000</b>	<b>54,986</b>	<b>3.7%</b>	<b>2,645,650</b>	<b>2,292,386</b>	<b>15.4%</b>	<b>(2,588,650)</b>	<b>(2,237,400)</b>	<b>15.7%</b>	
<b>Corporate Services</b>										
Corporate Services Mgt	21,000	18,481		679,500	688,209	-1.3%	(658,500)	(669,728)	-1.7%	
Asset Management				346,200	336,035		(346,200)	(336,035)	0.0%	
Building Maintenance				771,250	350,578		(771,250)	(350,578)		Carpenter, Builder full year, Asbestos \$70k
SES, Disaster Mgt	22,000	24,111		183,800	216,623		(161,800)	(192,512)		
TV & Radio				10,000	21,522		(10,000)	(21,522)		
Rates Operations	3,583,350	3,425,869	4.6%	194,200	202,700	-4.2%	3,389,150	3,223,169	5.1%	
<b>Financial Services</b>										
- Grants: FAGs/Operating	3,750,000	11,256,440	-66.7%		0		3,750,000	11,256,440	-66.7%	
- Grants: Capital	5,834,400	6,033,803	-3.3%		0		5,834,400	6,033,803	-3.3%	
- Interest Income	169,200	178,558	-5.2%		0		169,200	178,558	-5.2%	
- Profit & Loss-Asset Sales	100,000	140,770			6,175		100,000	134,595		
- Other Income	13,000	52,723	-75.3%		0		13,000	52,723	-75.3%	
- Insurances				220,000	201,210	9.3%	(220,000)	(201,210)	9.3%	
- Interest on Loans				305,000	302,302	0.9%	(305,000)	(302,302)	0.9%	
- Other Expenses				66,100	58,562	12.9%	(66,100)	(58,562)	12.9%	
On cost Recovery	2,495,000	2,885,114	-13.5%	2,408,000	2,870,815	-16.1%	87,000	14,299	508.4%	
IT Services	12,000			696,100	663,582	4.9%	(684,100)	(663,582)	3.1%	Trainee Full Year
Business Services	500	309	61.8%	473,900	402,939	17.6%	(473,400)	(402,630)	17.6%	2016-17 Short staffed
Community Buildings	85,600	94,050	-9.0%	674,800	539,985	25.0%	(589,200)	(445,935)	32.1%	Buildings Reval Dep'n increased
Events Centre	4,000	3,640	9.9%	622,200	562,377	10.6%	(618,200)	(558,737)	10.6%	Buildings Reval Dep'n increased
Natures Powerhouse	0	600		172,000	119,190	44.3%	(172,000)	(118,590)	45.0%	Buildings Reval Dep'n increased, Info Ctr \$70
Endeavour Lodge	152,000	140,600	8.1%	191,200	201,837	-5.3%	(39,200)	(61,237)	-36.0%	
Admin & Financial Services	61,600	63,537	-3.0%	382,700	383,509	-0.2%	(321,100)	(319,972)	0.4%	
Stores Operations	28,000	32,694	-14.4%	151,800	147,980	2.6%	(123,800)	(115,286)	7.4%	
Admin Overheads Recovery	1,026,500	1,025,760	0.1%		0		1,026,500	1,025,760	0.1%	
<b>Corporate Services Total</b>	<b>17,358,150</b>	<b>25,377,059</b>	<b>-31.6%</b>	<b>8,548,750</b>	<b>8,276,130</b>	<b>3.3%</b>	<b>8,809,400</b>	<b>17,100,929</b>	<b>-48.5%</b>	

## Cook Shire Council - Revenue & Expenditure Budget 2017-18

Additional Information	Revenue			Expenditure			Surplus/(Deficit)			Comment
	Budget 2017-18	Forecast 2016-17	% Diff	Budget 2017-18	Forecast 2016-17	% Diff	Budget 2017-18	Forecast 2016-17	% Diff	
<b>Infrastructure Services</b>										
Mgr Engineering Services	9,500	1,596	495.2%	1,337,500	1,213,517	10.2%	(1,328,000)	(1,211,921)	9.6%	Two Engineers - 1 costed to Pr Mgt
Parks & Gardens	8,000	35,421		1,729,980	1,500,613	15.3%	(1,721,980)	(1,465,192)	17.5%	Botanic Curator full year. Add staff -Wfrnt
Road Infrastructure	1,050,000	2,939,463	-64.3%	6,541,600	6,580,642	-0.6%	(5,491,600)	(3,641,179)	50.8%	
Water Infrastructure	1,920,250	1,839,548	4.4%	3,395,700	3,205,353	5.9%	(1,475,450)	(1,365,805)	8.0%	
Sewerage Infrastructure	1,250,600	1,217,174	2.7%	1,843,600	1,684,442	9.4%	(593,000)	(467,268)	26.9%	Full year of staff
Waste Mgt	617,250	613,651	0.6%	1,794,480	1,552,122	15.6%	(1,177,230)	(938,471)	25.4%	Full year of staff
Environmental Levy	215,000	211,476	1.7%	0	0		215,000	211,476	1.7%	
Airport Operations	846,100	792,826	6.7%	1,256,500	1,228,789	2.3%	(410,400)	(435,963)	-5.9%	
Commercial Operations	2,200,000	2,947,294	-25.4%	539,500	625,217	-13.7%	1,660,500	2,322,077	-28.5%	NDRRA works reduced for 2017-18
Works Depot	0	0		244,200	225,155	8.5%	(244,200)	(225,155)	8.5%	
Plant	2,323,000	2,318,479	0.2%	2,586,500	2,468,897	4.8%	(263,500)	(150,418)	75.2%	
Private Works	1,600,000	203,152		1,380,000	271,618		220,000	(68,466)	0.0%	Aurukun Rd - Rio
Flood Damage	20,000,000	25,169,763	-20.5%	20,000,000	25,138,016	-20.4%	0	31,747	0.0%	NDRRA works reduced for 2017-18
Biosecurity	76,700	52,540	46.0%	470,000	405,295	16.0%	(393,300)	(352,755)	11.5%	Chem for Incentive program. DH 2 mth Lve
<b>Engineering Total</b>	<b>32,116,400</b>	<b>38,342,383</b>	<b>-16.2%</b>	<b>43,119,560</b>	<b>46,099,676</b>	<b>-6.5%</b>	<b>(11,003,160)</b>	<b>(7,757,293)</b>	<b>41.8%</b>	
<b>Economic Dev &amp; Comm Services</b>										
Comm Serv Mgt	22,800	19,858		347,800	576,777	-39.7%	(325,000)	(556,919)	-41.6%	New Org Structure
Community Events	79,000	24,391		205,000	170,760	20.1%	(126,000)	(146,369)	-13.9%	20/20 \$100k less \$75k grant
Community Development	0	0		16,000	12,763	25.4%	(16,000)	(12,763)	25.4%	
Grants	50,000	155,059		222,500	189,600	17.4%	(172,500)	(34,541)	399.4%	Grants rec'd 2016-17 Ch Safety \$40.
Economic Dev/Grants	0	0		273,000	108,020	152.7%	(273,000)	(108,020)	152.7%	Staff \$75k, Marine \$30, AirPt \$40, EDP \$40
Arts & Culture	52,000	89,099	-41.6%	56,500	113,916	-50.4%	(4,500)	(24,817)	-81.9%	
Libraries	11,500	8,582	34.0%	247,790	218,584	13.4%	(236,290)	(210,002)	12.5%	R & M increased, Additional Hrs Ayton
Sports & Recreation	76,850	84,140	-8.7%	281,200	300,800	-6.5%	(204,350)	(216,660)	-5.7%	
Tourism & Events	0	3,576	-100.0%	155,900	152,118	2.5%	(155,900)	(148,542)	5.0%	Trails Brochures \$40k, Info to NPH \$70k
Cemeteries	7,700	7,330	5.0%	32,000	25,304	26.5%	(24,300)	(17,974)	35.2%	
Planning	115,500	55,813	106.9%	657,000	376,505	74.5%	(541,500)	(320,692)	68.9%	Trainee \$50k, S/P-LGIP, LKL, Coastal \$125k
Building	125,500	86,859	44.5%	164,900	161,545	2.1%	(39,400)	(74,686)	-47.2%	Fees ex Projects
Local Laws & Animal	53,000	24,933	112.6%	380,100	373,783	1.7%	(327,100)	(348,850)	-6.2%	Hlthy dog Program Revenue
Health & Environment	27,400	33,826	-19.0%	258,550	220,679	17.2%	(231,150)	(186,853)	23.7%	PM was 50% Waste Mgt 2016-17
<b>Community Services Total</b>	<b>621,250</b>	<b>593,466</b>	<b>4.7%</b>	<b>3,298,240</b>	<b>3,001,154</b>	<b>9.9%</b>	<b>(2,676,990)</b>	<b>(2,407,688)</b>	<b>11.2%</b>	
<b>Total Revenue &amp; Exp</b>	<b>50,152,800</b>	<b>64,367,894</b>	<b>-22.1%</b>	<b>57,612,200</b>	<b>59,669,346</b>	<b>-3.4%</b>	<b>(7,459,400)</b>	<b>4,698,548</b>	<b>-258.8%</b>	
<b>FAG's grant prepaid 2016-17</b>	<b>4,600,000</b>	<b>0</b>		<b>(4,600,000)</b>	<b>0</b>		<b>4,600,000</b>	<b>(4,600,000)</b>	<b>0.0%</b>	
<b>Net result after FAG's Adj</b>	<b>54,752,800</b>	<b>64,367,894</b>	<b>-14.9%</b>	<b>53,012,200</b>	<b>59,669,346</b>	<b>-11.2%</b>	<b>(2,859,400)</b>	<b>98,548</b>	<b>-3001.5%</b>	
<b>Add Back Capital Trans</b>	<b>(25,934,401)</b>	<b>(31,344,337)</b>	<b>-17.3%</b>	<b>(20,000,001)</b>	<b>(25,144,192)</b>		<b>(5,934,400)</b>	<b>(6,200,145)</b>		
<b>Operating Rev &amp; Exp</b>	<b>28,818,399</b>	<b>33,023,557</b>	<b>-12.7%</b>	<b>33,012,199</b>	<b>34,525,154</b>	<b>-4.4%</b>	<b>(8,793,800)</b>	<b>(6,101,597)</b>	<b>44.1%</b>	

# Cook Shire Council Cash Funding Analysis

For Budget Year 2017-18

*NOTE: This table represents Council's Cash position at 31/05/17 and Forecast 2017-18*

	Budget 2017-18	
<b>Opening Cash Balances at 1/7/2017 (Based on bal 31/5/17)</b>		
Operating Account	-300,000	
OTC Investment Accounts	0	
- General	-14,000,000	
- Environmental Levy	-1,200,000	\$1.9 mil less spent 2016-17 \$670,000
- Headworks	-165,000	
<b>Total Cash at 30/6/2017</b>	<b>-15,665,000</b>	
<b>Less: Funds held in Reserve and advance receipt of grants</b>		
Environmental Levy	1,200,000	Spent \$670,000 in 2016-17
Developer Contributions	165,000	
FAG's Received in Advance for 2017-18	4,699,170	
Grant-Events Centre 30% advance \$490,324+ 100,080,190,640	116,000	Rec'd \$781,044 spent \$665,085
W4Q received in Advance	1,445,000	Rec'd 60% \$1,482,000 Spent \$37,000
NDRRA received in advance - 30%	0	Rec'd \$1,575 spent \$220 k to June
Other Advances - Aurukun Rd Project	1,355,000	Rec'd \$1,575 spent \$220 k to June
Loan Funds - Store/Depot - \$70 k for Depot Master Plan	870,000	\$1 mil - Spent \$130,000 to June
Loan Funds - Staff Accommod	1,280,000	\$1.3 mil - Spent \$20,000 to June
<b>Total Reserves and Advances</b>	<b>11,130,170</b>	
<b>Total Unconstrained Cash at 30/6/2017</b>	<b>-4,534,830</b>	
<b>Add:</b>		
Debtors-Rates @ 31/5/17 \$ expect to collect in 2017-18 (Total O/Due \$865k)	-150,000	
Debtors-Sundry @ 31/5/17 \$ expect to collect in 2017-18	-170,000	
Flood Damage claimed -not received : Gravel costs adj claim	-1,600,000	
Flood Damage claimed -not received : 2015 balance	-240,000	
Flood Damage Works Completed, but not claimed (Excl Creditors)	0	
<b>Total Receivables</b>	<b>-2,160,000</b>	
<b>Total Funds Available 30/6/2017</b>	<b>-6,694,830</b>	
<b>Less Committed Funds:</b>		
Trade Creditors - Net of Accruals in flood costs	400,000	
Employee Entitlements-Annual Leave : Likely payable (Sum= \$2mil)	500,000	
	<b>900,000</b>	
<b>Uncommitted funds available for budget</b>	<b>-5,794,830</b>	
<b>Revenue Budget 2017-18</b>		
General Rates - Net of discount	-3,550,000	
Fees & Charges (Excl Airport Revenue)	-560,000	
Rental Income	-357,500	
Interest Receivable (On Gen Investment only)	-169,200	
Private Works - Net (Profit) / Loss : Rio/Aurukun Road	-120,000	
FAG's Grant - \$4.6 mil rec'd June 2017 as advance receipts	-4,600,000	
FAG's Grant - \$4.6 mil to be receipted 2017-18	-4,600,000	
Operating Grants , Contributions - Trainee & Fuel Subsidies	-240,000	
Project Management	-100,000	
Gravel Sales - Net of costs	-1,660,500	<b>-15,957,200</b>
<b>Estimated Total Funds receivable for - balance of 2016-17</b>	<b>-21,752,030</b>	
<b>Fund Bal - Carried Fw</b>	<b>-21,752,030</b>	
<b>Customer Service Obligation-Service Charges Surplus/(Deficit) - Excludes Depreciation</b>		
Water Operations (Depn \$990k Int Ch \$161k) : Ergon costs up , additional staff	380,000	
Sewerage Operations (Depn \$525k, Int \$25k)	0	
Airport Operations (Net of Fuel Sales) (Dpen \$167k, Int Ch \$18k)	220,000	
Waste Management (Int Ch \$62k, Dep'n \$30k Add back Enviro Levy \$215k)	950,000	
Events Centre (Depn \$240k) Mgt Fee K165, Bld Maint \$88k, Rates/Ins	320,000	
Child Care Centre-Maintenance & Support	65,000	
Natures Powerhouse (Depn \$45k) Mgt fee \$40k, R & M \$75, Elec \$30	120,000	
	<b>2,055,000</b>	
<b>Expenses Budget 2017-18 (Excludes Revenue shown above, Depreciation and Internal Charges)</b>		
<b>Executive Management</b>		
CEO's Office (Int/Ch \$60k) (Staff 4 incl Gov, Admin)	850,000	
Elected Members	560,000	
Media & Marketing	110,000	
Human Res ( 3 Staff)	400,000	
Workplace H & S (1 staff 1 contract 6 months then add 1 staff)	350,000	
Land Tenure (Int Ch \$47) - Preston Law	25,000	
	<b>2,295,000</b>	

# Cook Shire Council Cash Funding Analysis

For Budget Year 2017-18

*NOTE: This table represents Council's Cash position at 31/05/17 and Forecast 2017-18*

	Budget 2017-18
<b>Corporate Services</b>	
Insurance Premiums - ISR etc	405,000
Insurance Premiums - P/Liab. (\$116,141 for 2016-17)	80,000
Workcover-LGW (Net of Discount \$26,973)	275,000
Interest on Loans - Includes loan for Child Care facility	305,000
Management and Financial & Rates Staff (Total 8 ) Prfoessional Fees, Audit Fe	970,000
Asset Management (Staff 2)	320,000
Disaster Mgt	145,000
Building Maintenance (Staff 4) Asbestos \$71, Fire \$60	760,000
TV and Radio Services	10,000
Community Buildings-R & M, utilities (Depn \$286) (Rent \$155k)	230,000
Endeavour Lodge (Depn \$34) Rent \$152,000	0
Business Services/Records/Customer Service (Staff 3 + 2 1/2)	470,000
IT Services - (Authority/Trim \$175,000) (Staff 3 + Trainee)	680,000
Stores Operations	95,000
SES, Disaster Mgt - Includes Annual Clean-up	135,000
	<b>4,880,000</b>
<b>Engineering</b>	
Engineering & Survey (Int Ch \$307k) - Add Eng x 2 less Pr Mgt fees \$200k	750,000
Parks & Gardens(Int Ch \$113k)	1,500,000
Road & Street R & M - Council excl (FAG's Grant \$1.2mil) (Depn \$5.3mil)	1,100,000
Workshop & Depot: (Depn \$50k, Int Ch \$59k, Incl BLd & Grnd R & M)	510,000
Biosecurity (Int ch 17, Depn 31)	340,000
	<b>4,200,000</b>
<b>Development, Environment &amp; Community</b>	
Community Services Mgt (Int ch \$37k)	280,000
Community Events : Includes \$100 k for 20/20 and \$75k Revenue from 20/20	125,000
Community Development	15,000
Grants Officer (\$15k)	170,000
Economic Development (\$15k) Invest Attraction \$75k, Sp Proj \$40k Develop \$4	250,000
Arts & Culture (Allocation of grants)	5,000
Libraries (Depn \$20k, Int ch \$20k)	190,000
Sports & Rec/Pool, Depn \$15k	185,000
Tourism & Events - Brochures \$40k	150,000
Planning (Depn \$3, Int ch 40) Reel Plan (Cons) - \$65k, Accom for Ass't \$20k	490,000
Building Management ( Int Ch \$12) : Baker Building (Cons)	45,000
LLO & Animal Mgt (Depn 40, Int ch 12)	310,000
Health & Environment (Int Ch \$29,)	195,000
Cemeteries	20,000
	<b>2,430,000</b>
<b>Total CSO Cost and Dep't Expenses (Excl Biz Units)</b>	<b>15,860,000</b>
<b>Net Cash (Surplus) / Deficit at 30/6/2017</b>	<b>-5,892,030</b>
<b>Cash Surplus - Carried Fwd</b>	
	<b>-5,892,030</b>
<b>Capital Grants/Subsidies Receivable 2016-17</b>	
Waterfront-R4R \$1.5 mil, DLGP \$50,000 rec'd Jun 2017	-1,500,000
DILGP - Events Ctr (30% rec'd June 2016)	-523,978
Airport subdivision Grant	-500,000
Coen Leachate- Grant dependent	-500,000
DILGP - Battlecamp causeway	-333,600
W4Q - Airport subdivision	-1,300,000
W4Q - Waterfront : Landscaping/Fitness	-345,000
W4Q Grants \$2.47 mil : Balance	-825,000
TIDs - Lakefield culvert, Battlecamp causeway	-295,000
ATSI TID's - Portland Rds	-1,156,000
R2R - Waterfront (Funding to be received)	-600,000
R2R - Other Roads	-1,357,400
NDRRA - Bloomfield Slip, Angus Gully	-850,000
	<b>-10,085,978</b>
<b>Funds released from reserves 2016-17</b>	
Loan - Staff Accom	-1,300,000
Rio/Amrun Receipts in advance	-1,200,000
Waste Mgt - Environmental Levy	-308,838
	<b>-2,808,838</b>
<b>Funds received from Loans 2017-18</b>	
Loan - Child Care Centre (Paid in 2016-17)	-650,000
	<b>-650,000</b>

## Cook Shire Council Cash Funding Analysis

For Budget Year 2017-18

*NOTE: This table represents Council's Cash position at 31/05/17 and Forecast 2017-18*

	Budget 2017-18
<i>Note Minimum Operating Balance Required \$2,000,000</i>	
<b>Total Funds before Capital Expenditure:</b>	<b>-19,436,846</b>

# Cook Shire Council Cash Funding Analysis

For Budget Year 2017-18

*NOTE: This table represents Council's Cash position at 31/05/17 and Forecast 2017-18*

Budget 2017-18		
<b>Total funds balance before Capital Expenditure Budget :</b>		<b>-19,436,846</b>
<b>Capital Expenditure Budget</b>		
<b>Plant - Net of Trade Ins (Original Bgt \$2.1 mil)</b>		
- Loader	365,000	Required 6 yrs old
- Telehandler	250,000	Required 8 yrs old
- Side tipper	0	Depends on potential usage
- Mowers & Small equipment	110,000	
- Replacement - Fleet other	123,500	
- New - Other Fleet (Parks ute)	22,000	
	<b>870,500</b>	
<b>Buildings</b>		
- Events Centre	1,067,000	Council funds = \$467,000
- Waste Mgt - W4Q	480,000	W4Q
- Staff Accom - Garden St - For 4 units	1,300,000	Building 2 units
- Coen structures- Assess and replace.	200,000	Council Funds
- Coen airport residence - renovation	150,000	Council Funds
- Other buildings	791,000	Council Funds
- Rossville Playground	150,000	W4Q
- Portland roads picnic area	35,000	W4Q
- Other structures	42,500	Council Funds
	<b>4,215,500</b>	
<b>Other infrastructure</b>		
Airport Subdivision (Funded: \$1.3 m W4Q, \$0.5 m)	1,850,000	W4Q
Waste Management-Coen Leachate (Grant \$500k, bal Env Levy)	752,838	Enviro Levy
Waste Management- Other	106,000	Council Funds
Water-Ctn \$ 265, Coen \$125, Lkl \$20, Laura \$50	460,000	Council Funds
Sewerage-Ctn \$ 370, Coen \$195	565,000	Council Funds
	<b>3,733,838</b>	
<b>Roads</b>		
- Bridges/Culverts (Cam Cr \$ 300, Lkfld Bridge \$230, Angus \$190, China \$80)	800,000	R2R 415, TID's \$115
- Cycle Paths/Footpaths Coen \$160 (W4Q), Ctn \$160	320,000	W4Q \$160
- Rural : B' camp causeways	556,000	R2R, \$42, DILGP \$ 333
- Rural : B' field Slip stabilisation (NDRRA)	800,000	NDRRA
- Rural : Aurukun Resheeting/Maintenance (Rio Amrun)	1,200,000	Private Works
- Rural : Portland Rds 1.5 km seal	1,156,000	ATSI TIDs
- Urban : Reseals Ctn, Lkl, Old Coen Seal, Patching program, Streetscape (R2R)	790,000	R2R \$620
- Urban : Drainage Ctn, Coen and Design future works	410,000	R2R \$280
	<b>6,032,000</b>	
Waterfront - Water, Sewer, Pathways etc (R4R grant unpaid 2016-17)	1,000,000	R4R Grant \$1.5 mil unpaid 30/6/2017
Waterfront - Landscaping, Fitness equipment (W4Q)	345,000	W4Q
	<b>1,345,000</b>	
<b>Total Capital Expenditure Budget</b>	<b>16,196,838</b>	

**Net Cash (Available) / Deficit at 30/6/2018** **-3,240,008**

**Revenue and Expenditure. A cash balance of this amount places Council in a risky position.**

**The Capex budget has the most capacity for relieving the risk**

**Notes:**

- Council should aim for a cash balance of at least \$4 mil, as there are employee entitlements to fund as a going concern at 30/6/2016 = \$1.5 mil (\$500,000 already allowed for in this calculation)
  - Working Capital Advance \$10 mil due to be repaid March 31, 2018
- This Working Capital Loan will cover for any timing issues from Grant funding incl NDRRA.
- Plant is the most flexible of the capital budget in that vehicle replacement can be rescheduled.

### Expenses Summary Forecast

	Actual: 2016-17	Budget: 2017-18	
<b>Salaries</b>			
- Operations/Administration	8,798,000	10,705,000	
- Flood Damage	410,000	870,000	
- Pr Works	90,000	125,000	Aurukun
- Capex	698,766	870,000	
- Airport Subd'n	0	160,000	
- Waterfront project	323,234	50,000	
<b>Total Salaries</b>	<b>10,320,000</b>	<b>12,780,000</b>	
<b>Contractors</b>			
Flood Damage	21,297,000	17,000,000	
Pr Works	214,000	1,100,000	Aurukun Road - Rio Pr Works
Operations	2,767,000	2,825,000	
<b>Total contractors</b>	<b>24,278,000</b>	<b>20,925,000</b>	
<b>Selected High Value Expenses</b>			
Utilities - Electricity etc	579,624	651,300	
Insurance-Including Workcover	444,000	490,000	
Legal Fees	178,936	382,500	Land Tenure \$200k, Plan/Bld \$70k
Consultants, Professional fees	626,913	544,000	Rv1, Rates \$140k, Pl/Bld \$195k WHS \$8

## Cook Shire Council Cash Funding Analysis

For Budget Year 2017-18

*NOTE: This table represents Council's Cash position at 31/05/17 and Forecast 2017-18*

	<b>Budget 2017-18</b>	
Telephone	149,031	157,500
Travel & Accom, incl Conference fees	265,113	264,000
Subscriptions-LGAQ, FNQROC	138,277	155,200
<b>Total High Value Expenses</b>	<b>2,381,894</b>	<b>2,644,500</b>

FNQROC, LGAQ \$124k