



BOULIA SHIRE COUNCIL

Revenue Statement 2024/25

Category:	Statement
Policy Number:	Not Applicable
Document Version:	Revenue Statement 01/07/2024 – 30/06/2025
Obsolete Version:	Revenue Statement 01/07/2019 – 30/06/2020, Revenue Statement 01/07/2020 – 30/06/2021, Revenue Statement 01/07/2022 – 30/06/2023, Revenue Statement 01/07/2023 – 30/06/2024
Keyword Classification:	Budget – Revenue Statement
Summary:	Details Council's proposed revenue raising platform on which Council's Annual Budget is framed.
Adoption Date:	28 th June 2024
Resolution:	2024/B6.6
Due for Revision:	Annually
Revision date:	28 th June 2025
Date revoked:	N/A
Related documents:	Budget 2024/2025
Responsible Section:	Finance
Responsible Officer:	CEO
Legislation:	Local Government Act 2009 Local Government Regulation 2012

In accordance with Section 104(5)(a)(iv) of the *Local Government Act 2009*, and Sections 169(2)(b) and Section 172 of the *Local Government Regulation 2012*, this Revenue Statement has been developed to outline for the 2024/25 financial year.

GENERAL PRINCIPLE

Bouliia Shire Council Revenue will be raised from the following sources:

rates, charges, licences, fees, grants & subsidies, administrative services (photocopying etc.), interest, recoverable works (private & Main Roads Department), area promotion, business operations, subsidies and donations.

RATES AND CHARGES

The general principle adopted by Council in determining rates and charges for this financial year, shall be that wherever possible, charges will relate directly to the services provided.

Services include water supply, sewerage and refuse collection (cleansing). Whilst Council attempts to implement a policy of full cost recovery of services wherever possible, given the small population base within the Shire full cost recovery may not always be possible.

Costs that cannot be recovered by specific charges shall be met by the levying of a differential general rate as per Chapter 4, Part 5 of the *Local Government Regulation 2012*.

DIFFERENTIAL GENERAL RATES

The Bouliia Shire Council has a policy of making and levying differential general rates for the 2024/2025 financial year.

Section 94 of the *Local Government Act 2009* requires Council to levy general rates on all rateable land within Council's local government area.

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

In determining how this revenue is raised, Council takes into consideration the following factors:

- The use of the land in so far as it relates to the extent of utilisation of Council's services.
- The rateable value of the land and the rates which would be payable if only one general rate were adopted,
- Equity by taking into consideration the capacity to pay within the local community,
- Flexibility to take account of changes in the local economy, and
- Having in place a rating regime that is simple and inexpensive to administer.

Rural land has been categorised in increments to accommodate the diverse changes in unimproved capital value of grazing land. As some land is in smaller blocks to be charged the same rate as a block four times its size is not equitable at only one rate across the entire rural category.

Mining use is separately categorised as they are generally over rural land and generally exist for a shorter period. They place a much higher demand on existing urban and rural facilities and create a demand for new and improved services by the nature of the increased number of persons employed directly and indirectly and expectations that facilities and services are always available at a high standard irrespective of weather or other circumstances.

Accommodation uses are also separately categorised as they also place a much higher demand on existing facilities and create a demand for new and improved services by nature of the increased number of persons resident, whether permanently or temporarily, and their expectations that facilities and services are always available at a high standard irrespective of weather or other circumstances.

So far as mining and mining related activities are concerned, the Council has paid particular attention to the need to carefully consider the impacts that these land uses would have on the ability of Council to deliver levels of service to the community.

These impacts include:

- i) The increase in Council's wage costs when endeavouring to compete (in a limited labour market) with high mine incomes;
- ii) Increased staff turnover;
- iii) Accommodation difficulties in terms of both availability and affordability;
- iv) Increased use/more rapid deterioration of public infrastructure;
- v) The need for additional health, environmental, planning and community development services.

In addition, not only do mines and accommodation units generate additional full-time equivalent resident population through the mine workforce, but they also generate other visitors to the area such as contractors servicing machinery and equipment.

In arriving at the different rating categories Council has considered the following issues:

*There is no consistency in the unimproved valuation of total parcels involved in these operations nor the size of the operation (and the impact on Council).

* Accommodation facilities, the system of categorisation utilising a combination of the unimproved capital value and on the number of accommodation units provided.

Within each differential rating category, a minimum general rate has been fixed by Council pursuant to Section 77 of the *Local Government Regulation 2012* to ensure all ratepayers contribute a minimum equitable amount towards Council's general revenue requirements.

The scheme will have the following categories of land.

The following table relates to calculations for the entire year.

CATEGORY	DESCRIPTION	IDENTIFICATION	2024/25 Minimum General Rates per year	2024/25 % Rate in \$UCV per year
Category 1	Boulia Residential	Comprises all rateable land in the township of Boulia not used for commercial purposes, i.e.: vacant or residential properties. Should this category contain registered pensioner owner/occupants, Council has resolved to waive general rates in this situation.	\$522.00	\$0.034796
Category 2	Boulia Commercial	Comprises all rateable land in the township of Boulia used for commercial purposes, which is determined by the 'use' of the premises as defined in the Town Plan.	\$796.00	\$0.035050
Category 3	Urandangi Residential	Comprises all rateable land in the township of Urandangi not used for commercial purposes, i.e.: vacant or residential properties. Should this category contain registered pensioner owner/occupants, Council has resolved to waive general rates in this situation.	\$522.00	\$0.034796
Category 4	Urandangi Commercial	Comprises all rateable land in the township of Urandangi used for commercial purposes, which is determined by the 'use' of the premises as defined in the Town Plan.	\$796.00	\$0.035050
Category 5	Rural Grazing \$0 - \$680,000	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes. The valuation determined by the Department of Natural Resources, Mines and Energy having a value of not more than \$680,000.	\$2,165.00	\$0.006289

CATEGORY	DESCRIPTION	IDENTIFICATION	2024/25 Minimum General Rates per year	2024/25 % Rate in \$UCV per year
Category 6	Rural Grazing \$680,001 - \$1,680,000	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes The valuation determined by the Department of Natural Resources, Mines and Energy having a value of \$680,001 to \$1,680,000.	\$6,116.00	\$0.006052
Category 7	Rural Grazing \$1,680,001 - \$3,000,000	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes The valuation determined by the Department of Natural Resources, Mines and Energy having a value of \$1,680,001 to \$3,000,000.	\$9,440.00	\$0.005024
Category 8	Rural Grazing \$3,000,001 - \$4,900,000	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes The valuation determined by the Department of Natural Resources, Mines and Energy having a value of \$3,000,001 to \$4,900,000.	\$16,546.00	\$0.004849
Category 9	Rural Grazing \$4,900,001 - \$8,000,000	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes The valuation determined by the Department of Natural Resources, Mines and Energy having a value of \$1,000,001 to \$1,900,000.	\$24,197.00	\$0.004530
Category 10	Rural Grazing \$8,000,001 - \$12,000,000	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes The valuation determined by the Department of Natural Resources, Mines and Energy having a value of \$8,000,001 to \$12,000,000.	\$36,379.00	\$0.004297

CATEGORY	DESCRIPTION	IDENTIFICATION	2024/25 Minimum General Rates per year	2024/25 % Rate in \$UCV per year
Category 11	Rural Grazing \$12,000,001 - \$18,000,000	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes The valuation determined by the Department of Natural Resources, Mines and Energy having a value of \$12,000,001 to \$18,000,000.	\$61,362.00	\$0.004263
Category 12	Rural Grazing \$18,000,001 - \$25,000,000	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes The valuation determined by the Department of Natural Resources, Mines and Energy having a value of \$18,000,001 to \$25,000,000	\$77,184.00	\$0.004177
Category 13	Rural Grazing \$25,000,001 - \$31,000,000	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes The valuation determined by the Department of Natural Resources, Mines and Energy having a value of \$25,000,001 to \$31,000,000	\$103,249.00	\$0.003450
Category 14	Rural Grazing \$31,000,001 or >	Comprises all rural zoned properties utilised primarily for agricultural / grazing purposes The valuation determined by the Department of Natural Resources, Mines and Energy having a value greater than \$31,000,000.	\$154,171.00	\$0.003348
Category 15	Rural Commercial	Comprises all rural zoned properties utilised for reasons other than agricultural / grazing purposes. This category is currently rated in line with Categories 5-14 as per their valuations.	\$2,165.00	\$0.006289

CATEGORY	DESCRIPTION	IDENTIFICATION	2024/25 Minimum General Rates per year	2024/25 % Rate in \$UCV per year
Category 22	Intensive Accommodation 0 – 100 persons	Land predominantly used for providing intensive accommodation capable of accommodating 0 to 100 persons (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village” or “barracks”.	\$4,901.00	\$0.019925
Category 23	Intensive Accommodation 101 persons or >	Comprises land, as described in Rate Category 19, capable of accommodating 101 persons or more.	\$10,098.00	\$0.018821
Category 27	Transformers / Communication Sites	All land, as defined and described having a Land Use Code: 91 - Transformers and is primarily used for the transmission and receiving of Communication signals and/or electricity Transmission.	\$1,042.00	\$0.182249
Category 28	Mining Claim / Lease	Comprises of all mining claims or leases issued within the Council area that have the following Land Use Codes apply: 40-Extractive	\$1,006.00	\$0.088531
Category 34	Renewable Energy Generation Facility 1 MW to < 10MW capacity	Comprises all land, within the Council area, used or intended to be used for solar farm / wind farm with an output capacity of more than 1 MW < 10MW.	\$35,474.00	\$0.173526
Category 35	Renewable Energy Generation Facility > 10 MW < 50MW	Comprises all land, within the Council area, used or intended to be used for solar farm / wind farm with an output capacity of more than > 10MW < 50MW.	\$87,842.00	\$0.169717

CATEGORY	DESCRIPTION	IDENTIFICATION	2024/25 Minimum General Rates per year	2024/25 % Rate in \$UCV per year
Category 36	Renewable Energy Generation Facility > 50 MW	Comprises all land, within the Council area, used or intended to be used for solar farm / wind farm with an output capacity of more than > 50MW.	\$141,171.00	\$0.165908
Category 37	Battery Storage Facility 1 MW to < 20MW capacity	Comprises all land, within the Council area, used or intended to be used for battery storage with an output capacity of more than >1 MW < 20MW.	\$43,200.00	\$0.878468
Category 38	Battery Storage Facility 21 MW to < 50MW capacity	Comprises all land, within the Council area, used or intended to be used for battery storage with an output capacity of more than > 21 MW > 50MW.	\$75,551.00	\$0.860286
Category 39	Battery Storage Facility > 50MW capacity	Comprises all land, within the Council area, used or intended to be used for battery storage with an output capacity of more than > 50MW.	\$105,625.00	\$1.744766
Category 40	Term Leases	Comprises all term leases within the Council and having a land use of: 40 – Extractive 94 – Vacant Rural Land	\$18,148.00	\$0.069408
Category 42	Petroleum Lease & Other	Comprises all land used or intended to be used primarily for Petroleum leases issued within the Council area and all land, used or intended to be used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding petroleum leases.	\$12,839.00	\$0.389052

CATEGORY	DESCRIPTION	IDENTIFICATION	2024/25 Minimum General Rates per year	2024/25 % Rate in \$UCV per year
Category 44	Geothermal Lease & Other	Comprises all geothermal leases issued within the Council area and all land, used or intended to be used primarily for geothermal extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding geothermal leases.	\$2,956.00	\$0.389052
Category 46	Power Station >2MW	Comprises all land, within the Council area, used or intended to be used for or ancillary to the generation and transmission of electricity from a gas fired power station with an output capacity of more than 2 MW.	\$13,196.00	\$0.416742
Category 47	Other	Comprises all rateable parcels of land which have not been included in any other category at the time of categorisation and provides a means of rating new classes of land which may come into existence during the year.	\$3,191.00	\$0.014708

MINIMUM GENERAL RATES

The Boullia Shire Council will levy a minimum general rate determined during the budget deliberations.

The minimum general rates will be determined at a level that considers the minimum cost per annum of providing common services which are provided to every rate payer as well as basic general administration costs.

UTILITY CHARGES

Bouliā and Urandangi Cleansing

The Bouliā Shire Council levies a cleansing charge on occupied premises (domestic and commercial) on a unit basis.

The rate in 2024/25 is as per below table:

	Description of Service	Per Year	Per Half Year
Residential-Occupied Premises (includes each structure capable of separate occupation)	2 x 240 Litre Wheelie Bins serviced weekly	\$390.00	\$195.00
Additional Bin Service Residential – Occupied Premises (for Residents who have more than 2 x 240 Wheelie Bins serviced weekly)	1 x 240 Litre Wheelie Bin serviced weekly	\$200.00	\$100.00
Commercial Bin Service (charged per number of bins divided by 2)	2 x 240 Litre Wheelie Bins serviced 3 times a week	\$1,255.00	\$627.50

1 unit of cleansing per annum will be charged for a weekly collection of two 240 litre wheelie bins. If a property has more than two 240 litre wheelie bins charges will be made for additional collection from domestic or commercial properties.

When there is more than one structure or land capable of separate occupation a charge will be made for each structure.

Where a service is provided for only part of the year cleansing charges will be levied on a pro rata time basis.

Charges for the collection of industrial and bulk waste will be based on type of waste, volume, and frequency of collection. Charges will be determined on a cost recovery basis as required.

The proceeds from the charges will be utilised in funding the costs incurred in the operation of the service.

Council recognises the fact that the townships of Bouliā and Urandangi require a contribution towards the costly operations of a small cleansing operation, and this contribution is made from general funds.

Boulia Shire Waste Management Facility Levy

The Boulia Shire Council Waste Management Facility Levy for all unoccupied / vacant land in townships and all rural properties within in a 30 kilometres radius of the townships of Boulia and Urandangi.

The Levy is a user pays system, which will cover some of the cost of the management of this facility.

All Residents that pay a cleansing levy get free use of Council's Waste Management Facility.

The rate for 2024/25 is \$90.00 per year.

Boulia Shire Environmental Levy

The Boulia Shire Council Environmental Levy is applicable to all properties / assessments within the Boulia Shire area.

The Levy is to assist in funding for the protection, enhancement, and restoration of our local environment. This also includes planning of new waste and recycling opportunities for the Shire.

The rate for 2024/25 is \$50.00 per year.

Boulia Sewerage

The Boulia Shire Council levies a sewerage charge on each rateable property, both vacant and occupied (domestic and commercial), that Council has or can provide with sewerage services.

The 2024/25 rates for the full year are:

Sewerage (connected) \$492.00

Vacant Sewerage (not connected) \$198.00

Residential house blocks shall be charged per connection to the sewerage scheme.

When there is more than one structure or separate unit capable of separate occupation a charge will be made for each structure or unit.

A charge will be levied on vacant land, where Council is currently able to provide reticulated sewerage services.

Commercial properties are charged based on a comparison to a standard house block, dependant on its size, use and impact on these services.

The proceeds from the charges will be utilised in funding the costs incurred in the operation of the service.

Council is required to attain 'full cost recovery' for this service and recognises the fact that the townships of Boulia and Urandangi require a contribution towards the costly

operations of a small sewerage operation, therefore this contribution is made from general funds.

Boulia and Urandangi Water Schemes

The Boulia Shire Council levies a water charge on each rateable property, both vacant and occupied (domestic and commercial), that Council has or can provide with a water connection.

The 2024/25 yearly rates are:

Water **\$711.00**

Vacant Water **\$515.00** (for all properties that infrastructure passes by will be charged).

Residential house blocks shall be charged per connection to the water supply scheme. When there is more than one structure or separate unit capable of separate occupation a charge will be made for each structure or unit.

A charge will be levied on vacant land, where Council is currently able to provide a water connection.

Commercial properties are charged based on a comparison to a standard house block, dependant on its size, use and impact on these services.

The proceeds from the charges will be utilised in funding the costs incurred in the operation of the service.

Council is required to attain 'full cost recovery' for this service and recognises the fact that the townships of Boulia and Urandangi require a contribution towards the costly operations of a small water operation, therefore this contribution is made from general funds.

COMMERCIAL CHARGES AND REGULATORY FEES

Commercial charges are reviewed annually and are fixed by resolution of the Council. These charges are subject to the provisions of the Commonwealth Government's Goods and Services Tax.

Section 97 of the *Local Government Act 2009* provides that a local government may, by local law or resolution, fix a regulatory fee. The Boulia Shire Council fixes the regulatory fees by resolution.

The proceeds of a regulatory fee are used to provide the service or facility, to which the fee relates, to the community.

The regulatory fees fixed by Council relate to the cost of providing the service or facility.

REBATES AND CONCESSIONS

Pensioners

The Boulia Shire Council offers a 30% subsidy on all services (excepting the State Emergency Management Levy - ESL) to pensioners who reside in their own premises within the townships of Boulia and Urandangi. This subsidy is in addition to the 20% subsidy offered by the State Government. Both subsidies are capped at \$180 per annum each.

Council does not charge general rates to pensioners who reside in their own premises within the townships of Boulia and Urandangi provided there are no outstanding rates and charges from previous periods.

OTHER REMISSIONS AND DEFERRALS

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

DISCOUNT

To encourage the prompt payment of rates and charges the Boulia Shire Council shall grant a **discount of 2%** for all current Council rates & charges (excluding the State Emergency Management Levy - ESL) if paid within 30 days of the Rate Notice being issued. Such discount will be calculated as a percentage of the gross rate/charges levied and will only be granted if all current and outstanding rates have been paid in full.

PAYMENT BY ARRANGEMENT

Council will allow property owners who are unable to pay their rates by the due date to enter into an arrangement to make regular payments according to an agreed schedule, with no recovery action being taken while the arrangement is being maintained.

PAYMENT IN ADVANCE

Council accepts payments in advance by lump sum or by instalments. Interest is not payable on any credit balances held.

INTEREST ON OVERDUE RATES AND CHARGES

Pursuant to the provisions of Section 133 of the Local Government Regulation 2012 Council will charge interest on all overdue rates and charges, including special and separate rates, at the maximum rate provided for by the Regulation.

For the 2024/25 financial year, any outstanding balances at the close of the discount period will incur interest at the rate of 12.35% per annum compounding daily.

This interest rate 12.35% will take effect on the 1st July 2024.

LEVY AND PAYMENT

Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:

- for half year 1 July 2024 to 31 December 2024 – in July August 2024; and
- for the half year 1 January 2025 to 30 June 2025 – in January February 2025.

Pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 30 clear days of the date of the issue of the rate notice.

OTHER MATTERS CONCERNING RATES AND CHARGES

Collection of outstanding rates and charges

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

To this end Council has established administration processes that allow for the payments of rates and charges by instalment and for the selection of various options (including legal action) for the recovery of debt.

Limitation on increases in rates and charges

Council has not applied any capping on Rates.

The extent physical and social infrastructure costs for new development are to be funded by charges for the development.

No set charges have been applied in 2024/25 and Council is yet to develop a policy in respect of this matter. Boulia Shire has very limited development where such charges are of relevance. Should the need arise; Council shall review this matter at that time.

FERAL ANIMAL BOUNTY CLAIMS

As an incentive to decrease the number of feral animals within the Shire, Council has agreed to pay a bounty. To claim a bounty, on delivery of the scalps, snouts or tails you are required to give the GPS coordinates. The feral animal bounties will be paid as follows:

Dog Scalp	\$30 per scalp
Pig Snout	\$5 per snout
Feral Cat Tail	\$5 per tail

A limit has been put on the number of Bounties paid out for Pig snouts and Cat tails of \$5,000 each per year in total.

WATER AND GRAVEL COMPENSATION

Council has resolved to pay compensation to landowners impacted by the extraction of water and gravel from private properties by way of a credit for rates payable and/or future hire of Council plant and equipment.

What has been established by Council is a fee for water and gravel access. When Council accesses water or gravel for road works from private land holdings, the amount used will be recorded on daily reports and at the end of each month the Landowners will be credited with the access fee to be paid into an account and held in credit to offset the future hire of Council plant or to pay off their outstanding rates and charges. In this way any compensation earned for the use of the water and gravel is recorded and accounted back to the landowner and any works undertaken are recorded and are accounted for in a proper process.

If the credit is not used, it remains available to the landowner for the future. Some may even choose to donate the credit to a local charity event so that Council plant and equipment may be hired for that purpose.

For this financial year Council has determined that the water and gravel access fees are to be calculated as follows:

- **Water Access fee \$1.10 per kilolitre**
- **Gravel Access fee \$1.10 per m³**

These fees are inclusive of GST.

It should be noted that the fee is not refundable in cash and that no access fees will be paid for water or gravel extracted from public sources such as road reserves, creeks, public bores, and watering points.

OPERATING CAPABILITY

The change in operating capability of the local government is disclosed in the Statement of Income and Expenditure. It reflects the change in total wealth of the Council. The operating capability of Council is to be maintained through the adoption of this Revenue Statement and 2024/25 Budget.

FUNDING OF DEPRECIATION AND OTHER NON-CURRENT ASSETS

Council considers that current ratepayers should pay for the services they are receiving and that future ratepayers should not have to pay for what has previously been consumed. Council elects to ensure where possible, that operating revenues each year cover total operating expenses, including depreciation.

However, Council may elect not to fund depreciation expenses in circumstances where the respective assets will not be replaced or external funding sources other than loans will be obtained to fund their replacement.

If insufficient funds are available, the Council may recover the shortfall in the next year's budget allocation or resolve to un-fund that portion of the depreciation expense. Such a resolution will include the proposed steps that will be taken to correct the shortfall in depreciation funding.