Kowanyama Aboriginal Shire Council

Council Meeting Agenda

Wednesday, 10 July 2024, 10:00 AM – 3:00pm

Kowanyama Chambers and Cairns Boardroom

1. **Welcome**
2. **Apologies / Conflict of Interest**
3. **Agenda Reports**
    - 3.1. Adoption of the 2024/2025 Annual Operational Plan
    - 3.2. Statement of Estimated Financial Position
    - 3.3. Adoption of the 2024/25 Annual Budget
    - 3.4. Debt & Debt Recovery Policy
    - 3.5. Procurement Policy
    - 3.6. Fees and Charges & Commercial Charges Schedule
    - 3.7. Utility Charges
    - 3.8. Interest on Charges

Title:	3.1 Annual Operational Plan 2024-2025
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	10 July 2024

Resolution

Council resolves, pursuant to section 174 of the Local Government Regulation 2012, to endorse the Annual Operational Plan for the 2024/25 financial year.

Background

As per the Local Government Regulation 2012 s 174, each year a local Council must endorse an annual Operational Plan. The purpose of an Operational Plan is to provide staff and Council with a framework and direction to work towards during the year. It also provides community members and stakeholders clarity on the position and projects that Council is working towards. The Annual Operational Plan must be consistent with the annual budget and show how the local government will progress the implementation of the five (5) year Corporate Plan during the period of the annual operational plan and manage operational risks.

The operational plan attached hereto shows those projects and activities that are intended to be progressed during the next 12 months (1 July 2024 to 30 June 2025).

Recommendation

That the Operational Plan for the 2024/25 financial year, as attached, be adopted.

Attachment:

- 2024-2025 KASC Annual Operational Plan

Attachments – 2024-2025 KASC Annual Operational Plan

Kowanyama Aboriginal Shire Council

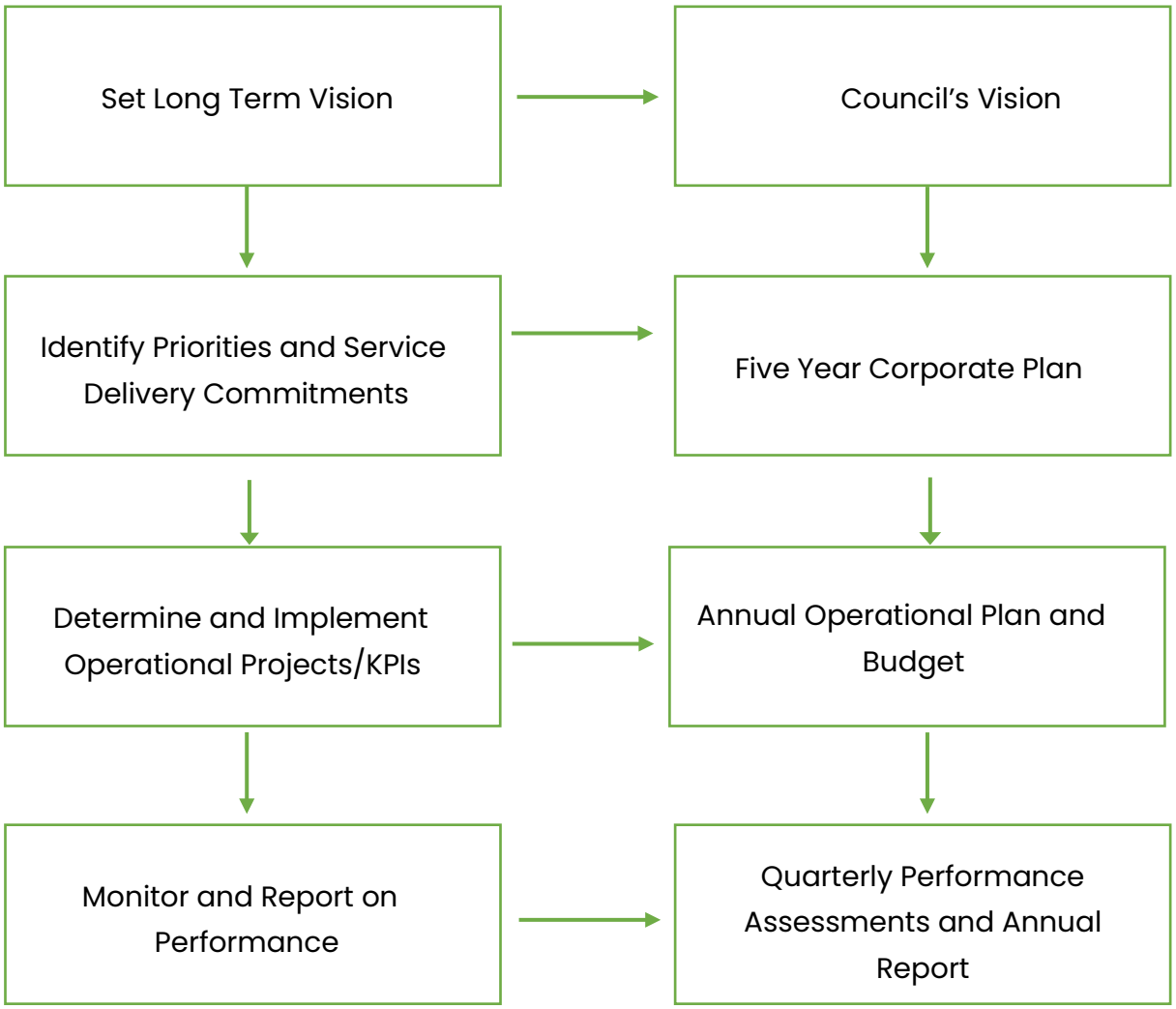
Operational Plan

2024/2025

Section 1: About the Operational Plan

The Kowanyama Aboriginal Shire Council Operational Plan - 2024/2025 is a key plan for the shire, as it translates our priorities and services, set out in our five-year Corporate Plan, into measurable actions for the financial year. Progress is regularly reported during the year to Council. A performance report is presented to Council and the community every three months as well as an Annual Report. These reports include information on the delivery of key projects and achievement of performance targets as per the relevant financial year's Operational Plan.

The diagram below represents the strategic planning framework used by Council and illustrates where the Operational Plan fits within that framework:



Section 2: Managing Operational Risk

Identified operational risks will be managed in accordance with the Council's adopted Risk Management Policy and Strategic Risk Management Framework, having regard to the nature of the risks and the likelihood and consequence ratings applied to them as determined by the risk analysis process.

Risk Management Objectives

- Ensure risk management is an integral part of strategic planning, and management any day-to-day activities of the organisation;
- Promote a robust risk management culture within the Council;
- Enable threats and opportunities that face the organisation to be identified and
- appropriately managed;
- Facilitate continual improvement and enhancement of Council's processes and systems;
- Improve planning processes by enabling the key focus of the organisation to remain on core business and service delivery; and
- Encourage ongoing promotion and awareness of risk management throughout Council.

Risk Management Principles

For risk management to be effective, an organisation should comply with the following principles:

- Risk management creates and protects value;
- Risk management is an integral part of organisational processes;
- Risk management is part of decision making;
- Risk management explicitly addresses uncertainty;
- Risk management is systematic, structured and timely;
- Risk management is based on the best available information;
- Risk management is tailored;
- Risk management takes human and cultural factors into account;
- Risk management is transparent and inclusive;
- Risk management is dynamic, iterative, and responsive to change; and
- Risk management facilitates continual improvement of the organisation.

Section 3: CEO Office

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Corporate Plan	• CEO Office • Governance	Council has reviewed and refreshed the 2024 – 2029 Corporate Plan by 31 December 2024	• Councillor update session • Councillor Community Consultation • Adopted refreshed Corporate Plan	5-8
Carbon Abatement Project	• CEO Office	Council Continues Abatement	• Council maintains compliance obligations with clean energy regulations • Budget compliance	3-7 5-9
Cattle Company	• CEO Office	Council continues to destock and sell its cattle across both PICs	• Council maintains compliance obligations with LPA • Budget compliance • Explore mutually beneficial partnerships	3-7
Long-term Strategic Infrastructure Projects	• CEO Office	Council has a capital prioritisation strategy and program for new assets that are funded by grants opportunities.	• Develop Strategy • Develop a List of Assets • Reference Asset Management Plans • Apply Strategy	4-4 5-3 5-8
Oriners & Sefton Advisory Committee	• CEO Office	Council has an active and productive committee that provides guidance for operations at Oriners and Sefton Stations	• Hold meetings in accordance with the Terms of Reference • Undertake annual review of Terms of Reference (and membership) • Native Title	1-1 2-2
Trustee Advisory Committee	• CEO Office	Council has an active and productive committee that provides guidance for Trustee management of the Kowanyama DOGIT	• Hold meetings in accordance with the Terms of Reference • Undertake annual review of Terms of Reference (and membership)	1-1 4-1

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Council of Elders Advisory Committee	• CEO Office	Council has an active and productive committee that provides guidance for community priority issues	• Hold meetings in accordance with the Terms of Reference • Undertake annual review of Terms of Reference (and membership)	1-1 2-2
Grants Management Framework	• CEO Office	Council has a framework in place to define when Council applies for grants, how that is communicated, how it will be managed, and Council's performance for all grants.	• Develop framework • Implement framework	2-5

Section 4: Corporate & Financial Services

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Asset Management Plans	• Finance • EMRIES	Complete Council Wide Asset Management Plan	• Initial Organisational Wide Asset Management Plan based on Asset Register • Water Sub-Plan • Sewerage Sub-Plan • Urban Roads Sub-Plan • Buildings Sub-Plan	5-3
Asset Condition Assessments	• Finance • EMRIES	Council performs a condition assessment of three asset classes and revaluation.	• • Identify asset classes to be revalued and the frequency • Select a valuer • Plan and conduct full revaluation of asset classes requiring full revaluation prior to 30 June 2025 •	4-4
Finance System	• Finance	Identify alternate Finance System to align with Council requirements	• Define system requirements to meet Council needs • Investigate software/system options available • Select system • Develop an implementation plan • Implement System and "Go Live"	5-8
Electronic Payroll and HR System	• Human Resources	Identify and implement a new payroll and HR system to align with Council requirements, enhancing efficiency, accuracy, compliance, data management, and employee experience throughout the employee lifecycle.	• Investigate and Select System • Develop and finalise an implementation plan including user training program • Implement System within agreed timeframe • Go Live	3-2 4-4 5-8
Employee Retention	• Human Resources	Develop strategy to reduce employee turnover, prevent attrition, increase	• Review of Council's recruitment and induction processes • Develop and implement Employee Award Program	3-1 3-2

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Strategy		retention and employee engagement	• Review of Staff Housing entitlements	3-8
Education (15-18 years)	• Human Resources	School based Apprenticeship & Traineeship Program	• Develop Apprenticeship Traineeship program for 15 – 18-year-old students • Develop post-school support for student who do not complete program while at school.	2-6 3-5 3-6 4-3
WH&S	• Human Resources	Workplace Health & Safety Framework	• Develop and implement a Workplace Health & Safety framework • Monitor and review framework (6-12 month ongoing cycle)	3-2
Community Wi-Fi	• Information, Communications & Technology	Implementation of Community WiFi	• Research and identify suitable grants for community WiFi projects. • Identify Strategic WiFi locations around community • Implement Community WiFi • Utilise as possible extra network carrier for Council • Measure community satisfaction and utilization of the Community WiFi service.	4-4
Indigenous Knowledge Centre	• Information, Communications & Technology	To investigate the feasibility of establishing an Indigenous Knowledge Centre Coordinator and associated facility in conjunction with that state library and 12 other Indigenous shire councils.	• Complete feasibility report	3-7
CCTV (Community Safety Plan)	• Information, Communications & Technology	Implement and maintain an expanded CCTV platform, in line with Community Safety Plan and current CCTV Policy	• Carryout audit and provide recommendations • Implement CCTV in accordance with Safety Plan • Review to ensure compliance obligations are met	2-4 4-4
Records	• Information,	Council has a working disposal	• Investigate strategies or outsourcing • Develop plan	4-4

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Management Disposal Strategy	Communications & Technology	program implemented for records	• Implement • Digitise documents	
Cybersecurity and Fraud Training	• Information, Communications & Technology	Conduct cybersecurity training for staff	• Decrease likelihood of reported security incidents by providing a combination of online learning materials and group training exercises. • Conduct follow-up assessments to measure knowledge retention and awareness improvement. • Increase in the adoption of secure practices by staff members. • Improve incident response time and minimize the impact of security breaches.	4-4
SharePoint Re-development Project	• Information, Communications & Technology	Restructure SharePoint and implement operational structure	• Develop a new information architecture for SharePoint including a Roadmap • Migration of all existing data and documents to the new structure. • Document and communicate the naming conventions for SharePoint sites, libraries, and files. • Train and educate staff on the new SharePoint structure and features.	4-4
Network Hardware Replacement Refresh	• Information, Communications & Technology	Replace outdated network switches	• Identify and prioritize outdated network equipment for replacement. • Develop plan • Implement • Undertake maintenance of the network hardware enclosures and battery backup systems	4-4
Transition from Hybrid Active Directory to Modern 365 Cloud	• Information, Communications & Technology	Transition to Microsoft 365 and Azure Entra ID cloud	• Plan and execute the migration of onsite Active Directory, email and collaboration services to Microsoft 365. • Implement Azure Active Directory Entra ID for centralized user management. • Implement Mobile Device Management • Train and support staff where required	4-4

Project	Section	Objective	Performance Measures	Corporate Plan Reference
New Planning Scheme	• Governance	Council has a current planning scheme by 30 June 2025	• Complete associated studies for the planning scheme • Develop a new scheme • Community consult process • State approval • Adopted planning scheme	5-8
State Compliance Checklist	• Governance	Council is compliant with all compliance obligations per the State's compliance checklist, which is defined by the Local Government Act and Regulation	• Review checklist • Review and adopt all associated policies • Compliance checklist is signed off by EMT	5-8

Section 5: Roads, Infrastructure and Essential Services

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Fleet Management Program	• EMRIES	Council has a comprehensive fleet management program	• Audit of all fleet is complete. • Programmed maintenance and cyclical replacement strategy • Appropriate priority vehicles purchased	5-3
Council Building Renewal Program	• Building Management	Council has a program of capital renewal for council buildings based on the Asset Management Plan	• Each function of Council has been reviewed • Life cycle planning • Cyclical maintenance program in place	5-3 4-4
Community Housing	• Building Management	Responsible management of repairs, maintenance and upgrades of existing assets, compliance with regulatory requirements and undertaking of works in line with contracts	• Receive, allocate and program works within nominated QBuild contract timeframes • Timely completion of internal works • Utilisation of local workforce • Revenue in line with agreed profit margins	2-1 2-7
ICCIP Water, Waste and Hard waste	• Essential Services	Capital works are complete for upgrades of Potable water, Wastewater, and Hard waste	• Potable water infrastructure maintained, and continuous service maintained • Wastewater / sewerage maintained, and continuous service maintained • Hard waste facility development capital projects complete on time & on budget;	5-3 1-3 1-5 1-9 4-4
Recovery works	• Roads	Funded recovery and betterment works are completed within QRA timelines for registered events	• Project scoped, funding sourced and works complete. • ;Projects completed within budget. • Projects completed within QRA and grant funding timelines;	1-9 3-4

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Drinking Water Improvements	• Essential Services	To continue to meet the current QLD drinking water standards	• Implement improvements per recent audit. • Monitor and maintain drinking water standards through cyclical internal audit	1-6 4-4
Airport Infrastructure	• EMRIES	Ensure all airport infrastructure conforms to CASA requirements including fuel farm, runway, and PAL system. Upgrade apron, taxiway, and runway	• Audits undertaken with suggested improvements implemented. • Funds secured, resilient design and upgrade projects substantially complete, within available funds;	1-3 1-9 2-1 4-4
Town Streets	• Roads	To Improve resilience of town streets with long term benefits	• Complete Streets Upgrade and Resilience Design package • Complete betterment and reconstructions in critical damaged areas	1-9 4-4 5-3 5-5

Section 6: Community Services and Cultural Heritage

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Community Safety Plan	• EMCS	Council's Community Safety Plan is implemented within the restraints of financial resources.	• Recommended improvements -have been implemented • Youth diversion program is implemented • Implement programs for capacity building – Community and Employees	1-4, 2-4, 2-5, 1-4 1-4, 2-5, 2-6, 3-1, 3-5, 3-6
Land and Cultural Protection	• Land & Sea	Land and Cultural Protection is compliant and maintained the standard of service.	• Biosecurity Plan is developed • Biosecurity Plan is adopted • Cultural activities are conducted	1-2, 3-7 5-8 4-3
0 – 5 Education	• EMCS	Council fosters the development of education for children 0 – 5 years.	• Development of an early year's program • Implement early year's program	4-2, 4-3 4-2, 4-3
Sports and Recreation Events	• Sport and Recreation	Council delivers programs and events to increase participation in activities	• Annual sporting calendar of events is developed and implemented • Annual swimming pool program is developed and implemented	2-7, 4-2 2-7, 4-2
Aged Care Compliance	• Aged Care • NDIS	Council maintains an aged care compliant service	• Council maintains compliance with the federal government aged care standards • Any improvements are identified and implemented	2-7, 4-2 2-7, 4-2
Containers for Change	• EMCS • Waste	Have Containers for Change operating in Kowanyama	• Development of Infrastructure completed • Implement program	1-5 1-5

Project	Section	Objective	Performance Measures	Corporate Plan Reference
Community Engagement / Events	• EMCS • CEO	Proactive engagement of community events to encourage community participation, support celebration of culture.	• Development of an events calendar for FY-2025 • Implementation of events calendar programs • Community radio station operational • Centrelink office relocated • Post Office banking service • Business / financial literacy training program to be developed and delivered through iCAN	1-1 1-1 5-6 4-4
Women's Services	• EMCS	Council maintains a Women's, compliant service	• Women's Group activities are conducted monthly • Funding sought for Women's Shelter upgrades	1-4, 2-7, 4-3 4-4
Community services	• EMCS • EMRIES	Council provides and maintains community Laundromat service	• Restoration of Community Laundromat	4-4

Title:	3.2 Statement of Estimated Financial Position
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	10 July 2024

RESOLUTION

That Council note the Statement of Estimated Financial Position in accordance with section 205 of the Local Government Regulation 2012.

BACKGROUND

In accordance with section 205 of the Local Government Regulation 2012 Council is required to present a Statement of Estimated Financial Position during the budget meeting to enable a review of the previous year. This report provides a comparison of Council's financial operations and financial position between the 2023/24 budget adopted in June 2023 and the 2023/24 forecast. The 2023/24 forecast is based upon Council's actual results for the period 1 July 2023 up to 31 March 2024 and an estimated forecast for the remainder of the period. The report is comprised of a Budgeted Statement of Income and Expenditure and Budgeted Financial Position (refer to attachments).

ATTACHMENTS

- Estimated Statement of Income and Expenditure; and
- Estimated Statement of Financial Position

Attachment – Estimated Statement of Financial Position

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Income and Expenditure
For the year ended 30 June 2024

	Budget 2023/24	Forecast 2023/24	Variance	Variance
	$ '000	$ '000	$ '000	%
Income				
Net rates and utility charges	541	595	54	9.94%
Total Rates and Utilitiy Charges	541	595	54	0
Fees and charges	371	467	96	25.98%
Operating grants and subsidies	10,023	9,600	(423)	-4.22%
Rental Income	1,764	2,104	340	19.27%
Interest revenue	20	647	627	3060.29%
Works for third parties	5,391	3,581	(1,810)	-33.57%
Other revenue	8,397	1,628	(6,769)	-80.62%
Total Operating Revenue	26,508	18,623	(7,885)	30
Expenditure				
Employee expenses	10,375	10,079	(295)	-2.85%
Materials and services	14,881	9,732	(5,150)	-34.61%
Depreciation expenses	8,982	10,506	1,524	16.97%
Finance and borrowing costs	45	41	(4)	-9.38%
Total Operating Expenses	34,283	30,358	(3,925)	(0)
Operating Surplus/(Deficit)	(7,775)	(11,735)	(3,960)	30
Capital Income				
Capital grants and subsidies	19,754	17,211	(2,543)	-12.88%
Profit/(Loss) on sale of asset	-	-		
	19,754	17,211	(2,543)	(0)
Net Result	**11,979**	**5,476**	**(6,503)**	**30**

KOWANYAMA ABORIGINAL SHIRE COUNCIL

Statement of Financial Position

at 30 June 2024

	Budget 2023/24 $ '000	Forecast 2023/24 $ '000	Variance $ '000	Variance %
Current Assets				
Cash assets	13,714	18,515	4,801	35.00%
Receivables	1,913	869	(1,044)	-54.58%
Inventories	712	567	(145)	-20.42%
Contract Assets	810	800	(10)	-1.23%
Lease Receivables	207	182	(25)	-12.18%
	17,357	20,933	3,576	(1)
Non-Current Assets				
Receivables	18	18	-	0.00%
Lease Receivables	4,976	6,948	1,972	39.62%
Property, plant and equipment	180,217	167,865	(12,352)	-6.85%
Capital works in progress	6,888	12,368	5,480	79.56%
	192,099	187,198	(4,900)	1
TOTAL ASSETS	209,456	208,131	(1,325)	1
Current Liabilities				
Payables	1,273	899	(374)	-29.38%
Interest bearing liabilities	137	180	43	31.73%
Lease Liablities	75	85	10	13.88%
Provisions	800	785	(15)	-1.91%
	2,285	1,949	(336)	0
Non-Current Liabilities				
Interest bearing liabilities	1,106	1,096	(10)	-0.94%
Lease Liablities	246	519	273	110.75%
Provisions	3,624	2,776	(848)	-23.39%
	4,977	4,391	(585)	1
TOTAL LIABILITIES	7,261	6,340	(921)	1
NET COMMUNITY ASSETS	**202,195**	**201,791**	**(404)**	**(0)**
Community Equity				
Asset Revaluation Surplus	118,948	107,033	(11,914)	-10.02%
Retained surplus	82,230	94,758	12,527	15.23%
TOTAL COMMUNITY EQUITY	**202,195**	**201,791**	**(404)**	**(0)**

Title:	3.3 Annual Budget 2024/25
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	10 July 2024

RESOLUTION

It is recommended that, pursuant to section 107A of the Local Government Act 2009 and sections 169 and 170 of the Local Government Regulation 2012, Council's Budget for the 2024/25 financial year, incorporating:

i. The statement of income and expenditure;
ii. The statement of financial position;
iii. The statement of cash flow;
iv. The statement of changes in equity;
v. The long-term financial forecast;
vi. The revenue statement;
vii. The revenue policy;
viii. The relevant measures of financial sustainability; and
ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget

BACKGROUND

Section 170 of the Local Government Regulation 2012 requires Council to adopt, by resolution, a budget for each financial year. Section 169 of the Local Government Regulation 2012 requires that the budget include the following:

- Financial statements for the financial year for which the budget is prepared and the next two financial years; and
- A long term financial forecast, revenue statement and revenue policy; and
- Measures of financial sustainability for the financial year for which the budget is prepared and the next nine financial years; and
- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

Section 169 of the Local Government Regulation 2012 stipulates that the budget be consistent with the following Council documents:

- Five Year Corporate Plan
- Annual Operational Plan

As required by Section 204 of the Local Government Regulation 2012, monthly financial statements will be prepared and presented to Council which will state progress that has been made against the budget. Attachment 1 includes the 2024/25 Budget Financial Statements.

ATTACHMENTS

- 2024/25 Budget Pac

Attachment – KASC Budget Pack 2024/25

2024/25 ANNUAL BUDGET PACK

KOWANYAMA
ABORIGINAL SHIRE COUNCIL
Place of many waters

Contents

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1. BUDGET FINANCIAL STATEMENTS

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Income and Expenditure
For the year ended 30 June 2025

	Note	Budget 2024/25 $ '000	Budget 2025/26 $ '000	Budget 2026/27 $ '000
Income				
Net rates and utility charges	1	610	628	638
Total Rates and Utilitiy Charges		610	628	638
Fees and charges		489	503	511
Operating grants and subsidies	2	12,321	12,691	12,881
Rental Income		2,056	2,118	2,150
Interest revenue		494	509	516
Works for third parties		8,413	8,666	8,796
Other revenue		2,034	2,095	2,127
Total Operating Revenue		26,418	27,210	27,618
Expenditure				
Employee expenses		11,328	11,668	11,843
Materials and services		12,637	13,016	13,211
Depreciation expenses	3	10,078	10,179	10,077
Finance and borrowing costs	4	46	47	48
Total Operating Expenses		34,089	34,910	35,179
Operating Surplus/(Deficit)		(7,671)	(7,699)	(7,560)
Capital Income				
Capital grants and subsidies	2	17,641	17,994	17,634
Profit/(Loss) on sale of asset		-	-	-
		17,641	17,994	17,634
Net Result		**9,970**	**10,295**	**10,074**

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Financial Position
at 30 June 2025

	Budget 2024/25 $ '000	Budget 2025/26 $ '000	Budget 2026/27 $ '000
Current Assets			
Cash assets	20,229	21,909	22,830
Receivables	870	887	865
Inventories	650	663	646
Contract Assets	1,100	1,075	1,043
Lease Receivables	186	167	151
	23,035	24,702	25,535
Non-Current Assets			
Receivables	18	43	42
Lease Receivables	6,956	6,260	5,634
Property, plant and equipment	170,384	172,088	174,669
Capital works in progress	14,319	14,534	14,752
	191,676	192,925	195,097
TOTAL ASSETS	214,711	217,626	220,632
Current Liabilities			
Payables	940	959	940
Interest bearing liabilities	180	185	190
Lease Liablities	88	89	91
Provisions	857	866	857
	2,065	2,099	2,078
Non-Current Liabilities			
Interest bearing liabilities	957	808	655
Lease Liablities	551	473	392
Provisions	2,778	2,750	2,723
	4,286	4,031	3,770
TOTAL LIABILITIES	6,351	6,131	5,848
NET COMMUNITY ASSETS	**208,360**	**211,496**	**214,784**
Community Equity			
Asset Revaluation Surplus	109,174	114,286	119,448
Retained surplus	99,186	97,210	95,336
TOTAL COMMUNITY EQUITY	**208,360**	**211,496**	**214,784**

KOWANYAMA ABORIGINAL SHIRE COUNCIL

Statement of Cash Flows

For the year ended 30 June 2025

	Budget 2024/25 $ '000	Budget 2025/26 $ '000	Budget 2026/27 $ '000
Cash flows from operating activities			
Receipts from customers	25,924	26,702	27,102
Payments to suppliers and employees	(23,965)	(24,684)	(25,057)
Interest received	494	509	516
Borrowing costs	(46)	(47)	(48)
Net cash inflow from operating activities	2,407	2,479	2,513
Cash flows from investing activities			
Payments for property, plant and equipment	(18,066)	(18,519)	(18,945)
Subsidies and contributions for new capital	17,641	17,994	17,634
Proceeds from sale of property, plant and equipment	-	-	-
Net cash (outflow) from investing activities	(425)	(525)	(1,311)
Cash flows from financing activities			
Proceeds from borrowings	-	-	-
Repayment of borrowings	(180)	(185)	(190)
Repayment of finance leases	(88)	(89)	(91)
Net cash inflow (outflow) from financing activities	(268)	(274)	(281)
Net increase in cash held	1,714	1,680	921
Cash at beginning of reporting period	18,515	20,229	21,909
Cash at end of reporting period	**20,229**	**21,909**	**22,830**

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Changes in Equity
For the year ended 30 June 2025

	Budget 2024/25 $ '000	Budget 2025/26 $ '000	Budget 2026/27 $ '000
Balance at beginning of period	201,791	218,065	230,902
Increase/Decrease in asset revaluation surplus	6,303	2,543	(16,632)
Net result for the period	9,970	10,295	10,074
Balance at end of period	**218,065**	**230,902**	**224,343**

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2025

	Budget 2024/25 $ '000	Budget 2025/26 $ '000	Budget 2026/27 $ '000
1 Rates and Utility Charges			
Operating income			
General rates	610	628	638
Net rates and utility charges	610	628	638
Percentage Change in Rates, levies and charges	3.60%	3.00%	1.50%
2 Grants, subsidies, contributions and donations			
(i) Recurrent - government grants and subsidies, and other contributions are analysed as follows.			
General purpose grants	7,215	7,431	7,654
Government subsidies and grants	5,106	5,259	5,227
Total recurrent revenue	12,321	12,691	12,881
(ii) Capital - government grants and subsidies, other contributions and donations are analysed as follows.			
Government subsidies and grants	17,641	17,994	17,634
Total capital revenue	17,641	17,994	17,634
3 Depreciation of non-current assets			
Buildings	1,822	1,831	1,849
Residential Housing	4,118	4,139	4,180
Plant and equipment	146	147	148
Motor Vehicles	517	520	525
Road, drainage and bridge network	2,539	2,551	2,577
Water	291	292	295
Sewerage	340	341	345
Other infrastructure assets	305	307	310
	10,078	10,128	10,229
4 Finance and Borrowing costs			
Finance costs	40	41	42
Bank charges	6	6	6
	46	47	48

2. 2024/25 LONG TERM FINANCIAL FORECAST

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Income and Expenditure
For the year ended 30 June 2025

	Budget 2024/25 $ '000	Budget 2025/26 $ '000	Budget 2026/27 $ '000	Budget 2027/28 $ '000	Budget 2028/29 $ '000	Budget 2029/30 $ '000	Budget 2030/31 $ '000	Budget 2031/32 $ '000	Budget 2032/33 $ '000	Budget 2033/34 $ '000
Income										
	610	628	638	647	657	667	677	687	697	708
Net rates and utility charges	610	628	638	647	657	667	677	687	697	708
Fees and charges	489	503	511	519	526	534	542	551	559	567
Operating grants and subsidies	12,321	12,691	12,881	13,074	13,270	13,469	13,671	13,876	14,085	14,296
Rental Income	2,056	2,118	2,150	2,182	2,215	2,248	2,281	2,316	2,350	2,386
Interest revenue	494	509	516	524	532	540	548	556	565	573
Works for third parties	8,413	8,666	8,796	8,928	9,062	9,198	9,336	9,476	9,618	9,762
Other revenue	2,034	2,095	2,127	2,159	2,191	2,224	2,257	2,291	2,326	2,361
Total Operating Revenue	26,418	27,210	27,618	28,033	28,453	28,880	29,313	29,753	30,199	30,652
Expenditure										
Employee expenses	11,328	11,668	11,843	12,020	12,201	12,384	12,569	12,758	12,949	13,144
Materials and services	12,637	13,016	13,211	13,409	13,611	13,815	14,022	14,232	14,446	14,663
Depreciation expenses	10,078	10,179	10,077	9,875	10,023	10,174	10,326	10,481	10,638	10,798
Finance and borrowing costs	46	47	48	49	50	50	51	52	53	53
Total Operating Expenses	34,089	34,910	35,179	35,354	35,884	36,423	36,969	37,523	38,086	38,658
Operating Surplus/(Deficit)	(7,671)	(7,699)	(7,560)	(7,321)	(7,431)	(7,542)	(7,656)	(7,770)	(7,887)	(8,005)
Capital Income										
Capital grants and subsidies	17,641	17,994	17,634	17,899	18,167	18,440	18,716	18,997	19,282	19,571
Profit/(Loss) on sale of asset	-	-	-	-	-	-	-	-	-	-
	17,641	17,994	17,634	17,899	18,167	18,440	18,716	18,997	19,282	19,571
Net Result	**9,970**	**10,295**	**10,074**	**10,578**	**10,736**	**10,897**	**11,061**	**11,227**	**11,395**	**11,566**

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Financial Position
at 30 June 2025

	Budget 2024/25 $ '000	Budget 2025/26 $ '000	Budget 2026/27 $ '000	Budget 2027/28 $ '000	Budget 2028/29 $ '000	Budget 2029/30 $ '000	Budget 2030/31 $ '000	Budget 2031/32 $ '000	Budget 2032/33 $ '000	Budget 2033/34 $ '000
Current Assets										
Cash assets	20,229	21,909	22,830	23,570	24,119	24,468	24,609	24,752	24,675	24,369
Receivables	870	887	865	883	856	847	864	882	860	868
Inventories	650	663	646	659	640	652	665	649	662	668
Contract Assets	1,100	1,075	1,043	1,303	1,303	1,303	1,303	1,303	1,303	1,303
Lease Receivables	186	167	151	136	122	110	99	89	80	72
	21,749	23,459	24,342	25,112	25,615	25,968	26,139	26,282	26,196	25,905
Non-Current Assets										
Receivables	18	43	42	41	39	37	35	36	33	31
Lease Receivables	6,956	6,260	5,634	5,071	4,564	4,107	3,696	3,327	2,994	2,695
Property, plant and equipment	170,384	172,088	174,669	177,289	179,949	181,748	183,565	185,401	187,255	189,128
Capital works in progress	14,319	14,534	14,752	14,973	15,198	15,426	15,657	15,892	16,130	16,372
	191,676	192,925	195,097	197,374	199,749	201,318	202,954	204,656	206,413	208,226
TOTAL ASSETS	213,425	216,384	219,439	222,486	225,364	227,286	229,093	230,938	232,609	234,131
Current Liabilities										
Payables	940	959	940	931	945	949	940	931	940	954
Interest bearing liabilities	180	185	190	196	201	207	213	-	-	-
Lease Liablities	88	89	91	92	93	95	96	98	99	101
Provisions	857	866	857	848	840	857	874	865	856	848
	2,065	2,099	2,078	2,067	2,079	2,108	2,123	1,893	1,895	1,902
Non-Current Liabilities										
Interest bearing liabilities	957	808	655	498	337	171	-	-	-	-
Lease Liablities	551	473	392	307	220	130	36	650	564	474
Provisions	2,778	2,750	2,723	2,696	2,750	2,805	2,777	2,749	2,721	2,668
	4,286	4,031	3,770	3,501	3,306	3,105	2,812	3,399	3,285	3,142
TOTAL LIABILITIES	6,351	6,131	5,848	5,568	5,386	5,213	4,935	5,292	5,181	5,045
NET COMMUNITY ASSETS	**207,074**	**210,253**	**213,591**	**216,918**	**219,978**	**222,073**	**224,158**	**225,646**	**227,428**	**229,086**
Community Equity										
Asset Revaluation Surplus	109,174	114,286	119,448	124,688	130,007	135,406	140,858	146,365	151,927	157,545
Retained surplus	99,186	97,210	95,336	218,357	221,404	223,487	225,560	227,038	228,812	230,462
TOTAL COMMUNITY EQUITY	**207,074**	**210,253**	**213,591**	**218,357**	**221,404**	**223,487**	**225,560**	**227,038**	**228,812**	**230,462**

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Cash Flows
For the year ended 30 June 2025

	Budget 2024/25 $ '000	Budget 2025/26 $ '000	Budget 2026/27 $ '000	Budget 2027/28 $ '000	Budget 2028/29 $ '000	Budget 2029/30 $ '000	Budget 2030/31 $ '000	Budget 2031/32 $ '000	Budget 2032/33 $ '000	Budget 2033/34 $ '000
Cash flows from operating activities										
Receipts from customers	25,924	26,702	27,102	27,509	27,921	28,340	28,765	29,197	29,635	30,079
Payments to suppliers and employees	(23,965)	(24,684)	(25,057)	(25,430)	(25,811)	(26,198)	(26,591)	(26,990)	(27,395)	(27,806)
Interest received	494	509	516	524	532	540	548	556	565	573
Borrowing costs	(46)	(47)	(48)	(49)	(50)	(50)	(51)	(52)	(53)	(53)
Net cash inflow from operating activities	2,407	2,479	2,513	2,554	2,592	2,631	2,671	2,711	2,751	2,793
Cash flows from investing activities										
Payments for property, plant and equipment	(18,066)	(18,519)	(18,945)	(19,425)	(19,916)	(20,420)	(20,937)	(21,468)	(22,011)	(22,569)
Subsidies and contributions for new capital	17,641	17,994	17,634	17,899	18,167	18,440	18,716	18,997	19,282	19,571
Proceeds from sale of property, plant and equipment	-	-	-	-	-	-	-	-	-	-
Net cash (outflow) from investing activities	(425)	(525)	(1,311)	(1,526)	(1,749)	(1,981)	(2,221)	(2,470)	(2,729)	(2,998)
Cash flows from financing activities										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(180)	(185)	(190)	(196)	(201)	(207)	(213)	-	-	-
Repayment of finance leases	(88)	(89)	(91)	(92)	(93)	(95)	(96)	(98)	(99)	(101)
Net cash inflow (outflow) from financing activities	(268)	(274)	(281)	(288)	(295)	(302)	(309)	(98)	(99)	(101)
Net increase in cash held	1,714	1,680	921	740	549	349	141	143	(77)	(306)
Cash at beginning of reporting period	18,515	20,229	21,909	22,830	23,570	24,119	24,468	24,609	24,752	24,675
Cash at end of reporting period	**20,229**	**21,909**	**22,830**	**23,570**	**24,119**	**24,468**	**24,609**	**24,752**	**24,675**	**24,369**

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Statement of Changes in Equity
For the year ended 30 June 2025

	Budget 2024/25 $ '000	Budget 2025/26 $ '000	Budget 2026/27 $ '000	Budget 2027/28 $ '000	Budget 2028/29 $ '000	Budget 2029/30 $ '000	Budget 2030/31 $ '000	Budget 2031/32 $ '000	Budget 2032/33 $ '000	Budget 2033/34 $ '000
Balance at beginning of period	201,791	218,065	230,902	224,343	218,067	211,263	203,493	195,712	187,333	179,247
Increase/Decrease in asset revaluation surplus	6,303	2,543	(16,632)	(16,854)	(17,541)	(18,667)	(18,842)	(19,606)	(19,481)	(19,777)
Net result for the period	9,970	10,295	10,074	10,578	10,737	10,898	11,061	11,227	11,395	11,566
Balance at end of period	**218,065**	**230,902**	**224,343**	218,067	211,263	203,493	195,712	187,333	179,247	171,036

3. REVENUE STATEMENT

Kowanyama Aboriginal Shire Council

Revenue Statement

Policy Number:	KASC-STAT-006
Responsible Manager:	Executive Manager Corporate and Financial Services
Legislation:	Local Government Act 2009 Local Government Regulation 2012
Approval Date:	[Date]

1. Introduction

1.1. This Revenue Statement has been prepared in accordance with section 104 of the Local Government Act 2009 and section 169 and 172 of the Local Government Regulation 2012.

1.2. This statement outlines and explains the revenue raising measures adopted by the Kowanyama Aboriginal Shire Council in the preparation of its Budget for the 2024-2025 financial year.

1.3. It is not intended that this Revenue Statement reproduce all related policies and reference documents. Related policies and reference documents will be referred to where appropriate and will take precedence should clarification be required.

2. Terms and Definitions

2.1. In this policy:

Council	Means Kowanyama Aboriginal Shire Council

3. Acronyms and Abbreviations

3.1. In this policy:

KASC:	Means Kowanyama Aboriginal Shire Council

4. Legislative Requirements

4.1. 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.

4.2. 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 goods and services.

4.3. 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:

   iii. The rates and charges to be levied in the financial year; and
   iv. 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.

5. Revenue Raising Measures

The principal revenue raising measures adopted by the Kowanyama Aboriginal Shire Council for the - 2024-2025 financial year are:

5.1. General Rates

Council does not presently have the ability to apply general rates, due to there being no rateable land capable of being subject to such a charge.

5.1.1. Limitation on Increase in Rates and Charges:

As stated in paragraph 4(b) above, Council does not have the ability to levy general rates. As a consequence, Council will not be passing any resolution pursuant to section 116 of the Local Government Regulation 2012, to limit any increase of general rates or charges.

5.2. General Levy

Council will charge general levy to support local government infrastructure and operations as identified in Council's "Fees and Charges Schedule" and "Commercial Charges Schedule".

5.3. Utility Charge (in Lieu of Rent)

Council will charge a "Utility Charge in Lieu of rent" for all residential properties that are not charged a rental payment from Council,

or the Department of Housing and Public Works as identified in "Fees and Charges Schedule" and "Commercial Charges Schedule".

5.4. Utility Charges

Utility charges are made and levied for the supply of sewerage, water, and garbage services. Utility charges are levied to all land within Kowanyama, irrespective of whether the land is vacant or occupied, and whether or not it is rateable land.

Full details of the utility charges to be levied are available in "Fees and Charges Schedule" and "Commercial Charges Schedule".

In setting its utility charges for water, sewerage and waste management, Council maintains a user pays policy whereby the full costs of providing such services are paid by the users of those.

In accordance with section 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012 Council has resolved to raise and levy the following utility charges:-

5.5. Sewerage Utility Charges

Sewerage utility charges are 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 associated with the sewerage system.

In respect of improvements erected during the year, sewerage charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation.

In circumstances where dwellings are built over the boundary line of two or more parcels and the ratepayer proves that this is the case, Council shall levy one sewerage access charge as if it were one parcel. In the situation that Council is currently charging one access charge for two parcels with a dwelling built over the boundary line, there will be no need for the ratepayer to provide further proof.

For those properties that share both residential and non-residential structures, the premises shall be considered mixed use premises attracting both unit and charge per unit factors for each type of structure.

The following sewerage charges will be levied on properties within the Kowanyama Aboriginal Shire Council local government area per pedestal:

- Residential Dwelling $1,473.10 and
- Non-Residential $4,656.80.

Full details of the sewerage utility charges to be levied are available in the "Fees and Charges Schedule" and "Commercial Charges Schedule".

5.6. Garbage Collection Utility Charge

Garbage Collection Utility Charges for land or structures where Council deems that a service will be supplied for each structure, residence, flat, strata title unit, will be charged per annum:

- Residential Dwelling $354.00; and
- Non-Residential $1,324.60.

Full details of the garbage collection utility charges to be levied are available in the “Fees and Charges Schedule” and “Commercial Charges Schedule”.

The service will be supplied to premises in the waste area which is defined as an area in which Council or Council's contractors provide a solid waste collection service.

In respect of improvements erected during the year, waste collection utility charges shall be levied proportionally for the unexpired part of the year from the date council determines the improvement is ready for occupation.

5.7. Water Utility Charges

Water utility charges are levied for land where Council deems that water can be supplied from the reticulated system and are to be levied irrespective of whether the land is vacant or occupied, and whether or not it is rateable land.

Council will levy utility charges for supplying water services on a two-part tariff system comprising of:

a. Annual Service Charge - to cover Council's fixed costs in supplying water to the Water Areas (i.e. the costs which do not vary with the amount of water reticulated including interest and redemption charges incurred by Council) and taking into account asset upgrades, replacements and provision of future needs of the water infrastructure.; and
b. Commercial/Industrial Water Usage Charge - for each kilolitre of water consumed in excess of 5,000 kilolitres, to cover Council's variable costs of operating, maintaining and managing the water supply system.

Council believes that it is equitable for all users and potential users to contribute to the costs of the water supply system by way of an access charge and consumption charge. The consumption charge for water consumed conforms to the "user pays" principle.

The Two-Tier Tariff Water Charges a Full details of the water utility charges to be levied are available in “Fees and Charges Schedule” and “Commercial Charges Schedule”.

In circumstances where dwellings are built over the boundary line of two or more parcels and the ratepayer proves that this is the case, Council shall levy one water access charge as if it were one parcel. In the situation that Council is currently charging one access charge for two parcels with a dwelling built over the boundary line, there will be no need for the ratepayer to provide further proof.

In respect of improvements erected during the year, water charges shall be levied proportionally for the unexpired part of the year from the date council determines the improvement is ready for occupation. The tiered water usage charging system provides an incentive for water conservation.

5.7.1. Annual Service Charge

For the purposes of levying the Fixed Access Charge, each property will be assessed on the basis of location and whether it is used for residential, commercial or industrial purposes. Large commercial or industrial users are defined as those properties specifically identified as being high water consumers.

A residential access charge will be levied on each dwelling which in the case of flats or units, will be per each flat or unit.

The following water annual service charges will be levied on properties within the Kowanyama Aboriginal Shire Council local government area per structure or unit/flat:

- Residential Dwelling $1,473.10;
- Commercial $4,656.80; and
- Industrial $5,720.30.

Full details of the water annual service charges to be levied are available in the "Fees and Charges Schedule" and "Commercial Charges Schedule".

For those properties that share both residential and non-residential structures, the premises shall be considered mixed use premises attracting both residential, and non-residential or non-standard access charges for each type of structure.

5.7.2. Water Usage Charge

A water usage or consumption charge which covers the variable costs of supplying water to excessive water of over 5,000 kilolitres to ono-residential consumers (e.g., wages, chemicals, electricity, maintenance) with such charges to be on a two-tiered basis.

The following water usage charges will be levied on properties within the Kowanyama Aboriginal Shire Council local government area per non-residential connection for each kilolitre in excess of 5,000 kilolitres is $3.53 a kilolitre (excl GST).

Full details of the water annual service charges to be levied are available in the "Fees and Charges Schedule" and "Commercial Charges Schedule".

6. Cost-Recovery and Other Fees and Charges

Council's adopted fees and charges include a mixture of cost recovery and commercial user-pays fees. The cost-recovery (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 appropriate recover the cost of performing the function or service. Council's fees and charges register contains full details of fees and charged adopted by Council is available on council's website.

6.1. Criteria for Fixing of Cost Recovery Fees

Cost-recovery fees are fixed pursuant to Section 97 of the Local Government Act 2009 and 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) and take into account the following:

a. The nature of the service provided by the Council and in respect of which the fee has been fixed e.g. issuing an approval, consent, license, registration or other authority, giving information kept under a Local Government Act 2009, seizing property or animals under a Local Government Act 2009; or performance of a function imposed on the Council under the Building Act 1975 or the Plumbing and Drainage Act 2002 or Plumbing and Drainage Act 2018.
b. The amount of direct costs such as labour, plant and materials involved in the provision of the specific service for which the fee has been fixed e.g., the cost of labour and vehicle hire for annual inspection and licensing of food premises or the cost of stationery or electronic media for distribution of copies of Local Laws, Minutes, Budgets, Annual Financial Statements etc.
c. The amount of general Council overheads consumed in the provision of the service for which the fee has been fixed e.g., office accommodation, electricity, IT facilities
d. The hours during which the service is performed e.g., the seizure of animals outside of normal work hours (at night or on weekends).
e. Whether the provision of the service involves the supply of an item e.g., a dog registration tag or dangerous dog collar, or the provision of sustenance e.g., feeding of impounded animals.

Full details of the Council's Fees and Charges to be levied are available in the "Fees and Charges Schedule" and "Commercial Charges Schedule".

Fees and Cost-recovery charges will be reviewed annually having regard to the criteria for fixing of cost-recovery charges specified elsewhere herein.

6.2. Application of Code of Competitive Conduct - Council Business Activities

Where an activity has been nominated as compliant with the code of competitive conduct, the principles of full cost pricing have been applied.

7. Other Revenue

7.1. Grants and Subsidies

Grants and subsidies paid by other levels of government towards Council's general operational costs e.g., Financial Assistance Grant, or for Specific Capital Projects.

7.2. Interest on Investment

Interest received from the investment of Council funds.

8. Time within which Rates and Charges must be Paid

8.1. All rates and charges must be paid by the date shown on the rate notice, which is a date that is at least thirty (30) days after the day the rate notice is issued.

9. Interest on Overdue Rates and Charges

All Rates and Charges outstanding at the end of the discount period are deemed to be overdue rates and Council will apply interest at the rate of 8.00% per annum calculated on daily rests from the day after the Rates and Charges become overdue.

In accordance with section 133 of the Local Government Regulation 2012:

a. For the 12 months ending 30 June 2024, Council will charge interest on overdue rates from the day which is 21 days after the day on which they became overdue and at the rate of 8.00% (or such other rate as may be determined pursuant to Section 133 of the Local Government Regulation 2012) compounded on daily rests; and
b. For the 12 months ending 30 June 2024, Council will charge interest in accordance with (a) above, in respect of overdue rates which are subject to an agreement with the property owner to pay regular instalments to avoid rate recovery action.

10. Refunds of Rates and Charges Payments

10.1. Council will only refund payments of rates and charges if the property has a credit balance. There will be no refunds of payments if the property has a debit balance.

10.2. Any Council errors/mistakes in levying rates or charges will only be back dated for the current financial year with a supplementary rate notice.

11. Collection of Outstanding Rates and Charges

11.1. 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.

11.2. To this end, Council has established administrative processes which allow for the payment of rates and charges by periodic payments and for the selection of various options (including legal action) for the recovery of debt, as set out in the attached Debt Recovery Policy.

12. Payment in Advance

12.1. Council accepts payments in advance. Interest is not payable on any credit balances held. Rates discount will apply in the event that the entire account has been paid in full by the discount due date.

13. Other Remission and Deferrals

13.1. Other remission requests, or rate deferral requests, will be assessed on a case-by-case basis.

14. Policy Review

14.1. The policy is to be reviewed in accordance with the Policy Framework.

14.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

15. Approval

15.1. This policy was duly authorised by Council on [Publish Date] as Kowanyama Aboriginal Shire Council's Revenue Statement and shall hereby supersede any previous policies of the same intent.

4. REVENUE POLICY

Kowanyama Aboriginal Shire Council

Revenue Policy

Policy Number:	KASC-STAT-005
Responsible Manager:	Executive Manager Corporate and Financial Services
Legislation:	Local Government Act 2009 Local Government Regulation 2012 Sustainable Planning Act 2009 Planning Act 2016
Approval Date:	28 June 2023

1. Terms and Definitions

1.1. In this policy:

Council	Means Kowanyama Aboriginal Shire Council

2. Acronyms and Abbreviations

2.1. In this policy:

KASC:	Means Kowanyama Aboriginal Shire Council

3. Purpose of this Policy

3.1. The provisions of the Local Government Act 2009 and Local Government Regulation 2012 requires Council prepare and adopt this policy as part of Council's budget each year. The policy outlines the principles that Council will use for the development of Council's Budget.

4. Policy Statement

4.1. This policy encompasses the principles to be used by Council for the:

a. making and levying of rates equivalent charges and utility charges
b. granting of concessions and rebates
c. recovery of overdue charges and fees
d. the establishment of cost-recovery methods
e. charging of developer infrastructure fees.

4.2. Council will ensure that the charges made contribute to the cost of its operations and that it is able to continue to provide services to the community at a level consistent with the growth and development of the area. In formulating this policy, Council has considered:

a. The interests of all people living in Council's local government area;
b. The efficient, effective, and proper management of Council's local government area; and
c. Planning for the future.

5. Principles for Making and Levying of Rates Equivalent Charges and Utility Charges

5.1. In the making of rates equivalent and utility charges the following principles will be applied:

a. Consider the level of revenue that can be achieved from direct user charges, grants and subsidies, contributions, and other sources
b. Consider the cost of maintaining existing facilities and necessary services and the need for additional facilities and services
c. Transparency in the making of rates equivalent and utility charges
d. Having in place a charging system that is simple and inexpensive to administer
e. Equity by taking account of the different levels of capacity to pay within the local community
f. Flexibility to take account of changes to the local economy

5.2. In levying rates equivalent and utility charges Council will apply the principles of:

a. Making clear what is the Council's and each ratepayer's responsibility is to the rating system
b. Timing any rates and charges to ensure a sustainable cash flow for the operation of Council and to spread the burden to the ratepayer over the financial year
c. Equity through flexible payment arrangements for ratepayers with a lower capacity to pay

5.3. Council may consider charging special and separate rates and charges where appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayers or class of ratepayer.

6. Principles for Granting Concessions

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

a. Ensuring the same treatment for residents and other customers who have similar circumstances
b. Ensuring transparency by clearly setting out the requirements necessary to receive concession
c. Ensuring flexibility to respond to local economic issues.

6.2. The predominant purpose of Granting concessions or rebates are to relieve economic hardship foe eligible not-for-profit community, recreation, and sporting groups. Council may grant concessions or rebates on a case-by-case basis if it is satisfied that any one or more of the other criteria in section 120(1) of the Local Government Regulation 2012 have been met.

7. Principles for Recovering Overdue Charges and Fees

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

7.2. Reminder notices will generally be issued within two weeks after the due date for payment. Council reserves the right to send the details of any residents and other customers that still have not paid their charges and/or fees after the due date to a Collection Agency to instigate recovery procedures unless an alternative arrangement have been made. Payment must be made within 30 days of the date of the notice.

7.3. In cases of financial hardship, Council may approve debt repayment arrangements for individual residents and other customers or, in instances such as natural disasters, for classes of residents and classes of other customers.

8. Principles for Cost-Recovery Fees

8.1. Council recognises the validity of maximising the use of appropriate user pay charges or cost recovery fees to reduce the burden on other funding sources. However, in setting its cost recovery fees, Council considers the need for such a fee not being more than the cost to Council of providing the service or taking the action to which, the fee applies.

9. Extent to Which Physical and Social Infrastructure Costs for a New Development are to be Funded by Charges for the Development

9.1. Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. In accordance with the provisions of the Planning Act 2016 Infrastructure charges are required for roadworks, parks, drainage and water and sewerage head works where applicable.

10. Policy Review

10.1. The policy is to be reviewed in accordance with the Policy Framework.

10.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

11. Approval

11.1. This policy was duly authorised by Council on 28 June 2023 as Kowanyama Aboriginal Shire Council's Revenue Policy and shall hereby supersede any previous policies of the same intent.

5. MEASURES OF FINANCIAL SUSTAINABILITY

KOWANYAMA ABORIGINAL SHIRE COUNCIL
Financial Sustainability Ratios
For the year ended 30 June 2025

Type	Measure	Target (Tier 8)	Forecast 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32	Budget 2032/33	Budget 2033/34
Financial Capacity	Council Controlled Revenue	N/A	17%	12%	12%	12%	12%	12%	12%	12%	12%	12%	12%
	Population Growth	N/A	1,169	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Operating Performance	Operating Surplus Ratio	Contextual	-63%	-29%	-28%	-27%	-26%	-26%	-26%	-26%	-26%	-26%	-26%
	Operating Cash Ratio	Greater than 0%	-6%	9%	9%	9%	9%	9%	9%	9%	9%	9%	9%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	7.9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Asset Management	Asset Sustainability Ratio	Greater than 90%	163%	191%	189%	188%	186%	188%	186%	190%	185%	179%	174%
	Asset Consumption Ratio	Greater than 60%	49%	52%	53%	53%	53%	54%	54%	55%	56%	57%	59%
	Asset Renewal Funding Ratio	Commencing FY28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.96	0.40	0.33	0.27	0.21	0.14	0.08	0	0	0	0

Title:	3.4 Debt Policy
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	10 July 2024

RESOLUTION

That Council resolves to adopt the Debt Policy for 2024/25

BACKGROUND

This report provides an update of the Debt Policy for adoption with the annual budget.

ATTACHMENTS

- Debt Policy

Attachment – Debt Policy

Kowanyama Aboriginal Shire Council

Debt Policy

Policy Number:	KASC-STAT-008
Responsible Manager:	Executive Manager Corporate and Financial Services
Legislation:	Local Government Act 2009 Local Government Regulation 2012 Statutory Bodies Financial Arrangements Act 1982 Statutory Bodies Financial Arrangements Regulation 2019
Approval Date:	

1. Purpose

1.1. This policy aims to provide Kowanyama Aboriginal Shire Council (Council) with robust financial management principles associated with borrowings and working capital facilities.

This policy sets out the debt for end of financial year as required by Chapter 5, Part 4, section 192 of the Local Government Regulation 2012.

2. Scope

2.1. This policy applies to all current and future borrowings by Council in accordance with Local Government Act 2009 (Section 104(5)(c)(ii), Local Government Regulation 2012 (Section 192),Statutory Bodies Financial Arrangements Act 1982 and Statutory Bodies Financial Arrangements Regulation 2019.

2.2. This policy applies to all people acting for and on behalf of the Kowanyama Aboriginal Shire Council, including Councillors, employees, consultants, and contractors.

3. Objective

The intent of this policy is to detail the principles upon which Council bases its decisions when considering the type of expenditure to be funded by borrowing for the financial years 2024/25 to 2033/34, the total current and projected borrowings and the ranges of periods over which they will be repaid.

4. Terms and Definitions

4.1. In this policy:

Council:	Means Kowanyama Aboriginal Shire Council
Debt:	Is also defined as borrowings

5. Acronyms and Abbreviations

5.1. In this policy:

KASC:	Means Kowanyama Aboriginal Shire Council

6. Policy statement

6.1. Borrowings are a valid funding option for assets of a long-term nature, as they allow the cost of such assets to be spread across the present and future generations who will benefit from them, subject to Council's ability to service any associated debt obligations.

6.2. Council will use as its basis for determining funding options the Long-term Asset Management Plan, together with the Long-Term Financial Plan.

6.3. Capital projects are to have undergone a thorough process of evaluation (including risk assessment), prioritisation and review prior to borrowings being sought.

6.4. Council cannot use long-term debt to finance operating activities or recurrent expenditure.

6.5. A working capital facility or overdraft may be utilised to help fund short-term cash flow requirements that may arise from time to time.

6.6. Where borrowing is constrained, borrowings for infrastructure that provides a return on capital will take precedence over borrowings for other assets.

6.7. The term of debt will generally relate to the life of the asset created but will not exceed twenty (20) years for any individual asset. Current and new borrowings are planned to be repaid within a twenty (20) year term.

6.8. Council will maintain ongoing scrutiny of its level of debt to ensure its continuing ability to service its commitments without unduly burdening the community with unnecessary financial risk.

6.9. The amount of new debt to be borrowed in a year must be approved as part of the annual budget process, excluding working capital and bank overdraft facilities.

6.10. Approval for future borrowings or working capital facilities will also be sought from either Council's administering Department, or Queensland Treasury, in accordance with the Statutory Bodies Financial Arrangement Act 1982.

6.11. In accordance with the Local Government Regulation 2012, details of the planned borrowings for the budget year and the following nine (9) financial years will be presented at Council's annual budget meeting. The details will include the planned borrowings for each year, the purpose of the borrowings and the term of repayment of existing and planned borrowings.

7. Policy Review

7.1. The policy is to be reviewed in accordance with the Policy Framework.
7.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

8. Approval

8.1. This policy was duly authorised by Council on [Publish Date] as Kowanyama Aboriginal Shire Council's Debt Policy and shall hereby supersede any previous policies of the same intent.

Attachment 1: QTC Principal and Interest Schedule

Indicative Principal and Interest Schedule

QUEENSLAND TREASURY CORPORATION

ACCOUNT ENQUIRIES
1800 641 057

DATE OF ISSUE
3 June 2024

REPORTING DATE
31 May 2024

Current Interest Rate: 2.803%

Client: Kowanyama Aboriginal Shire Council

Account: 81259 - Kowanyama ASC - WCF

Payment Date	Opening Balance $	Payment $	Interest $	Administration $	Principal $	Closing Balance $
17 Jun 2024	1,136,474.46	43,442.16	7,637.11	326.74	35,478.31	1,100,996.15
16 Sep 2024	1,100,996.15	43,442.15	7,398.69	316.54	35,726.92	1,065,269.23
16 Dec 2024	1,065,269.23	43,442.15	7,158.61	306.26	35,977.28	1,029,291.95
17 Mar 2025	1,029,291.95	43,442.15	6,916.84	295.92	36,229.39	993,062.56
16 Jun 2025	993,062.56	43,442.15	6,673.38	285.51	36,483.26	956,579.30
15 Sep 2025	956,579.30	43,442.15	6,428.21	275.02	36,738.92	919,840.38
15 Dec 2025	919,840.38	43,442.15	6,181.33	264.45	36,996.37	882,844.01
16 Mar 2026	882,844.01	43,442.15	5,932.71	253.82	37,255.62	845,588.39
15 Jun 2026	845,588.39	43,442.15	5,682.35	243.11	37,516.69	808,071.70
15 Sep 2026	808,071.70	43,442.15	5,430.24	232.32	37,779.59	770,292.11
15 Dec 2026	770,292.11	43,442.15	5,176.36	221.46	38,044.33	732,247.78
15 Mar 2027	732,247.78	43,442.15	4,920.71	210.52	38,310.92	693,936.86
15 Jun 2027	693,936.86	43,442.16	4,663.26	199.51	38,579.39	655,357.47
15 Sep 2027	655,357.47	43,442.15	4,404.00	188.42	38,849.73	616,507.74
15 Dec 2027	616,507.74	43,442.15	4,142.93	177.25	39,121.97	577,385.77
15 Mar 2028	577,385.77	43,442.15	3,880.03	166.00	39,396.12	537,989.65
15 Jun 2028	537,989.65	43,442.15	3,615.29	154.67	39,672.19	498,317.46
15 Sep 2028	498,317.46	43,442.15	3,348.69	143.27	39,950.19	458,367.27
15 Dec 2028	458,367.27	43,442.15	3,080.23	131.78	40,230.14	418,137.13
15 Mar 2029	418,137.13	43,442.14	2,809.88	120.21	40,512.05	377,625.08
15 Jun 2029	377,625.08	43,442.15	2,537.64	108.57	40,795.94	336,829.14
17 Sep 2029	336,829.14	43,442.15	2,263.49	96.84	41,081.82	295,747.32
17 Dec 2029	295,747.32	43,442.15	1,987.42	85.03	41,369.70	254,377.62
15 Mar 2030	254,377.62	43,442.15	1,709.42	73.13	41,659.60	212,718.02
17 Jun 2030	212,718.02	43,442.16	1,429.47	61.16	41,951.53	170,766.49
16 Sep 2030	170,766.49	43,442.15	1,147.55	49.10	42,245.50	128,520.99
16 Dec 2030	128,520.99	43,442.15	863.66	36.95	42,541.54	85,979.45
17 Mar 2031	85,979.45	43,442.15	577.78	24.72	42,839.65	43,139.80
16 Jun 2031	43,139.80	43,442.10	289.90	12.40	43,139.80	0.00
TOTALS		**1,259,822.32**	**118,287.18**	**5,060.68**	**1,136,474.46**	

Title:	3.5 Procurement Policy
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	10 July 2024

RESOLUTION

That Council resolves to adopt the proposed amendments to the Procurement Policy for 2024/25

BACKGROUND

Council has a legislative requirement to maintain a Procurement Policy and to review this Policy annually (refer to s198 of the Local Government Regulation 2012). Following consultation and feedback from the business regarding the Procurement Policy, reviews of other local government policies, as well as consideration of legislative obligations, a number of minor changes are proposed for 2024/25.

A brief summary of proposed changes are:

- Amendments to the Financial Delegation Register
    - Inclusion of CEO delegation for greater then $200,000 for Grant Funded and Budgeted spending with suppliers on an existing arrangement.
    - Inclusion of new positions with Financial Delegation
- Other general improvements to wording and formatting changes for ease of reading and comprehension.

ATTACHMENTS

- Procurement Policy

Attachment – Procurement Policy

Kowanyama Aboriginal Shire Council

Procurement Policy

Policy Number:	KASC-STAT-009
Responsible Manager:	Executive Manager Corporate and Financial Services
Legislation:	Local Government Act 2009 Local Government Regulation 2012 Public Sector Ethics Act 1994 (Qld) Work Health and Safety Act 2011 (Qld)
Associated Documents:	Code of Conduct Councillor Code of Conduct
Approval Date:	~~26 July 2023~~

1. Background

1.1. A Procurement Policy is required under section 198 of the Local Government Regulation (Regulation), stating that:

a. a local government must prepare and adopt a policy about procurement (procurement policy).
b. the procurement policy must include details of the principles, including the sound contracting principles, that the local government will apply in the financial year for purchasing goods and services.
c. a local government must review its procurement policy annually.

Additionally, a Contracts Manual is required under section 222 of the Regulation, applying the Sound Contracting Principles, achieving procurement consistency with the five-year Corporate Plan and any adopted contracting plan, and including how Council will deal with non-current assets with values less than the limits set in Schedule 4 herein.

It is also a requirement in compliance with the sound contracting principles, that all Council procurement occur with utmost probity.

This policy serves as both the Procurement Policy, Contracts Manual and Probity Plan.

2. Purpose

2.1. This document sets out Kowanyama Aboriginal Shire Council's (Council) policy for the purchase of goods and services and carrying out of the Sound Contracting Principles.

3. Scope

This policy applies to the purchase of all goods and/or services by all Personnel for and on behalf of the Council.

4. Terms and Definitions

4.1. In this policy definitions

Ethics Principles	means those core principles set out in the Public Sector Ethics Act 1994 (Qld), at section 4.
General Tender Process	means the Tender/EOI process set out in paragraph 10.1.
Genuine Emergency	means, in the context of an exemption from tender/ quotation requirements for Medium-sized contracts or Large-sized contracts, circumstances where a genuine emergency exists requiring the procurement of urgent goods and/or services. Examples of a Genuine Emergency include procurement to mitigate a threat of imminent harm to persons and/or property. For the avoidance of doubt, Genuine Emergency does not include circumstances caused by avoidable delay and lack of due diligence and planning, resulting in urgency (i.e., failing to call for tenders/ quotation earlier).
Goods and Services	means all goods and services of whatever nature (ie. mechanical, construction, legal, accounting etc).
Goods and Services Tax (GST)	All values quoted in this policy are exclusive of GST
Government Agency	means, a. the State, a government entity, a corporatised business entity, or another local government; or b. another Australian government, or an entity of another Australian government, or c. a local government of another State.
Large-Sized Contractual Arrangement	means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, $200,000 or more in a financial year, or over the proposed term of the contractual arrangement.
Local Government Principles	means those core principles set out in section 4 of the Act.
Local Supplier	means a supplier which: a. is beneficially owned by persons who are residents in the Local Government Area of Council; or b. has its principal place of business within the Local Government Area of Council.

Medium-Sized Contractual Arrangement	means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, $15,000 or more but less than $200,000 in a financial year, or over the proposed term of the contractual arrangement.
Non-Local Supplier	means a supplier who is not a Local Supplier.
Permanent base of operations	means the registered business address within the Council Local Government Area and where most of the business undertaken (50% or greater) is within the Council Local Government Area.
Personnel	means collectively elected members, employees, agents, and contractors of Council.
Plant and Equipment	means plant and equipment which are above the nominated value thresholds for Council valuable non-current asset set out in Schedule 4.
Probity Plan	means the cumulative procurement requirements set out in this policy.
Purchase Order	means the official/ formal Council order to the supplier of goods and/or services.
Requisition	means an internal request for a purchase, creating a Purchase Order.
Sound Contracting Principles	is defined in clause 6.3 herein and section 104(3) of the Act.
The Act	means the Local Government Act 2009 (Qld).
The Regulation	means the Local Government Regulation 2012 (Qld).
Valuable non-current asset	means (as per section 224(5) of the Regulation): a. Land/ interest in land; or b. Another non-current asset that has an apparent value that is equal to or more than the limit set by Council (see Schedule 4), which cannot be more than that set at section 224(8) of the Regulation. At the time of preparation of this policy, those limits were: I. for plant and equipment - $5,000; and II. for another type of non-current asset - $10,000.

5. Acronyms and Abbreviations

5.1. In this policy:

KASC:	means Kowanyama Aboriginal Shire Council

6. Policy

6.1. The procurement of all goods and services by Council must be carried out in accordance with the Act and the Regulation. Chapter 6, Part 3 (Default Contracting Procedures) of the Regulation applies.

6.2. Council's procurement activities aim to achieve legal and ethical outcomes by ensuring compliance by all Personnel with the Sound Contracting Principles (set out in clause 6.3 herein and section 104(3) of the Act) in the procurement of all goods and services by Council.

6.3. Personnel must have regard to the following Sound Contracting Principles in all procurement activities:

6.3.1. Value for money:

Council must harness its procurement power to achieve the best value for money. The concept of value for money is not restricted to price alone.

When assessing value for money, Council will consider:

a. fitness for purpose, quality, services, and support; and
b. whole-of-life costs including costs of acquiring, using, maintaining and disposal; and
c. internal administration costs; and
d. technical compliance issues; and
e. risk exposure; and
f. the value of any benefits to the local economy; and
g. value for money through arrangements with Local Suppliers.

6.3.2. Open and effective competition

Procurement should be open and result in effective competition in the provision of goods and services in the Local Government Area. *Council* must give fair and equitable consideration to all prospective suppliers.

6.3.3. The development of competitive local business and industry

a. Council's procurement activities must seek to proactively encourage competitive local business and industry.
b. Council wishes to pursue the principle of development of competitive local business and industry as part of the process of making its purchasing decisions. For this purpose, Council may accept a tender or offer from a Local Supplier in preference to a comparable tender or offer from a Non-Local Supplier, even if the tender or offer from the Non-Local Supplier has been assessed overall as more favourable in terms of one or more of the assessment criteria applied (including but not limited to price), so long as the differences are not material, and so long as it is clear that the selected Local Supplier can meet Council's requirements at an acceptably high standard which is generally comparable to that of other offers.
c. But for price, assessment of materiality of the difference between Local Suppliers and Non-local Suppliers shall be subjective with respect to cumulative selection criteria responses. With respect to pricing however, the materiality threshold shall be >10% (ie. if a Local Supplier price is more than 10% the Non-Local Supplier price, these will not be considered comparable offers for the purposes of clause 6.3.3.2, with reference only to the pricing criteria).

6.3.4. Environmental protection

Consideration must be given to support and promote sustainable outcomes through ensuring the necessary balance between environmental, economic, and social aspects to maintain a high-quality environment as a source of competitive advantage such as:

- Prevention or minimisation of waste;
- Use of recycled products and recycling facilities;

- Conservation of energy in buildings and use of equipment;
- Control of order of quantities to avoid stock build-up, minimise storage requirements and reduce possible obsolescence;
- Where possible, specification of environmentally friendly products in invitation to offer documents; and
- Use of environmentally friendly products in the management of parks/recreational grounds and for weed control on roads and kerb sides.

6.3.5. Ethical behaviour and fair dealing

Personnel involved in procurement activities are to behave with impartiality, fairness, independence, openness, integrity, and professionalism, maintaining transparency and accountability in their discussions and negotiations with suppliers and their representatives consistent with the Local Government Principles and Ethics Principles

All Personnel must:

a. Perform the procurement task honestly and without favour or prejudice;
b. Spend Council funds efficiently and effectively and in accordance with the law and Council policy;
c. Deal fairly, impartially and consistently with supplies and prospective suppliers;
d. Keep confidential all sensitive information obtained as part of the procurement activity;
e. Not have an actual conflict of interest in relation to the procurement activity; and
f. Not seek or accept any remuneration, gift, or advantage.

6.3.6. Work Health and Safety considerations

In addition to the *Sound Contracting Principles* set out in clause 6.3 herein, consideration must be given to:

a. Selecting suppliers on the basis they can meet the requirements of the Work Health and Safety Act 2011 (Qld) and associated legislation and Codes of Practice;
b. Identification, verification, and communication of supplier duties in accordance with Council policies and procedures; and
c. Monitoring supplier performance, including the review of Workplace Health and Safety performance.

7. Purchasing (General)

7.1. Purchase orders

The issue of a Purchase Order under the terms of contract represents the acceptance of an offer, thereby establishing a legally binding contract. It is important to note that Purchase Orders must be raised before the supply of goods and/or services, subject to certain exceptions, namely:

- Utilities such as:
  - Electricity
  - Street lighting
  - Telephone
  - Mobile phone
  - Internet
- Workers' compensation payments
- Insurance settlements
- Other statutory body payments
- Investment transfers
- Reimbursements

- Donations
- Grants
- Sponsorships
- Electoral Commission fees
- Fire Levy payments
- Expenses paid by Petty Cash
- Expenses paid by Fuel Cards
- Motor vehicle registration
- Insurances
- Land valuation fees
- Expenses paid by Corporate Credit Cards
- Long term supply contracts (require a buyer and a seller to commit themselves to a relationship for an extended period of time)
- Direct Payments and fees (bank charges etc.) or;
- Other purchases where the Chief Executive Officer has determined that a *Purchase Order* is not required.

7.1.1. Personnel must follow the Purchasing Process outlined in **Schedule 5**.

7.1.2. Purchase Orders must specify where and to whom the goods and/or services are to be delivered along with delivery instructions. Purchase Orders must contain a quoted price or estimated price apportioned to the relevant budget codes. For items where a Purchase Order is not required, sufficient documentation must be retained to identify why the payment was being made and what it was for.

7.1.3. Where an exemption to tender is utilised by Council for the purchase of goods and/or services (**see paragraph 8.2 herein)**, details of the exemption must be provided on the Purchase Order itself (eg. where a Local Buy Prequalified Supplier Arrangement is utilised, the arrangement number must be cited on the purchase order).

7.1.4. Expenditure limits and threshold limits have been set in this policy at **Schedule 1** to ensure proper fiscal controls and checks are carried out on all purchases. These limits are also subject to having the required budgetary approval.

7.1.5. Requests for retrospective Purchase Orders (i.e., Purchase Orders issued after supply) may result in disciplinary action against both person(s) who raise the Purchase Order and approve.

7.2. Alternative payment methods to Purchase Orders

7.2.1. Use of Corporate Credit Cards must occur strictly in accordance with policy and procedure of *Council*.

7.2.2. Purchases up to $100 (inclusive of GST) may be spent out of petty cash, provided:

7.2.2.1. Petty cash expenditure is to be in accordance with the current annual budget and cost coded accordingly.

7.2.2.2. Petty cash is only used when there is no other reasonable alternative for payment.

7.2.2.3. All petty cash payments are accompanied by a tax invoice/ receipt/ statement by a supplier.

7.2.2.4. Petty cash is managed in accordance with any relevant policy or procedure of Council.

7.2.3. Fuel purchases may be made using fuel cards. Authorised officers will provide a fuel card upon receipt of an approval request for use on travel for Council business use only. The fuel card and receipts are to be returned to the Authorised Officer as soon as practical after use.

7.2.4. Purchases up to a maximum transaction limit for individual card holders, excluding fixed assets, may only be made by delegated officers using a Corporate Credit Cards for low value, high volume goods or services. Transaction limits are listed in **Schedule 1**. Corporate Credit Cards may only be used in accordance with any relevant policy or procedure of Council, and where there is no other reasonable alternative for payment.

~~7.2.4.~~

7.3. Acceptance questions

7.3.1. There is no requirement to accept the lowest quotation/price. However, where *Personnel* choose a quotation other than the lowest, they must provide a brief written justification which must be kept with the order.

7.3.2. The accepted quote must have regard to the Sound Contracting Principles.

7.4. Confirmation of Receipt of Goods

7.4.1. Immediately upon receipt, goods must be inspected for compliance with the order specifications and quantities and be reconciled with the order.

7.4.2. The supplier must be formally notified of any returns or shortfalls or damage to the goods received.

~~7.4.3.~~ Credit requests will be raised, and shortages endorsed on the delivery documents to ensure that the accounts payable section pays only for the quantities received and authorised for payment.

7.4.3.

7.5. Payment

7.5.1. Signed proof of satisfactory receipt/delivery of the goods/services must be provided to authorise payment to the supplier. This may be in the form of authorised signature on the face of the invoice showing date, approving officer name, approving officer position. Shortages, incorrect supplies, damaged goods, inadequate completion of services against scope etc (together *"defects"*). must be noted to the supplier and invoices must not be paid until defects are rectified by the supplier.

7.5.2. Unless otherwise negotiated or specified in the offer or on the invoice, payment will be made in accordance with *Council's* trading terms of not greater than thirty (30) days following the date of receipt of the invoice. *Personnel* must be aware of legislation and contracts requiring earlier settlement.

7.5.3. Settlement discounts will be noted by Personnel and processed within the nominated discount period.

7.5.4. Orders which may require cancellation must be referred immediately to the issuing procurement officer for appropriate action.

8. Goods and services

8.1. General Process (procurement of goods and services)

8.1.1. Dependent on the contract value of the goods and services, Personnel shall follow the procedures set out in **Schedule 2** of this policy.

8.2. Exemptions to General Process

8.2.1. For all contracts of any value, Personnel are exempted from compliance with the General Process in clause 8.1.1/ Schedule 2 herein, if one of the following exemptions is applicable to the proposed supplier of goods and/or services, namely:

a. Supplier is on an approved contractor list; or
b. Supplier is on a Register of Pre-qualified Suppliers; or
c. Supplier is on a Preferred Supplier Arrangement; or
d. Supplier is on a Local Government Arrangement (ie. Local Buy etc).

8.2.2. In addition to those exemptions in clause 8.2.1 herein, for all Medium-Sized Contractual Arrangements and Large-Sized Contractual Arrangements, Personnel are exempted from compliance with the General Process in clause 8.1.1/ Schedule 2 herein, if one of the following additional exemptions is applicable to the proposed supplier, namely:

a. Council resolves to prepare and adopt a quote or tender consideration plan and procurement is consistent thereto; or

b. Council resolves that there is only 1 supplier who is reasonably available to supply the goods and/or services required or

c. Council resolves that, because of the specialised or confidential nature of the services that are sought, it would be impractical or disadvantageous for the local government to invite quotes or tenders; or

I. genuine emergency exists; or

II. the contract is for the purchase of goods and is made by auction; or

III. the contract is for the purchase of second-hand goods; or

~~IV.~~ the contract is made with, or under an arrangement with, a Government Agency.

IV.

9. Valuable non-current assets

9.1. General Process (valuable non-current assets)

9.1.1. Subject to the exemptions in clauses 9.2 and 9.3 herein, Council cannot enter into a *valuable non-current asset* contract unless it first:

a. invites written tenders for the contract; or

b. offers the valuable non-current asset for sale by auction.

9.1.2. Notwithstanding the limits set out in **Schedule 4**, all valuable non-current assets that have been identified as being obsolete or surplus to Council requirements, but with a written down value less than the set limits in **Schedule 4**, are to be offered for sale by inviting written quotations only.

9.2. Exceptions for Valuable Non-Current Asset contracts (excluding land/ interests in land)

9.2.1. Council may dispose of a valuable non-current asset (including land/ interests in land), other than by tender or auction, if:

a. the asset was previously offered for sale by tender or auction but was not sold and is sold for more than the highest tender or auction bid that was received; or

b. the asset is disposed of to a Government Agency or a community organisation; or

c. Council disposes of the valuable non-current asset, other than land, by way of a trade-in for the supply of goods or services to Council, and the disposal is part of the contract for the supply.

~~9.3. Exceptions for Valuable Non-Current Asset contracts (land/ interests in land)~~

~~9.3.1.~~9.2.2. In addition to those exemptions in 9.2.1 herein, ~~A~~any disposal of land/interest in land ~~must~~ may also occur ~~strictly~~ in accordance with section 236(1)(c) of the Regulation.

10. Tender

10.1. General tender process

10.1.1. Where a Tender/EOI is required (ie. an exemption in clauses 8 or 9 do not apply), the General Tender Process (along with templates to be used) shall be as follows:

Step	Description	Milestone	Preconditions	Templates (if applicable)
1	Design	Details of the Tender/EOI to be inputted into the template Tender Documents.	1. Confirm Tender Evaluation Panel members, technical advisers, and *Council's* professional staff (if any) to be involved in the tender/EOI process. Confirm members' credentials and appropriateness for the tender/EOI process. 2. Check Tender Evaluation Panel members are familiar with and have access to all relevant legislation and policies. 3. As necessary, obtain confidentiality agreements from all external consultants working on the tender/ EOI (see Schedule 7). 4. Check budget approval exists for tender/ EOI. 5. Set up process for receipt, recording and acknowledging tenders/ EOI. 6. Draft tender timetable, ensuring compliance with legislative requirements. 7. Set up confidentiality procedures. 8. Brief all staff involved. 9. Settle Tender Documents and submit for CEO approval.	Tender documents suite, comprising: • Scope • Conditions of Tendering • General Conditions of Contract
2	CEO Approval	Obtain CEO Approval to the draft Tender Documents.		

3	Tender #	Issue Tender # and include on Contracts Register.		Contracts Register (can be filtered to contracts over $200k for Step 10)
4	Publication	Advertising on social media and website. Tender must be out to market for no less than 21 clear days. Council may additionally elect to utilise platforms such as Vendor Panel for advertising and receipt of tenders (case by case).	1. Check advertising arrangements are compliant. 2. Arrange tender/EOI briefing meetings. 3. Ensure that all tenderers have access to the same information. 4. Notify tenderers of any significant alterations that may occur in the future due to change of circumstances.	Draft Advertisement
5	Receipt of Tenders	Receive and collate Tenders (generally via nominated tenders email address). Place into Record Management System along with draft Tender Evaluation Sheet for completion by Tender Evaluation Panel members.		
6	Tender Evaluation	Each Tender Evaluation Panel member independently completes Tender Evaluation Sheet. Tender Chair then pulls all scores together and consolidates into a single consolidated Tender Evaluation Sheet.	1. Ask for conflict-of-interest declarations from Tender Evaluation Panel members. 2. Check tenders are received according to Conditions of Tendering. 3. Complete Tender Evaluation Sheet individually and then come together as a team to discuss results. 4. Treat all tender documents as confidential - secure carefully in Council's records management system. 5. Tenders/ EOIs are to be assessed as quickly as possible. 6. Notify shortlisted tenderers of interview (if any). 7. Notify tenderers not shortlisted. 8. Document interviews and post tender negotiations.	

			9. Perform due diligence of short-listed tenderers. 10. Plan and document site inspections (if conducted). 11. Chair to prepare a consolidated evaluation report (to be included as Council Agenda Report – Step 7).	
7	Council Resolution	Council Agenda Report placed to Council and resolution recorded. Inclusion of Tenders over $200k on Contracts Register (on website) – see step 10.	1. Preferred Tender(s) along with consolidated Tender Evaluation Sheet and recommendations to be put to Council. Although the resolution is public on the face of the minutes, Tender documents themselves should not be published. 2. Council resolutions should state at the very least: • the person with whom the Council has entered into the contract; • the value of the contract; • the relevant sections of the Regulations & Act applicable to the awarding of the tender; and • the purpose of the contract.	
8	Successful/ Unsuccessful letters	Successful/ Unsuccessful letters drafted and sent to all Tenderers.	1. Notify the successful tenderer. 2. Notify the unsuccessful tenderers. 3. Debrief unsuccessful tenderers (on request) 4. Set up a pre-start meeting with the successful tenderer.	Successful letter Unsuccessful letter
9	Contracts signed	Contract signed by successful Tenderer(s) and Council. as necessary – a simple Successful Letter may be sufficient with reference to draft contracts comprising the Tender documents)		
10	Contracts Register	Contract Register updated on Records Management System.	1. Store all documents securely in Council's records management system.	

10.2. Evaluation

10.2.1. When evaluating offers (step 6), *Personnel* shall have regard to the *Sound Contracting Principles*. All offers will be assessed with consideration to the value of the contract, technical requirements, quality, and importance of the work to be completed, local preference and compliance with relevant legislation as detailed in this policy

10.2.2. Wherever possible, more than one (1) officer of the *Council* will be involved in tender evaluation, awarding and administration of contracts. The process of tendering and evaluation must comply with this policy.

10.2.3. Personnel involved in the assessment process are required to make a full declaration of their financial or political interest in any organisation that has the potential to be a tenderer.

A form of disclosure is to be signed by all those involved in the evaluation and selection processes. A pro-forma disclosure document is at **Schedule 6.**

A conflict of interest that is identified, but classified as non-material by the Evaluation Team, should be recorded by the Chair of the Evaluation Team with detail of any management action required to prevent any later perception that the conflict was material and influenced any relevant decision.

In this regard the Local Government Act 2009 and *Council's* Code of Conduct set out the requirements for dealing with a conflict of interest.

11. Variations

11.1.1. Each variation to an original contract can only be approved by Personnel if:

a. the variation is appropriate and necessary and outside the scope of the original contract; and
b. all variations are approved in writing in accordance with any contract documentation; and
c. each variation is included as an additional line item on the original *Purchase Order* stating the scope and cost, or a new *Purchase Order* is commenced to reflect the variation; and
d. variations to the original contract amount are within budget and the financial delegation of *Personnel* approving the variation; and
e. should the cumulative value of the variations on the contract exceed the highest financial delegation of any *Personnel* (including the CEO - >$199,999), then any further variation must be approved only by the *Council* by resolution, or a new procurement process is to commence to meet the policy (unless exemptions apply).

12. Recordkeeping

12.1. Contracts Register

12.1.1. Council must maintain a Contracts Register, including all contracts (of whatever value) entered by it and make such register available to inspection by both internal and external audit, including such particulars as:

a. the person with whom the Council has entered into the contract;
b. the value of the contract; and
c. the purpose of the contract.

12.2. Publishing details of particular contract(s)

12.2.1. Council must, as soon as practicable after entering a contractual arrangement (for example, a Purchase Order) worth $200,000 or more (exclusive of GST):

a. publish the relevant details of the contract on the Council's website; and
b. display the relevant details of the contract in a conspicuous place in the Council's public office; and
c. the relevant details must be published or displayed for a period of at least 12 months.

12.2.2. Relevant details of the contract are the same as those contained in clause 12.2.1 herein and may in fact be a list of contracts filtered by value from the Contracts Register.

13. Delegations

13.1. Financial

13.1.1. The Chief Executive Officer has the delegated authority to allocate financial delegation to Personnel. Any new positions or changes/variations must be approved by the Chief Executive Officer in accordance with the relevant legislation.

13.1.2. Personnel are responsible for ensuring all required paperwork (including, if applicable, the required number of written quotes) as per this policy is provided to them by the requisitioning officer prior to signing/ approving the purchase order.

13.1.3. Only Personnel listed in the attached Schedule 1 are entitled to approve expenditure and then only in accordance with their financial delegation limits. By signing a Requisition/ Purchase Order all Personnel are confirming that they have taken full notice of this policy and will comply with all the requirements of this policy.

13.1.4. By raising a Requisition/ Purchase Order, Personnel are confirming that they have taken full notice of these policy requirements and that the expenditure complies with all requirements.

13.1.5. All Personnel with an approved purchasing limit are authorised to submit purchase requestions for goods and/or services (up to their purchasing limit) against jobs over which they have clear operational authority and budget responsibility. It is the responsibility of the authorised delegates to ensure the cost coding and funding/budget are correct. The order of goods and/or services cannot proceed without a KASC official Purchase Order being raised.

13.1.6. Personnel may not use another operational area's job cost code(s) without their written approval which must be attached to the order Requisition.

13.1.7. Any requests for expenditure outside of the requirement set out in this policy must be made to the Chief Executive Officer for consideration. Where approvals are given by the Chief Executive Officer for procurement outside the parameters of this policy, written reasons must be recorded by the Chief Executive Officer and reported as necessary to internal and external audit and included with the Requisition/ Purchase Order.

13.1.8. Failure by Personnel to comply strictly with this policy may result in disciplinary action.

14. Probity plan

14.1. Probity Principles

The key probity principles supporting all stages of Council procurement are:

14.1.1. Fairness and impartiality

Potential tenderers are to be treated equally and must have the same opportunity to access information and advice.

14.1.2. Use of a competitive process

Consistent with legislative requirements, a competitive process will be always used.

14.1.3. Consistency and transparency of process

Tenderers are to be evaluated in a systematic manner against explicit predetermined evaluation criteria.

14.1.4. Security and confidentiality

The processes adopted for receiving and managing supplier information are to ensure the security and confidentiality of intellectual property and proprietary information.

14.1.5. Identification and resolution of conflicts of interest

Any Personnel involved in procurement are to declare and address any actual or perceived Conflict of Interest prior to undertaking any evaluation.

These key requirements are intended to achieve an equitable, justifiable, and sound process according to equal opportunity for all tenderers. The process is to be applied with common sense, with flexibility in process design where appropriate, so that the task of selecting the best tender in a fair and equitable manner takes priority.

If an error or omission in the procurement process nevertheless occurs, Council is to seek legal advice and will not enter any immediate communications with the tenderer(s) until strategy options have been considered to address the concern. Options for legal and/or other solutions will then be adopted to address any potential problems at later stages of the process. Suppliers will be informed of any changes to the process or new factors which may affect their offers.

Adherence to Probity Principles also means meeting the requirements of the Local Government Act (Qld) 2009 and *Council's* Code of Conduct.

14.2. Probity plan

By following the requirements set out in this policy, and utilising the templates provided herein, these requirements shall together comprise *Council's* Probity Plan with respect to procurement of goods and/or services.

15. Policy Review

15.1. The policy is to be reviewed in accordance with the Policy Framework.

15.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

16. Approval

16.1. This policy was duly authorised by the Executive Manager Corporate and Financial Services on ~~26 July 2023~~ as Kowanyama Aboriginal Shire Council's Procurement Policy and shall hereby supersede any previous policies of the same intent.

Schedule 1 – Financial Delegations

The following Personnel have the following financial delegation limits (value of the purchase or value of the contract over the anticipated full contract period, including options to extend).

Position	$0 - $999	$1,000 - $4,999	$5,000 - $49,999	$50,000 - $199,999	$200,000+
Council	-	-	-	-	X
Chief Executive Officer	X	X	X	X	C*
Executive Manager Corporate and Financial Services	X	X	X	X	
Executive Manager Community Services and Cultural Heritage	X	X	X		
Executive Manager Roads, Infrastructure and Essential Services	X	X	X		
Manager Finance	X	X	X		
Manager Governance	X	X			
Governance Officer	X				
Manager Human Resources	X	X			
WH&S Officer	X				
Manager Information Communication and Technology	X	X			
ICT Coordinator	X	X			
Purchasing Manager	X	X			
~~Information Systems and Records Management Officer~~ ICT Support & Records Officer	X	~~X~~			
Building Services Manager	X	X			
Essential Services Manager	X	X			
Facility and Fleet Coordinator	X				
Manager Program, Projects, and Grants	X				
Manager Business Enterprises	X				
Workshop Manager	X				
Carpentry Supervisor	X				
Land, Sea, and Environment Manager	X				
Airport Manager	X				
Administration ~~Supervisor~~ Manager	X				
Aged Care ~~&Disability Services~~ Manager	X	X			
Post Office Manager	X				
Women's Services Manager	X				
Men's Meeting Place Coordinator	X				
Women's Hub Coordinator	X				
Youth Engagement Officer	X				

Accommodation Manager	X				
Sport and Recreation Manager	X	X			
Air-condition Technician	X	X			
Executive Assistant	X				
Special Projects Officer	X				

C* - Conditional financial delegation is provided to the Chief Executive Officer for purchases of $200,000 or more (GST Excl) where any of the following scenarios apply:

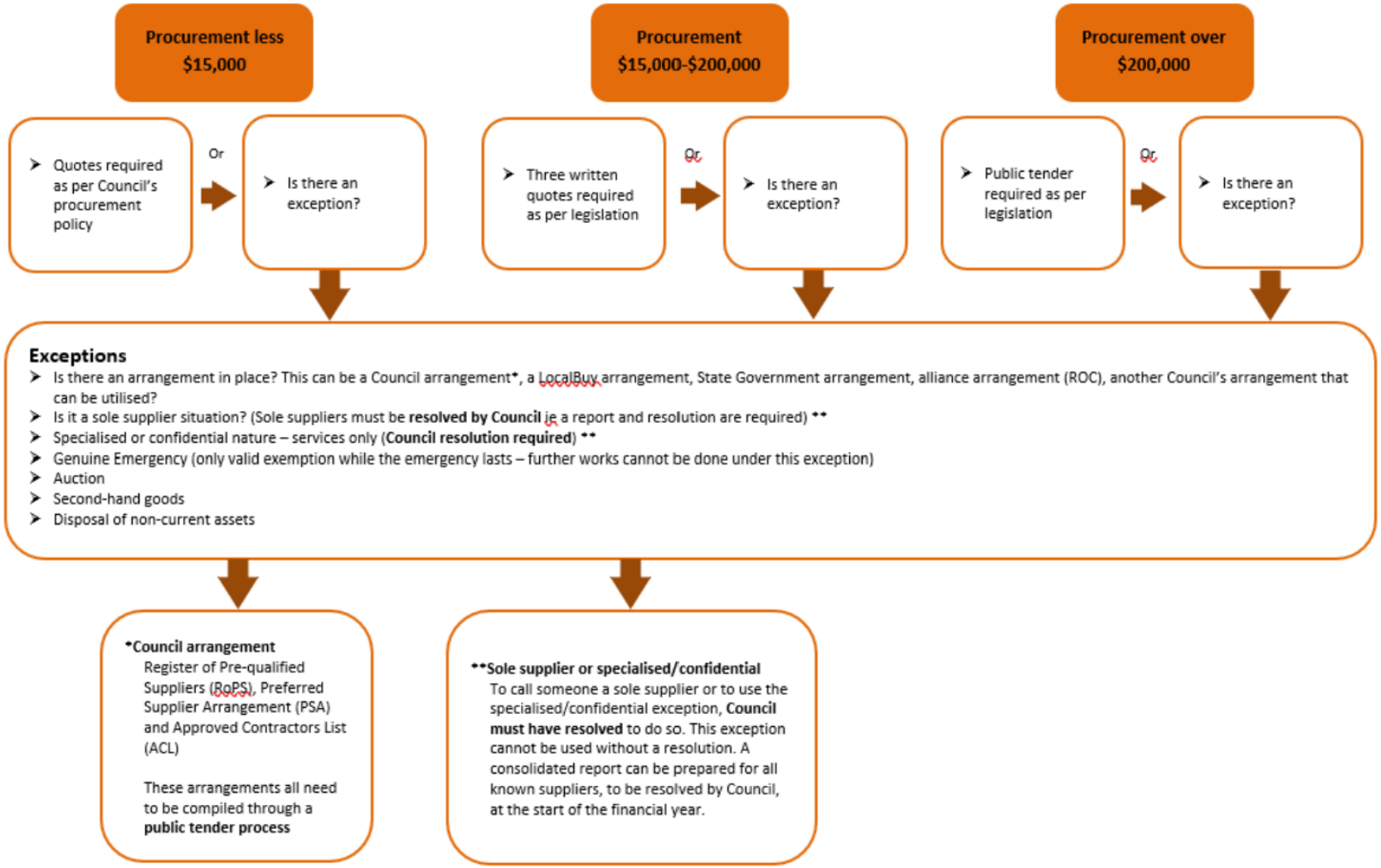
(a) The purchase is substantially grant funded for the approved and budgeted co-contribution elements; AND/OR
(b) The purchase is with a supplier exempt from tender/ quotes under Part 3, Divisions 3 or 4 of the LGR. (~~eg.~~e.g. A sole supplier/ prequalified supplier/ approved contractor/ supplier under Local Buy Prequalified Supplier Arrangement) AND provided for in the current budget of Council, and/or grant funds (~~ie~~i.e.. it is funded).

Schedule 2 – General Process (procurement of goods and/or services)

With reference to the value of the purchase or the value of the contract over the anticipated full contract period (including options to extend), the following table must be followed. This General Process is subject to applicable exemptions (see clauses 8 and 9 herein)

Value (GST Excl)	Procedure
Under $1,000	One verbal quote must be obtained – a written notation recorded.
$1,001 - $4,999	At least one written quote must be obtained. A copy of the quote must be attached to the Council's copy of the Purchase Order.
$5,000 - $14,999	At least two (2) written quotes must be sourced. Copy of the successful quote must be attached to the Council's copy of the Purchase Order.
$15,000 - $199,999 Medium-sized Contractual Arrangement	• Council cannot enter a Medium-Sized Contractual Arrangement unless it first invites written quotes for the contract. • The invitation must be to at least three (3) suppliers who Council considers meets its scopes. • Council may decide not to accept any quotes it receives. • If Council does decide to accept a quote, Council must accept the quote most advantageous to it having regard to the principles outlined in this policy.
$200,000 and above Large-sized Contractual Arrangement	• Council must either invite written tenders or invite expressions of interest before considering whether to invite written tender – see process in clause 10 herein.

Schedule 3 – Tender Exemptions



Source: Department of State Development, Infrastructure, Local Government and Planning

Schedule 4 – Non-current asset value table

Asset class	Council Limit
Road Infrastructure	$10,000
Water Infrastructure	$10,000
Sewerage Infrastructure	$10,000
Buildings	$10,000
Other Structures	$10,000
Plant and Equipment	$5,000
Land	$1

Schedule 5 – Purchasing process

Step	Action
1	Managers submit Purchase Requisition into financial software package or requests an officer to do so.
2	Purchasing Manager to review the Purchase Requisition to ensure it adheres to the Procurement Policy and costs codes are correct.
3	Purchasing Manger submits checked Purchase Requisition to Executive Manager Corporate and Financial Services or delegate.
4	Executive Manager Corporate and Financial Services or delegate confirms that the purchase is in line with the Procurement Policy.
5	Executive Manager Corporate and Financial Services or delegate approves purchase in the financial software package and coverts the requisition to a Purchase Order.
6	Purchasing Manager provides the Purchase Order to the supplier.
7	On receipt of the goods and services the receiving officer must sign the invoice / delivery docket as a “goods receipt” note and submit to the Purchasing Manager to match goods receipt / supplier invoice to approved purchase and quote and submits to Accounts Payable for processing payment.

Schedule 6 – Conflict of Interest Declaration

Ensure the below content is drafted on KASC Letterhead and/or template and submitted to panel Chairperson.

[CONFLICT OF INTEREST DECLARATION]

[Date]

[Name of Evaluation Team Chairperson] [Title of Evaluation Chairperson]

[Address of Evaluation Team Chairperson]

Dear

[Title of Tender etc]

As a member of the Tender Evaluation Panel for the [*nature of panel]*, I am writing regarding my obligations in relation to conflict of interest.

I am fully aware of my obligations under *Council's* Code of Conduct [and my contract / terms of appointment] to avoid all conflicts of interest in carrying out my duties, and to disclose any potential conflict of interest if they emerge in the course of my professional duties.

I currently have no such conflicts.

Yours sincerely

[Name of Tender Evaluation Panel Member / adviser] [Title of Tender Evaluation Panel Member/ adviser]

Schedule 7 – Deed of Confidentiality

Ensure the below content is drafted on KASC Letterhead and/or template and submitted to relevant person(s).

THIS DEED is made on _____

BY**:** _____ (the "Consultant")

ADDRESS: _____

RECITALS:

d. The Consultant wishes to develop a close working relationship with Council.

e. To further that relationship, the Consultant requires access to details of confidential information.

f. The Consultant has undertaken to keep all information or material confidential and to take security precautions to prevent unauthorised disclosure.

BY THIS DEED:

1. The Consultant shall keep confidential and shall not disclose or make available directly or indirectly to any third party (except for a contractor as provided for in this Deed) all information and material of whatever nature and in whatever medium which is communicated, or becomes available to, or accessible by the Consultant during its business or other relations with the Council (the "Confidential Information").
2. All Confidential Information shall remain strictly confidential until such time as it becomes known to the Consultant without restriction through a legally available public source.
3. The Consultant hereby acknowledges that the Confidential Information is the valuable property of the Council and that any disclosure of it could give rise to considerable damage to Council.
4. The Consultant shall not use or access the Confidential Information for any reason except as is necessary to further business discussions with Council or in the performance of supplying goods or services resulting from those discussions.
5. The Consultant shall not permit any employee or contractor of the Consultant to have access to the Confidential Information until such time as that employee or contractor shall have entered into a confidentiality agreement with the Consultant in a form approved by Council.
6. The Consultant shall immediately notify Council of any information which comes to its attention regarding any actual or potential breach of confidentiality, disclosure, or unauthorised use of the Confidential Information. The Consultant shall make every effort to co-operate with Council in any investigation, prosecution, litigation, or other action taken by Council regarding the subject of any such information.
7. In the event of any actual or alleged breach of confidentiality, disclosure, or unauthorised use of Confidential Information by any future, existing or former employee, agent, or contractor of the Consultant, the Consultant shall fully enforce its rights to injunctive or other relief possible, or, if requested by Council assign such rights to Council. The Consultant shall assist Council in every way in enforcing those rights and indemnifies Council for all costs and expenses which Council may incur in doing so.
8. Upon termination or completion of discussions on any specific project, the Consultant shall deliver to Council any Confidential Information in the Consultant's possession which relates to that project, and

which is capable of being delivered. The Consultant shall delete, erase, or otherwise destroy any Confidential Information contained in computer memory, magnetic, optical, laser, electronic, or other media in its possession or control which relates to the project and is not capable of delivery to Council.

9. Upon termination of the business relationship, or at any other time on Council's request, the Consultant shall deliver to Council all Confidential Information in the Consultant's possession which is capable of being delivered. The Consultant shall delete, erase, or otherwise destroy all Confidential Information contained in computer memory, magnetic, optical, laser, electronic, or other media in its possession or control which is not capable of delivery to Council.
10. The Consultant shall make every effort to maintain the confidentiality of the Confidential Information and to protect it from unauthorised access or use.
11. The Consultant shall comply with all Council's security and safety procedures and will permit and co-operate with any additional security or safety precautions which Council may wish to implement in respect of the relationship with the Consultant
12. The Consultant shall not publicise its business relationship with Council or disclose any matter related to it without Council's specific prior written consent.
13. The terms of this Deed are in addition to all other obligations of the Consultant and where any inconsistency occurs, the provisions of this Deed shall prevail.
14. If for any reason a provision of this Deed or part of one is illegal, invalid, or unenforceable in any jurisdiction it shall be read down or severed to the extent necessary so that it may not be so construed. The illegality, invalidity or unenforceability of any provision, or part of one, in any jurisdiction shall not affect the legality, validity or enforceability of any other provision, or of that provision in any other jurisdiction.
15. This Deed is governed by the laws of the State of Queensland.

EXECUTED AS A DEED.

Signature _____

(Name) _____

Title:	3.6 Fees and Charges & Commercial Charges Schedule
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	10 July 2024

RESOLUTION

That Council:

1. Adopts the 2024/25 Fees and Charges Schedule, effective from 1 July 2024 in accordance with section 97(1) of the Local Government Act 2009. Allowing any changes to fees and charges to be reflected in all supportive documentation, plans and customer communications.
2. Delegates authority to the Chief Executive Officer to set or vary any fee or charge, other than those that are cost-recovery fees, in accordance with section 257(1)(b) of the Local Government Act 2009.

BACKGROUND

As part of Council's annual budget process, the fees and charges schedule has been reviewed. It is proposed to apply a standard increase of 3.6% to the fees and charges for the 2024/25 financial year. Reasonable rounding was used, which was generally not material.

ATTACHMENT

- Fees & Charges Schedule 2024/25
- Commercial Charges Schedule 2024/25

Attachment – Fees & Charges Schedule 2024/25

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
COMMERCIAL ENTITY CONTRIBUTION	General Levy (contribution toward Community services & infrastructure)	*Exempt*	$ 12,244.30
STAFF HOUSING	Commercial Tenancy Agreement - per week - 1brm	*Exempt*	$ 450.00
	Commercial Tenancy Agreement - per week - 2brm	*Exempt*	$ 540.00
	Commercial Tenancy Agreement - per week - 3brm	*Exempt*	$ 780.00
	Commercial Tenancy Agreement - per week - 4brm	*Exempt*	$ 930.00
	Commercial Room Hire	*Exempt*	$ 210.00
	Staff Tenancy Agreement - per week - 1brm	*Exempt*	$ 120.00
	Staff Tenancy Agreement - per week - 2brm	*Exempt*	$ 140.00
	Staff Tenancy Agreement - per week - 3brm	*Exempt*	$ 160.00
	Staff Tenancy Agreement - per week - 4brm	*Exempt*	$ 180.00
	**Staff Housing Maybe be subject to contract of employment arrangements*		
LEASING	Residential - As per Department of Housing & Public Works	*Exempt*	N/A
	Commercial - As per lease or negotiated agreements	*Incl GST*	POA
UTILITY CHARGES (per annum)	Garbage collection - Residential	*Exempt*	$ 354.00
	Garbage collection - Commercial	*Exempt*	$ 1,324.60
	Garbage collection - Industrial	*Exempt*	$ 1,324.60
	Sanitary Waste Collection	*Incl GST*	$ 775.50
	Replacement wheelie bin (per bin)	*Incl GST*	$ 178.00

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
LANDFILL WASTE FEES	Up to 1m3 (trailer or utility load)	*Incl GST*	$ 55.40
	Car bodies - excluding during cyclone clean up	*Incl GST*	$ 593.10
	Commercial Waste per truck load	*Incl GST*	$ 593.10
	Dry waste per ute/car load	*Incl GST*	$ 83.20
	Green waste - per load	*Incl GST*	$ 59.30
	Bulk Refuse Disposal per month	*Incl GST*	$ 831.40
WATER	Water Annual Service Charge - Residential - base rate	*Exempt*	$ 1,473.10
	Water Annual Service Charge - Commercial - base rate includes 5,000 kilolitres	*Exempt*	$ 4,656.80
	Water Annual Service Charge - Industrial - base rate includes 5,000 kilolitres	*Exempt*	$ 5,720.30
	Water connection charge - Residential (Per connection)	*Exempt*	$ 830.80
	Water connection charge - Commercial (per connection)	*Exempt*	$ 2,777.10
	Water connection charge - Industrial (per connection)	*Exempt*	$ 2,777.10
	Commercial and industrial excess water charge (.>5,000 Kilolitres) per kilolitre	*Exempt*	$ 3.53
	Other commercial operations charge per kilolitre	*Exempt*	$ 4.70

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
SEWERAGE	Sewerage - Annual Service Charge - Residential - per pedestal	*Exempt*	$ 1,473.07
	Sewerage - Annual Service Charge - Commercial / Industrial - per pedestal	*Exempt*	$ 4,656.80
	Sewerage Connection Charge - Residential - per pedestal	*Exempt*	$ 830.80
	Sewerage Connection Charge - Commercial - per pedestal	*Exempt*	$ 2,777.10
	Sewerage Connection Charge - Industrial - per pedestal	*Exempt*	$ 2,777.10
	Inspection Fee - septic/composting/other on site systems		POA
	Pumping and Disposal Charges - grease traps/septics - per hour	Ex GST	$ 47.00
FUNERAL COSTS RECHARGE	Includes liaison with family for grave location, transport of machinery to cemetery, machinery hire (bob cat, digger, pump if required), labour, sand + transport to site, tidy site post funeral, within the Kowanyama Local Government Area.		In Kind
(Essential Services)	Outside Kowanyama LGA please refer to Kowanyama Sport & Recreation Association		

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
CORPORATE SERVICES	A4 Photocopying per copy	*Incl GST*	$ 1.00
	A3 Photocopying per copy	*Incl GST*	$ 2.00
	Facsimile Charge Receiving - per 10 pages	*Incl GST*	$ 5.00
	Facsimile Charge Sending 1st page	*Incl GST*	$ 5.00
	- each page thereafter	*Incl GST*	$ 1.00
	Laser Printer (A4, per page) B&W	*Incl GST*	$ 0.50
	Laser Printer (A4, per page) Colour	*Incl GST*	$ 1.00
	Administration Bank Transfer Fee (per transaction)	*Incl GST*	$ 5.00
	Annual Report	*Incl GST*	N/C
	Corporate Plan	*Incl GST*	N/C
	Town Plan	*Incl GST*	N/C
	Individual Local Law or Policy	*Incl GST*	N/C
	Complete Local Law or Policy	*Incl GST*	N/C
	Dishonoured Cheque Fee	*Incl GST*	$ 40.00
ADMINISTRATION SERVICES	Administration fee on management of contracts / programs		up to 15%
	(% based on contract value - internal fee)		
ACCOUNTING SERVICES	Bookkeeping per Hour (including Payroll, payments, receipts, invoicing, financial reporting to trial balance) - Hourly Rate	*Incl GST*	POA
	Software plan per month (Xero) - Dependant on employee & expected transactions -hourly Rate		POA
	Payroll 3rd party deductions processing fee - per transaction	*Incl GST*	$ 2.00
RIGHT TO INFORMATION	Application Fees and Charges - Right to Information Act 2009		As per Right to Information Act 2009
	Application Fees and Charges - Information Privacy Act 2009		As per Right to Information Act 2009

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
	Processing Charges per 15minutes or part their of		As per Right to Information Act 2009
VENDOR PERMIT FEES	Per day of operation	*Exempt*	$ 121.90
	7 day weekly operation	*Exempt*	$ 731.60
KOWANYAMA ACCOMMODATION	**Campground**		
	Camping grounds per vehicle per night (includes 2 people)	*Incl GST*	$ 72.10
	Camping Fees per person per night	*Incl GST*	$ 16.70
	Contractors Camp		
	Contractors compound per room per night	*Incl GST*	$ 121.90
	Contractor Storage Area - per week	*Incl GST*	$ 61.00
	Accommodation Centre		
	Ensuite Room - per night	*Incl GST*	$ 248.30
	1 bedroom unit - per night	*Incl GST*	$ 282.70
	Discount for long term stays (6 months and over) *on application only for Accommodation Centre		20%
	Replacement of lost keys	*Incl GST*	$ 90.00

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
COMMUNITY VENUES	**Council Offices**		
	Hire Fee per office per Hour	*Incl GST*	$ 27.80
	Hire Fee per office per day	*Incl GST*	$ 110.90
	Video Conference Hire per Day or thereof	*Incl GST*	$ 110.90
	Training Centre		
	Training Room per day (minimum 2 hours)	*Incl GST*	$ 110.90
	Training Room per day	*Incl GST*	$ 249.50
	Replacement of lost keys	*Incl GST*	$ 121.90
	Old Guest House Building		
	Hour Fee - Electricity included	*Incl GST*	$ 27.80
	Day Fee - Electricity included	*Incl GST*	$ 110.90
	Weekly Fee - Electricity included	*Incl GST*	$ 277.10
	Monthly Fee - Electricity included	*Incl GST*	$ 831.40
	Town Hall Community Centre		
	Hire Fee per Hour	*Incl GST*	$ 55.40
	Hire Fee per 1/2 Day	*Incl GST*	$ 110.90
	Hire Fee per Full Day	*Incl GST*	$ 221.70

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
COMMUNITY VENUES	**Sport & Recreation Facility**		
(continued)	MPC - use for group accommodation per night (discount on bookings > 5dys	*Incl GST*	$ 221.70
	Administration Fee (annual, for groups/ organisations only)	*Incl GST*	$ 55.40
	Cleaning fee	*Incl GST*	$ 55.40
	MPC Main Area Room Hire - per day	*Incl GST*	$ 304.90
	Gymnasium (for groups, per hour)	*Incl GST*	$ 33.30
	Casual Gym, Fitness, Swimming or Sports per session	*Incl GST*	Nil
	Casual Gym, Fitness, Swimming or Sports per week (as part of a program)	*Incl GST*	Nil
	Swimming pool entry fee per session	*Incl GST*	Nil
	Weight Room per visit	*Incl GST*	Nil
	Weight Room per month	*Incl GST*	Nil
	Theatre and Gymnasium per hour	*Incl GST*	$ 44.30
	Kiosk 1 outdoor per hour	*Incl GST*	$ 22.20
	Kiosk 2 indoor per hour	*Incl GST*	$ 27.80
	Both kiosks per hour	*Incl GST*	$ 44.30
	Kitchen (cooking, freezer and storage) per hour	*Incl GST*	$ 27.80
	Outdoor barbeque area per hour	*Incl GST*	$ 22.20
	Conference room including AV equipment per hour	*Incl GST*	$ 55.40
	Conference room including AV equipment per day	*Incl GST*	$ 277.10
	Replacement of lost keys	*Incl GST*	$ 55.40
	Staffing Costs		
	Cooking BBQ per hour, per staff	*Incl GST*	$ 49.90
	Cleaning per hour, per staff	*Incl GST*	$ 49.90
	Event Set up per hour, per staff	*Incl GST*	$ 44.30
	Event facilitation per hour, per staff	*Incl GST*	$ 49.90
COMMUNITY VENUES	**Equipment Cost**		
(continued)	Tables , per table	*Ex GST*	$ 5.60
	Chairs , per chair	*Incl GST*	$ 2.20
	Sports & Rec Equipment (small)	*Incl GST*	$ 11.10

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
	Sports & Rec Equipment (team)	*Incl GST*	$ 22.20
	Sports & Rec Equipment (medium)	*Incl GST*	$ 22.20
	Sports & Rec Equipment (large)	*Incl GST*	$ 33.30
	AV Equipment	*Ex GST*	POA
	Packages		
	Disco Package	*Incl GST*	$ 343.60
	Deposit	*Incl GST*	$ 171.90
	Does not include AV Equipment		
	Inclusions; 4 hours use of: Gymnasium, Theatre Stage, Kiosk 2, 3x Tables, Food Storage Areas, Admin Fee, Cleaning Fee		
	Movie Package		
	Movie Package	*Incl GST*	$ 415.70
	Deposit	*Incl GST*	$ 166.30
	Inclusions:		
	Inclusions; 3 hours use Gymnasium, Kiosk 2, 100 Chairs, Movie Screen		
AGED CARE	**Rates - as per CHSP schedule of charges**	*per CHSP*	
Commonwealth Home Support Programme (CHSP)			
AGED CARE	**Rates - as per HCPF schedule of charges**	*per HCPF*	
Home Care Package Fees (HCPF)			
AIRPORT FEES	**Aerodrome, Landing Fees**		
	RPT or Charter -Turn around fee - greater than 12 passenger seat capacity	*Ex GST*	$ 395.30
	RPT or Charter - Turn around fee - up to 12 passenger seat capacity	*Ex GST*	$ 197.70
	RPT or Charter - Fixed wing or helicopter - minimum landing charge excluding RFDS	*Ex GST*	$ 129.90

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
	Additional landing fees per 1000kg	*Ex GST*	POA
	After hours, weekend or Public Holiday call-out fee (excluding RFDS) per Landing	*Ex GST*	$ 277.10
	Aviation fuel		
	Jet A1	*Ex GST*	Delegate to CEO
	After hours call-out per Landing	*Ex GST*	$ 144.10
	Helicopter Rescues		
	Non-Council helicopter rescues are payable direct to the supplier by the user or arranged through the SES. Costs will not be covered by Council under any circumstances.		N/A

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
COUNCIL PLANT HIRE	**Rates - DRY HIRE/ PER HOUR (minimum 4 hours)**		
(Dry - Plant only)	Loader	*Ex GST*	$ 166.30
	Bobcat/Skid steer loader/Excavator	*Ex GST*	$ 127.50
	Mini Excavator	*Ex GST*	$ 140.30
	Water Jeter	*Ex GST*	$ 79.30
	Backhoe/Front end Loader	*Ex GST*	$ 166.30
	Job Truck 3m3 tipper	*Ex GST*	$ 97.60
	Tractor	*Ex GST*	$ 109.70
	Tractor & Slasher	*Ex GST*	$ 140.30
	8m3 Truck	*Ex GST*	$ 121.90
	Grader Cat 140 - DH 007	*Ex GST*	$ 199.50
	Front End Loaders 962H - DH008	*Ex GST*	$ 166.30
	Roller CS 76 Pad Foor - DH 009	*Ex GST*	$ 133.00
	Track Loader 279D - DH 010	*Ex GST*	$ 102.50
	Backhoe Loader 432F - DH 011	*Ex GST*	$ 166.30
	Side Tipper Dbl 4800FX - CE001	*Ex GST*	$ 185.10
	Concrete Truck 6m3	*Ex GST*	$ 121.90
	Multi tyre roller	*Ex GST*	$ 183.00
	Crane	*Ex GST*	$ 133.00
	Mobile light tower 1 day hire rate	*Ex GST*	$ 188.40
	Mobile light towers 1 week hire rate	*Ex GST*	$ 776.00
	Mobile light towers 1 month hire rate	*Ex GST*	$ 2,993.00
	Knuckle Boom	*Ex GST*	$ 213.40
	Forklift (no Dry Hire)	*Ex GST*	N/A

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
COUNCIL PLANT HIRE	**Rates - WET HIRE/ PER HOUR (minimum 4 hours)**		
(Wet - Plant Hire + Operator)	Mig Welder (Workshop)	*Ex GST*	$ 42.70
	Forklift	*Ex GST*	$ 152.40
	CAT Loader 930M	*Ex GST*	$ 277.10
	Rates - WEEKEND / OUT OF HOURS PENALTY / PER HOUR	*Ex GST*	$ 183.00
	Short notice Admin Fee	*Ex GST*	$ 183.00
	Operator for Wet Hire per hour of Hire (minimum 4 hours) plus Dry Hire Fee	*Ex GST*	$ 99.80
COUNCIL VEHICLE HIRE	Toyota Trayback - per hour	*Ex GST*	$ 79.30
	Toyota Dual Cab - per hour	*Ex GST*	$ 79.30
	Toyota Landcruiser Wagon - per hour	*Ex GST*	$ 91.50
	Toyota Trayback - per day	*Ex GST*	$ 243.90
	Toyota Dual Cab - per day	*Ex GST*	$ 266.60
	Toyota Landcruiser Wagon - per day	*Ex GST*	$ 274.30
	Accident Excess for Insurance Claims	*Ex GST*	$ 5,180.00
	Four Wheel Drive Bus dry hire - internal charge - half day	*Ex GST*	$ 110.90
	Four Wheel Drive Bus dry hire - internal charge - full day	*Ex GST*	$ 221.70
	Four Wheel Drive Bus wet hire - internal charge - half day	*Ex GST*	$ 243.90
	Four Wheel Drive Bus wet hire - internal charge - full day	*Ex GST*	$ 487.70

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
BATCHING PLANT	Sand - delivered from facility from Mitchell River	*Ex GST*	$ 91.50
MATERIALS - per M3	Sand - delivered from facility from Nolans Quarry	*Ex GST*	$ 195.90
(delivery within DOGIT)	Aggregate 20 mm from facility	*Ex GST*	$ 225.00
	Aggregate 10 mm from facility	*Ex GST*	$ 234.00
CONCRETE - per M^3	Batch and deliver to site 25 MPA - pumpable (inside town boundary) under $3m^3$ incurs $50 per metre additional fee	*Ex GST*	$ 1,563.00
	Batch and deliver to site 32 MPA (inside town boundary)	*Ex GST*	$ 1,646.20
	Batch and deliver to site 40 MPA (inside town boundary)	*Ex GST*	$ 1,646.20
	Batch and deliver to Council Owned Site (Internal usage)	*Ex GST*	$ 1,452.20
	Premix	*Ex GST*	$ 432.30
	Bulk purchases charges to be negotiated with CEO		
	Delivery outside of town boundaries surcharge per KM	*Ex GST*	$ 13.40
LANDS RANGER SERVICES	Senior Lands Office staff per hour	*Ex GST*	$ 144.10
	Ranger Staff per hour	*Ex GST*	$ 83.20
	Animal Health Officer	*Ex GST*	$ 88.70
	Night & weekend		x 1.5
	Four wheel drive vehicles per hour (Wet hire) minimum 4 hours, including driver, excluding fuel	*Ex GST*	$ 72.10
	Boats per day	*Ex GST*	$ 332.60
	Quad bikes per day	*Ex GST*	$ 277.10
	Office meeting facilities per day	*Ex GST*	$ 110.90
	Training room per day	*Ex GST*	$ 221.70
	Emergency Recovery Callout Fee (Per KM travel fee also applies)	*Ex GST*	$ 554.30
	Emergency Callout Travel Fee per KM outside of DOGIT	*Ex GST*	$ 12.20

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
PURCHASE STORE SUNDRY SALES	Wholesale Price as per Inventory pricelists as displayed in Purchase Store	*Ex GST*	Cost + 40%
	Staff Purchases - Cost as per above with full payment made at time of purchase.		
PURCHASE STORE STORAGE & DELIVERY	Storage Fee - per Sqm/per month	*Ex GST*	$ 44.30
	Delivery Fee per pallet - Kowanyama using standard forklift	*Ex GST*	$ 55.40
	Delivery Fee per pallet - outside Kowanyama using standard forklift	*Ex GST*	$ 110.90
	Delivery Fee per pallet - Kowanyama using standard 4WD forklift	*Ex GST*	$ 99.80
	Delivery Fee per pallet - outside Kowanyama using standard 4WD forklift	*Ex GST*	$ 177.40
LEASE FEES	Lessee Legal fees		At Cost
PRIVATE WORKS - BUILDING TRADES	Council employees & community members are required to pay 100% of estimated cost on commencement of work.		100% Deposit

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
COMMERCIAL TRADES PRIVATE WORKS	Labour - Trades/ hr	*Incl GST*	$ 144.10
	Labour - Other / hr	*Incl GST*	$ 83.20
	Plant Operator/hr	*Incl GST*	$ 144.10
	After Hours/Weekend Trade callout - minimum 3hrs - per hour	*Incl GST*	$ 216.20
	Supervisor/hr	*Incl GST*	$ 166.30
	Management Fee/hr	*Incl GST*	$ 199.50
	Internal Trades/ hr	*Incl GST*	$ 110.90
	Materials		Cost +40%
	Keys Cut (per key)	*Incl GST*	$ 36.10
	Contractor Labour /hr or materials - oncharged amount + admin recovery		Cost +40%
	Split System Air Conditioner installation (labour only) - residential bedroom	*Ex GST*	$ 1,274.80
	Split System Air Conditioner installation (labour only) - residential lounge room	*Ex GST*	$ 1,413.40
	Box Air Conditions installation - Window - (labour & install materials, excludes AC unit)	*Ex GST*	$ 443.40
	Box Air Conditions installation - Block Wall - (labour & install materials, excludes AC unit)	*Ex GST*	$ 498.80
	QBuild works as per approved schedule of rates		Schedule of Rates

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
GARDENING SERVICES	***Including Whipper Snipping, Lawn Mowing & green waste removal***		
	Small Yard (Duplex 50sqm)	*Incl GST*	$ 80.00
	Medium Yard (House 110sqm)	*Incl GST*	$ 110.00
	Large Yard (110sqm +)	*Incl GST*	$ 165.00
	Overgrown Yard	*Ex GST*	$ 195.00
	Regular maintenance contracts		POA
FUEL	Diesel Ltr	*Incl GST*	Delegate to CEO
	Opal ULP Ltr	*Incl GST*	Delegate to CEO
GAS	45kg Cylinder installation	*Incl GST*	$ 27.80
FOOD BUSINESS	*s.52(1)(9) Food Act 2006*		
	Food Licence - New Food Business Licence	*Exempt*	$ 460.10
	Food Licence - Annual Licence Fee	*Exempt*	$ 460.10
	Food Licence - Temporary Food Stall/per event	*Exempt*	$ 72.10
	Foor Licence - Temporary Food Stall/annual	*Exempt*	$ 138.60
	Food Licence - Inspection Fee	*Exempt*	$ 110.90
TOWN PLANNING	All application fees & other related charges	*Exempt*	POA
	Public Notice Signs		POA
	External Assessor's Costs		At Cost
	Building Permit Private Certifier Lodgement Fee		At Cost
OPERATIONAL WORKS	All application fees & other related charges		POA

Kowanyama Aboriginal Shire Council
Fees & Charges 2024-2025 Budget

Charge Type	ALL Prices Exclude GST unless otherwise noted	GST	2024 - 2025
BUILDING SERVICES	All building works applications / permits / plans		POA
PLUMBING AND DRAINAGE WORKS	All building works applications / permits / plans		POA
ANIMAL FEES	Desexed Dog & Cat	*Exempt*	$ 14.00
	Dog & Cat (Not Desexed)	*Exempt*	$ 28.00
	Declared dangerous dog	*Exempt*	$ 199.50
	External contractor	*Exempt*	$ 332.50
	Permits		
	Permit fee to keep more than 2 dogs or cats	*Exempt*	$ 111.00
	Pound Fees - one animal	*Exempt*	$ 277.00
	Pound Fees - Second and subsequent animal	*Exempt*	$ 111.00
	Release Fee - Registered Animal	*Exempt*	$ 111.00
	Release Fee - Non-Registered Animal - Desexed	*Exempt*	$ 125.00
	Release Fee - Non-Registered Animal - Non-Desexed	*Exempt*	$ 139.00

Attachment – Commercial Charges Schedule 2024/25

Kowanyama Aboriginal Shire Council

Commercial Charges Schedule 2024-2025 Budget

COUNCIL LEVIES (GST Free)				General Rates Equivalent Charge	Garbage	Water	Sewerage	Total
Department of Education	145 Kowanyama St	SP278087	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
	47 Chapman Rd	SP27258	Residential	12,244.30	708.00	2,946.20	2,946.20	18,844.70
	49 Chapman Rd	SP272058	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
	14 Koltmomum St	SP272075	Residential	12,244.30	708.00	2,946.20	2,946.20	18,844.70
	13 Koltmomum St	SP272075	Residential	12,244.30	1,416.00	2,946.20	2,946.20	19,552.70
	11 Koltmomum St	SP272075	Residential	12,244.30	2,832.10	2,946.20	2,946.20	20,968.80
	12 Koltmomum St	SP272075	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
	501 Koltmomum St	Lot 807 SP263800	Residential	12,244.30	708.00	2,946.20	2,946.20	18,844.70
	26 A,B,C,D Thagedl St	Lot 99 SP272075	Residential	12,244.30	1,416.00	5,892.40	5,892.40	25,445.10
				110,198.70	8,850.10	25,042.70	25,042.70	169,134.20
Kowanyama State School	38 Kowanyama St	L817 SP263800	Kindergarten	12,244.30	1,324.60	4,656.80	4,656.80	22,882.50
	6 Kowanyama St	SP263800	School	12,244.30	1,324.60	4,656.80	4,656.80	22,882.50
				24,488.60	2,649.20	9,313.60	9,313.60	45,765.00
Qld Police Service	31 Chapman Road	Lot 31 on Plan DB 18	Court House	12,244.30	1,324.60	4,656.80	4,656.80	22,882.50
	28 Chapman Road	Lot 28 on Plan DB 18	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
	32 Chapman Road	Lot 32 on Plan DB 18	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
	41 Chapman Road	Lot 41 on Plan DB19	Duplex	12,244.30	708.00	2,946.20	2,946.20	18,844.70
	46 Chapman Road	Lot 46 on Plan DB 19	Duplex	12,244.30	708.00	2,946.20	2,946.20	18,844.70
				61,221.50	3,448.60	13,495.40	13,495.40	91,660.90
Cape York District	20a Carrington St	Lot 20 on Plan DB15	Residential	12,244.30	708.00	2,946.20	1,473.07	17,371.57
Health Services TCHHS	42 Chapman Road	Lot 42 on Plan DB 19	Residential	12,244.30	708.00	2,946.20	1,473.07	17,371.57
	Lot 20 Duplex Internal Donga	Lot 20 on Plan DB15	Residential	12,244.30	708.00	2,946.20	2,946.20	18,844.70
	20b Carrington St	Lot 20 on Plan DB15	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
	20 Ogimburngik St	Lot 20 on Plan DB15	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
	10 Koltmomum St	Lot 10 on Plan DB8	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
	20 Chellikee St	Lot 20 on Plan DB15	Hospital	12,244.30	1,324.60	4,656.80	4,656.80	22,882.50
	23 Wulerr Street	Lot 23 on Plan SP 272075	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
				97,954.40	4,864.60	19,387.80	16,441.54	138,648.34

Kowanyama Aboriginal Shire Council

Commercial Charges Schedule 2024-2025 Budget

COUNCIL LEVIES (GST Free)				General Rates Equivalent Charge	Garbage	Water	Sewerage	Total
Community Enterprise Qld	37 Chapman Road	Lot 37 on Plan DB18	Retail store	12,244.30	1,324.60	4,656.80	4,656.80	22,882.50
	25 Thangedl St	Lot 25 on Plan DB18	Residental	12,244.30	354.00	1,473.10	1,473.10	15,544.50
	25 Thangedl St Donga	Lot 25 on Plan DB18	Residental	12,244.30	354.00	1,473.10	1,473.10	15,544.50
				36,732.90	2,032.60	7,603.00	7,603.00	53,971.50
Kowanyama River House	9 Chapman Road		Accommodation	12,244.30	1,324.60	4,656.80	4,656.80	22,882.50
				12,244.30	1,324.60	4,656.80	4,656.80	22,882.50
QAS	40 Chapman Road	Lot 19 on Plan DB16	Ambulance	12,244.30	708.00	4,656.80	2,946.14	20,555.24
				12,244.30	708.00	4,656.80	2,946.14	20,555.24
DATSIP Asset Management - Dept Public Works	24 Wulerr St	Lot 24 on Plan DB18	Residential	12,244.30	354.00	1,473.10	1,473.10	15,544.50
				12,244.30	354.00	1,473.10	1,473.10	15,544.50
Anglican Diocese of Nth Qld	238 Chapman Road	Lot 8&9 on Plan DB10	Residential	Nil	354.00	1,473.10	1,473.10	3,300.20
	236 Chapman Road		Church shop	12,244.30	1,324.60	4,656.80	4,656.80	22,882.50
				12,244.30	1,678.60	6,129.90	6,129.90	26,182.70
Department of Housing & Public Works	291 Kunjun St	Lot 291 SP272069	Residental/Office	12,244.30	708.00	2,946.20	1,473.07	17,371.57
				12,244.30	708.00	2,946.20	1,473.07	17,371.57
Apunipima Cape York Health Counci	Lot 203 Chellikee St	Lot 203 SP272071	Health Facility	12,244.30	1,324.60	1,473.10	1,473.10	16,515.10
				12,244.30	1,324.60	1,473.10	1,473.10	16,515.10
TOTAL COMMERCIAL CHARGES				**404,061.90**	**27,942.90**	**96,178.40**	**90,048.34**	**618,231.54**

Title:	3.7 Utility Charges
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	10 July 2024

RESOLUTION

That pursuant to section 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012, Council resolves to:

a. Utility charges (in Lieu of Rent)

To make and levy Utility Charge in Lieu of rent for all residential properties that are not charged a rental payment from Council or the Department of Housing and Public Works as identified in "Fees and Charges Schedule 2024/25" and "Commercial Charges Schedule 2024/25"

b. Sewerage Utility Charge

To make and levy sewerage utility charge for supply of sewerage services and shall be levied on a per petrosal basis as identified in "Fees and Charges Schedule 2024/25" and "Commercial Charges Schedule 2024/25".

c. Garbage utility

To make and levy garbage utility charges for the supply of garbage collection services and shall be levied as identified in "Fees and Charges Schedule 2024/25" and "Commercial Charges Schedule 2024/25" and set out in "KASC Budget Book – 1 July 2024 to 30 June 2025".

d. Water Utility Charge

To make and levy utility charges for supplying water to premises within the listed areas on a two-tier tariff system comprising of:

i. Service Supply Charge - to cover Council's fixed costs in supplying water to the township of Kowanyama;

i. Water Usage Charge - for each kilolitre of water consumed, to cover Council's variable costs of operating, maintaining, and managing the water supply system; and

The water utility charges shall be levied as identified in "Fees and Charges Schedule 2024/25" and "Commercial Charges Schedule 2024/25".

Title:	3.8 Interest on Charges
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	10 July 2024

RESOLUTION

Council resolves that, in accordance with Section 133 of the Local Government Regulation 2012, compound interest will be charged on at the prescribed rate of 8.00% per annum and will be applied on all overdue charges for 2024/25 financial year.

BACKGROUND

Pursuant to section 133 of the Local Government Regulation 2012, interest will be charged at the prescribed rate of 8.00% per annum calculated at compound interest on daily rests, on all charges which remain unpaid after the expiration of the due date for payment.

The Local Government Regulation 2012, section 133, defines the prescribed rate and the formula for Local Governments to arrive at the maximum prescribed rate which can be adopted.

The maximum for the prescribed rate is the sum of:

- The bank bill yield rate for the day, rounded to 2 decimal places; and
- 8%

The bank bill yield rate, for a day, means the monthly average yield off 90-day bank accepted bills published by the Reserve Bank of Australia (RBA) for the month of March in the financial year immediately before the financial year in which the day occurs. The March 2024 three-month average is 4.35% which added to the specified 8% provides a maximum of 12.35% for the prescribed rate for the 2024/25 financial year which is applicable to all overdue charges.

Council has the option of charging a lesser rate and has historically charged interest only at the prescribed amount (8%).