



YARRABAH
ABORIGINAL SHIRE COUNCIL

Revenue Statement 2023/2024

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

The purpose of the revenue statement is to set out the revenue measures adopted by Council to frame the 2022/2023 Budget.

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

- 1)
 - a) If the local government levies differential general rates –
 - i) the rating categories for rateable land in the local government area; and
 - ii) a description of each rating category; 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 fees the local government receives for the activity.
- 2) The revenue statement for a financial year must include the following information for the financial year –
 - a) An outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of –
 - i) The rates and charges to be levied in the financial year; and
 - ii) The concessions for rates and charges to be granted in the financial year;
 - b) Whether the local government has made a resolution limiting an increase of rates and charges.

RATES AND CHARGES

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

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

Council expects to marginally increase the operating capability in 2023/2024 to maintain and deliver services to the reasonable expectations of the community.

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

The contents of this Revenue Statement contains an outline and explanation of the measures that the local government has adopted for raising revenue, consistently with section 172(2)(a) of the Local Government Regulation 2012 .

1. GENERAL RATES

Not applicable to the Yarrabah Aboriginal Shire Council.

2. UTILITY CHARGES

Council has determined that it will make and levy charges for the supply of water, sewerage and waste management services in accordance with the provisions set out in section 92(4) of the Local Government Act 2009 and *Section 99 of the Local Government Regulation 2012*. Commercial Utility charges have been increased by 10.00 % this financial year. Water is still subsidised by Council to remain affordable to the Community.

a) Water

Charges are not based on the value of land. They are levied to cover costs associated with the operation, refurbishment and maintenance of services as per section 101(2)(a) of the *Local Government Regulation 2012*.

Council adopted the following water charges to be made and levied for the 2023/2024 financial year:

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

Table 1: Water Charging Schedule

No	Category		Charge
1	Residential	Per water outlet	\$112.45
2	Vacant Land		Nil
3	Commercial	Per water outlet	\$123.70

b) Waste Management

An annual waste management charge for the purpose of removal and disposal of perishable waste only for the year 2023/2024 will be set at an amount of \$691.54 (residential) and \$836.77 (commercial) for a bi-weekly service per wheelie bin.

No	Category		Charge
1	Residential	Per wheelie bin	\$345.77
2	Vacant Land		Nil
3	Commercial	Per wheelie bin	\$418.39

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

c) Sewerage

Sewerage charges will be made for the cost of supplying a service for the removal of sewerage, for the financial year 2023/2024. In respect of the Yarrabah sewerage scheme Council will levy the following sewerage charges for the 2023/2024 financial year.

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

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

Table 2: Sewerage Charging Schedule

No	Category		Charge
1	Residential	Per dwelling	\$640.65 per pedestal
2	Vacant Land		Nil
3	Commercial		\$775.19 per pedestal

3. FEE ON RESIDENTS

Section 100(2) of the *Local Government Act 2009* allows Council, by resolution, to levy a fee on residents of its local government area.

Council will levy a fee on those residents who hold a lease, licence or other interest in land (“**Interest**”), where the parcel of land over which the Interest relates does not contain a dwelling. This fee shall be set at \$159.57.

4. FEES AND CHARGES

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

The Fees and Charges register includes fees for the provision of services that applies where the resident is a lessee of vacant land. This is to cover the costs of road maintenance and parks and gardens beautification within the Shire area.

5. ON COST RATES

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

6. DEPRECIATION

Council has budgeted to fund depreciation on its assets.

7. COST RECOVERY FEES

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

The criterion used to decide the amount of the cost-recovery fee is the quantum of the actual cost of providing these services and facilities.

Pursuant to section 97(4) of the Local Government Act 2009, cost-recovery fees must not be more than the cost to Council of taking the action for which the fee is charged.

8. INFRASTRUCTURE FUNDING

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

9. COMMERCIAL BUSINESS

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