

BUSINESS PAPER

Special Budget Meeting

Tuesday 30 July 2019

Roma Administration Centre

NOTICE OF MEETING

Date: 26 July 2019

Mayor:

Councillor T D Golder

Deputy Mayor:

Councillor J L Chambers

Councillors:

Councillor N H Chandler

Councillor P J Flynn

Councillor G B McMullen

Councillor W M Newman

Councillor C J O'Neil

Councillor D J Schefe

Councillor J M Stanford

Chief Executive Officer:

Julie Reitano

Please find attached agenda for the **Special Budget Meeting** to be held at the Roma Administration Centre on **July 30, 2019 at 11.00AM.**



Julie Reitano
Chief Executive Officer

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OFFICER REPORT

Meeting: Special Budget 30 July 2019

Date: 1 July 2019

Item Number: 3.1

File Number: D19/55779

SUBJECT HEADING: Preparation and Presentation of a Budget to Council

Classification: Open Access

Officer's Title: Mayor

Executive Summary:

The report presents a proposed budget for 2019/20.

Officer's Recommendation:

That the proposed budget as presented by the Mayor be formally received by Council.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
LGA	Local Government Act

Context:

Why is the matter coming before Council?

In accordance with s 12 (4) (b) of the *Local Government Act 2009* (LGA 2009), the Mayor has the responsibility of preparing a budget to present to Council.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

I would like to welcome everyone to Budget Day in the beautiful Maranoa. It gives me great pleasure to prepare and present, as my responsibility under the Local Government Act 2009, the Proposed 2019/2020 Budget.

I would like to take this opportunity to highlight how this prepared budget, in my opinion, will be the biggest economic stimulus that the Maranoa has seen since amalgamation.

Undoubtedly, this budget, if adopted, will also have direct benefits for local jobs by reducing the cents in the dollar for rates on commercial and industrial properties in our towns. This reduction is in line with other businesses in our rural sector, achieving one level for all local businesses in our community.

Another affordability initiative for the rate payer of the Maranoa is the proposed reintroduction of the 10% discount for ratepayers that pay by the close of discount period.

Also noting the varied circumstances of residents and ratepayers that are behind in Council rates and charges, I have prepared a budget with an overdue rate interest which has been reduced to 5.95%. This is aimed at assisting those people with a real desire to get up to date to do so easier.

So in a word, this budget is about supporting **jobs, jobs, jobs!**

As I travel around the Maranoa, rates are the biggest issue on the minds of the people I speak to. This budget delivers a rates freeze for all local residents, a rates freeze for all rural ratepayers and a rates reduction for all local businesses.

This budget has been prepared for the growth of Maranoa communities.

From community feedback, I would like to highlight other budget proposals which include:

- Council's near record spending on our road network;
- Increases in solar power street lighting (to the value of \$100,000);
- A crime reduction initiative by installation of cameras to help police identify persons of interest near crime scenes, sending a message that crime will not be tolerated, and you will be caught.

To encourage adults and children to be more active, I am proposing that 10 flying foxes be installed at existing parks in each town in the Maranoa, including Roma, Muckadilla, Injune, Mitchell, Amby, Mungallala, Surat, Wallumbilla, Yuleba and Jackson.

Liveability will also be increased if this budget is approved, with a sprinkler system planned for Shady's Lagoon and Campbell's Park.

Record spending is proposed on water, sewerage and gas to show Council is committed to upgrading Council's essential infrastructure.

Low cost recycling will be a focus with kerbside recycling proposed for Roma. This would be accompanied with a commitment that for residents who request the service,

100% of collected items will be recycled, not put into land fill. Also this will provide local jobs as everything will be done locally.

Another focus in this proposed budget is water security with an emergency equipment fund for major bores-breakdown to keep spare parts on hand to expedite repairs and reduce service interruptions.

Included in the proposed budget is Injune's long awaited CHIPS centre allowing CHIPS to record and save history of Injune and district.

If this budget is adopted, it includes a number of initiatives to grow Tourism in the Maranoa. It is proposed that Southwest Drag Association will receive a contribution the tune of \$350,000 for urgent track upgrades to a facility that brings so many visitors to the Maranoa.

Upgrades to lighting in the main street have been included in the proposed budget for Mitchell, as well as lighting to the Mitchell Art Gallery and improvements to the Mitchell Cemetery toilet.

It is proposed that a Cinema return to the Maranoa with funding of a purpose built building at a cost of \$600,000.

Also, to improve choices of sport in the Maranoa, a synthetic running track is proposed with a budgeted contribution amount of \$300,000 for this project.

Another proposal is for Wallumbilla Cemetery to have a rabbit proof fence upgrade valued at \$50,000.

I have listed just some of the initiatives for this budget which totals \$148.8 million and this is delivered with an operating surplus for the first time in 5 years. This is a balanced budget while we pay off debt by \$3.18 million.

So in closing, this presented budget is focused on Council doing things differently, smarter and listening to the employees delivering services to the community. At the coalface to find the savings so as to not always have to put up rates.

This is a budget for growing the Maranoa.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration? (Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

In accordance with s 12 (4) (b) of the *Local Government Act 2009 (LGA 2009)*, the Mayor has the following responsibility –
(b) preparing a budget to present to the local government.

A further section of the Act states that:

107A Approval of budget

(1) A local government must consider the budget presented by the mayor and, by resolution, adopt the budget with or without amendment.

(2) The mayor must give a copy of the budget, as proposed to be presented to the local government, to each councillor at least 2 weeks before the local government is to consider adopting the budget.

(3) The local government must adopt a budget before 1 August in the financial year to which the budget relates.

A copy of the budget was given to each Councillor on 15 July 2019.

Section 169 of the *Local Government Regulation 2012* details the content of the budget:

169 *Preparation and content of budget*

- (1) A local government's budget for each financial year must—*
- (a) be prepared on an accrual basis; and*
 - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years—*
 - (i) financial position;*
 - (ii) cash flow;*
 - (iii) income and expenditure;*
 - (iv) changes in equity.*
- (2) The budget must also include—*
- (a) a long-term financial forecast; and*
 - (b) a revenue statement; and*
 - (c) a revenue policy.*
- (3) The statement of income and expenditure must state each of the following—*
- (a) rates and utility charges excluding discounts and rebates;*
 - (b) contributions from developers;*
 - (c) fees and charges;*
 - (d) interest;*
 - (e) grants and subsidies;*
 - (f) depreciation;*
 - (g) finance costs;*
 - (h) net result;*
 - (i) the estimated costs of—*
 - (i) the local government's significant business activities carried on using a full cost pricing basis; and*
 - (ii) the activities of the local government's commercial business units; and*
 - (iii) the local government's significant business activities.*
- (4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.*
- (5) The **relevant measures of financial sustainability** are the following measures as described in the financial management (sustainability) guideline—*
- (a) asset sustainability ratio;*
 - (b) net financial liabilities ratio;*
 - (c) operating surplus ratio.*
- (6) The budget must include 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.*
- (7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.*

- (8) *The budget must be consistent with the following documents of the local government—*
 (a) *its 5-year corporate plan;*
 (b) *its annual operational plan.*

(9) *In this section—*

financial management (sustainability) guideline means the document called 'Financial Management (Sustainability) Guideline 2013', version 1, made by the department.

Editor's note—

A copy of the document is available on the department's website.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

The presented budget includes a draft revised Revenue Policy, Revenue Statement, Pensioner Concession Policy and Debt Policy.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the

funding body, any dates of critical importance or updates or approvals required)

This proposed budget includes projects recommended by the Budget Submissions and Financial Planning Standing Committee.

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

The proposed budget includes projects externally funded.

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$) ? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The document presents the proposed budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$) ? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

The proposed budget includes the long term forecasts in accordance with the Local Government Regulation 2012.

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Maranoa Community
- Department of Local Government, Racing and Multicultural Affairs
- Queensland Audit Office

Key interests or concerns

- Fair and equitable setting of rates and charges
- Operating surplus
- Long term financial sustainability
- Sustainable asset management
- Compliance with section 12(4) and 107A of the *Local Government Act 2009* and section 169 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

The document is tabled for Council's consideration.

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council should resolve to receive the proposed budget as presented by the Mayor.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That the proposed budget as presented by the Mayor be formally received by Council.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Plan for our region's financial future

2.1.1 Consider both the short-term and longer term financial impacts of Council's policy development and decisions, on behalf of current and future residents.

Supporting Documentation:

[1](#) Proposed Budget 2019-20 as at 26 July 2019

D19/64441

Mayor

Proposed Budget 2019/20

PRESENTED TO EACH COUNCILLOR
FOR CONSIDERATION



Local Government Regulation 2012 Section 169 – Preparation and content of budget		Section	Page
(1) A local government's budget for each financial year must - (a) be prepared on an accrual basis; and (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years - (i) financial position; (ii) cash flow; (iii) income and expenditure; (iv) changes in equity.	Statement of Financial Position	4 - 5	
	Cash Flow Statement	6 - 7	
	Statement of Income & Expenditure	8 – 9	
	Statement of Changes in Equity	10 - 11	
	Refer also Capital Expenditure and other budget initiatives	73 - 84	
(2) The budget must also include - (a) a long-term financial forecast; and (b) a revenue statement; and (c) a revenue policy.	Long-Term Financial Forecast	12 - 16	
	Draft Revenue Statement 2019/20	17 - 55	
	Draft Revenue Policy 2019/20	56 - 62	
(3) The statement of income and expenditure must state each of the following - (a) rates and utility charges excluding discounts and rebates; (b) contributions from developers; (c) fees and charges; (d) interest; (e) grants and subsidies; (f) depreciation; (g) finance costs; (h) net result; (i) the estimated costs of – (i) the local government's significant business activities carried on using a full cost pricing basis; and (ii) the activities of the local government's commercial business units; and (iii) the local government's significant business activities.	Included in Statement of Income & Expenditure – refer to (1)(b)(iii)	8 - 9	
	Assessment of Business Activities to Determine if they Meet the Threshold for Classification of Significant Business Activity	63 - 65	
(4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.	Draft Financial Sustainability Ratios	66 - 67	
(5) The relevant measures of financial sustainability are the following measures as described in the financial management (sustainability) guideline - (a) asset sustainability ratio; (b) net financial liabilities ratio; (c) operating surplus ratio.			
(6) The budget must include 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.	Change in Rates & Charges	68 - 69	
(7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.			
(8) The budget must be consistent with the following documents of the local government - (a) its 5-year corporate plan; (b) its annual operational plan.	For noting		

(9) In this section— financial management (sustainability) guideline means the document called 'Financial Management (Sustainability) Guideline 2013', version 1, made by the department.		
Local Government Regulation 2012 Section 34 – Estimated activity statement	Section	Page
<p>(1) A local government's budget must, for each business activity, contain an estimated activity statement.</p> <p>(2) An estimated activity statement is a document that states, for the business activity -</p> <ul style="list-style-type: none"> (a) the estimated revenue that is payable to - <ul style="list-style-type: none"> (i) the local government; or (ii) anyone else; and (b) the estimated expenses, including all items taken into account under the pricing provisions (other than return on capital); and (c) the estimated surplus or deficit for the financial year; and (d) if community service obligations are to be carried out during the business activity - <ul style="list-style-type: none"> (i) a description of the nature of the community service obligations; and (ii) the estimated cost of performing the community service obligations, less the estimated revenue for the community service obligations. <p>(3) An estimated activity statement may contain a summary of the information mentioned in subsection (2), instead of a full statement of the information, if -</p> <ul style="list-style-type: none"> (a) the estimated activity statement states it is a summary only and that a full statement of the information may be - <ul style="list-style-type: none"> (i) inspected or purchased at the local government's public office; and (ii) inspected on the local government's website; and (b) a full statement of the information can be— <ul style="list-style-type: none"> (i) inspected or purchased at the local government's public office; and (ii) inspected on the local government's website. <p>(4) The price for purchasing a full statement of the information must be no more than the reasonable cost to the local government of making the statement available for purchase.</p>	Estimated Activity Statement	70 - 71
Section 39 – Prescribed business activities—Act, s 47(7)		
<p>(1) A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$328,000 or more.</p> <p>(2) The amount of current expenditure for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year -</p> <ul style="list-style-type: none"> (a) operational costs; (b) administrative and overhead costs; (c) cost of resources; (d) depreciation. 		
Notes		72
Capital Expenditure and other budget initiatives		73 - 84

Statement of Financial Position

Local Government Regulation 2012

Section 169 – Preparation and content of budget

- (1) A local government's budget for each financial year must -*
 - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
 - (i) financial position;*

Maranoa Regional Council Statement of Financial Position

	Jun-20 Budget \$	Jun-21F \$	Jun-22F \$
Assets			
Current assets			
Cash and cash equivalents	62,919,641	71,300,229	80,351,723
Trade and other receivables	8,880,562	8,880,562	8,880,562
Inventories	1,794,367	1,794,367	1,794,367
Total current assets	73,594,570	81,975,158	91,026,652
Non-current assets			
Property, plant & equipment	886,214,303	891,597,510	896,201,922
Total assets	959,808,873	973,572,667	987,228,574
Liabilities			
Current liabilities			
Trade and other payables	10,943,733	10,943,733	10,943,733
Borrowings	1,433,295	1,493,189	1,556,266
Provisions	3,317,924	3,317,924	3,317,924
Total current liabilities	15,694,952	15,754,846	15,817,923
Non-current liabilities			
Borrowings	12,447,796	11,145,241	9,783,270
Provisions	2,266,780	2,266,780	2,266,780
Total non-current liabilities	14,714,576	13,412,021	12,050,050
Total liabilities	30,409,528	29,166,867	27,867,973
Net community assets	929,399,345	944,405,800	959,360,601
Community equity			
Asset revaluation surplus	283,340,030	283,429,510	283,519,517
Retained surplus	646,059,314	660,976,291	675,841,084
Total community equity	929,399,345	944,405,800	959,360,601

Cash Flow Statement

Local Government Regulation 2012

Section 169 – Preparation and content of budget

- (1) A local government's budget for each financial year must -*
 - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
 - (ii) cash flow;*

Maranoa Regional Council Cash Flow Statement

	Jun-20 Budget \$	Jun-21F \$	Jun-22F \$
Cash flows from operating activities			
Receipts from customers	66,397,589	66,911,781	67,436,257
Payments to suppliers and employees	(62,398,437)	(59,473,248)	(60,076,319)
Interest received	1,867,857	1,905,214	1,943,319
Rental income	865,061	882,362	900,009
Non-capital grants and contributions	20,995,791	21,415,707	21,844,021
Borrowing costs	(602,372)	(542,020)	(485,787)
Other cashflow items			
Net cash inflow from operating activities	27,125,489	31,099,796	31,561,500
Cash flows from investing activities			
Payments for property, plant and equipment	(82,644,749)	(26,317,944)	(25,817,462)
Grants, subsidies, contributions and donations	40,162,382	3,823,355	3,835,807
Proceeds from sale of assets	2,353,000	1,018,042	770,544
Net cash inflow from investing activities	(40,129,367)	(21,476,547)	(21,211,111)
Cash flows from financing activities			
Proceeds from borrowings	-	-	-
Repayment of borrowings	(3,180,697)	(1,242,661)	(1,298,894)
Net cash inflow from financing activities	(3,180,697)	(1,242,661)	(1,298,894)
Total cash flows			
Net increase in cash and cash equivalent held	(16,184,575)	8,380,588	9,051,495
Opening cash and cash equivalents	79,104,216	62,919,641	71,300,229
Closing cash and cash equivalents	62,919,641	71,300,229	80,351,723

Statement of Income & Expenditure

Local Government Regulation 2012

Section 169 – Preparation and content of budget

- (1) A local government's budget for each financial year must -*
 - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
 - (iii) income and expenditure;*

Maranoa Regional Council Statement of Income and Expenditure

	Jun-20 Budget \$	Jun-21F \$	Jun-22F \$
Revenue			
Operating revenue			
General rates	33,222,326	33,222,326	33,222,326
Separate rates	720,972	720,972	720,972
Water	3,345,869	3,345,869	3,345,869
Water consumption, rental and sundries	2,125,255	2,125,255	2,125,255
Sewerage	2,699,542	2,699,542	2,699,542
Waste management	1,529,627	1,529,627	1,529,627
Less: discounts	(2,790,675)	(2,790,675)	(2,790,675)
Less: pensioner remissions	(164,948)	(164,948)	(164,948)
Net rates, levies and charges	40,687,969	40,687,969	40,687,969
Fees and charges	2,740,894	2,795,712	2,851,626
Rental income	865,061	882,362	900,009
Interest received	1,867,857	1,905,214	1,943,319
Recoverable works and sales revenue	17,828,681	18,185,255	18,548,960
Other income	5,140,045	5,242,846	5,347,703
Grants, subsidies, contributions and donations	20,995,791	21,415,707	21,844,021
Total operating revenue	90,126,298	91,115,064	92,123,606
Capital revenue			
Government subsidies and grants—capital	16,094,193	3,690,755	3,700,555
Contributions—capital	23,938,189	-	-
Developer Contribution/Infrastructure Charges	130,000	132,600	135,252
Other capital revenue	-	-	-
Grants, subsidies, contributions and donations	40,162,382	3,823,355	3,835,807
Total revenue	130,288,680	94,938,419	95,959,413
Expenses			
Operating expenses			
Employee benefits	28,489,687	28,751,563	29,354,634
Materials and services	33,908,750	30,721,686	30,721,686
Finance costs	602,372	542,020	485,787
Depreciation and amortisation	19,237,060	20,006,175	20,532,514
Total operating expenses	82,237,869	80,021,443	81,094,620
Net result	48,050,811	14,916,976	14,864,793
Operating result			
Operating revenue	90,126,298	91,115,064	92,123,606
Operating expenses	82,237,869	80,021,443	81,094,620
Operating result	7,888,429	11,093,621	11,028,986

Statement of Changes in Equity

Local Government Regulation 2012

Section 169 – Preparation and content of budget

(1) A local government's budget for each financial year must -

- (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
 - (iv) changes in equity*

Maranoa Regional Council Statement of Changes in Equity

	Jun-20 Budget \$	Jun-21F \$	Jun-22F \$
Asset revaluation surplus			
Opening balance	283,251,552	283,340,030	283,429,510
Net result	na	na	na
Increase in asset revaluation surplus	88,478	89,479	90,008
Closing balance	283,340,030	283,429,510	283,519,517
Retained surplus			
Opening balance	598,008,504	646,059,314	660,976,291
Net result	48,050,811	14,916,976	14,864,793
Increase in asset revaluation surplus	na	na	na
Closing balance	646,059,314	660,976,291	675,841,084
Total			
Opening balance	881,260,056	929,399,345	944,405,800
Net result	48,050,811	14,916,976	14,864,793
Increase in asset revaluation surplus	88,478	89,479	90,008
Closing balance	929,399,345	944,405,800	959,360,601

Long-Term Financial Forecast

Local Government Regulation 2012

Section 169 – Preparation and content of budget

(2) The budget must also include –

(a) a long-term financial forecast; and

Maranoa Regional Council Statement of Financial Position											
	Jun-19 Revised	Jun-20 Budget	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets											
Current assets											
Cash and cash equivalents	79,104,216	62,919,641	71,300,229	80,351,723	91,877,233	104,552,441	117,398,321	131,278,891	145,622,155	160,076,962	176,577,428
Trade and other receivables	8,880,562	8,880,562	8,880,562	8,880,562	8,880,562	8,880,562	8,880,562	8,880,562	8,880,562	8,880,562	8,880,562
Inventories	1,794,367	1,794,367	1,794,367	1,794,367	1,794,367	1,794,367	1,794,367	1,794,367	1,794,367	1,794,367	1,794,367
Total current assets	89,779,145	73,594,570	81,975,158	91,026,652	102,552,162	115,227,370	128,073,250	141,953,820	156,297,084	170,751,891	187,252,357
Non-current assets											
Property, plant & equipment	825,071,136	886,214,303	891,597,510	896,201,922	898,272,686	899,208,698	900,803,537	901,959,107	903,303,524	905,142,346	905,542,598
Total assets	914,850,281	959,808,873	973,572,667	987,228,574	1,000,824,848	1,014,436,068	1,028,876,788	1,043,912,927	1,059,600,607	1,075,894,237	1,092,794,956
Liabilities											
Current liabilities											
Trade and other payables	10,943,733	10,943,733	10,943,733	10,943,733	10,943,733	10,943,733	10,943,733	10,943,733	10,943,733	10,943,733	10,943,733
Borrowings	1,057,189	1,433,295	1,493,189	1,556,266	1,621,631	899,432	930,962	963,683	997,067	1,033,064	934,258
Provisions	3,317,924	3,317,924	3,317,924	3,317,924	3,317,924	3,317,924	3,317,924	3,317,924	3,317,924	3,317,924	3,317,924
Total current liabilities	15,318,846	15,694,952	15,754,846	15,817,923	15,883,288	15,161,089	15,192,619	15,225,340	15,258,724	15,294,721	15,195,915
Non-current liabilities											
Borrowings	16,004,599	12,447,796	11,145,241	9,783,270	8,359,734	7,682,339	6,937,505	6,184,195	5,401,908	4,588,195	3,878,032
Provisions	2,266,780	2,266,780	2,266,780	2,266,780	2,266,780	2,266,780	2,266,780	2,266,780	2,266,780	2,266,780	2,266,780
Total non-current liabilities	18,271,379	14,714,576	13,412,021	12,050,050	10,626,514	9,929,119	9,204,285	8,450,975	7,668,688	6,854,975	6,144,812
Total liabilities	33,590,225	30,409,528	29,166,867	27,867,973	26,509,801	25,090,208	24,396,904	23,676,315	22,927,411	22,149,696	21,340,727
Net community assets	881,260,056	929,399,345	944,405,800	959,360,601	974,315,046	989,345,860	1,004,479,884	1,020,236,612	1,036,673,196	1,053,744,542	1,071,454,229
Community equity											
Asset revaluation surplus	283,251,552	283,340,030	283,429,510	283,519,517	283,609,748	283,700,085	283,790,654	283,881,394	283,972,329	284,063,507	284,154,753
Retained surplus	598,008,504	646,059,314	660,976,291	675,841,084	690,705,298	705,645,776	720,689,230	736,355,218	752,700,867	769,681,035	787,299,476
Total community equity	881,260,056	929,399,345	944,405,800	959,360,601	974,315,047	989,345,860	1,004,479,884	1,020,236,612	1,036,673,197	1,053,744,542	1,071,454,229

Maranoa Regional Council
Cash Flow Statement

	Jun-19 Revised	Jun-20 Budget	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities											
Receipts from customers	54,854,181	66,397,589	66,911,781	67,436,257	67,971,223	68,516,888	69,073,466	70,251,496	71,450,034	72,669,446	73,910,103
Payments to suppliers and employees	(56,343,874)	(62,398,437)	(59,473,248)	(60,076,319)	(60,692,041)	(61,320,877)	(61,962,501)	(62,617,788)	(63,286,820)	(63,969,886)	(64,667,281)
Interest received	1,831,500	1,867,857	1,905,214	1,943,319	1,982,185	2,021,829	2,062,285	2,103,511	2,145,581	2,188,492	2,232,262
Rental income	714,952	865,061	882,362	900,009	918,010	936,370	955,097	974,199	993,683	1,013,557	1,033,828
Non-capital grants and contributions	20,243,858	20,995,791	21,415,707	21,844,021	22,280,901	22,726,519	23,181,050	23,644,671	24,117,564	24,599,915	25,091,914
Borrowing costs	(770,706)	(602,372)	(542,020)	(485,787)	(426,509)	(365,088)	(314,839)	(287,554)	(259,239)	(230,428)	(199,175)
Other cashflow items	9,508										
Net cash inflow from operating activities	20,539,419	27,125,489	31,099,796	31,561,500	32,033,769	32,515,841	32,994,539	34,068,534	35,160,803	36,271,097	37,401,651
Cash flows from investing activities											
Payments for property, plant and equipment	(67,760,015)	(82,644,749)	(26,317,944)	(25,817,462)	(23,240,396)	(22,423,608)	(24,093,740)	(23,905,634)	(24,583,324)	(25,525,751)	(24,290,441)
Grants, subsidies, contributions and donations	50,065,025	40,162,392	3,823,355	3,835,807	3,832,262	3,801,521	3,804,336	3,807,206	3,810,134	3,813,121	3,816,167
Proceeds from sale of assets	533,000	2,353,000	1,018,042	770,544	258,046	201,048	834,050	631,052	704,554	674,056	382,058
Net cash inflow from investing activities	(17,171,990)	(40,129,367)	(21,476,547)	(21,211,111)	(19,150,088)	(18,421,039)	(19,455,354)	(19,467,376)	(20,068,636)	(21,038,574)	(20,092,216)
Cash flows from financing activities											
Proceeds from borrowings	4,500,000	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(1,751,212)	(3,180,697)	(1,242,661)	(1,298,894)	(1,358,172)	(1,419,594)	(693,304)	(720,589)	(748,904)	(777,716)	(808,969)
Net cash inflow from financing activities	2,748,788	(3,180,697)	(1,242,661)	(1,298,894)	(1,358,172)	(1,419,594)	(693,304)	(720,589)	(748,904)	(777,716)	(808,969)
Total cash flows											
Net increase in cash and cash equivalent held	6,116,216	(16,184,575)	8,380,588	9,051,495	11,525,509	12,675,209	12,845,880	13,880,570	14,343,264	14,454,807	16,500,467
Opening cash and cash equivalents	72,968,000	79,104,216	62,919,641	71,300,229	80,351,723	91,877,233	104,552,441	117,398,321	131,278,891	145,622,155	160,076,962
Closing cash and cash equivalents	79,104,216	62,919,641	71,300,229	80,351,723	91,877,233	104,552,441	117,398,321	131,278,891	145,622,155	160,076,962	176,577,428

Maranoa Regional Council
Statement of Income and Expenditure

	Jun-19 Revised	Jun-20 Budget	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue											
Operating revenue											
General rates	24,362,685	33,222,326	33,222,326	33,222,326	33,222,326	33,222,326	33,222,326	33,720,661	34,226,471	34,739,868	35,260,966
Separate rates	781,745	720,972	720,972	720,972	720,972	720,972	720,972	731,787	742,763	753,905	765,213
Water	3,267,990	3,345,869	3,345,869	3,345,869	3,345,869	3,345,869	3,345,869	3,396,058	3,446,968	3,498,703	3,551,184
Water consumption, rental and sundries	2,005,024	2,125,255	2,125,255	2,125,255	2,125,255	2,125,255	2,125,255	2,157,134	2,189,491	2,222,333	2,255,688
Sewerage	2,704,497	2,699,542	2,699,542	2,699,542	2,699,542	2,699,542	2,699,542	2,740,035	2,781,136	2,822,853	2,865,196
Waste management	1,533,035	1,529,627	1,529,627	1,529,627	1,529,627	1,529,627	1,529,627	1,552,572	1,575,860	1,599,498	1,623,491
Less: discounts	(974,507)	(2,790,675)	(2,790,675)	(2,790,675)	(2,790,675)	(2,790,675)	(2,790,675)	(2,832,536)	(2,875,024)	(2,918,149)	(2,961,921)
Less: pensioner remissions	(166,399)	(164,948)	(164,948)	(164,948)	(164,948)	(164,948)	(164,948)	(167,422)	(169,934)	(172,483)	(175,070)
Net rates, levies and charges	33,514,070	40,687,969	40,687,969	40,687,969	40,687,969	40,687,969	40,687,969	41,298,288	41,917,762	42,546,529	43,184,727
Fees and charges	2,213,880	2,740,894	2,795,712	2,851,626	2,908,659	2,966,832	3,026,168	3,086,692	3,148,426	3,211,394	3,275,622
Rental income	714,952	865,081	882,362	900,009	918,010	936,370	955,097	974,199	993,683	1,013,657	1,033,828
Interest received	1,831,500	1,867,857	1,905,214	1,943,319	1,982,165	2,021,829	2,062,265	2,103,511	2,145,581	2,188,492	2,232,262
Recoverable works and sales revenue	15,117,814	17,828,681	18,168,255	18,548,960	18,919,939	19,296,338	19,684,304	20,077,991	20,479,550	20,889,141	21,306,924
Other income	4,008,437	5,140,045	5,242,846	5,347,703	5,454,657	5,563,750	5,675,025	5,788,526	5,904,296	6,022,382	6,142,830
Grants, subsidies, contributions and donations	20,243,868	20,995,791	21,415,707	21,844,021	22,280,301	22,726,519	23,181,050	23,644,671	24,117,954	24,599,915	25,091,914
Total operating revenue	77,644,491	90,128,298	91,115,064	92,123,606	93,152,319	94,201,606	95,271,879	96,973,876	98,706,863	100,471,411	102,268,107
Capital revenue											
Government subsidies and grants—capital	23,691,203	16,094,193	3,690,755	3,700,555	3,694,305	3,660,805	3,660,805	3,660,805	3,660,805	3,660,805	3,660,805
Contributions—capital	26,294,537	23,938,189	-	-	-	-	-	-	-	-	-
Developer Contribution/Infrastructure Charges	69,285	130,000	132,600	135,252	137,957	140,716	143,531	146,401	149,329	152,316	155,362
Other capital revenue	-	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	50,055,025	40,462,382	3,823,355	3,835,807	3,832,262	3,801,521	3,804,336	3,807,206	3,810,134	3,813,121	3,816,167
Total revenue	127,699,516	130,288,680	94,938,419	95,959,413	96,984,581	98,003,127	99,076,214	100,781,083	102,516,997	104,284,532	106,084,274
Expenses											
Operating expenses											
Employee benefits	28,355,104	28,489,687	28,751,563	29,354,634	29,970,355	30,598,992	31,240,815	31,896,102	32,565,134	33,248,201	33,945,595
Materials and services	27,988,770	33,908,750	30,721,686	30,721,686	30,721,686	30,721,686	30,721,686	30,721,686	30,721,686	30,721,686	30,721,686
Finance costs	770,706	602,372	542,020	485,787	426,509	365,089	314,839	259,239	207,428	155,175	103,175
Depreciation and amortisation	20,081,431	19,237,060	20,006,175	20,532,514	21,001,817	21,376,884	21,755,420	22,209,752	22,625,288	23,104,050	23,599,378
Total operating expenses	77,195,012	82,237,869	80,021,443	81,094,620	82,120,367	83,062,650	84,032,760	85,115,094	86,171,347	87,304,364	88,465,833
Net result	50,503,504	48,050,811	14,916,976	14,864,793	14,864,214	14,940,478	15,043,454	15,665,988	16,345,649	16,980,168	17,618,440
Operating result											
Operating revenue	77,644,491	90,128,298	91,115,064	92,123,606	93,152,319	94,201,606	95,271,879	96,973,876	98,706,863	100,471,411	102,268,107
Operating expenses	77,195,012	82,237,869	80,021,443	81,094,620	82,120,367	83,062,650	84,032,760	85,115,094	86,171,347	87,304,364	88,465,833
Operating result	448,479	7,888,429	11,093,621	11,028,986	11,031,952	11,138,956	11,239,118	11,868,782	12,535,515	13,167,047	13,802,273

Maranoa Regional Council Statement of Changes in Equity												
	Jun-19 Revised	Jun-20 Budget	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Asset revaluation surplus												
Opening balance	283,169,000	283,251,552	283,340,030	283,429,510	283,519,517	283,609,748	283,700,065	283,790,654	283,881,394	283,972,329	284,063,507	
Net result	na	na	na	na	na	na	na	na	na	na	na	
Increase in asset revaluation surplus	82,552	88,478	89,479	90,008	90,231	90,336	90,570	90,740	90,935	91,177	91,247	
Closing balance	283,251,552	283,340,030	283,429,510	283,519,517	283,609,748	283,700,065	283,790,654	283,881,394	283,972,329	284,063,507	284,154,753	
Retained surplus												
Opening balance	547,505,000	598,008,504	646,059,314	660,976,291	675,841,084	690,705,298	705,345,776	720,689,230	736,355,218	752,700,867	769,681,035	
Net result	50,503,504	48,050,811	14,916,976	14,864,793	14,864,214	14,940,478	15,043,454	15,665,988	16,345,649	16,980,168	17,618,440	
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na	na	
Closing balance	598,008,504	646,059,314	660,976,291	675,841,084	690,705,298	705,645,776	720,689,230	736,355,218	752,700,867	769,681,035	787,299,476	
Total												
Opening balance	830,674,000	881,260,056	929,399,345	944,405,800	959,360,601	974,315,047	989,345,860	1,004,479,884	1,020,236,612	1,036,673,197	1,053,744,542	
Net result	50,503,504	48,050,811	14,916,976	14,864,793	14,864,214	14,940,478	15,043,454	15,665,988	16,345,649	16,980,168	17,618,440	
Increase in asset revaluation surplus	82,552	88,478	89,479	90,008	90,231	90,336	90,570	90,740	90,935	91,177	91,247	
Closing balance	881,260,056	929,399,345	944,405,800	959,360,601	974,315,047	989,345,860	1,004,479,884	1,020,236,612	1,036,673,197	1,053,744,542	1,071,454,229	

Draft Revenue Statement 2019/20

Local Government Regulation 2012

Section 169 – Preparation and content of budget

- (2) The budget must also include-*
 - (b) a revenue statement; and*

REVENUE STATEMENT 2019/20

1. PURPOSE

In accordance with the Revenue Policy, Section 104 (5) (a) (iv) of the *Local Government Act 2009*, and Section 169 (2) (b) and Section 172 of the *Local Government Regulation 2012*, this Revenue Statement inclusive of Attachment 1 (Supplementary Information) & Attachment 2 has been developed to outline:

- the rates and charges that will be levied in the 2019/20 financial year;
- the differential general rating categories which will be levied;
- a description of each rating category;
- special rates and charges that will be applied;
- concessions that will be granted for rates and charges;
- criteria for cost-recovery fees; and
- criteria used to determine charges for business activities.

Council will apply the principles set out in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts.

2. OTHER ASSOCIATED DOCUMENTS

Revenue Policy 2019/20

Pensioner Rate Concession Policy (as amended from time to time)

Debt Recovery Policy (as amended from time to time).

3. ADMINISTRATION

3.1 ISSUE OF RATES

Rates and charges will be levied half yearly by a notice generally issued in August or September and February or March each financial year.

3.2 PAYMENT PERIOD

All rates and charges referred to in this policy shall be levied and payable within thirty (30) clear calendar days after the notice has been issued, except where otherwise determined by Council.

3.3 PROMPT PAYMENT DISCOUNT

Discount at the rate of 10 percent (10%) will be allowed on general rates only provided the full amount of all rates and charges including arrears and interest to the date of payment, less any discount entitlement, is paid on or before the due date.

3.4 INTEREST ON ARREARS

All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 clear days from the date of issue. Rates and charges which remain outstanding for sixty (60) days after the date of issue will incur interest (pursuant to Section 133 of the *Local Government Regulation 2012*) at a rate of five and ninety-five hundredths percent (5.95%) per annum compounding on daily balances. The rate of interest will be determined annually by Council resolution.

Interest will similarly apply to all overdue rates where a concession has been granted pursuant to any other Council policy or provision of the Act or Regulation, including concessions under Section 1.3.2 of the Revenue Policy except where otherwise provided.

3.5 PAYMENT ARRANGEMENTS - RATES & CHARGES PAYABLE

Council may enter into an arrangement to pay rates and charges by way of a payment schedule. Payment arrangements will include a premium equal to the amount of interest which would have been charged (5.95% - Refer 3.4) if the arrangement had not been entered into.

Council may approve a waiver of the premium, provided that the specified conditions of the arrangement are met and all outstanding rates and charges are fully paid by the end of the current financial year. Requests for Payment Arrangements are by application if the rates and charges will be fully paid by the end of the current financial year. In circumstances where the request extends beyond the current financial year, this will be the subject of a separate report to Council for consideration.

3.6 PAYMENTS IN ADVANCE (LUMP SUM OR BY SEPARATE AMOUNTS)

Council offers ratepayers the opportunity to pre-pay rates either as a lump sum or through a regular payment plan. The latter has the effect of breaking up an estimate of the annual rates amount into smaller, more manageable amounts. The aim is to pay all of the rates off before the end of the discount period.

Interest is not payable on any credit balances held. (GM.443.12)

3.7 RECOVERY OF UNPAID RATES & CHARGES

Council requires payment of rates and charges within thirty (30) calendar days from date of issue and has an obligation to diligently recover overdue rates and charges. In exercising its recovery powers, Council will be guided by the principles as set out in the Revenue Policy and shall apply the rates and charges recovery process as outlined in Debt Recovery Policy (as amended from time to time).

4 GENERAL RATES

Council makes and levies differential general rates with properties identified using category descriptions, and land use codes as supplied by the Department of Natural Resources, Mines and Energy (included in Attachment 2). In the 2019/20 financial year, Council will use the differential general rate categories detailed in Table 1 in Attachment 1.

The rate in the dollar and minimum general rate for each rating category is set out in Table 1 in Section 5 over the page.

5 MINIMUM GENERAL RATE LEVY

Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements. **Table 1 – Differential General Rates** details the minimum general rate which has been applied to each differential rating category.

TABLE 1 – DIFFERENTIAL GENERAL RATES

Category		Rate in the Dollar \$	Minimum General Rate	Capped Percentage
1.	Residential A	0.02021426	\$615.00	0%
2.	Residential B	0.01920354	\$808.56	0%
3.	Residential C	0.01516070	\$1,344.24	0%
4.	Residential D	0.01212856	\$3,032.14	0%
5.	Large Housesite & Small Rural & Rural Residential A	0.02021426	\$615.00	0%
6.	Large Housesite & Small Rural & Rural Residential B	0.01718212	\$808.56	0%
7.	Large Housesite & Small Rural & Rural Residential C	0.01061248	\$1,202.74	0%
8.	Large Housesite & Small Rural & Rural Residential D	0.00960176	\$2,122.50	0%
9.	Commercial & Industrial	0.00607056	\$730.12	25%
10.	Caravan Parks	0.00607056	\$730.12	Not Capped
11.	Shopping Centre (> 2,500sqm)	0.00607056	\$73,339.28	Not Capped
12.	Transformers	0.03968734	\$1,460.24	Not Capped
13.	Extractive Industry/Waste Processing, Recycling or Disposal A (< = 5,000 tpa, < = 1 ha)	0.00607056	\$766.62	0%
14.	Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 – 20,000 tpa)	0.00607056	\$1,312.50	0%
15.	Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000 tpa)	0.00607056	\$5,250.00	0%
16.	Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000 tpa)	0.00607056	\$10,500.00	0%
17.	Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000 tpa)	0.00607056	\$21,000.00	0%
18.	Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000 tpa)	0.00607056	\$31,500.00	0%
19.	Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000 tpa)	0.00607056	\$63,000.00	0%
20.	Extractive Industry/Waste Processing, Recycling or Disposal H (1 ha – 50 ha, tonnage unknown)	0.00607056	\$5,250.00	0%
21.	Extractive Industry/Waste Processing, Recycling or Disposal I (> 50 ha, tonnage unknown)	0.00607056	\$21,000.00	0%
22.	Refinery	20.35051552	\$192,544.00	0%
23.	Petroleum Leases A (< = 10,000 ha)	1.45306572	\$120,226.20	Not Capped
24.	Petroleum Leases B (10,001 ha - 20,000 ha)	1.23939636	\$229,189.34	Not Capped
25.	Petroleum Leases C (> 20,000 ha)	1.10031312	\$327,413.40	Not Capped
26.	Other Gas & Oil A (< = 6 ha)	0.91937684	\$27,751.54	Not Capped
27.	Other Gas & Oil B (> 6 ha - 1,000 ha)	1.22583578	\$44,266.24	Not Capped
28.	Other Gas & Oil C (> 1,000 ha)	1.48690962	\$108,963.16	Not Capped
29.	Accommodation Work Camps D (1 - 20)	0.05183144	\$1,858.50	Not Capped

TABLE 1 – DIFFERENTIAL GENERAL RATES

Category	Rate in the Dollar \$	Minimum General Rate	Capped Percentage
30. Accommodation Work Camps E (21 - 50)	0.17958726	\$27,877.50	Not Capped
31. Accommodation Work Camps F (51 - 150)	0.08796500	\$92,925.00	Not Capped
32. Accommodation Work Camps G (151 - 250)	0.38873582	\$185,850.00	Not Capped
33. Large Accommodation Work Camps in Urban Area A (251 - 500)	0.38873582	\$348,468.76	Not Capped
34. Large Accommodation Work Camps in Urban Area B (501 - 750)	0.38873582	\$580,781.26	Not Capped
35. Large Accommodation Work Camps in Urban Area C (> 750)	0.38873582	\$929,250.00	Not Capped
36. Large Accommodation Work Camps A (251 - 500)	0.53748210	\$348,468.74	Not Capped
37. Large Accommodation Work Camps B (501 - 750)	0.69057264	\$580,781.24	Not Capped
38. Large Accommodation Work Camps C (> 750)	1.08495382	\$929,250.00	Not Capped
39. Rural > = 80ha	0.00607056	\$743.92	0%
40. Rural > = 20ha - < 80ha	0.00607056	\$615.00	0%
41. Intensive Animal Industry (1,000 - 1,999 SCU)	0.00607056	\$1,528.34	0%
42. Intensive Animal Industry (2,000 - 2,999 SCU)	0.00607056	\$3,056.70	0%
43. Intensive Animal Industry (3,000 - 3,999 SCU)	0.00607056	\$4,585.04	0%
44. Intensive Animal Industry (4,000 - 4,999 SCU)	0.00607056	\$6,113.40	0%
45. Intensive Animal Industry (5,000 - 7,499 SCU)	0.00607056	\$7,641.74	0%
46. Intensive Animal Industry (7,500 - 9,999 SCU)	0.00607056	\$11,462.62	0%
47. Intensive Animal Industry (10,000 - 14,999 SCU)	0.00607056	\$15,283.50	0%
48. Intensive Animal Industry (15,000 -19,999 SCU)	0.00607056	\$22,925.24	0%
49. Intensive Animal Industry (> = 20,000 SCU)	0.00607056	\$30,567.00	0%
50. Pump Sites & Bores	0.00607056	\$324.82	0%
51. Community Purposes (not for profit)	0.00607056	\$586.38	0%
52. Other Land (not categorised elsewhere)	0.00607056	\$730.12	0%
53. Solar Farm 1MW to < 10MW	0.00607056	\$3,500.00	Not Capped
54. Solar Farm 10MW to < 20MW	0.00607056	\$10,500.00	Not Capped
55. Solar Farm 20MW to < 40MW	0.00607056	\$21,000.00	Not Capped
56. Solar Farm 40MW to < 60MW	0.00607056	\$35,000.00	Not Capped
57. Solar Farm 60MW to < 100MW	0.00607056	\$56,000.00	Not Capped
58. Solar Farm 100MW to < 200MW	0.00607056	\$105,000.00	Not Capped
59. Solar Farm 200MW to < 300MW	0.00607056	\$175,000.00	Not Capped
60. Solar Farm 300MW to < 400MW	0.00607056	\$245,000.00	Not Capped
61. Solar Farm 400MW to < 500MW	0.00607056	\$315,000.00	Not Capped
62. Solar Farm > = 500MW	0.00607056	\$385,000.00	Not Capped
63. Abattoir < 75,000 kills	0.00607056	\$615.00	Not Capped
64. Abattoir > = 75,000 kills	0.00607056	\$743.92	Not Capped

6 LIMITATION OF INCREASE IN THE DIFFERENTIAL GENERAL RATE

Council will limit increases in differential general rates levied in the previous year to a maximum stated percentage for those differential rating categories identified in Table 1 – Differential General Rates. The limitation of increase in the differential general rate will not apply to land, where:

- There has been a change in valuation (other than the revaluation of the entire local government area) during the current or previous financial year; or
- There has been a change in land area during the current or previous financial year unless that change is the result of the Council or a State Government entity acquiring (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment, (the original parcel less the part acquired) in which case a limit on any increase will continue to apply to the new rateable assessment; or
- A discounted valuation under Chapter 2, (Section 50) of the *Land Valuation Act 2010* has ceased; or
- There has been a change in the differential rating category during the 2019/20 financial year; or
- The differential rating category of the land in 2018/19 financial year, changes in the 2019/20 financial year.

For land on which the rate levied for the previous financial year was for a period less than the full year, the differential general rate for the previous year will be annualised and the limitation applied to the annualised amount in accordance with Section 116(2)(b)(ii) of the *Local Government Regulation 2012*.

7 GENERAL RATES EXEMPTION

Section 93 of the *Local Government Act 2009* and Section 73 of the *Local Government Regulation 2012* detail land which is exempt from rating. In applying these exemptions Council will be guided by the principles outlined in the Revenue Policy and shall raise the awareness of target groups that may qualify for these exemptions.

8 WASTE MANAGEMENT UTILITY CHARGES

Waste management charges are levied on a bi-annual basis each financial year and are levied on all premises where Council's agent is prepared to provide a refuse collection service. A minimum of one charge will be made and levied on each separate occupancy and such a charge shall apply whether or not a service is rendered.

In accordance with Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will levy waste management utility charges, for the supply of waste management services (including the collection, removal, storage and disposal of general waste) by the Council, as detailed in Table 2 – Waste Management Utility Charges.

Table 2 - Waste Management Utility Charges	
Service Level	2019/20 Charge
Wheelie Bin Service per weekly collection service	
240 Litre wheelie bin	\$254.30
Each additional 240 Litre wheelie bin	\$254.30
Wheelie Bin Service twice weekly collection service	
240 Litre wheelie bin	\$508.60
Industrial Bin Service	
Industrial Bin (1/2 size bin) – 1 weekly collection	\$450.24
Industrial Bin – 1 weekly collection	\$900.48
Industrial Bin – 2 weekly collection	\$1,800.96

Industrial Bin – 3 weekly collection	\$2,701.44
Industrial Bin – 1 fortnightly collection	\$450.24

Waste management charges are levied on a bi-annual basis each financial year and are levied on all premises where Council's agent is prepared to provide a refuse collection service. A minimum of one charge will be made and levied on each separate occupancy and such a charge shall apply whether or not a service is rendered.

9 SEWERAGE UTILITY CHARGES

An annual sewerage utility charge will be levied on properties, connected and non-connected, within defined sewered areas (i.e. within 100 metres of a Council sewer main and which Council considers capable of being connected to the sewerage system) as set out in Table 3 – Sewerage Utility Charges. Criteria for applying the sewerage utility charge is detailed in Attachment 1 – Administration, Differential General Rates & Utility Charges.

Table 3 – Sewerage Utility Charges	
Service Level	2019/20 Charge
Pedestal Charge per property	
Vacant Land	\$208.48
Urinal (600mm) (1) (3)	\$416.96
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$778.36
Urinal (> 1200mm) additional rate per 600mm	\$319.68
1st Pedestal	\$416.96
2nd Pedestal	\$361.40
Additional Pedestals (per pedestal)	\$319.68
Government Pedestals	\$569.88
Other Services	
Trade Waste (2)	\$479.48

(1) 1 Urinal (600 mm) or part thereof = 1 pedestal. For each additional 600mm as per pedestal charge rates.

(2) Trade Waste is liquid waste produced by industry, business, trade or manufacturing premises, other than domestic sewage, illegal substances and stormwater.

(3) Wall Hung Urinals (or part thereof) = 1 pedestal charge

10. WATER UTILITY CHARGES

10.1 Metered Potable Water Utility Charges

Council will levy water charges on all properties, connected and non-connected, within the defined water reticulation service areas of Roma, Injune, Wallumbilla, Jackson, Yuleba, Muckadilla, Mitchell, Surat, Amby and Mungallala. Defined water reticulation service area being within 100 metres of a Council water main and which Council considers capable of being connected to the water system.

For the period 1 July 2019 to 30 June 2020, the basis of the water charges for those properties capable of accessing a water service will comprise of:

- a) A water access infrastructure charge; and
- b) A charge for each kiloliter of water used (consumed).

Water access and usage charges will be levied twice yearly.

10.1.1 Metered Potable Water Access Infrastructure Charge

The metered potable water access infrastructure charge is determined according to the water meter size(s) servicing the premises as set out in Table 4 – Metered Potable Water Access Infrastructure Charge.

Table 4 – Metered Potable Water Access Infrastructure Charge	
Description	2019/20 Charge
Vacant (i.e. No connection)	\$231.96
20mm meter connection	\$463.90
25mm meter connection	\$723.68
30mm meter connection	\$1,043.80
40mm meter connection	\$1,855.64
50mm meter connection	\$2,899.44
60mm meter connection	\$4,175.20
70mm meter connection	\$5,655.34
80mm meter connection	\$7,422.58
90mm meter connection	\$9,348.62
100mm meter connection	\$11,597.80
150mm meter connection	\$14,497.24

New water connections will be charged in accordance with fees set out in Council's Register of Regulatory Fees and Commercial Charges.

Water meters used solely and or exclusively for a Fire Service will be free of access charge.

10.1.2 Metered Potable Water Usage Charge**i) Charge**

The per kilolitre usage charge for all users connected to the water supply system in each of the nominated towns will be 89 cents per kilolitre (1,000 litres).

ii) Reading Periods

Readings for the purpose of calculating water usage charges are conducted twice yearly. Water usage charges will be levied during each half-yearly period based on the amount of water usage since the previous billing period. Council reserves the right to read and levy water usage at intervals other than half yearly for specific connections as required.

For the 2019/20 financial year, the first billing period will comprise usage for the period 1 June 2019 to 30 November 2019 (with readings to occur no greater than 14 days prior to or post 1 June 2019 and 30 November 2019).

The second billing period will comprise usage for the period 1 December 2019 to 31 May 2020 (with readings to occur no greater than 14 days prior to or post 1 December 2019 and 31 May 2020).

10.2 Unmetered Potable Water Service Charge

An unmetered potable water service will be charged at a rate determined by Council as per Table 5 – Unmetered Potable Water Service Charge.

Table 5 – Unmetered Potable Water Service Charge		
Classification (Areas shown below are total building "Floor Areas")	Estimated average water usage of the consumers within group (kL)	2019/20 Charge
Commercial, Industrial		
0 - 833.91 m ²	750	\$701.44
833.92 - 1,633.91 m ²	1,242	\$1,161.76
Every 100 m ² over 1,633.91 m ²	58	\$54.80
Laundries, Butchers, Bakers, Garages		
0 - 200 m ²	750	\$701.44
201 - 400 m ²	1,406	\$1,315.20
401 - 1,600 m ²	1,828	\$1,709.76
Public Halls, Public Theatres, Meeting Places, Community Clubs & Associations		
0 - 200 m ²	433	\$405.52
201 - 600 m ²	843	\$789.12
Hotels		
Hotels	2,625	\$2,455.04
Bowls Clubs, Golf Clubs		
Bowls Club	1,875	\$1,753.60
Golf Club	1,875	\$1,753.60
Places of Worship		
Churches	433	\$405.52

10.3 Unmetered Non-Potable Water Charge - Surat

An unmetered non-potable (raw) water service in Surat will be charged at a rate determined by Council as per Table 6 – Unmetered Non-Potable Water Service Charge.

Table 6 – Unmetered Non-Potable Water Charge - Surat			
Classification	Unit	Estimated average water usage of the consumers within group (kL)	2019/20 Charge
Vacant land water supply connection	1	222	\$330.96

Table 6 – Unmetered Non-Potable Water Charge - Surat			
Classification	Unit	Estimated average water usage of the consumers within group (kL)	2019/20 Charge
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$330.96
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$330.96
Private residence / flat with one business	1.5	333	\$496.44
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House	2	444	\$661.92
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$992.88
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,323.84
State/Pre-School	7	1,554	\$2,316.72

10.4 Vacant Potable Water (Not Connected) Surat

The vacant potable water access infrastructure charge of \$231.96 will be levied on each individual land parcel, within the defined water service areas (i.e. within 100 metres of a Council water main and which Council considers capable of being connected to the potable water network) based on the following criteria:

- i) Vacant and non-metered lands situated in a water area and not serviced with a water connection are levied a vacant water access charge of \$231.96.
- ii) Where multiple lots are included on one assessment a water access charge will apply for each lot. Example - a house and vacant lot together, 2 water access infrastructure charges will apply.
- iii) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot, and will levy one water access charge.

Council may elect to not levy water access charges against vacant land that is effectively incapable of further development or improvement.

The owner of the land shall be responsible for demonstrating to Council an entitlement to an exemption from the water access charge.

Any rate adjustment will only take effect from the commencement of the rating period in which the application is made and approved by Council.

11. SPECIAL RATES AND CHARGES

11.1 STATE GOVERNMENT PRECEPT SPECIAL RATE

Council has made a special rate (to be known as the "State Government Precept Special Rate") of 0.00025894 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.

The overall plan for the State Government Precept Special Rate is as follows:

- a) The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.
- b) The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural, in the 2019/2020 financial year.
- c) The estimated cost of carrying out the activity the subject of the overall plan is \$468,372. The State Government Precept Special Rate will levy an estimated \$429,859.86 towards the total estimated cost of carrying out the activity.
- d) The estimated time for carrying out the overall plan is 1 year.

The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.

11.2 PEST MANAGEMENT SPECIAL RATE

Council has made a special rate to be known as the ("Pest Management Special Rate) of 0.00017536 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa.

The overall plan for the Pest Management Special Rate is as follows:

- a) The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated baiting programs and adhoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.
- b) The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural in the 2019/2020 financial year.
- c) The estimated cost of carrying out the activity the subject of the overall plan is \$570,148. The Pest Management Special Rate will levy an estimated \$291,112.07 towards the total estimated cost of carrying out the activity.
- d) The estimated time for carrying out the overall plan is 1 year.

The rateable land or its occupier especially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.

11.3 RURAL FIRE BRIGADE SPECIAL CHARGE

Council has made a special charge (to be known as the "Rural Fire Brigade Special Charge") as detailed in the table below on all rateable lands serviced by the rural fire brigades for Amby, Mungallala, Yuleba and Orange Hill, to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades.

Table 7 – Rural Fire Brigade Special Charge	
Rural Fire Brigade	2019/20 Charge per Assessment
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

The overall plan for the Rural Fire Brigades Special Charge is as follows:

- a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.
- b) The rateable land to which the plan applies is all rateable land defined by Queensland Fire and Emergency Services (QFES) – Rural Fire Service as being serviced within each Rural Fire Brigade boundary, as identified in the attached QFES Map for each Brigade (Appendix 7 - 10).
- c) The estimated cost of carrying out the overall plan is \$20,704.24. The Rural Fire Brigade Special Charge will levy an estimated \$20,702.24 towards the total estimated cost of carrying out the activity.
- d) The estimated time for carrying out the overall plan is 1 year.

The rateable land or its occupier specially benefit from the service, facility or activity funded by the special charge because these local Rural Fire Brigade units respond to emergency (fire) calls.

12. CONCESSIONS

12.1 Pensioner Concession

Council recognises that certain types of pensioners have contributed rates over a period of time and should be afforded a concession to alleviate the impact of rates and charges thereby assisting pensioner property owners to remain in their own homes.

In accordance with Section 120 (1) (a) of the *Local Government Regulation 2012*, Council has adopted a Pensioner Rate Concession Policy that grants pensioners a concession of 50% of the general rate, with a maximum limit of \$307.50 per annum.

Eligibility is based on meeting the requirements to qualify under the State Government Pensioner Rate Subsidy Scheme.

Overdue rates of pensioners subject to this section and policy will bear interest in accordance with Section 3.4 of this Revenue Statement.

Note: This concession is in addition to the Queensland Government's Pensioner Rate Subsidy and further details with respect to eligibility and application of this concession are outlined in Council's Pensioner Rate Concession Policy.

12.2 Non-Profit Community Organisation Concession

A concession is available for general rates and water access charge to certain organisations where the land use is considered to contribute to the social, cultural or sporting welfare of the community in accordance with the Community Organisations – Rates and Charges Rebates and Concessions Policy.

12.3 Hardship Concession

Council recognises that individuals can experience difficulty in meeting their rate commitments and that in some cases it may be appropriate, where genuine financial hardship has been demonstrated, to grant a rates concession to the land owner, for example financial hardship as a result of drought.

Applications for concessions on the grounds of hardship will be considered by Council on a case by case basis. Council may grant eligible applicants a concession by granting the applicant a deferred payment option and or waiving of interest and or approving a full or partial waiver of rates.

12.4 Other Concessions

Council will receive and consider applications from ratepayers where Council is satisfied that the application meets the eligibility criteria as provided for in Section 120 (1) of the *Local Government Regulation 2012*. Applications for concessions under this section will be considered by Council on a case by case basis.

Council may grant eligible applicants a concession by granting the applicant a deferred payment option or approving a full or partial waiver of rates. If appropriate, Council may also consider offering the applicant a rate payment arrangement option.

13. COST RECOVERY AND OTHER FEES AND CHARGES

It is the intention of Council that, where possible, services provided by Council are fully cost recovered; however, consideration may be given where appropriate to the broad community impact that certain fees and charges may have.

In setting cost recovery and other fees and charges, Council will apply the following criteria to be used in setting the amount of any fee:

① Fees associated with cost recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged. Council may choose to subsidise the fee from other sources (e.g. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and

② Charges for commercial services will be set to recover the full cost of providing the service and, if provided by a business unit of Council, may include a component for return on capital.

Council's adopted Fees and Charges include both 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 where appropriate to recover the cost of providing the service.

Council's Fees and Charges Schedule details the fees and charges adopted by Council for the 2019/20 financial year.

14. OTHER STATE GOVERNMENT LEVIES

Maranoa Regional Council will collect, if required, other levies introduced during the 2019/20 financial year on behalf of the State Government.

ATTACHMENT 1 - ADMINISTRATION, DIFFERENTIAL GENERAL RATES & UTILITY CHARGES**PART A – ADMINISTRATION****1.0 DISCOUNT FOR PROMPT PAYMENT**

For the purpose of determining eligibility for the prompt payment discount, payment is deemed to be received on or before the due date if receipted at a Council Service Centre, an approved agency, or by electronic means if the payment is recorded in Council's accounts on or before the due date.

Payments made after the due date

It is acknowledged that there are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer. The Local Government Act provides Council with a discretionary power to allow discount in such circumstances.

What will be considered by Council to be beyond a ratepayer's control –

- Illness involving hospitalisation and /or incapacitation of the ratepayer at or around the time of the rates being due for discount;
- The death or major trauma (accident / life threatening illness / emergency operation) of the ratepayer and/or associated persons (i.e. spouse, children or parents) at or around the time of the rates being due for discount;
- The loss of records resulting from factors beyond the ratepayer's control (e.g. fire, flood etc);
- An administrative error at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council;
- The return of the rate notice to Council although correctly addressed through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control;
- An administrative error on the part of Council – in this case a discount equivalent to other ratepayers will be provided from the date Council rectifies the error.

What won't be considered by Council to be beyond a ratepayer's control –

- Failure of the ratepayer to ensure that Council was given correct notification of the postal address for the service of notices prior to the issue of the rate notices;
- Payments made by electronic means (B Pay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date.
- Delays due to the post. Council now provides a number of payment methods including payment at any Post Office or by phone.

2.0 PAYMENT ARRANGEMENTS

Payment arrangements may be accepted under some circumstances where a ratepayer is experiencing difficulty in meeting their rate commitments.

To request a payment plan, the ratepayer must contact Council before the due date shown on the rate notice. All payment plans and the applicable premium amount will be confirmed in writing.

A premium (as referred to in Section 3.5 of the Revenue Statement) may be waived if –

- (i) The arrangement has been approved by Council within 60 days of the date of issue of the rates notice;
- (ii) There are no defaults of the terms and conditions of the arrangement; and
- (iii) All outstanding rates and charges are fully paid by the end of the current financial year.

PART B – DIFFERENTIAL GENERAL RATES

3.0 Differential Rating Categories and Criteria

Council makes and levies differential general rates with properties identified using category descriptions and land use codes from the Department of Natural Resources and Mines (Table 1 – Differential Rating Categories 2019/20). Land owners are advised on each rate notice the differential rating category under which the land is rated.

Council will consider objections to an allocated rating category if -

- i) A ratepayer considers that, as at the date of issue of the rate notice, their land should have been included in another category; and
- ii) A written notice of objection is lodged within 30 days of the date of issue of the rate notice.

Lodging an objection does not affect the validity of the rate notice and does not interfere with the legal recovery of rates and charges; it remains due and payable by the due date.

Table 1 - Differential Rating Categories 2019/20	
Description	Identification
Category 1 – Residential A	
Land used, or capable of being used for residential purposes, which has a rating valuation less than or equal to \$40,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.
Category 2 – Residential B	
Land used, or capable of being used for residential purposes, which has a rating valuation greater than \$40,000 but less than or equal to \$70,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.
Category 3 – Residential C	
Land used, or capable of being used for residential purposes, which has a rating valuation greater than \$70,000 but less than or equal to \$200,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.
Category 4 – Residential D	
Land used, or capable of being used for residential purposes, which has a rating valuation greater than \$200,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.
Category 5 – Large Housesite or Small Rural or Rural Residential A	
Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 20 hectares and a rating valuation of less than or equal to \$40,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60 - 87, 89, 93, 94.
Category 6 – Large Housesite or Small Rural or Rural Residential B	
Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 20 hectares and a rating valuation greater than \$40,000 but less than or equal to \$70,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60 - 87, 89, 93, 94.
Category 7 – Large Housesite or Small Rural or Rural Residential C	
Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 20 hectares and a rating valuation greater than \$70,000 but less than or equal to \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60 - 87, 89, 93, 94.
Category 8 – Large Housesite or Small Rural or Rural Residential D	
Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 20 hectares and a rating valuation greater than \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60 - 87, 89, 93, 94.
Category 9 – Commercial and/or Industrial	
Land used, or capable of being used, in whole or in part, for commercial or industrial purposes other than where land is included in category 10-12 or 29-38.	Land having the land use codes of 01, 04, 06 - 39, 41 - 48, 72, 92, 96, 97 or 99.

Table 1 - Differential Rating Categories 2019/20	
Description	Identification
Category 10 - Caravan Parks	
Land used, or capable of being used, in whole or in part, for a caravan park.	Land having the land use code of 49.
Category 11 – Shopping Centre (>2,500sqm)	
Land used for the purpose of a shopping centre with a gross floor area exceeding 2,500m ² , where the land is tenanted by either a department store or large supermarket with major on-site parking facilities and/or a number of specialty shops or offices with major on-site parking facilities.	Land having the land use codes of 12 - 16.
Category 12 – Transformers	
Land used, in whole or in part, for the purpose of a transformer.	Land having the land use code of 91.
Category 13 – Extractive Industry/Waste Processing, Recycling or Disposal A (< = 5,000 tpa, < = 1 ha)	
Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000 tonnes or the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the land is less than or equal to 1 hectare.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 14 – Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 - 20,000 tpa)	
Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 5,000 tonnes but less than or equal to 20,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 15 – Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000 tpa)	
Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 20,000 tonnes but less than or equal to 50,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 16 – Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000 tpa)	
Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 50,000 tonnes but less than or equal to 100,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 17 – Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000 tpa)	
Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 100,000 tonnes but less than or equal to 200,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 18 – Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000 tpa)	
Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 200,000 tonnes but less than or equal to 500,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 19 – Extractive Industry/Waste Processing, Recycling or Disposal G (> 500,000 tpa)	
Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum exceeds 500,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 20 – Extractive Industry/Waste Processing, Recycling or Disposal H (1 ha - 50 ha, tonnage unknown)	
Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 1 hectare but less than or equal to 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.

Table 1 - Differential Rating Categories 2019/20	
Description	Identification
Category 21 – Extractive Industry/Waste Processing, Recycling or Disposal I (> 50 ha, tonnage unknown)	
Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/ or waste volumes per annum is unknown and the area is greater than 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 22 – Refinery	
Land used for the purpose of a gas refinery or separation plant.	Land having the land use code of 31.
Category 23 - Petroleum Leases A (< = 10,000 ha)	
Petroleum leases issued within the Region with an area less than or equal to 10,000 hectares.	Land having the land use code of 40
Category 24 - Petroleum Leases B (10,001 ha - 20,000 ha)	
Petroleum leases issued within the Region with an area greater than 10,000 but less than or equal to 20,000 hectares.	Land having the land use code of 40.
Category 25 - Petroleum Leases C (> 20,000 ha)	
Petroleum leases issued within the Region with an area greater than 20,000 hectares.	Land having the land use code of 40.
Category 26 – Gas & Oil A (< = 6ha)	
Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares, other than land included in category 22 or 29 - 38.	Land having the land use code of 31, 35 or 36.
Category 27 – Gas & Oil B (> 6 ha - 1,000 ha)	
Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares, other than land included in category 22 or 29 - 38.	Land having the land use code of 31, 35 or 36.
Category 28 – Gas & Oil C (> 1,000 ha)	
Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares, other than land included in category 22 or 29 - 38.	Land having the land use code of 31, 35 or 36.
Category 29 – Accommodation Work Camps D * (1 - 20)	
Land used, or available for use, in whole or in part for the purpose of an accommodation work camp, with greater than or equal to 1 accommodation unit but less than or equal to 10 accommodation units.	
Category 30 – Accommodation Work Camps E * (21 - 50)	
Land used, or available for use, in whole or in part for the purpose of an accommodation work camp, with greater than 10 accommodation units but less than or equal to 50 accommodation units.	
Category 31 – Accommodation Work Camps F * (51 - 150)	
Land used, or available for use, in whole or in part for the purpose of an accommodation work camp, with greater than 50 accommodation units but less than or equal to 150 accommodation units.	
Category 32 – Accommodation Work Camps G * (151 - 250)	
Land used, or available for use, in whole or in part for the purpose of an accommodation work camp, with greater than 150 accommodation units but less than or equal to 250 accommodation units.	
Category 33 – Large Accommodation Work Camps in Urban Area A * (251 - 500)	
Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp, with greater than 250 accommodation units but less than or equal to 500 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	

Table 1 - Differential Rating Categories 2019/20	
Description	Identification
Category 34 – Large Accommodation Work Camps in Urban Area B * (501 - 750)	
Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp, with greater than 500 accommodation units but less than or equal to 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	
Category 35 – Large Accommodation Work Camps in Urban Area C * (> 750)	
Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp, with greater than 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	
Category 36 – Large Accommodation Work Camps A * (251 - 500)	
Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp, with greater than 250 accommodation units but less than or equal to 500 accommodation units.	
Category 37 – Large Accommodation Work Camps B *(501-750)	
Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp, with greater than 500 accommodation units but less than or equal to 750 accommodation units.	
Category 38 – Large Accommodation Work Camps C *(> 750)	
Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp, with greater than 750 accommodation units.	
Category 39 – Rural > = 80 ha	
Land used or capable of being used for rural purposes, which has an area equal to or greater than 80 hectares which is not otherwise categorised.	Land having the land use codes of 04, 05, 06, 60 - 89, 93, 94.
Category 40 – Rural > = 20 ha - < 80 ha	
Land used or capable of being used for rural purposes, which has an area equal to or greater than 20ha but less than 80 hectares which is not otherwise categorised.	Land having the land use codes of 04, 05, 06, 60 - 89, 93, 94.
Category 41 – Intensive Animal Industry (1,000 - 1,999)	
Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 SCU but less than 2,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 42 – Intensive Animal Industry (2,000 - 2,999)	
Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 SCU but less than 3,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 43 – Intensive Animal Industry (3,000 - 3,999)	
Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 SCU but less than 4,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 44 – Intensive Animal Industry (4,000 - 4,999)	
Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 SCU but less than 5,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.

Table 1 - Differential Rating Categories 2019/20	
Description	Identification
Category 45 – Intensive Animal Industry (5,000 - 7,499)	
Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 SCU but less than 7,500 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 46 – Intensive Animal Industry (7,500 - 9,999)	
Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 SCU but less than 10,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 47 – Intensive Animal Industry (10,000 - 14,999)	
Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 SCU but less than 15,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 48 – Intensive Animal Industry (15,000 - 19,999)	
Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 SCU but less than 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 49 – Intensive Animal Industry (> = 20,000)	
Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 50 – Pump Sites & Bores	
Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises.	Land having the land use code of 95.
Category 51 – Community Purposes (not for profit)	
Land used for community purposes, where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses and cemeteries except where exempt under Section 93 (3) (j) (ii) of the <i>Local Government Act 2009</i> .	Land having the land use codes of 48, 50 - 59.
Category 52 – Other Land (not categorised elsewhere)	
Land not included in any of the other categories.	
Category 53 - Solar Farm 1MW to < 10MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 1MW but less than 10MW.	
Category 54 - Solar Farm 10MW to < 20MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 10MW but less than 20MW.	
Category 55 - Solar Farm 20MW to < 40MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 20MW but less than 40MW.	
Category 56 - Solar Farm 40MW to < 60MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 40MW but less than 60MW.	

Table 1 - Differential Rating Categories 2019/20	
Description	Identification
Category 57 - Solar Farm 60MW to < 100MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 60MW but less than 100MW.	
Category 58 - Solar Farm 100MW to < 200MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 100MW but less than 200MW.	
Category 59 - Solar Farm 200MW to < 300MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 200MW but less than 300MW.	
Category 60 - Solar Farm 300MW to < 400MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 300MW but less than 400MW.	
Category 61 - Solar Farm 400MW to < 500MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 400MW but less than 500MW.	
Category 62 - Solar Farm ≥ 500MW	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to or more than 500MW.	
Category 63 - Abattoir < 75,000 kills	
Land used, in whole or in part, as an abattoir with less than 75,000 kills annually.	
Category 64 – Abattoir ≥ 75,000 kills	
Land used, in whole or in part, as an abattoir with equal to or more than 75,000 kills annually	

If there is some doubt about the primary use of the property, a Categorisation officer approved by the Chief Executive Officer will carry out an inspection and make a recommendation for the Chief Executive Officer's consideration.

The Maranoa Planning Scheme may be a factor in determining the applicable rating category for land.

Council delegates to the Chief Executive Officer the power to determine, in any way the Chief Executive Officer considers appropriate, the rating category to which each parcel of rateable land belongs.

*** For categories 29 - 38 the following definitions apply:**

'Available for use': will be taken to be effective from the date upon which the final plumbing inspection has been passed.

'Accommodation Work Camp': is non-resident worker accommodation and refers to the use of premises for:

- (a) accommodation for non-resident workers; or
- (b) recreation and entertainment facilities for persons residing at the premises and their visitors, if the use is ancillary to the use in paragraph (a).²

Examples include: contractor's camp, construction camp, single person's quarters and temporary workers' accommodation.

² Draws on the definition of 'Non-resident workforce accommodation' included in Schedule 1 - Definitions of the Maranoa Planning Scheme 2017.

An Accommodation Work Camp will be considered to be not operational when all infrastructure (buildings, water and sewerage lines etc.) are removed from the site, or if the site has been abandoned by a third party.

4.0 GENERAL RATES EXEMPTION

As provided by Section 93(3)(j)(ii) of the *Local Government Act 2009* the following land is exempted from rating:

- a) Land owned by a religious entity if the land is less than 20ha and is used for one or more of the following purposes
 - (i) Religious purposes. Example - public worship;
 - (ii) The provision of education, health or community services. Example facilities for aged or disabled persons;
 - (iii) The administration of the religious entity;
 - (iv) Housing incidental to a purpose mentioned in subparagraphs (i) to (iii);
- b) Land vested in, or placed under the management and control of, a person under an Act for:
 - (i) A public purpose that is a recreational or sporting purpose; or
 - (ii) A charitable purpose.

PART C – UTILITY CHARGES

5.0 WASTE MANAGEMENT UTILITY CHARGES

Council has applied a waste management utility charge for the purpose of covering the costs of collection and disposal of refuse and maintenance of waste management facilities.

Waste management charges shall apply to all premises within the Council area where waste services are, or can be made available. The charge will apply irrespective of the level of the service's use. Waste management charges are levied biannually each financial year.

Services other than those incorporated into the rating structure can be separately requested and are invoiced directly to the customer.

5.1 SEWERAGE UTILITY CHARGES

Council has applied a sewerage utility charge for the purpose of covering the costs of operating, maintaining and managing sewerage services.

An annual sewerage charge will be levied on each individual land parcel, connected and vacant, within the defined sewered areas (i.e. within 100 metres of a Council sewer main and which Council considers capable of being connected to the sewerage system) based on the following criteria:

- (i) Single residential properties are levied for the first pedestal only. No additional charges apply for extra
 - a. pedestals.
- (ii) Flats, units and residential strata title properties are levied per flat, unit or strata title unit, for the first
 - a. pedestal only. No additional charges apply for extra pedestals.
- (iii) Non Residential / Non Strata properties are levied per sewerage pedestal. Example - commercial
 - a. premises with 3 pedestals will attract a charge for each pedestal.
- (iv) Non Residential / Strata properties are levied a minimum of one sewerage charge for each strata unit,
 - a. regardless of whether or not they have an individual sewer connection. Where units have more than
 - b. one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is
 - c. levied separately for sewerage charges.
- (v) Where multiple lots are included on one Rate Assessment, a sewerage utility charge will apply for each
 - a. lot. Example - a house and vacant lot together, 2 sewerage utility charges are levied.
- (vi) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate
 - a. Assessment, Council will treat those lots on which the footprint of the building sits as if they were a
 - b. single lot, and will levy one sewerage utility charge.
- (vii) A separate charge for trade waste shall be applied to those properties with a Trade Waste Approval.

Council may elect to not levy sewerage charges against vacant land that is effectively incapable of further development or improvement. The land owner shall be responsible for demonstrating to Council an entitlement to exemption from the sewerage levy.

Any rate adjustment will only take effect from the commencement of the rating period in which the application is made and approved by Council.

6.0 METERED POTABLE WATER UTILITY CHARGES

Council is of the view that it is equitable for all users to contribute to the fixed costs of the water supply operation by way of an access charge, while the usage charge for all water used (consumed) conforms with the user pays principles and also provides an incentive for water conservation.

6.1 Metered Potable Water Access Infrastructure Charge

The annual metered potable water access infrastructure charge is levied biannually and determined according to the water meter size(s) servicing the premises.

The metered potable water access infrastructure charge will be levied on each individual land parcel, connected and non-connected, within the defined water service areas (i.e. within 100 metres of a Council potable water main and which Council considers capable of being connected to the water network) based on the following criteria:

- (i) Vacant and non-metered lands situated in a potable water area and not serviced with a potable water connection are levied a water access infrastructure charge equal to 50% of the 20mm meter connection charge.
- (ii) Single residential properties are levied a metered potable water access infrastructure charge based on the size of the water meter servicing the property as the meter size is indicative of the infrastructure required to service the potential size of water user.
- (iii) Where multiple lots are included on one assessment a metered potable water access infrastructure charge will apply for each lot. Example - a house and vacant lot together, 2 metered potable water access infrastructure charges will apply.
- (iv) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot, and will levy one metered potable water access infrastructure charge.
- (v) Non strata units / flats are levied one water access infrastructure charge for each parcel based on the size of the meter/s servicing the block of flats.
- (vi) Properties with multiple connections (including non- strata units/ flats with more than one metered potable water meter connected) are levied a metered potable water access infrastructure charge for each connection. Where an assessment comprises a Body Corporate situation, Council will charge as per the provisions of the *Body Corporate and Community Management Act 1997*.
- (vii) Strata title properties are levied a minimum metered potable water access infrastructure charge per strata title lot equivalent to the 20mm meter connection for metered potable water access infrastructure charge.

Council may elect to not levy metered potable water access infrastructure charges against vacant land that is effectively incapable of further development or improvement.

The owner of the land shall be responsible for demonstrating to Council an entitlement to an exemption from the water access infrastructure charge.

Any rate adjustment will only take effect from the commencement of the rating period in which the application is made and approved by Council.

6.2 Water Usage Charge - Meter Registering Inaccurately

Where Council is satisfied that a water meter has ceased to register accurately, through no fault of the ratepayer, Council may on application from the ratepayer, remit water usage charges by an amount that results in the water usage charge equaling the quantity of water used during the immediately prior corresponding accurate period of measurement.

6.3 Unmetered Non-Potable Water Charge - Surat

The annual unmetered non-potable water charge is levied biannually for land connected to the service and charged at a rate determined by Council as per Table 6 – Unmetered Non-Potable Water Service Charge.

If an owner of land requests Council to disconnect their land from the unmetered non-potable water service (subject to the payment of any applicable fees), any charge adjustment will be adjusted from the date of disconnection by Council.

PART D – COUNCIL CONCESSIONS

7.1 CONCESSIONS

The *Local Government Regulation 2012* provides Council with the discretionary power to consider and grant concessions for rates and charges in certain circumstances.

All concessions are subject to written application and applicants must demonstrate their ability to meet the prescribed eligibility criteria for the concession being sought.

For approved applicants, Council will provide a concession on general rates to the specified maximum amount for those categories detailed in Table 1 – Council General Rate Concessions.

Table 1 - Council General Rate Concessions

Concession Category	% of General Rate Concession	Maximum Dollar Value per annum
Pensioner	50%	\$307.50
Non-Profit Community Organisation	Up to 100%	-

7.1.1 PENSIONER CONCESSION

An approved pensioner shall be -

- (a) A holder of a current eligible concession card i.e. a Queensland 'Pensioner Concession Card' issued by Centrelink, or the Department of Veteran's Affairs, or a Queensland 'Repatriation Health Card – For All Conditions' (Gold Card) issued by the Department of Veterans' Affairs; and
- (b) the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- (c) Legally responsible, either solely or jointly with a co- owner, for the payment of Council rates and charges levied on the property.

This concession does not apply to rates on property other than the pensioner's principal place of residence.

The continuing eligibility status of Approved Pensioners will be verified by using updated Centrelink and Veterans' Affairs records. Pensioners whose records differ will be contacted to confirm their status.

This concession is in addition to the Queensland Government Pensioner Rate Subsidy and details of Council's Pensioner Concession are outlined in Council's Pensioner Rate Concession Policy.

7.1.2 NON-PROFIT COMMUNITY ORGANISATION CONCESSION (GM/06.2017/53)

Council will consider applications from non-profit organisations in accordance with Council's adopted policy (Community Organisations – Rates and Charges Rebates and Concessions).

7.1.3 OTHER CONCESSIONS

Concessions are also available for general rates for:

- (i) ratepayers on the grounds of hardship;
- (ii) certain organisations where the land use is considered to be of cultural, environmental, historic, heritage or scientific significance; and
- (iii) other grounds provided for in Section 120 of the *Local Government Regulation 2012*.

Council will receive and consider on a case by case basis applications from ratepayers and organisations where Council is satisfied the application meets the eligibility criteria.

Council may grant eligible applicants a concession by granting the applicant a deferred payment option or approving a full or partial waiver of rates.

PART E – STATE GOVERNMENT SUBSIDIES & LEVIES**8.1 Queensland Government Pensioner Rate Subsidy Scheme**

In addition to Council's Pensioner Concession, the Queensland Government provides a subsidy to Approved Pensioners. This is equivalent to 20% of the gross rates and charges levied by Council up to a maximum amount as determined by the Department of Communities, Child Safety and Disability Services.

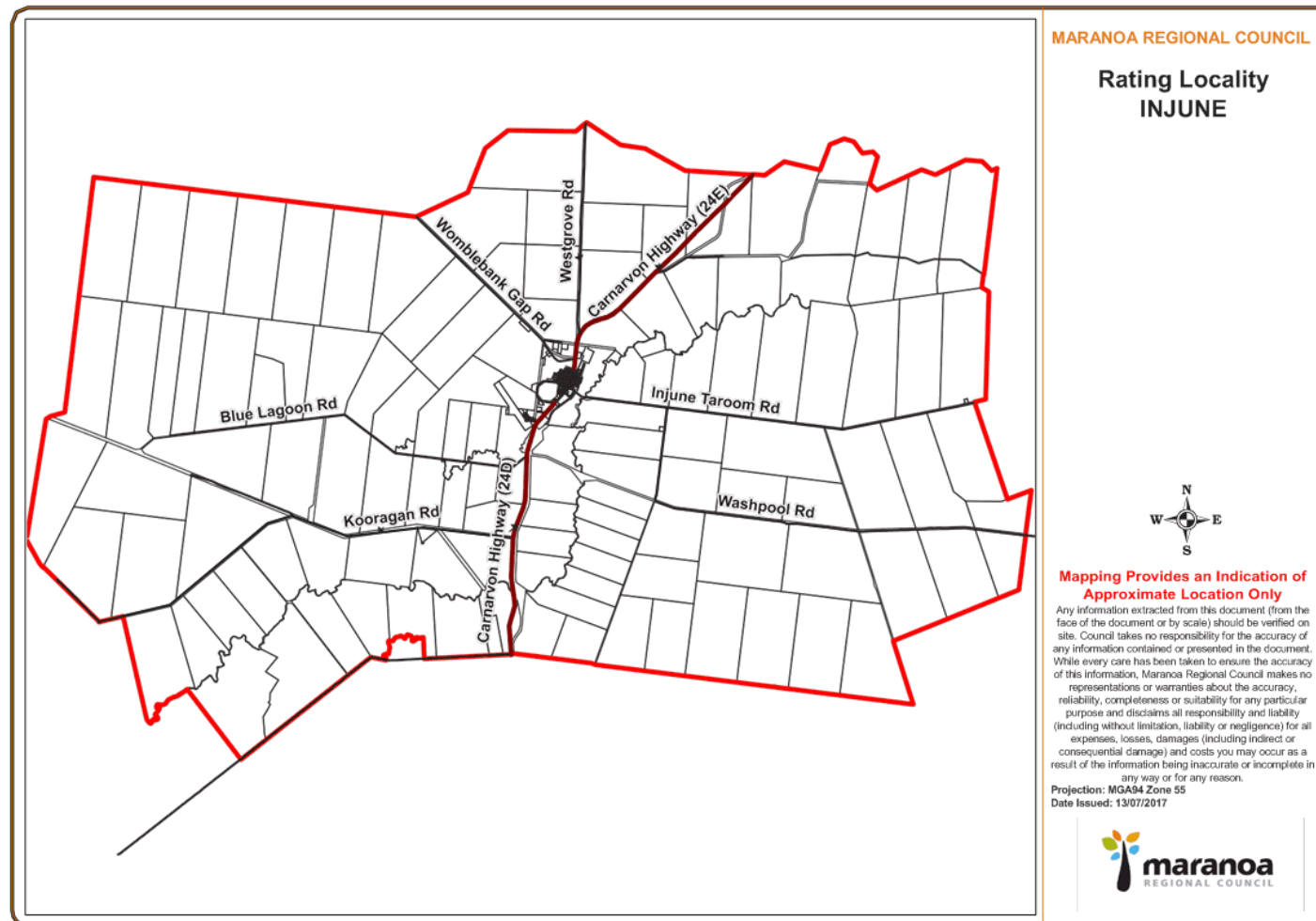
This subsidy is paid by the State Government to Council to be passed on to Approved Pensioners.

Under no circumstances is an Approved Pensioner to receive a subsidy for more than one property, designated as his / her principal place of residence.

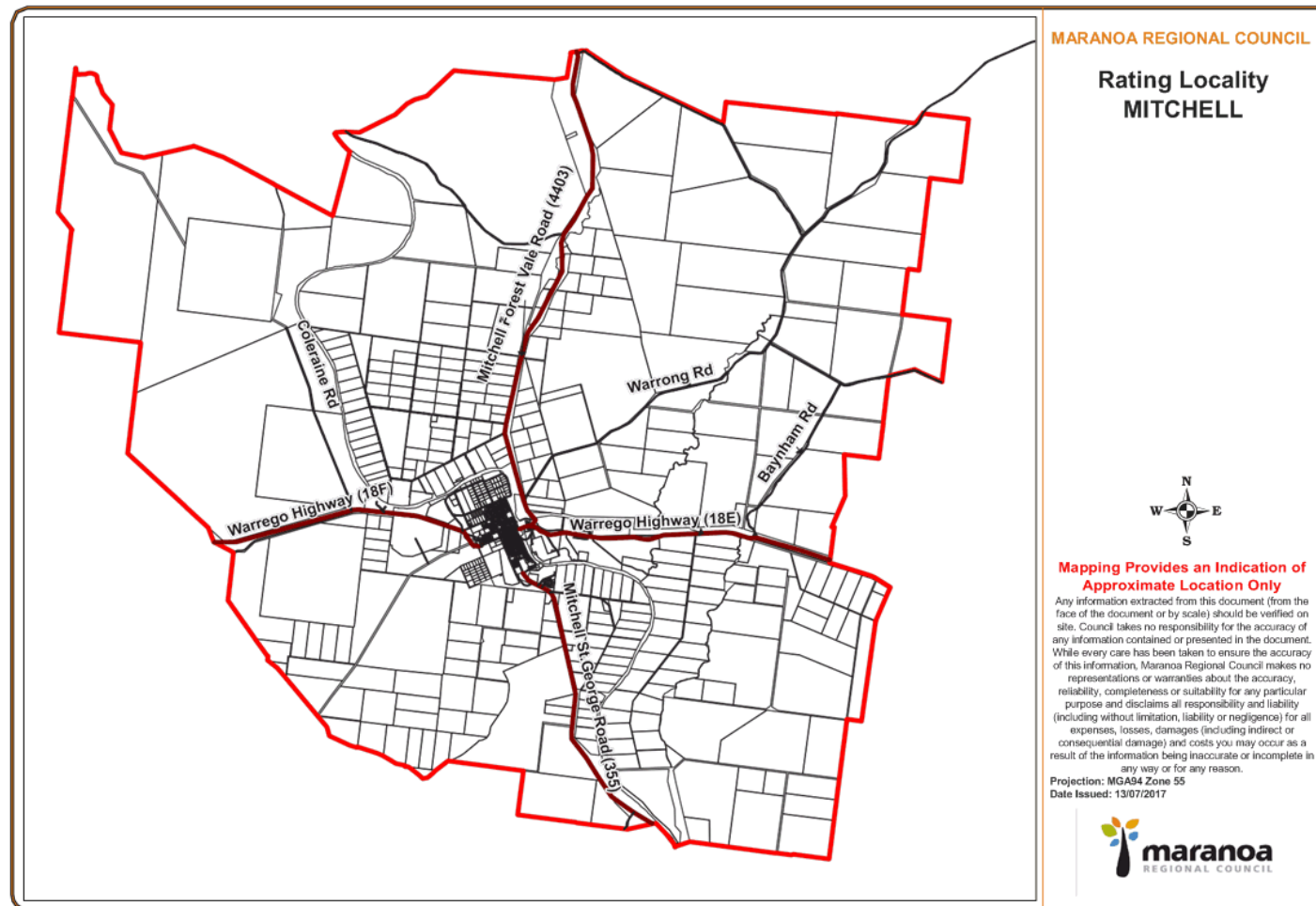
8.2 Emergency Management Levy (EML)

The EML is a State Government levy. Maranoa Regional Council is required to collect the levy on behalf of the State Government.

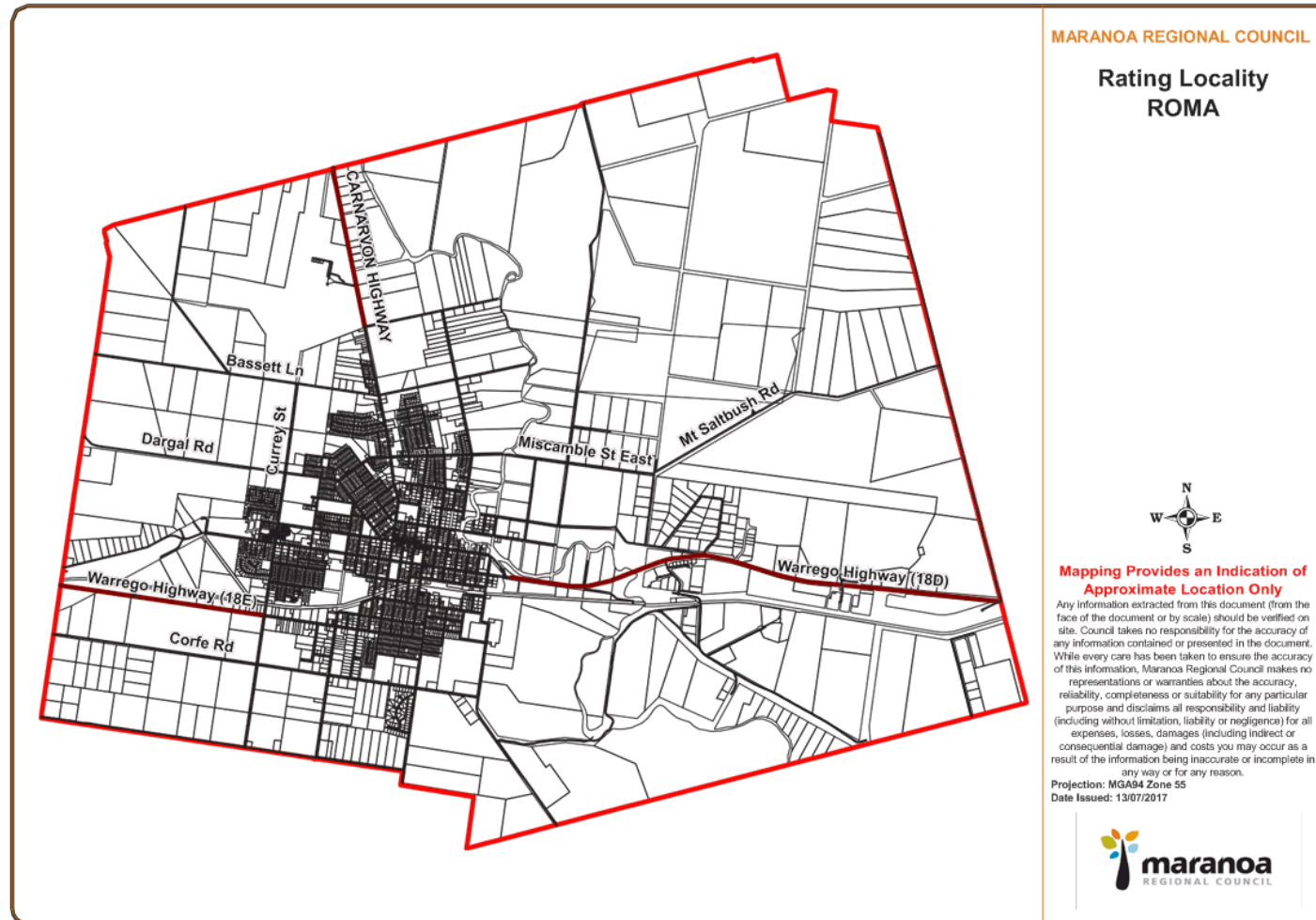
A State Government subsidy of 20% is available to Approved Pensioners.

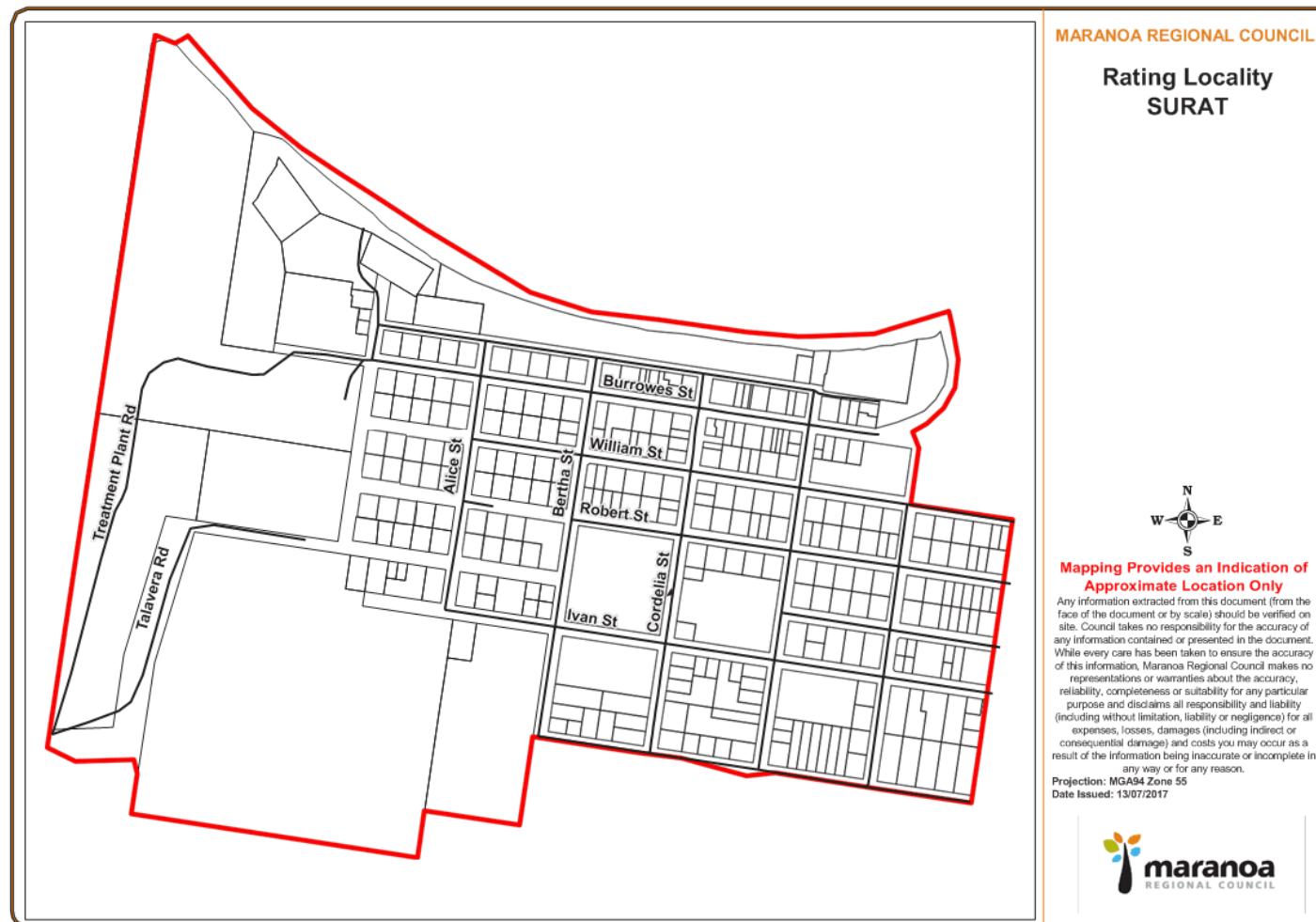


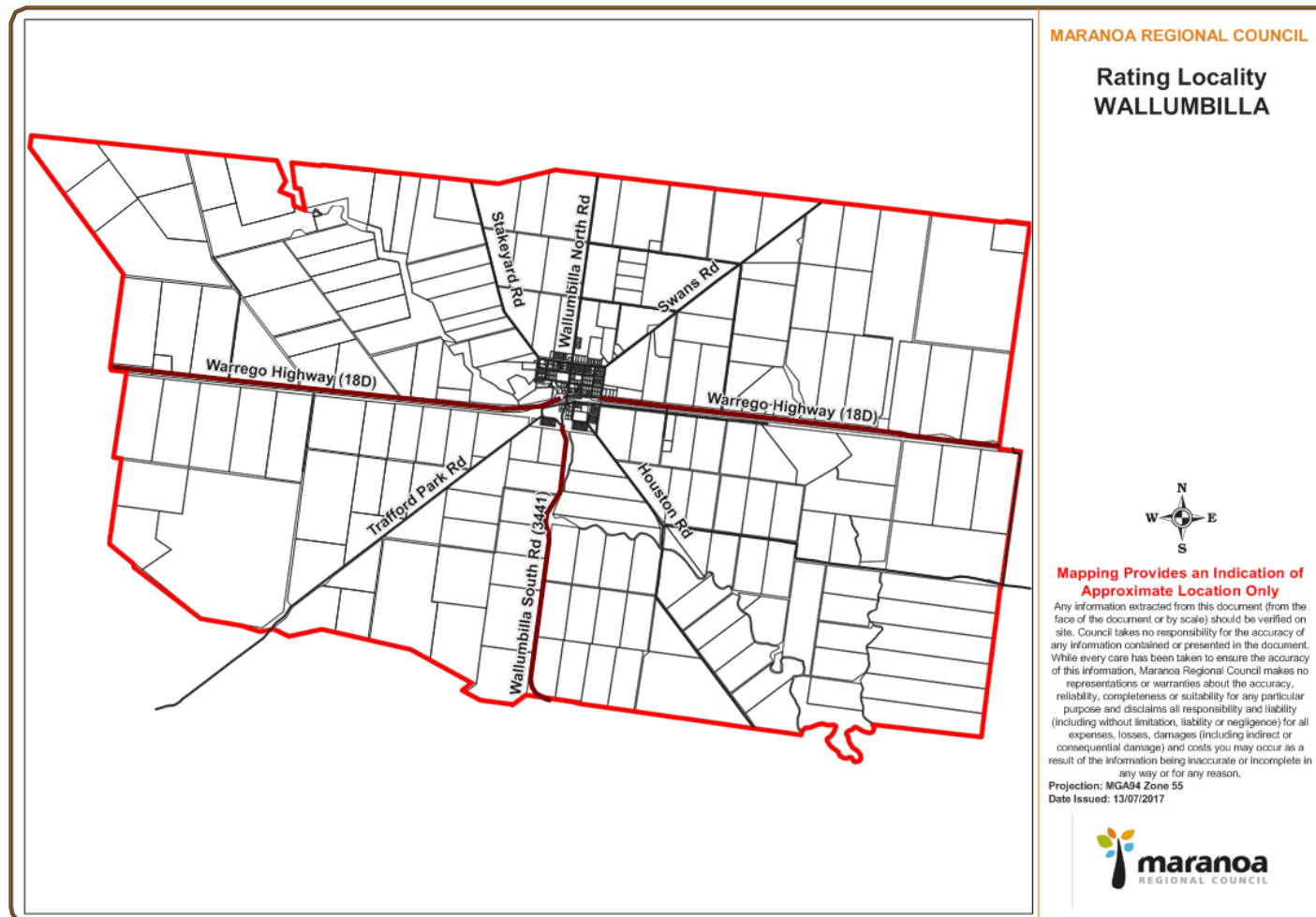
APPENDIX 2 - RATING LOCALITY INJUNE



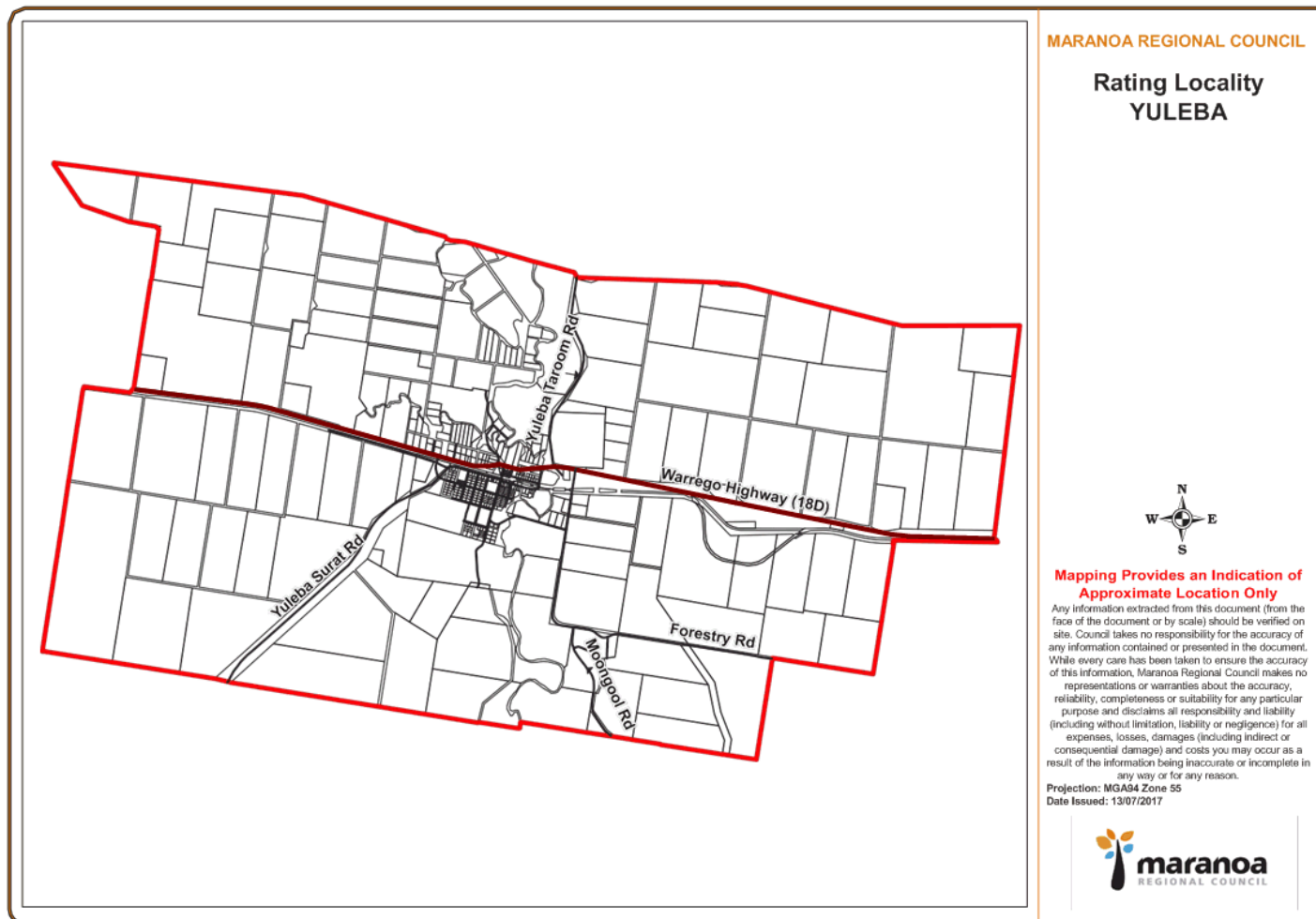
APPENDIX 2 - RATING LOCALITY MITCHELL





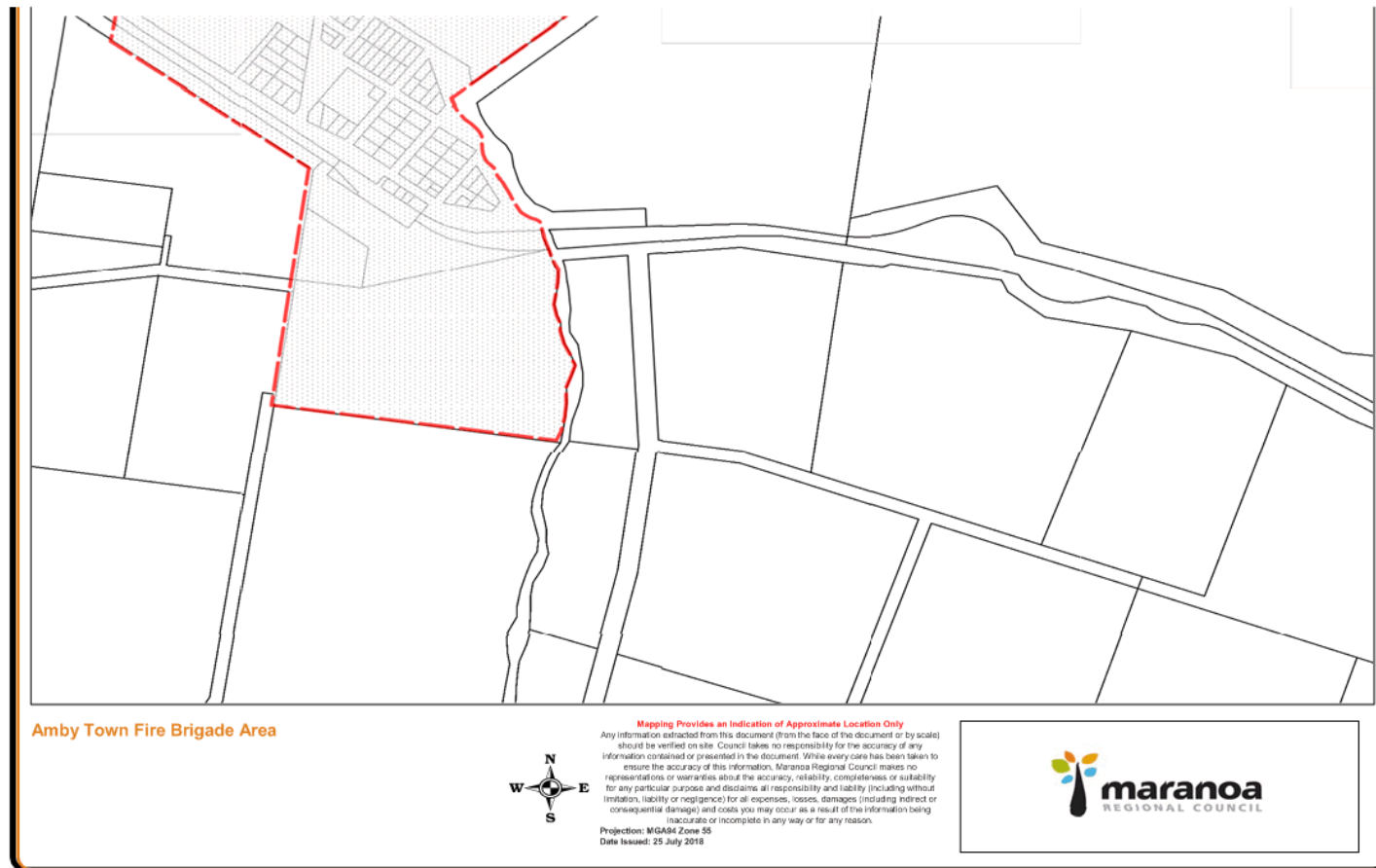


APPENDIX 2 - RATING LOCALITY WALLUMBILLA

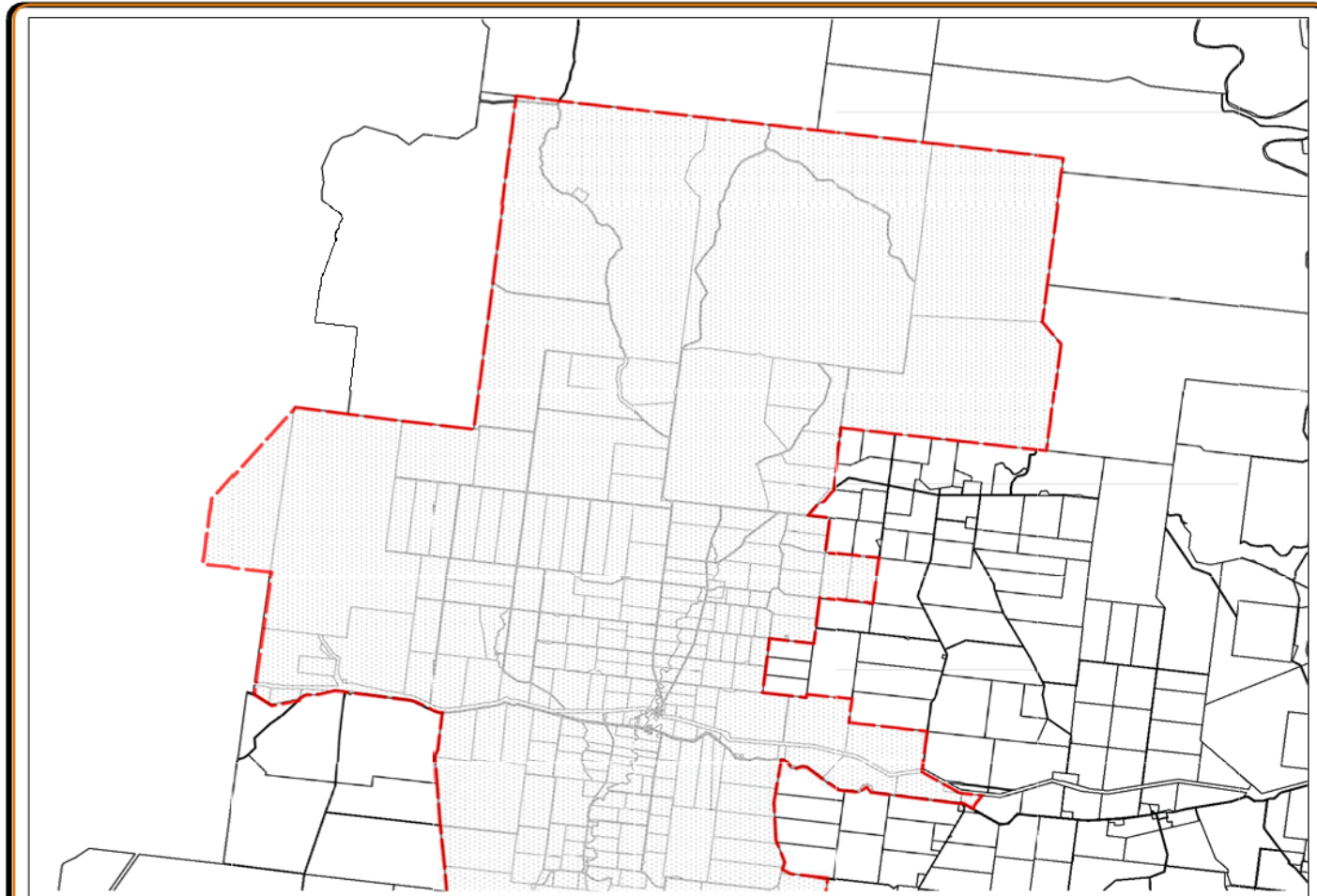


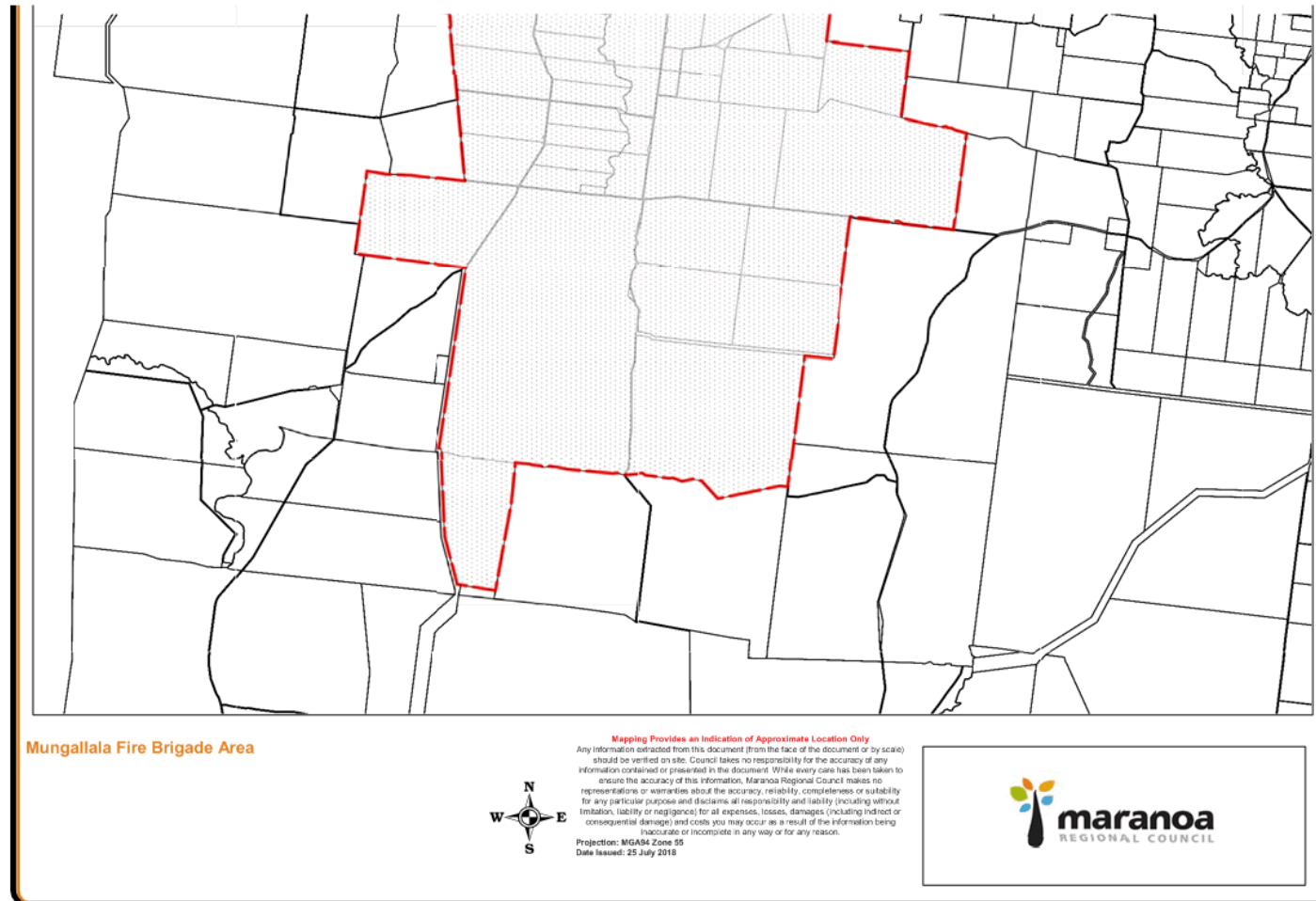
APPENDIX 7 - AMBY TOWN RURAL FIRE BRIGADE MAP



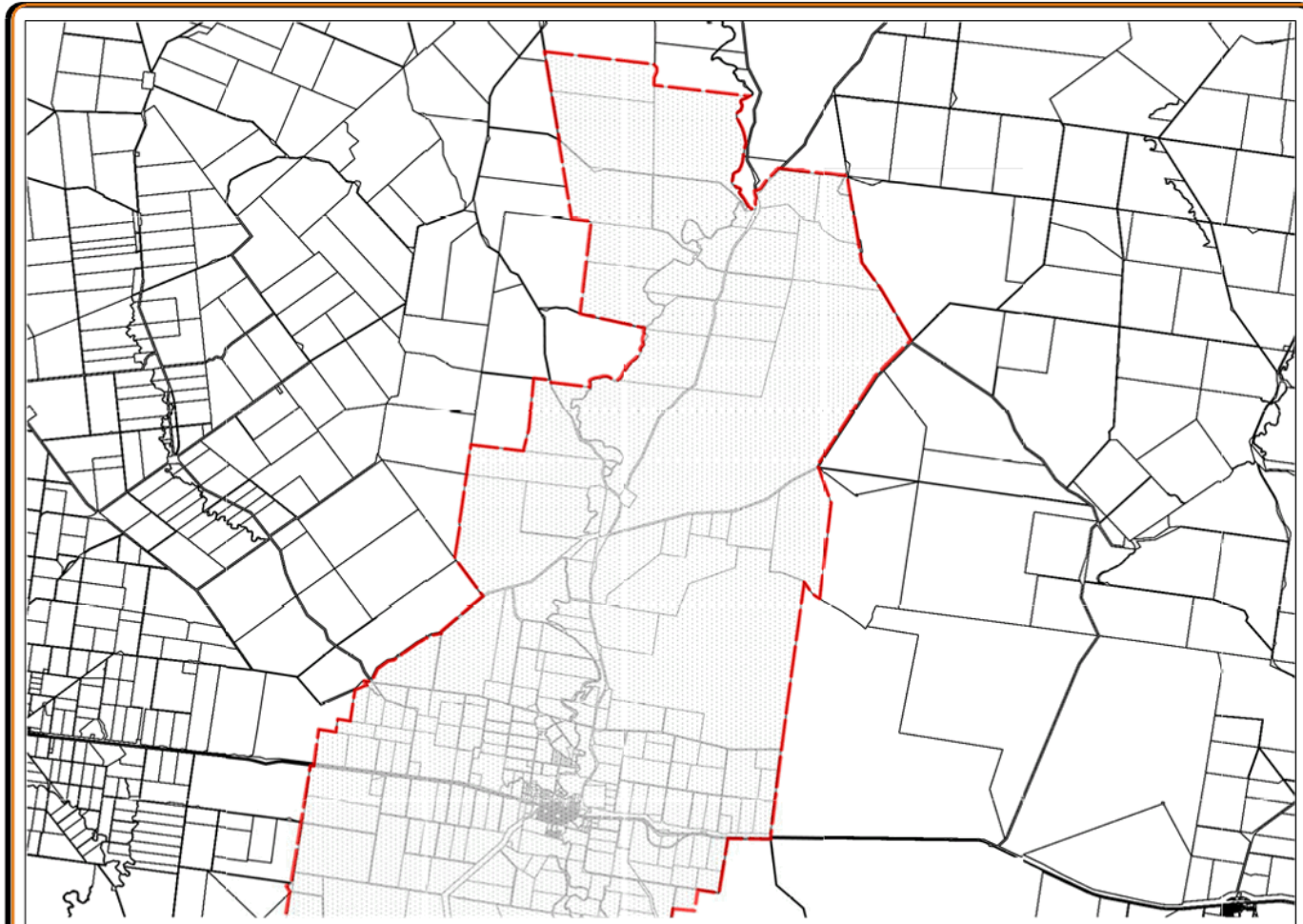


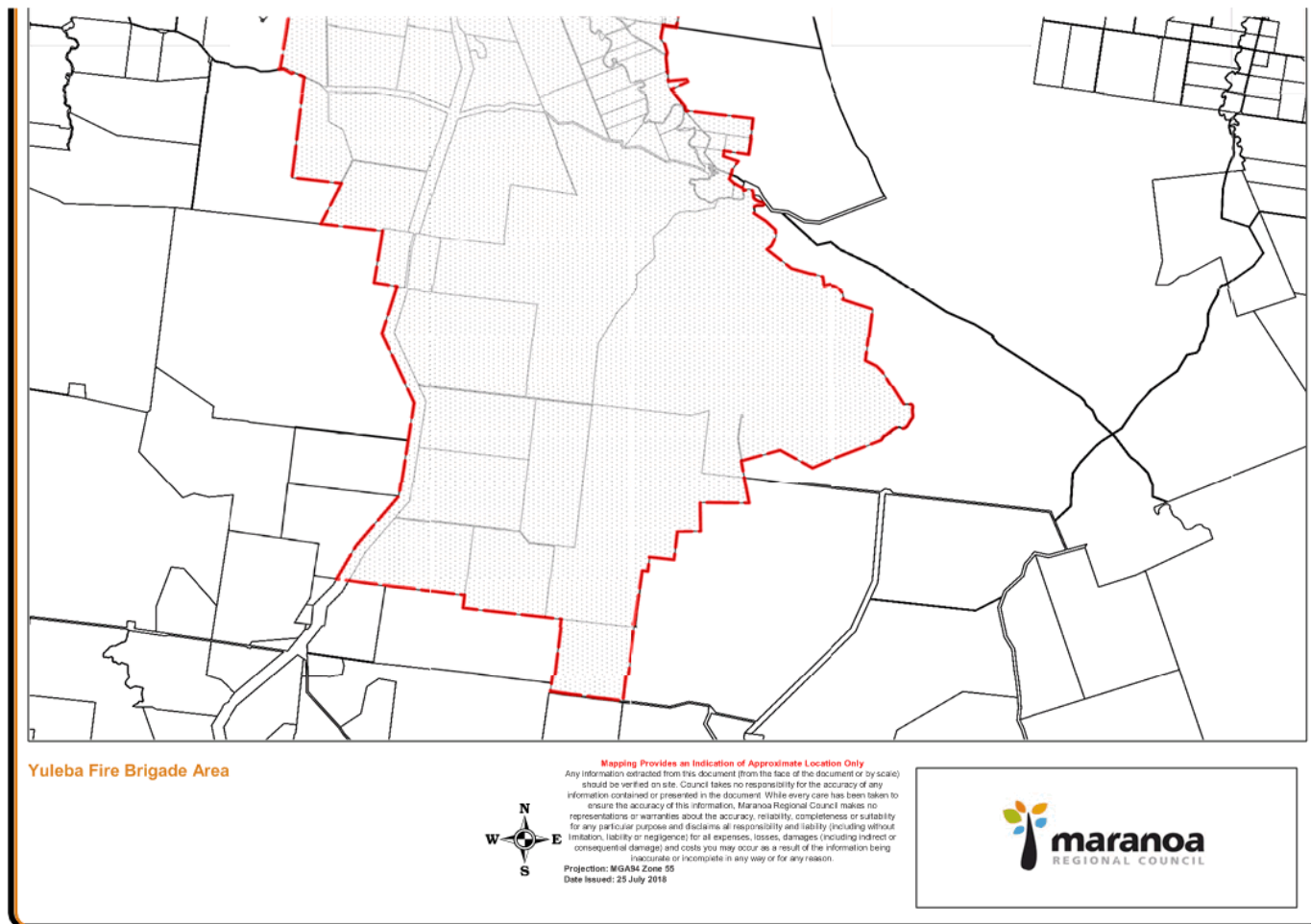
APPENDIX 8 - MUNGALLALA RURAL FIRE BRIGADE MAP



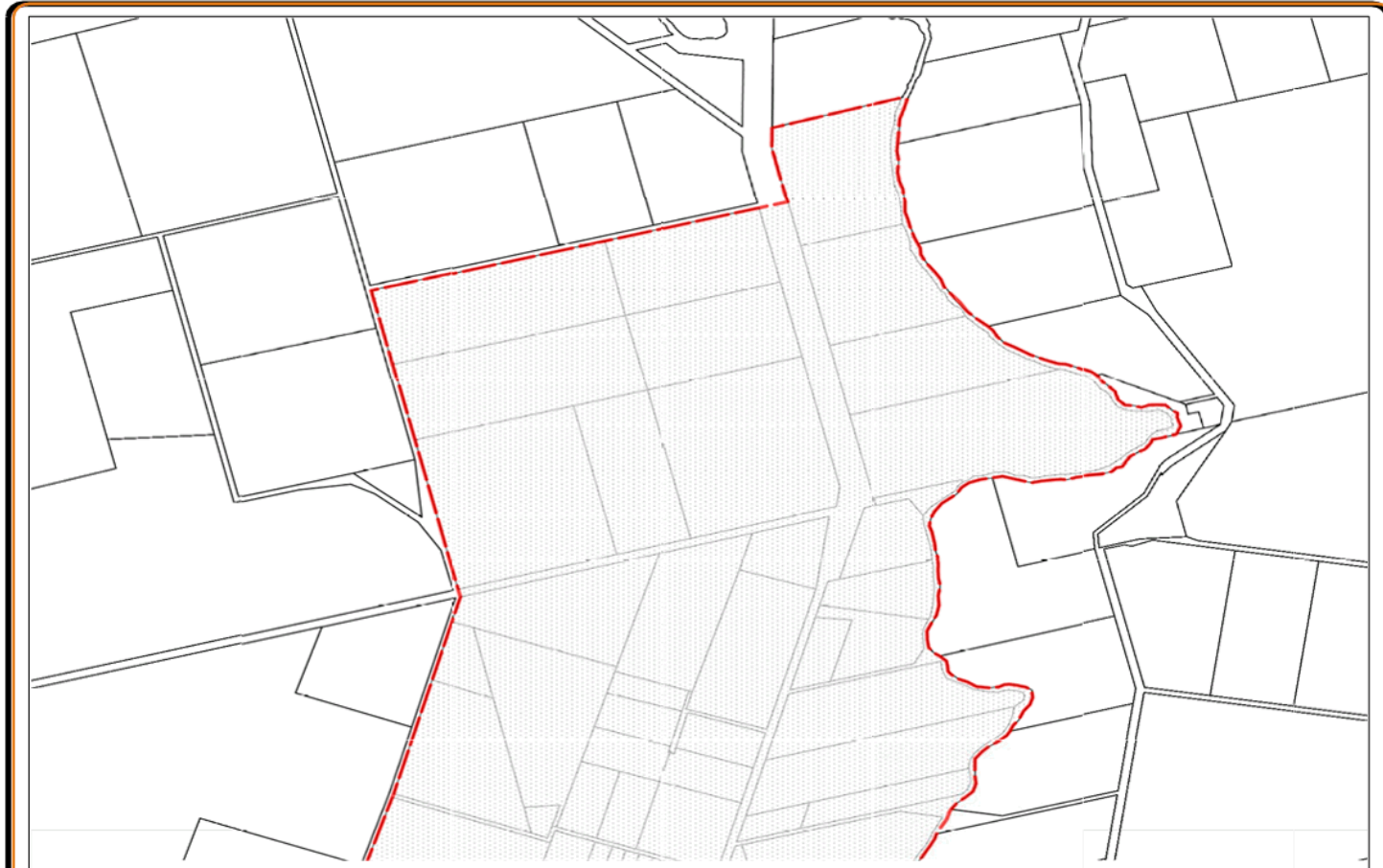


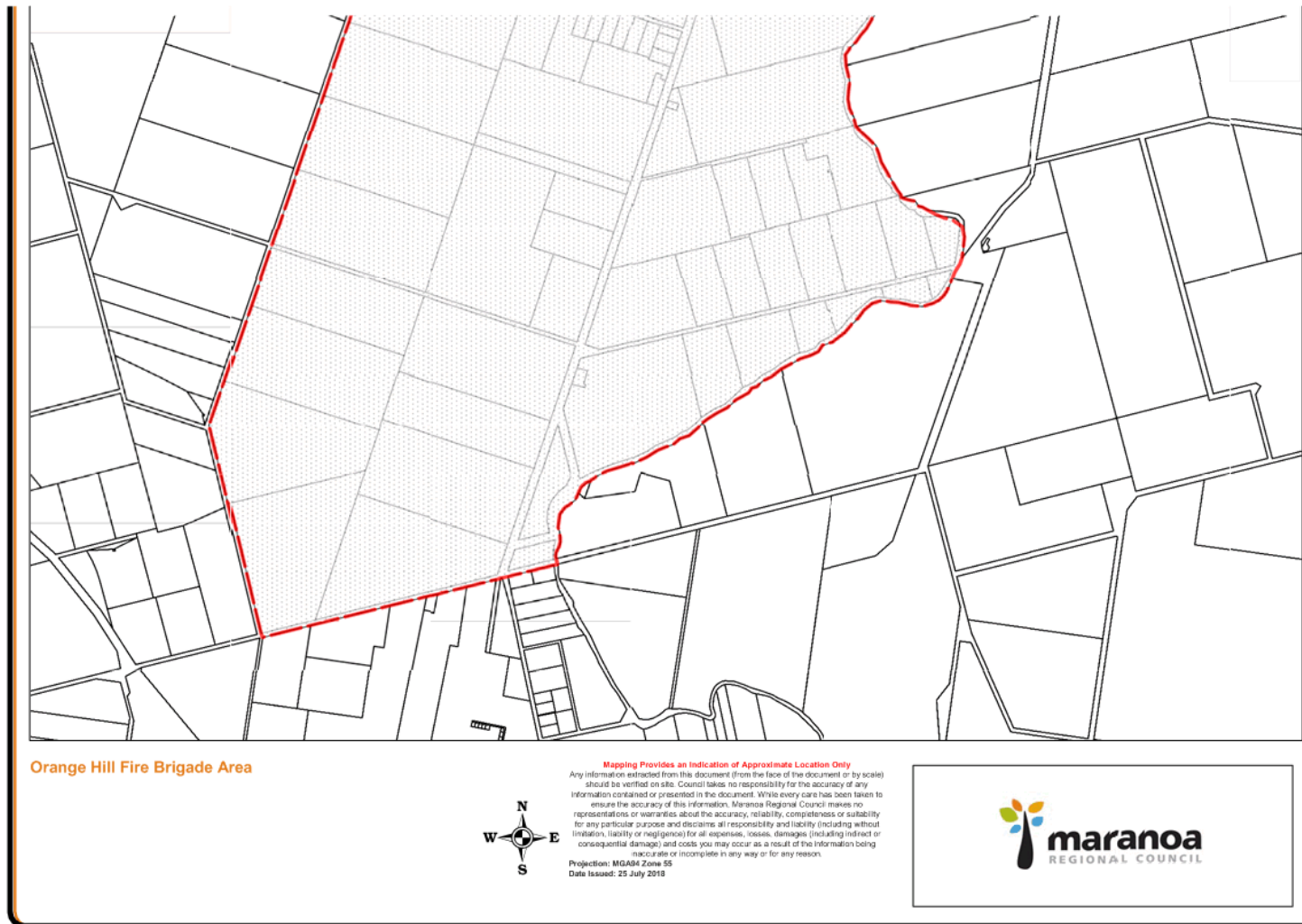
APPENDIX 9 - YULEBA RURAL FIRE BRIGADE MAP





APPENDIX 10 - ORANGE HILL RURAL FIRE BRIGADE MAP





Draft Revenue Policy 2019/20

Local Government Regulation 2012

Section 169 – Preparation and content of budget

(2) *The budget must also include-*

(c) *a revenue policy.*

Revenue Policy 2019/20

Purpose

To comply with the requirements of Chapter 4, Part 1 and Part 2 of the *Local Government Act 2009* and Section 169 (2) (c) and Section 193 of the *Local Government Regulation 2012* by setting out:

- (a) the principles which Council will apply during the 2019/20 financial year for:
 - levying rates and charges;
 - granting concessions for rates and charges;
 - the recovery of unpaid rates and charges;
 - cost-recovery fees and methods;
- (b) the purpose of the concessions; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

Scope

The Revenue Policy applies to revenue raised by rates, utility charges and fees and charges.

This policy applies to the making, levying, recovery and concessions for rates and utility charges and the setting of regulatory and commercial fees and charges for Council.

Definitions

Council	Maranoa Regional Council
Act	<i>Local Government Act 2009</i>
Pensioner	a person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the <i>Social Security Act 1991</i> (Cwlth) or the <i>Veterans' Entitlement Act 1986</i> (Cwlth).
Regulation	<i>Local Government Regulation 2012</i>

All other definitions are as per the *Local Government Act 2009* and the *Local Government Regulation 2012*.

1. Details

1.1 Introduction

In accordance with the provisions of the *Local Government Act 2009* and *Local Government Regulation 2012*, Council is required to prepare and adopt by resolution a Revenue Policy.

Council's Revenue Policy is based on the following principles:

- (a) Fairness & Equity – by ensuring the consistent application of lawful rating and charging principles without bias;
- (b) Transparency - by communicating the Council's charging processes and each ratepayer's responsibility under the rating system;
- (c) Efficiency - by having a rating regime that is cost effective to administer;
- (d) Sustainability – to support the financial strategies for the delivery of infrastructure and services identified in Council's short, medium and long term planning.
- (e) Flexibility within agreed parameters - by providing payment arrangements to assist ratepayers in meeting their rate commitments

Council will apply these principles when:

- Making rates and charges;
- Levying rates and charges;
- Recovering rates and charges;
- Granting and administering rates and charges concessions;
- Charging for local government services and facilities;
- Charging for business activities (subject to the National Competition Policy);
- Funding Council infrastructure.

1.2 Making and Levying of Rates and Charges

Council's application of the above principles in making and levying of Rates and Charges for the 2019/20 financial year are detailed as follows:

1.2.1 General Rates

General rates are set each year to assist Council in raising sufficient revenue to provide services to the community (exclusive of water, sewerage and cleansing/waste management utilities).

Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resources expenditure to provide the necessary services and facilities and therefore has opted for a system of differential General Rating to meet its needs.

1.2.1.1 Differential General Rates

Council considers that the use of differential general rates allows the following factors to be taken into account in determining how the general rate revenue is to be raised which would not be possible if only one general rate were adopted:

- (a) the relative effects of various land uses on the requirements for, level of, and the cost of providing Council facilities and services;
- (b) movements and variations in the Unimproved Capital Value (UCV) both within categories and between categories of land use which affect the level of rates and issues such as 'fairness' and 'equity';
- (c) location and access to services; and
- (d) amount of the Unimproved Capital Value (UCV) and the rate payable.

To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council will apply a minimum rate to each differential rating category.

1.2.2 Utility Charges – Water, Sewerage and Waste Management Services

In general, Council will be guided by the principle of user pays in the making of charges that relate to the provision of water, sewerage and waste management services.

Wherever possible, those receiving the benefits of a utility service will pay for the service received through the relevant utility charge. Council will annually review its utility charges and other fees for service to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the service.

1.2.3 Special and Separate Rates and Charges

Council may consider levying special and separate rates and charges when 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.

1.3 Granting of Rebates and Concessions**1.3.1 Guiding Principles**

In accordance with Chapter 4 Part 10 of the *Local Government Regulation 2012* Council may grant a concession for rates and charges. In exercising these concession powers Council will be guided by the principles of equity and transparency by:

- Applying the same treatment to ratepayers with similar circumstances;

- Making clear the requirements necessary to receive concessions;

Consideration may be given by Council to granting a class concession in the event that all or part of the local government area is declared a natural disaster area by the State Government.

1.3.2 The Purpose of Concessions

In accordance with Section 120 (1) of the *Local Government Regulation 2012*, Council may grant a concession in 2019/20 for the owner categories, or in some circumstances occupier categories, and properties used for the listed purposes.

(a) Pensioner Concession

Eligible pensioners as defined in Schedule 8 of the *Local Government Regulation 2012* may be granted a concession on general rates.

(b) Non-Profit Community Organisation Concession

In accordance with Section 120 (1) (b) of the *Local Government Regulation 2012*, a concession may be granted if Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.

The purpose of these concessions is to encourage and support not-for-profit and charitable organisations where the land use is considered to contribute to the health and well being of the community and the social enrichment of residents.

(c) Hardship Concession

Council may grant a concession where it can demonstrate that the payment of the rates or charges will cause hardship to the land owner.

(d) Other Concessions

Council will receive and consider applications from ratepayers where Council is satisfied that the application meets the eligibility criteria as provided for in Section 120 (1) of the *Local Government Regulation 2012*. Applications for concessions under this section will be considered and determined by Council on a case by case basis.

1.4 Recovery of Unpaid Amounts of Rates and Charges

Council will exercise its rates recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on ratepayers, and will be guided by the principles of:

- Fairness & Equity - by treating all ratepayers in similar circumstances in the same manner; and by making every attempt to follow-up on outstanding rates and charges prior to taking legal action;
- Transparency – by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their obligations;

- Efficiency – by making the process used to recover outstanding rates and charges simple to administer and cost-effective.
- Flexibility – by providing ratepayers with a number of options to meet their rate obligations.

1.5. Charges for Local Government Services and Facilities

With the exception of fees and charges associated with Council's Business Activities, there are broadly two types of fees and charges:

1.5.1 Cost Recovery ('Regulatory') Fees and Charges (s97 of the Local Government Act 2009)

These are fees under a local law or a resolution, which involve:

- (a) an application for the issue or renewal of a licence, permit, registration or other approval under a Local Government Act (an application fee); or
- (b) recording a change of ownership of land; or
- (c) giving information kept under a Local Government Act;

A cost recovery fee must not be more than the cost to Council of taking the action for which the fee is charged.

Whilst Council notes that, pursuant to Section 97 of the Local Government Act 2009, it may introduce a tax component into a regulatory fee in order to achieve a social or other objective, it is not Council's intention to encompass a tax in any regulatory fee.

Accordingly, Council will not recover more than the cost of administering the regulatory regime.

1.5.2 Other ('Commercial') Fees & Charges

Council will apply, as a minimum and as far as practicable, the principle of full cost recovery (including overheads) in setting charges for services and facilities, including community or non-profit organisations.

Council may give consideration to charging at less than the full cost of the service / facility when it considers it appropriate to do so in order to achieve social, economic or environmental goals.

When the service or facility supplied is of a commercial nature, then Council will give consideration to including a 'return on investment' element in the charge. Such consideration will be made on a case by case basis.

1.6 Fees & Charges for Business Activities (Subject to National Competition Policy)

In setting charges for a business under National Competition Policy reforms, Council's pricing strategy will apply full cost pricing principles whilst also meeting other economic, efficiency and social objectives. Full cost pricing means that on average, prices should fully recover all the relevant costs of supplying a product or service including:

- (a) direct costs;
- (b) indirect non-capital costs;
- (c) capital costs (includes return on capital, interest payments, debt guarantee fees and return of capital (depreciation));
- (d) tax equivalent adjustments; and
- (e) other competitive neutrality adjustments.

Council may decide to apply charges at less than full cost pricing in order to achieve social, economic, environmental or other objective. In making any such decision the reason for the decision will be clearly set out in the resolution together with the estimated amount of revenue to be foregone in the subject year.

When any such decision is applied to a Commercialised Business Unit, the direction to the Commercialised Business Unit will be recognised as a 'community service obligation' and a subsidy shall be paid to the Commercialised Business Unit and that subsidy shall be recognised in the accounts of the Commercialised Business Unit.

1.7 Funding of New Development

To minimise the impact of physical and social infrastructure charges on the efficiency of the local economy, Council will be guided by the principle of user pays in the making of physical and social infrastructure charges for new development, to the extent permissible by law. Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

Special Provisions

N/A

Related Policies and Legislation

Local Government Act 2009
Local Government Regulation 2012

Associated Documents

Revenue Statement 2019/20
Community Organisations Rates & Charges Rebates & Concessions
Fees and Charges Register 2019/20

Assessment of Business Activities to determine if they meet the Threshold for Classification as a Significant Business Activity

Local Government Regulation 2012
Section 169 – Preparation and content of budget

- (3) *The statement of income and expenditure must state each of the following-*
- (1) *the local government's significant business activities carried on using a full cost pricing basis; and*
 - (2) *the activities of the local government's commercial business units; and*
 - (3) *the local government's significant business activities.*

Local Government Regulation 2012
Section 18 – Reforming a significant business activity

- (1) *The local government must identify and assess each new significant business activity for possible reform.*
- (2) *If the local government decides to reform the significant business activity, the reform must involved-*
- (a) *applying full cost pricing to the activity; or*
 - (b) *commercialising the activity; or*
 - (c) *corporatising the activity by creating a corporatised business entity to conduct the activity.*

Local Government Regulation 2012
Section 19 – Thresholds for significant business activities – Act, s 43 (4) (b)

- (1) *This section prescribes, for section 43(4) (b) of the Act, the threshold that a business activity must meet to be a significant business activity for a financial year (the **current financial year**).*
- (2) *If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.*

Note—

See, however, the [South-East Queensland Water \(Distribution and Retail Restructuring\) Act 2009](#).

- (3) *For a business activity of a type other than the activity mentioned in subsection (2), the threshold is expenditure of at least \$9.7m for the financial year ending immediately before the current financial year.*

Local Government Regulation 2012

Section 20 – Identifying significant business activity for report – Act, s 45

For section 45 (b) of the Act, a local government must use the financial information for the previous financial year that was presented to the local government's budget meeting to identify each new significant business activity for the financial year.

An assessment of the Revised Budget 2018/19 as shown in the table below indicates that there is no business activity that meets the criteria for being significant business activity.

Business Activity	Total operating expenses	Significant Business Activity
Quarry operations	3,240,295	No
Saleyards	3,164,500	No
Waste management	2,037,878	No
Airport	2,784,285	No
Gas	636,219	No
Plant	6,470,026	No
Building services	334,577	No
Roads operations	2,534,746	No
	Number of water service connection	
Water and sewerage services	5,647	No

Draft Financial Sustainability Ratios

Local Government Regulation 2012

Section 169 – Preparation and content of budget

- (4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.*
- (5) The relevant measures of financial sustainability are the following measures as described in the financial management (sustainability) guideline –*
 - (a) asset sustainability ratio;*
 - (b) net financial liabilities ratio;*
 - (c) operating surplus ratio.*

MARANOA REGIONAL COUNCIL	Estimated	Budget	Forecast									
Year ended	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
1 Working Capital Ratio												
(Current Assets / Current Liabilities)	5.86	4.69	5.20	5.75	6.46	7.60	8.43	9.32	10.24	11.16	12.32	
	Measures the extent to which Council has liquid assets available to meet short term financial obligations.											
	5.86:1	4.69:1	5.2:1	5.75:1	6.46:1	7.60:1	8.43:1	9.32:1	10.24:1	11.16:1	12.32:1	
Target between: 1:1 and 4:1												
2 Operating Surplus Ratio												
(Net Operating Surplus / Total Operating Revenue) (%)	0.6%	8.8%	12.2%	12.0%	11.8%	11.8%	11.8%	12.2%	12.7%	13.1%	13.5%	
	Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.											
Target between: 0% to 10%												
3 Net Financial Asset / Liability Ratio												
((Total Liabilities - Current Assets) / Total Operating Revenue)	(72.4)%	(47.1)%	(52.0)%	(57.7)%	(66.0)%	(75.6)%	(84.5)%	(93.2)%	(101.5)%	(109.2)%	(118.0)%	
	Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues											
Target: not greater than 60%												
4 Interest Coverage Ratio												
(Net Interest Expense / Total Operating Revenue) (%)	1.0%	0.7%	0.6%	0.5%	0.5%	0.4%	0.3%	0.3%	0.3%	0.2%	0.2%	
	It measures the extent to which Council's operating revenues are committed to funding the interest expense on current loan borrowings											
Target: between 0% and 5%												
5 Asset Sustainability Ratio												
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	147%	160%	106%	114%	111%	110%	109%	112%	108%	112%	113%	
	This ratio reflects the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.											
Target: greater than 90%												

Draft Change in Rates & Charges

Local Government Regulation 2012

Section 169 – Preparation and content of budget

- (6) The budget must include 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.*
- (7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.*

TOTAL VALUE OF CHANGE IN RATES AND CHARGES

Pursuant to sections 169 (6) and 169 (7) of *Local Government Regulation 2012*, the total value of the change, expressed as a percentage, in the rates and charges budgeted to be levied for the 2019/20 financial year compared with the rates and charges budgeted to be levied in the 2018/19 financial year is 25.94 %. For the purpose of this calculation any discounts and rebates are excluded.

Draft Estimated Activity Statement

Local Government Regulation 2012

Section 34 – Estimated Activity Statement

- (1) *A local government’s budget must, for each business activity, contain an estimated activity statement.*
- (2) *An estimated activity statement is a document that states, for the business activity—*

 - (a) *the estimated revenue that is payable to—*

 - (i) *the local government; or*
 - (ii) *anyone else; and*
 - (b) *the estimated expenses, including all items taken into account under the pricing provisions (other than return on capital); and*
 - (c) *the estimated surplus or deficit for the financial year; and*
 - (d) *if community service obligations are to be carried out during the business activity—*

 - (i) *a description of the nature of the community service obligations; and*
 - (ii) *the estimated cost of performing the community service obligations, less the estimated revenue for the community service obligations.*
- (3) *An estimated activity statement may contain a summary of the information mentioned in subsection (2), instead of a full statement of the information, if—*

 - (a) *the estimated activity statement states it is a summary only and that a full statement of the information may be—*

 - (i) *inspected or purchased at the local government’s public office; and*
 - (ii) *inspected on the local government’s website; and*
 - (b) *a full statement of the information can be—*

 - (i) *inspected or purchased at the local government’s public office; and*
 - (ii) *inspected on the local government’s website.*
- (4) *The price for purchasing a full statement of the information must be no more than the reasonable cost to the local government of making the statement available for purchase.*

MARANOA REGIONAL COUNCIL
Code of Competitive Conduct
Estimated Activity Statement

Account Description	Quarry	Saleyards	Waste	Airport	Water	Sewerage	Gas	Plant	Building Services	Roads	Total
Operating Revenue											
Rates & Charges			2,157,962		5,311,014	2,730,086					10,199,062
Fees & Charges		3,996,372		4,108,077	336,000	30,805	15,850		109,500		8,596,604
Sale of goods & services	2,699,173						814,000				3,513,173
Sales contracts & recoverable works										2,845,000	2,845,000
Internal revenue								9,141,998			9,141,998
Other recurrent income			90,540		200,000		7,500	1,383,000	6,000		1,687,040
Total Operating Revenue	\$ 2,699,173	\$ 3,996,372	\$ 2,248,502	\$ 4,108,077	\$ 5,847,014	\$ 2,760,891	\$ 837,350	\$ 10,524,998	\$ 115,500	\$ 2,845,000	\$ 35,982,877
Operating Expenses											
Employee costs, materials and services	3,240,295	3,164,500	2,037,878	2,562,845	3,373,199	1,392,651	636,219	5,993,746	334,577	2,534,746	25,270,656
Depreciation	15,200	231,468	39,175	978,477	1,254,187	888,931	138,999	2,000,000	-	-	5,546,437
Total Operating Expenses	\$ 3,255,495	\$ 3,395,968	\$ 2,077,053	\$ 3,541,322	\$ 4,627,386	\$ 2,281,582	\$ 775,218	\$ 7,993,746	\$ 334,577	\$ 2,534,746	\$ 30,817,093
Operating surplus/(deficit)	\$ (556,322)	\$ 600,404	\$ 171,449	\$ 566,755	\$ 1,219,628	\$ 479,309	\$ 62,132	\$ 2,531,252	\$ (219,077)	\$ 310,254	\$ 5,165,784

Notes

NOTES Capital Expenditure	Proposed Budget
Saleyards Fund	
Construction of yards	150,000
Dump Ramp Facility	50,000
Furniture fitout	120,000
Water Fund	
Regional water project - firefighting capacity upgrade	200,000
Delivery main bore 17 to Currey St reservoirs Roma	600,000
Meter connections in Roma	80,000
Bore No.3 Mitchell (LGGSP)	1,000,000
Booster pump to High Pressure Zone (HPL) Roma	95,000
Relining water tower (stage 2) Mitchell	100,000
Water main renewal/upgrade McDowall Street Roma	80,000
Water main renewal/upgrade Queen Street Roma	300,000
Raw water lift pump Surat	35,000
Bore 1 motor replacement Mitchell	35,000
Wallumbilla water main renewals 2019/20	60,000
Water booster system Yuleba	600,000
Bore No. 20 Roma	450,000
Water main renewal Ivan Street Surat	50,000
Water main renewal Bowen Street Roma	115,000
Roma water security – contribution to additional water infrastructure	600,000
Sewerage Fund	
Relining Injune and Surat 2019/20	500,000
Pump replacement at pump station 2 Roma	15,000
Pump replacement at pump station 3 Roma	15,000

Pump replacement (2) at pump station 4 Roma	20,000
Pump replacement (2) at pump station 5 Roma	20,000
Sump pump replacement in Sewerage Pump Station 2 Surat	4,000
Pump set replacement in Sewerage Pump Station 1 Surat	5,300
Switchboard replacement in Sewerage Pump Station 1 Surat	11,000
Gas Fund	
Mains (steel) replacement Mayne Street Roma	170,000
Gas odourant system	80,000
Supervisory Control and Data Acquisition Equipment	75,000
Gas meter replacement 2019/20	50,000
Airport Fund	
Roma Airport Sewerage Upgrade	420,000
Injune Aerodrome Reseal	650,000
Surat Aerodrome Reseal	220,000
Plant Fund	
2019-2020 Plant Investment Program	10,290,000
Plant replacement - truck mounted cranes New	325,000
General Fund	
Grave Shoring System Roma	15,000
Roma Cemetery Fencing Stage 3	35,000
Wall of Remembrance Yuleba	25,000
Wall of Remembrance Injune	25,000
Annual computer replacement	20,000
Digital Connectivity to Surat	932,800
Surat – State Emergency Service Flood Boat Accommodation	34,300
Surat - Fit out replacement Donga	27,000
Painting Great Artesian Spa Pools	38,000
18 Stephenson Street, Yuleba External Painting	20,000
113 (a) Roberts Street, Surat Kitchen Upgrade	8,000

74 Bowen Street, Roma Bathroom Upgrade	20,000
Land Purchase - Sewage Pump station near Pound Paddock	56,000
Surat Workshop Doors replacement	17,250
Surat depot amenities renovations	26,641
Injune Pool LED lights	4,500
Cobb and Co Aquarium - Generator	40,000
Cobb and Co Changing Station foyer upgrade	6,000
Cobb and Co Painting	54,000
Mungallala Fire Safety Upgrade	10,000
Learn to Swim Pool Replacement Roma	80,000
Toilet Mitchell Cemetery	35,000
Surat Pool drainage upgrade	12,000
Surat Pool Amenities Roof	40,000
Surat Pool Shade Shelter	18,000
Detailed Design for Calico Cottage Precinct Wallumbilla	80,000
Boundary fence Bendemere Pony Club	4,500
Mt Moffatt Road Gravel Resheet - Ch 103.90 to Ch 121.90	1,430,000
Orallo Road Bitumen seal shoulders - various sections	400,000
Long Distance Coach Stop Program (PWD compliance)	110,000
Rural Road Bitumen Reseal Program	1,991,300

Rural Road Bitumen Rehabilitation Program	935,000
<i>Amby North Road - Bitumen Stabilisation - Ch 11.65 to Ch 12.95</i>	
<i>Bindango Road - Bitumen Stabilisation - Warrego Highway to Meadowbank Entrance</i>	
<i>Kooragan Road - Bitumen Stabilisation - Ch 5.30 to Ch 6.50 and Ch 7.52 to Ch 8.38</i>	
<i>Mt Moffatt Road - Bitumen Stabilisation - Womblebank Homestead to Ch 37.62</i>	
<i>Six Mile Road - Bitumen Stabilisation - Ch 0.00 to Ch 3.089</i>	
<i>Springfield Road - Bitumen Stabilisation - Ch 0.00 to Ch 0.47 and Ch 1.552 to Ch 2.477</i>	
Rural Roads Gravel Resheets	4,443,542
<i>Bindango Road (East) Gravel Resheet - Ch 0.50 to Ch 6.80</i>	
<i>Bungewogorai Road Gravel Resheet - Ch 3.50 to Ch 4.50</i>	
<i>Bymount West Road Gravel Resheet - Ch 5.20 to Ch 12.30</i>	
<i>Duck Creek Road Gravel Resheet - Ch 42.50 to Ch 48.30</i>	
<i>Glenearn Road Gravel Resheet - Ch 52.40 to Ch 62.50</i>	
<i>Hodgson Lane North Gravel Resheet - Ch 10.00 to Ch 13.10</i>	
<i>Middle Road Gravel Resheet - Ch 60.00 to Ch 70.00</i>	
<i>Mt Saltbush Road Gravel Resheet - Ch 0.20 to Ch 7.50 Construct to Primary A Standard</i>	
<i>Seventeen Mile Lane Gravel Resheet - Ch 3.00 to Ch 11.00</i>	
<i>Six Mile Lane Gravel Resheet - Ch 0.00 to Ch 9.10</i>	
<i>Springfield Road Gravel Resheet - Ch 24.20 to Ch 30.00</i>	
<i>Thomby Road Gravel Resheet - Ch TBC to Ch TBC</i>	
<i>Warrong Road Gravel Resheet - Ch TBC to Ch TBC</i>	
<i>Yuleba Surat Road (B) Gravel Resheet - Ch TBC to Ch TBC</i>	
<i>Swans Road Gravel Resheet - Ch 1.5 to 4.8</i>	
Bonnydoon Road (BD1) Construct to 8.0m Bitumen Seal - Ch 0.00 to Ch 5.80	6,034,202
Crossroads Road Construct to 8.0m Bitumen Seal - Ch 0.00 to Ch 21.80	14,592,706
Raslie Road Gravel Resheet	2,900,000
Arcadia Valley Road (Lonesome Range Jump-up Section) Install 75 metre section of W-Beam Guardrail	52,500
Arcadia Valley Road (Lonesome Range Jump-up Section) Complete bitumen reseal	48,376
Dust Seal - 50% contribution	60,000
Internal Road Upgrade - Roma Touch Fields	150,000
Urban Street Bitumen Reseal Program	401,376
Urban Street Bitumen Rehabilitation Program	393,000
<i>Barnard Road, Roma (Carnarvon to Kimbler) \$180,000</i>	
<i>Edwards Street North, Roma (McPhie to Madison) - \$213,000</i>	
East Street Wallumbilla Widen and seal and provide kerb and channel - Ch 0.00 to Ch 0.435	820,000
Russel Street Wallumbilla Widen and seal and provide kerb and channel - Ch 0.00 to Ch 0.475	710,000
Arthur Street/Bungil Street Intersection Roma Improvements	288,500

Arthur Street Roma Carpark (North) - replacement shade sail on southern side	40,000
Design - Creek Street Roma upgrade to bitumen seal	65,000
Big Rig Parklands Roma irrigation extension	90,000
Apex Park, Roma soil and irrigation upgrade	25,000
Upgrade Irrigation controllers to WIFI ready	20,000
Hospital Park, Roma Softfall	105,000
Roma Biggest Bottle Tree Preservation	80,000
Mitchell RSL Complex sprinkler replacements	30,000
Minor Local Drainage Mitchell - Priority 2	750,000
Golf Links Remedial Works - Design	50,000
Footpath upgrade Ivan Street, Surat	22,000
Footpath upgrade - Mt Hutton Retirement Village to Third Avenue Injune	168,000
Upgrade of footpaths - 50% contribution	30,000
Kerb and Channel Chadford Street, Wallumbilla (2) Renew kerb and channel between Warrego Highway and College Street	85,000
Kerb and Channel Chadford Street, Wallumbilla (1) Renew kerb and channel between College Street and High Street	85,000
Kerb and Channel Fifth Avenue, Injune Renew kerb and channel between Carnarvon Highway and Ronald Street	60,000
Mitchell Caravan Park renewals	63,762
Purchase 200 Pippee Chairs - Bassett Park	6,600
Southwest Drag Association track upgrade	350,000
Footpath McDowall St (near Beta Elect)	15,000
Footpath Arthur St	25,000
Turtulla Creek culverts	250,000
Shady's Lagoon upgrade sprinkler	50,000
Playparks for Maranoa 10 flying fox	400,000
New bitumen for the Maranoa flex fund	200,000
Solar powered street lighting + last year for the Maranoa	100,000
Campbells park sprinkler system & bollards	85,000

Dust seals 3 per year - healthy living	150,000
Cinemas for Maranoa - Building	600,000
Mitchell lighting Main St & Gallery lights	100,000
Connecting the Maranoa with telecommunications and data	100,000
Synthetic running track Roma	300,000
Roma Water Security – emergency equipment to repair bores	300,000
Chips Centre Injune	500,000
Wallumbilla rabbit proof cemetery fencing	50,000
Arthur St toilet hand blower	5,000
Muggins Lane bridge repair	250,000
Gravel for toilet rest stop near cricket club	20,000
Capital upgrade to Kimbler Road, Roma	109,200
Lions Park toilet - unisex disabled facility to increase child safety and disable access and watering system	100,000
Pedestrian footpath installation in front of Pinaroo Roma Inc. and wheelchair access improvements in town areas	85,000
Mitchell community hub - demolish & rebuild Mitchell Dance Studio/Landcare building	430,000
Re-opening of the McDowall Street bridge from Big Rig to CBD	150,000
Cement top program for low volume roads (maintenance dept budget) (builders quotes) (traffic management council responsibility)	60,000
Installation of triple road train dump ramp at Roma Saleyards	250,000
Portable infrared camera initiative safer Maranoa	50,000
Additional gravel 10 kms of Mt Moffatt road	150,000
Productivity and red tape reduction initiative in the Maranoa. 20% of total capital funded from general fund	(1,463,272)
Sub Total	60,581,083

Capital expenditure carry overs

Replace Roma Cemetery Fencing Stage 2	35,000
Plant Capital Program 2018-19	2,214,783
Roma Saleyard - carpark	501,038
Roma Saleyard Multi-Purpose Facility	4,976,137
Roma Saleyard - Lighting at Cable yards and Spelling Yards	170,322
Roma Saleyards Improvement Plan Stage 2: Reconfigure Ramp 2	70,000
Roma Saleyards Improvement Plan Stage 3: Weighbridge area - detailed design	150,000
Roma Saleyards Improvement Plan Stage 2 Safety Security and Productivity Improvements - Detailed Designs	50,000
Roma Airport Uninterrupted Power Supply	207,620
Surat Cobb and Co Museum Upgrade	67,631
Roma Flood Levee Monument	8,972
Directional & Drive Trail Signage	48,247
Cobb & Co Park Redevelopment Yuleba - Stage 2	35,000
The Bigger Big Rig	2,987,664
Roma Refuse Ring Road Drop Off Points	304,800
Mitchell Waste - Develop Cell and Fence the new land	98,013
Bassett Park Kitchen Refurbishment	132,550
Bassett Park - KD Bar shade extension	6,150
Upgrade to Rodeo Arena fence and surface	85,000
Injune - 17 Railway Parade Injune- Bathroom & Kitchen Renewal	7,500
Roma - Air-conditioning Upgrade Library	26,921
Roma Cultural Centre - Admin Centre Air-conditioning Upgrade	6,608
Roma Pool Upgrade Feasibility Study	60,000
Roma Pool First Aid Room	20,000
Roma & District Lapidary Minerals Society - Ramp and landing on Club House	26,500
Surat Recreation Grounds Canteen - Exhaust canopy	4,214

Injune Swimming Wading Pool - upgrade and repair	30,619
Surat Aquarium - Refurbishment of Display Tanks	72,540
Surat Wading Pool - replace pipework valves & outlets	36,000
Surat Wading Pool - Fibreglass the wading pool & walls	21,000
Mitchell Library - Air-conditioning	36,424
Energy Upgrades to Council Facilities across the Maranoa Region	1,481,510
Reduction in Energy Upgrades to Council Facilities across the Region	(1,000,000)
Mitchell Showground - New Ring fence	15,000
Great Artesian Spa - fabrication and installation of handrails	7,547
Crossroads Road Upgrade	90,751
Landscape & Master Plan PCYC Main Office and Cultural Centre Precinct	48,762
Roma - Flood Mitigation - Stage 1 Carry Over	368,354
Plant & Equipment Levee Bank	24,599
Roma Flood Mitigation Stage 2B	1,500,000
Injune Taroom Road install box culvert at chainage approx. 900m	31,818
Donnybrook Road Gravel Resheet Ch 29.30 to Ch 35.10	157,884
Glen Arden Road Gravel Resheet Ch 4.10 to Ch 12.10	572,327
Orallo Road Gravel Resheet Ch 33.92 to Ch 39.10	99,312
Orallo Road Gravel Resheet Ch 59.74 to Ch 62.94	102,080
Warrong Road (a) Gravel Resheet Ch 21.51 to Ch 23.52	60,980
Warrong Road (b) Gravel Resheet Ch 31 - 38.82km	146,592
Westgrove Road Gravel Resheet Ch 47.38 to Ch 53.40	219,132
Binya Lane Gravel Resheet	210,000
Unallocated Minor Projects <\$50k	279,283
Urban Street Annual Bitumen Reseal Program	280,963
Replacement of the Big Rig Tourist Train Bridge	250,000
Stormwater Pit and Lintel Renewal Program	206,250

Ronald Street - Injune Kerb Renewal from Third to Fourth	23,750
Fourth Avenue - Injune Kerb Renewal from Hutton to Ronald	49,600
Charles Street - Roma Kerb renewal from Bowen to Station	34,300
Raglan Street / Warrego Highway - Roma Kerb renewal from Vanderfield to Vause	100,000
Footpath Upgrade - Hawthorne Street Roma	6,500
Extend Gas Main Network – South Street Roma	10,000
Extend Gas Main Network – Roma	80,761
Pump Station Taylor St	34,140
Replace Sewer Rugby Street Mitchell	140,549
2018-19 Sewer Relining Program	1,600,000
Supervisory Control and Data Acquisition for Sewerage Facilities Supplies - Roma and Regional Sites	550,000
Surat Clarifier & Reservoir	92,282
Lining of Mitchell Water Tower	45,000
Muckadilla Water Supply Renewal	30,629
Northern Road Booster Station Renewal Roma	250,000
Supervisory Control and Data Acquisition for Water Supplies - Regional Sites	1,050,000
Roma - Tiffin St Fire Flow Augmentation	295,758
Meters for Raw Water in Surat stage 1	20,000
Sub Total	22,063,666

TOTAL CAPITAL EXPENDITURE (including carry overs)

82,644,749

One-off Projects

Integrated Maranoa Management System - Elements Training Package	30,000
Update Flood Warning River Height Stations	7,000
Mapping Services Online	140,800
Asbestos Report	50,000
Department of Transport and Main Roads Prequalification	20,000
Asset Management	93,000
Condition Assessment and Imaging of Unsealed Road Network	85,000
Business Case Development - Primaries Road, Roma Saleyards	10,000
Pathways Master Plan	40,000
Tree Management Program	80,000
Condition assessment Roma bores 12, 13 & 14	20,000
Condition assessment and clean Yuleba reservoir	20,000
Condition assessment tower reservoirs in Roma, Injune & Surat	100,000
Condition assessment sewers Injune/Surat	100,000
People attraction strategy	20,000
Mitchell Placemaking - Mitchell Bakery fit out (design)	5,000
Installation of railway themed items from Qld Pioneer Stream Railway	10,000
Feasibility Study for Yuleba Cobb and Co Park	40,000
Feral cat removal vet costs	20,000
Driveway men's shed	75,000
Show support 3 shows buy the gate	100,000
Cities bitumen rugby league access	75,000
Cinemas for Maranoa-grants to provide movie services through community groups	100,000
Subsidise transport fares for seniors between centres in the Maranoa	30,000
To attract Centrelink back to the Maranoa	100,000
Industry gas job attraction plan (promoting low cost gas - large industrial users)	250,000

Sub Total 1,620,800

Carry over One-off Projects

Gas Total Management Plan 2017/2018	30,069
Hydrogeological Modelling	40,000
Analysis & Condition Assessment of Sewer Main CCTV Footage	43,000
Maintenance Clearview Rise	50,500
Undertake design for Stormwater Mitigation Projects	26,017
Regional Stormwater Condition Assessment and Renewal Strategy	275,000
Stormwater Infrastructure Upgrade Design Project Roma	372,545
Quarry - Ground Water Management	200,000
Quarry - Phone Line	10,000
Quarry - Road Access	200,000
Collaborative Area Management Project Round 2	52,758
Yuleba Pony Club Weed Control Stick Rake & Blade Plough	10,493
Agforce Research and Development - Pimelea Think Tank Program	25,000
Window Decal & Community Noticeboard	12,500
Transition of Injune Retirement Village	45,000
Big Rig Master Plan Upgrade & Business Case	16,172
Tourism Enhancement Roma Airport	20,000
Historical exhibition - Peter Keegan Oil & Gas Museum	20,000
Destination Brand & Tourism Marketing Strategy	50,000
Funeral Board for Community Information	5,000
History of Injune & Surrounds	10,500
Masterplan Mitchell Park	5,000
Mitchell Dance Studio - Community consultation	20,000
Best Start Family Project	26,441

Public Library Strategic Priorities 2018	1,364
Relocation of Public Art Mitchell	8,760
Demolish Neighbourhood Centre Building	120,000
Implementation of Energy Review Audit - Energy savings initiatives Roma Pool	25,000
Aquatic Facility Compliance Review	20,000
Disaster Management	108,000
Development and Implementation of cat management plan	17,145
Sub Total	1,866,264

TOTAL ONE-OFF PROJECTS (including carry overs)	3,487,064
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Repayment of debt	2,000,000
Interest expense	602,372
Loan redemption	1,180,697
TOTAL Loan Payment, Interest and Redemption	3,783,069

OFFICER REPORT

Meeting: Special Budget 30 July 2019

Date: 1 July 2019

Item Number: 3.2

File Number: D19/55780

SUBJECT HEADING: Statement of Estimated Financial Position 2018/19

Classification: Open Access

Officer's Title: Chief Executive Officer

Executive Summary:

Section 205 of the *Local Government Regulation 2012* requires the Chief Executive Officer to present to the local government at its annual budget meeting, with a Statement of Estimated Financial Position for the previous financial year.

Officer's Recommendation:

That pursuant to Section 205 of the *Local Government Regulation 2012*, the Statement of Estimated Financial Position for the previous financial year (2018/19) be received and its contents noted.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

At the annual budget meeting, the Chief Executive Officer must present to Council a statement of estimated financial position for the previous financial year.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

This report presents a statement of estimated financial position for the 2018/19 financial year including:

- Statement of Financial Position
- Statement of Cash Flow
- Statement of Income and Expenditure
- Statement of Changes in Equity

Maranoa Regional Council Statement of Financial Position

	Jun-19 Revised Budget
	\$
Assets	
Current assets	
Cash and cash equivalents	79,104,216
Trade and other receivables	8,880,562
Inventories	1,794,367
Total current assets	89,779,145
Non-current assets	
Property, plant & equipment	825,071,136
Total assets	914,850,281
Liabilities	
Current liabilities	
Trade and other payables	10,943,733
Borrowings	1,057,189
Provisions	3,317,924
Total current liabilities	15,318,846
Non-current liabilities	
Borrowings	16,004,599
Provisions	2,266,780
Total non-current liabilities	18,271,379
Total liabilities	33,590,225
Net community assets	881,260,056
Community equity	
Asset revaluation surplus	283,251,552
Retained surplus	598,008,504
Total community equity	881,260,056

Maranoa Regional Council Cash Flow Statement

Jun-19 Revised Budget
\$

Cash flows from operating activities

Receipts from customers	54,854,181
Payments to suppliers and employees	(56,343,874)
Interest received	1,831,500
Rental income	714,952
Non-capital grants and contributions	20,243,858
Borrowing costs	(770,706)
Other cashflow items	9,508
Net cash inflow from operating activities	20,539,419

Cash flows from investing activities

Payments for property, plant and equipment	(67,760,015)
Grants, subsidies, contributions and donations	50,055,025
Proceeds from sale of assets	533,000
Net cash inflow from investing activities	(17,171,990)

Cash flows from financing activities

Proceeds from borrowings	4,500,000
Repayment of borrowings	(1,751,212)
Net cash inflow from financing activities	2,748,788

Total cash flows

Net increase in cash and cash equivalent held	6,116,216
Opening cash and cash equivalents	72,988,000
Closing cash and cash equivalents	79,104,216

Maranoa Regional Council Statement of Income and Expenditure

	Jun-19 Revised Budget
	\$
Revenue	
Operating revenue	
General rates	24,362,685
Separate rates	781,745
Water	3,267,990
Water consumption, rental and sundries	2,005,024
Sewerage	2,704,497
Waste management	1,533,035
Less: discounts	(974,507)
Less: pensioner remissions	(166,399)
Net rates, levies and charges	33,514,070
Fees and charges	11,248,161
Rental income	714,952
Interest received	1,831,500
Recoverable works and sales revenue	6,083,513
Other income	4,008,437
Grants, subsidies, contributions and donations	20,243,858
Total operating revenue	77,644,491
Capital revenue	
Government subsidies and grants—capital	23,691,203
Contributions—capital	26,294,537
Developer Contribution/Infrastructure Charges	69,285
Grants, subsidies, contributions and donations	50,055,025
Total revenue	127,699,516
Expenses	
Operating expenses	
Employee benefits	28,355,104
Materials and services	27,988,770
Finance costs	770,706
Depreciation and amortisation	20,081,431
Total operating expenses	77,196,012
Net result	50,503,504
Operating result	
Operating revenue	77,644,491
Operating expenses	77,196,012
Operating result	448,479

Maranoa Regional Council Statement of Changes in Equity

	<u>Jun-19 Revised Budget</u>
	\$
Asset revaluation surplus	
Opening balance	283,169,000
Net result	na
Increase in asset revaluation surplus	82,552
Closing balance	<u>283,251,552</u>
Retained surplus	
Opening balance	547,505,000
Net result	50,503,504
Increase in asset revaluation surplus	na
Closing balance	<u>598,008,504</u>
Total	
Opening balance	830,674,000
Net result	50,503,504
Increase in asset revaluation surplus	82,552
Closing balance	<u>881,260,056</u>

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration?

(Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

The *Local Government Regulation 2012* Section 205 states that:

205 *Statement of estimated financial position*

(1) The chief executive officer must present the local government's annual budget meeting with a statement of estimated financial position.

(2)A **statement of estimated financial position** is a document stating the financial operations, and financial position, of the local government for the previous financial year.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

N/A

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Director Corporate, Community & Commercial Services

Contractor Strategic Finance

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

N/A

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Community
- Department of Local Government, Racing and Multicultural Affairs
- Queensland Audit Office

Key interests or concerns

- Compliance with section 205 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Regulatory	Likelihood – Unlikely Consequence – Extreme
Risk that the budget is invalid.	Mitigation – This resolution is in accordance with the relevant sections of the <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Advice to Council is that the Statement of Estimated Financial Position for the previous financial year (2018/19) should be received and its contents noted.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That pursuant to Section 205 of the *Local Government Regulation 2012*, the Statement of Estimated Financial Position for the previous financial year (2018/19) be received and its contents noted.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.3 Keep our accounts in order

2.3.1 Provide timely, accurate and complete financial information for: - Council to make decisions; - Reports to the community and other stakeholders about Council's budgets and financial activities; - Financial returns and claims.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT

Meeting: Special Budget 30 July 2019

Date: 1 July 2019

Item Number: 3.3

File Number: D19/55782

SUBJECT HEADING: Adoption of Budget

Classification: Open Access

Officer's Title: Mayor

Executive Summary:

This report presents the proposed budget for 2019/20 for Council's consideration.

Officer's Recommendation:

Pursuant to section 170A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2019/20 financial year, incorporating:

- The statement of financial position;
- The statement of cash flow;
- The statement of income and expenditure;
- The statement of changes in equity;
- The long-term financial forecast;
- The revenue statement;
- The revenue policy;
- An assessment of business activities to determine if they meet the threshold for classification as a significant business activity;
- Relevant measure of financial sustainability;
- 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;
- Estimated Activity Statement; and
- Supplementary table - capital expenditure, one off projects and carryover projects.

as tabled, be adopted.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

In accordance with s 12 (4) (b) of the *Local Government Act 2009 (LGA 2009)*, the Mayor has the following responsibility –

(b) preparing a budget to present to the local government.

A further section of the Act states that:

107A Approval of budget

(1) A local government must consider the budget presented by the mayor and, by resolution, adopt the budget with or without amendment.

(2) The mayor must give a copy of the budget, as proposed to be presented to the local government, to each councillor at least 2 weeks before the local government is to consider adopting the budget.

(3) The local government must adopt a budget before 1 August in the financial year to which the budget relates.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

A copy of the budget was given to each Councillor on 15 July 2019.

The budget documents include:

- The statement of financial position;
- The statement of cash flow;
- The statement of income and expenditure;
- The statement of changes in equity;
- The long-term financial forecast;
- The revenue statement;
- The revenue policy;
- An assessment of business activities to determine if they meet the threshold for classification as a significant business activity;
- Relevant measure of financial sustainability;
- 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;
- Estimated Activity Statement; and

- Supplementary table - capital expenditure, one off projects and carryover projects.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration? (Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

LGA 2009

12 Responsibilities of councillors

(4) (b) the Mayor has the following extra responsibilities –

. . .

(b) preparing a budget to present to the local government.

LGR 2012

107A Approval of budget

(1) A local government must consider the budget presented by the mayor and, by resolution, adopt the budget with or without amendment.

(2) The mayor must give a copy of the budget, as proposed to be presented to the local government, to each councillor at least 2 weeks before the local government is to consider adopting the budget.

(3) The local government must adopt a budget before 1 August in the financial year to which the budget relates.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

The relevant policies, Revenue Statement and Revenue Policy, are attached to this report.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Nil

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$) ? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The document presents the proposed budget for Council's consideration.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$) ? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Maranoa Community
- Department of Local Government, Racing and Multicultural Affairs
- Queensland Audit Office

Key interests or concerns

- Compliance with section 107A of the *Local Government Act 2009*
- Compliance with sections 169 and 170 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

The budget is presented for Council's consideration.

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

In accordance with section 104 of the *Local Government Act 2009*, Council must adopt a budget each year:

Section 104 Financial management systems

(5) The system of financial management established by a local government must include -

(a) the following financial planning documents prepared for the local government –

- (i) a 5-year corporate plan that incorporates community engagement;

- (ii) a long-term asset management plan;
- (iii) a long-term financial forecast;
- (iv) an **annual budget including revenue statement**;
- (v) an annual operational plan; and

Recommendation:

What is the 'draft decision' based on the advice to Council?

Pursuant to section 170A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2019/20 financial year, incorporating:

- The statement of financial position;
- The statement of cash flow;
- The statement of income and expenditure;
- The statement of changes in equity;
- The long-term financial forecast;
- The revenue statement;
- The revenue policy;
- An assessment of business activities to determine if they meet the threshold for classification as a significant business activity;
- Relevant measure of financial sustainability;
- 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;
- Estimated Activity Statement; and
- Supplementary table - capital expenditure, one off projects and carryover projects.

as tabled, be adopted.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Plan for our region's financial future

2.1.1 Consider both the short-term and longer term financial impacts of Council's policy development and decisions, on behalf of current and future residents.

Supporting Documentation:

Nil

Report authorised by:

Mayor

OFFICER REPORT

Meeting: Special Budget 30 July 2019

Date: 2 July 2019

Item Number: 3.4

File Number: D19/55783

SUBJECT HEADING: Debt (Borrowing) Policy

Classification: Open Access

Officer's Title: Director - Corporate, Community & Commercial Services

Executive Summary:

It is a requirement of the *Local Government Regulation 2012* (Section 192) that a local government prepare and adopt a debt policy for a financial year.

A draft policy is tabled for Council's consideration.

Officer's Recommendation:

That Council adopt the draft Debt (Borrowings) Policy 2019/20 incorporating Table 1 with either Column A or Column B.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

Council is required to adopt a Debt Policy for the financial year, in accordance with the *Local Government Regulation 2012* (Section 192).

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

The proposed policy is outlined below:

1. PURPOSE

The purpose of Borrowings policy is to:

- To comply with the requirements of Chapter 5, Part 4, Section 192 of the *Local Government Regulation 2012*;
- To ensure that borrowings will only be used to finance capital works that will provide services now and into the future;
- To ensure that there will be no borrowings used to finance recurrent expenditure;
- Identify new borrowings;
- The time over which it is planned to repay existing and proposed borrowings to ensure the sound management of any Council debt.

2. SCOPE

This policy and procedures apply to Borrowings by Council in accordance with Local Government Act 2009 and Local Government Regulation 2012. The policy also provides the option for Council to borrow internally – i.e. to source funds from income producing business units of Council, and then to repay those funds in future years on normal commercial terms.

3. DEFINITIONS

Council	Maranoa Regional Council
Act	<i>Local Government Act 2009</i>
Regulation	<i>Local Government Regulation 2012</i>
QTC	Queensland Treasury Corporation

All other definitions are as per the *Local Government Act 2009* and the *Local Government Regulation 2012*.

4. DETAILS

4.1 INTRODUCTION

Council currently has loans with Queensland Treasury Corporation and may need to seek loans in future years, therefore the following will be considered prior to making any commitments.

In order to provide a better service to ratepayers, Council will restrict the purpose of loans to asset acquisition and expenditure of a capital nature only. The service that will be provided will benefit present and future generations; therefore it is the opinion of Council that the cost should be shared between present and future generations.

The appropriate mix of debt to internal funding used is intended to provide the lowest long term level of rates which does not over commit the future and which provides adequate flexibility of funding in the short term.

4.2 TERM OF BORROWINGS

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

4.3 OPTION TO BORROW INTERNALLY

Council proposes to implement an internal borrowing policy whereby one Department is able to borrow from another Department / Business Unit. Loan terms and conditions will be based on commercial terms and will apply QTC's cost of debt to calculate an appropriate rate of (internal) interest.

For 2019/20 financial year, the general fund will borrow \$1,233,869 from the gravel pits reserves. Funding will be used as Council co-contribution for the Bigger Big Rig Outback Tourism Infrastructure. Loan term will be an estimated of three years.

4.4 PROPOSED EXTERNAL BORROWINGS

Pursuant to *Section 192 Local Government Regulation 2012*, Council must prepare a debt policy each year that states the new borrowings planned for the current financial year and the next 9 financial years per annum.

As a result of Council's review of its capital funding requirements, the following borrowings are identified as being required for the current financial year and the next 9 financial years.

YEAR	PURPOSE	TERM	AMOUNT
2019/20			Nil
2020/21			Nil
2021/22			Nil
2022/23			Nil
2023/24			Nil
2024/25			Nil
2025/26			Nil
2026/27			Nil
2027/28			Nil
2028/29			Nil

4.5 PROPOSED LOAN PAYOUT

TABLE 1		
Proposed loan payout	Column A Proposed Budget	Column B Budget with Amendment
Partly pay existing loans	2,000,000	Nil

5. SPECIAL PROVISIONS

N/A.

6. RELATED POLICIES AND LEGISLATION

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2007.

7. ASSOCIATED DOCUMENTS

Investment Policy Budget 2019/20.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration? (Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

The Local Government Regulation 2012 states that:

192 Debt policy

(1) *A local government must prepare and adopt a debt policy for a financial year.*

(2) *The debt policy must state –*

- (a) *the new borrowings planned for the current financial year and the next 9 financial years; and*
- (b) *the period over which the local government plans to repay existing and new borrowings.*

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

The report presents the draft policy for Council's consideration.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Budget Submissions and Financial Planning Standing Committee

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The borrowings included in the draft policy have been incorporated in the relevant budget documents.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?
(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Department of Local Government, Racing and Multicultural Affairs
- Queensland Treasury Corporation

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
<i>Financial & Regulatory</i> Risk that the budget and/or borrowing policy is invalid.	<i>Likelihood:</i> Unlikely <i>Consequence:</i> Major <i>Mitigation</i> – This resolution is in accordance with the relevant sections of the <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council must adopt a borrowing policy for a financial year.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That Council adopt the draft Debt (Borrowings) Policy 2019/20 incorporating Table 1 with either Column A or Column B.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Plan for our region's financial future

2.1.1 Consider both the short-term and longer term financial impacts of Council's policy development and decisions, on behalf of current and future residents.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT**Meeting:** Special Budget 30 July 2019**Date:** 2 July 2019**Item Number:** 3.5**File Number:** D19/55784**SUBJECT HEADING:** Differential General Rates Categories and Description 2019/20**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to adopt categories of rateable land for the levying of general rates for the financial year ending 30 June 2020.

Officer's Recommendation:

That Council:

1. Pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is either Column A OR Column B below; and
2. Delegate to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

Column A Proposed Budget			Column B Budget with Amendment		
Category (section 81)	Description (section 81)	Identification (sections 81(4) and 81(5))	Category (section 81)	Description (section 81)	Identification (sections 81(4) and 81(5))
Category 1 – Residential A	Land used, or capable of being used for residential purposes, which has a rating valuation less than or equal to \$40,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.	Category 1 – Residential A	Land used, or capable of being used for residential purposes, which has a rating valuation less than or equal to \$40,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.

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Category 2 – Residential B	Land used, or capable of being used for residential purposes, which has a rating valuation greater than \$40,000 but less than or equal to \$70,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.	Category 2 – Residential B	Land used, or capable of being used for residential purposes, which has a rating valuation greater than \$40,000 but less than or equal to \$70,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.
Category 3 – Residential C	Land used, or capable of being used for residential purposes, which has a rating valuation greater than \$70,000 but less than or equal to \$200,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.	Category 3 – Residential C	Land used, or capable of being used for residential purposes, which has a rating valuation greater than \$70,000 but less than or equal to \$200,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.
Category 4 – Residential D	Land used, or capable of being used for residential purposes, which has a rating valuation greater than \$200,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.	Category 4 – Residential D	Land used, or capable of being used for residential purposes, which has a rating valuation greater than \$200,000.	Land having the land use codes of 01, 02, 03, 06, 08, 09, 72.
Category 5 – Large Housesite or Small Rural or Rural Residential A	Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 80 hectares and a rating valuation of less than or equal to \$40,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60-87, 89, 93, 94.	Category 5 – Large Housesite or Small Rural or Rural Residential A	Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 20 hectares and a rating valuation of less than or equal to \$40,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60-87, 89, 93, 94.
Category 6 – Large Housesite or Small Rural or Rural Residential B	Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 80 hectares and a rating valuation greater than \$40,000 but less than or equal to \$70,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60-87, 89, 93, 94.	Category 6 – Large Housesite or Small Rural or Rural Residential B	Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 20 hectares and a rating valuation greater than \$40,000 but less than or equal to \$70,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60-87, 89, 93, 94.

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Category 7 – Large Housesite or Small Rural or Rural Residential C	Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 80 hectares and a rating valuation greater than \$70,000 but less than or equal to \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60-87, 89, 93, 94.	Category 7 – Large Housesite or Small Rural or Rural Residential C	Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 20 hectares and a rating valuation greater than \$70,000 but less than or equal to \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60-87, 89, 93, 94.
Category 8 – Large Housesite or Small Rural or Rural Residential D	Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 80 hectares and a rating valuation greater than \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60-87, 89, 93, 94.	Category 8 – Large Housesite or Small Rural or Rural Residential D	Land used, or capable of being used for rural residential, residential or rural purposes, which has an area less than 20 hectares and a rating valuation greater than \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60-87, 89, 93, 94.
Category 9 – Commercial and/or Industrial	Land used, or capable of being used, in whole or in part, for commercial or industrial purposes other than where land is included in category 10-12 or 29-38.	Land having the land use codes of 01, 04, 06-39, 41-48, 72, 92, 96, 97 or 99.	Category 9 – Commercial and/or Industrial	Land used, or capable of being used, in whole or in part, for commercial or industrial purposes other than where land is included in category 10-12 or 29-38.	Land having the land use codes of 01, 04, 06-39, 41-48, 72, 92, 96, 97 or 99.
Category 10 - Caravan Parks	Land used, or capable of being used, in whole or in part, for a caravan park.	Land having the land use code of 49.	Category 10 - Caravan Parks	Land used, or capable of being used, in whole or in part, for a caravan park.	Land having the land use code of 49.

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Category 11 – Shopping Centre (>2,500sqm)	Land used for the purpose of a shopping centre with a gross floor area exceeding 2,500m ² , where the land is tenanted by either a department store or large supermarket with major on-site parking facilities and/or a number of specialty shops or offices with major on-site parking facilities.	Land having the land use codes of 12 - 16.	Category 11 – Shopping Centre (>2,500sqm)	Land used for the purpose of a shopping centre with a gross floor area exceeding 2,500m ² , where the land is tenanted by either a department store or large supermarket with major on-site parking facilities and/or a number of specialty shops or offices with major on-site parking facilities.	Land having the land use codes of 12 - 16.
Category 12 – Transformers	Land used, in whole or in part, for the purpose of a transformer.	Land having the land use code of 91.	Category 12 – Transformers	Land used, in whole or in part, for the purpose of a transformer.	Land having the land use code of 91.
Category 13 – Extractive Industry/Waste Processing, Recycling or Disposal A (<=5,000tpa, <=1ha)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000 tonnes or the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the land is less than or equal to 1 hectare.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.	Category 13 – Extractive Industry/Waste Processing, Recycling or Disposal A (<=5,000tpa, <=1ha)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000 tonnes or the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the land is less than or equal to 1 hectare.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.

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Category 14 – Extractive Industry/Waste Processing, Recycling or Disposal B (5,001- 20,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 5,000 tonnes but less than or equal to 20,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.	Category 14 – Extractive Industry/Waste Processing, Recycling or Disposal B (5,001- 20,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 5,000 tonnes but less than or equal to 20,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.
Category 15 – Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 20,000 tonnes but less than or equal to 50,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.	Category 15 – Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 20,000 tonnes but less than or equal to 50,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.
Category 16 – Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 50,000 tonnes but less than or equal to 100,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.	Category 16 – Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 50,000 tonnes but less than or equal to 100,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.

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Category 17 – Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 100,000 tonnes but less than or equal to 200,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.	Category 17 – Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 100,000 tonnes but less than or equal to 200,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.
Category 18 – Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 200,000 tonnes but less than or equal to 500,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.	Category 18 – Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is more than 200,000 tonnes but less than or equal to 500,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.
Category 19 – Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000tpa)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum exceeds 500,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.	Category 19 – Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000tp)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum exceeds 500,000 tonnes.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval.

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Category 20 – Extractive Industry/Waste Processing, Recycling or Disposal H (1ha-50ha, tonnage unknown)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 1 hectare but less than or equal to 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.	Category 20 – Extractive Industry/Waste Processing, Recycling or Disposal H (1ha-50ha, tonnage unknown)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 1 hectare but less than or equal to 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 21 – Extractive Industry/Waste Processing, Recycling or Disposal I (>50ha, tonnage unknown)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.	Category 21 – Extractive Industry/Waste Processing, Recycling or Disposal I (>50ha, tonnage unknown)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 22 – Refinery	Land used for the purpose of a gas refinery or separation plant.	Land having the land use code of 31.	Category 22 – Refinery	Land used for the purpose of a gas refinery or separation plant.	Land having the land use code of 31.
Category 23 - Petroleum Leases A (<=10,000ha)	Petroleum leases issued within the Region with an area less than or equal to 10,000 hectares.	Land having the land use code of 40.	Category 23 - Petroleum Leases A (<=10,000ha)	Petroleum leases issued within the Region with an area less than or equal to 10,000 hectares.	Land having the land use code of 40.

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Category 24 - Petroleum Leases B (10,001ha-20,000ha)	Petroleum leases issued within the Region with an area greater than 10,000 but less than or equal to 20,000 hectares.	Land having the land use code of 40.	Category 24 - Petroleum Leases B (10,001ha-20,000ha)	Petroleum leases issued within the Region with an area greater than 10,000 but less than or equal to 20,000 hectares.	Land having the land use code of 40.
Category 25 - Petroleum Leases C (>20,000ha)	Petroleum leases issued within the Region with an area greater than 20,000 hectares.	Land having the land use code of 40.	Category 25 - Petroleum Leases C (>20,000ha)	Petroleum leases issued within the Region with an area greater than 20,000 hectares.	Land having the land use code of 40.
Category 26 – Gas & Oil A (<=6ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.	Category 26 – Gas & Oil A (<=6ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.
Category 27 – Gas & Oil B (>6ha-1,000ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.	Category 27 – Gas & Oil B (>6ha-1,000ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.

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Category 28 – Gas & Oil C (>1,000ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.	Category 28 – Gas & Oil C (>1,000ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.
Category 29 – Accommodation Work Camps D (1-20)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units.		Category 29 – Accommodation Work Camps D (1-10)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 10 accommodation units.	
Category 30 – Accommodation Work Camps E (21-50)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 20 accommodation units but less than or equal to 50 accommodation units.		Category 30 – Accommodation Work Camps E (11-50)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 10 accommodation units but less than or equal to 50 accommodation units.	
Category 31 – Accommodation Work Camps F (51-150)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 50 accommodation units but less than or equal to 150 accommodation units.		Category 31 – Accommodation Work Camps F (51-150)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 50 accommodation units but less than or equal to 150 accommodation units.	

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Category 32 – Accommodation Work Camps G (151-250)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 150 accommodation units but less than or equal to 250 accommodation units.		Category 32 – Accommodation Work Camps G (151-250)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 150 accommodation units but less than or equal to 250 accommodation units.	
Category 33 – Large Accommodation Work Camps in Urban Area - A (251-500)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.		Category 33 – Large Accommodation Work Camps in Urban Area - A (251-500)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	
Category 34 – Large Accommodation Work Camps in Urban Area - B (501-750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.		Category 34 – Large Accommodation Work Camps in Urban Area - B (501-750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	

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Category 35 – Large Accommodation Work Camps in Urban Area - C (>750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.		Category 35 – Large Accommodation Work Camps in Urban Area - C (>750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	
Category 36 – Large Accommodation Work Camps A (251-500)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units.		Category 36 – Large Accommodation Work Camps A (251-500)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units.	
Category 37 – Large Accommodation Work Camps B (501-750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units.		Category 37 – Large Accommodation Work Camps B (501-750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units.	
Category 38 – Large Accommodation Work Camps C (>750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units.		Category 38 – Large Accommodation Work Camps C (>750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units.	

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Category 39 – Rural > = 80ha	Land used or capable of being used for rural purposes, which has an area equal to or greater than 80 hectares which is not otherwise categorised.	Land having the land use codes of 04, 05, 06, 60-89, 93, 94.	Category 39 – Rural > = 80ha	Land used or capable of being used for rural purposes, which has an area equal to or greater than 80 hectares which is not otherwise categorised.	Land having the land use codes of 04, 05, 06, 60-89, 93, 94.
Category 40 - Rural >=20ha - <80ha	Land used or capable of being used for rural purposes, which has an area with equal to or greater than 20ha but less than 80 hectares which is not otherwise categorised.	Land having the land use codes of 04, 05, 06, 60-89, 93, 94.	Category 40 - Rural >=20ha - <80ha	Land used or capable of being used for rural purposes, which has an area with equal to or greater than 20ha but less than 80 hectares which is not otherwise categorised.	Land having the land use codes of 04, 05, 06, 60-89, 93, 94.
Category 41 – Intensive Animal Industry (1,000-1,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 SCU but less than 2,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 41 – Intensive Animal Industry (1,000-1,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 SCU but less than 2,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.

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Category 42 – Intensive Animal Industry (2,000-2,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 SCU but less than 3,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 42 – Intensive Animal Industry (2,000-2,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 SCU but less than 3,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 43 – Intensive Animal Industry (3,000-3,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 SCU but less than 4,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 43 – Intensive Animal Industry (3,000-3,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 SCU but less than 4,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.

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Category 44 – Intensive Animal Industry (4,000-4,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 SCU but less than 5,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 44 – Intensive Animal Industry (4,000-4,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 SCU but less than 5,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 45 – Intensive Animal Industry (5,000-7,499)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 SCU but less than 7,500 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 45 – Intensive Animal Industry (5,000-7,499)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 SCU but less than 7,500 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.

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Category 46 – Intensive Animal Industry (7,500-9,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 SCU but less than 10,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 46 – Intensive Animal Industry (7,500-9,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 SCU but less than 10,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 47 – Intensive Animal Industry (10,000-14,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 SCU but less than 15,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 47 – Intensive Animal Industry (10,000-14,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 SCU but less than 15,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.

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Category 48 – Intensive Animal Industry (15,000-19,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 SCU but less than 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 48 – Intensive Animal Industry (15,000-19,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 SCU but less than 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 49 – Intensive Animal Industry (≥20,000)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 49 – Intensive Animal Industry (≥20,000)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 50 – Pump Sites & Bores	Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises.	Land having the land use code of 95.	Category 50 – Pump Sites & Bores	Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises.	Land having the land use code of 95.

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Category 51 – Community Purposes (not for profit)	Land used for community purposes, where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses and cemeteries except where exempt under Section 93 (3) (j) (ii) of the Local Government Act 2009.	Land having the land use codes of 48, 50-59.	Category 51 – Community Purposes (not for profit)	Land used for community purposes, where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses and cemeteries except where exempt under Section 93 (3) (j) (ii) of the Local Government Act 2009.	Land having the land use codes of 48, 50-59.
Category 52 – Other Land (not categorised elsewhere)	Land not included in any of the other categories.		Category 52 – Other Land (not categorised elsewhere)	Land not included in any of the other categories.	
Category 53 - Solar Farm 1MW to < 10MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 1MW but less than 10MW.		Category 53 - Solar Farm 1MW to < 10MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 1MW but less than 10MW.	
Category 54 - Solar Farm 10MW to < 20MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 10MW but less than 20MW.		Category 54 - Solar Farm 10MW to < 20MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 10MW but less than 20MW.	
Category 55 - Solar Farm 20MW to < 40MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 20MW but less than 40MW.		Category 55 - Solar Farm 20MW to < 40MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 20MW but less than 40MW.	
Category 56 - Solar Farm 40MW to < 60MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 40MW but less than 60MW.		Category 56 - Solar Farm 40MW to < 60MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 40MW but less than 60MW.	

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Category 57 - Solar Farm 60MW to < 100MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 60MW but less than 100MW.		Category 57 - Solar Farm 60MW to < 100MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 60MW but less than 100MW.	
Category 58 - Solar Farm 100MW to < 200MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 100MW but less than 200MW.		Category 58 - Solar Farm 100MW to < 200MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 100MW but less than 200MW.	
Category 59 - Solar Farm 200MW to < 300MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 200MW but less than 300MW.		Category 59 - Solar Farm 200MW to < 300MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 200MW but less than 300MW.	
Category 60 - Solar Farm 300MW to < 400MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 300MW but less than 400MW.		Category 60 - Solar Farm 300MW to < 400MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 300MW but less than 400MW.	
Category 61 - Solar Farm 400MW to < 500MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 400MW but less than 500MW.		Category 61 - Solar Farm 400MW to < 500MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 400MW but less than 500MW.	
Category 62 - Solar Farm > = 500MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to or more than 500MW.		Category 62 - Solar Farm > = 500MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to or more than 500MW.	
Category 63 – Abattoir < 75,000 kills	Land used, in whole or in part, as an abattoir with less than 75,000 kills annually		Category 63 – Abattoir < 75,000 kills	Land used, in whole or in part, as an abattoir with less than 75,000 kills annually	
Category 64 – Abattoir > = 75,000 kills	Land used, in whole or in part, as an abattoir with equal to or more than 75,000 kills annually		Category 64 – Abattoir > = 75,000 kills	Land used, in whole or in part, as an abattoir with equal to or more than 75,000 kills annually	

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

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Ratepayers

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
LGR	Local Government Regulation

Context:

Why is the matter coming before Council?

The purpose of this report is to adopt different categories of rateable land (either Column A or Column B) for rating purposes.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

Section 81 of the *Local Government Regulation 2012* relevantly provides that:

- (1) Before a local government levies differential general rates, it must decide the different categories (each a ***rating category***) of rateable land in the local government area;
- (2) The local government must, by resolution, make the decision at the local government's budget meeting.
- (3) The resolution must state—
 - (a) the rating categories of rateable land in the local government area; and
 - (b) a description of each of the rating categories.
- (4) After the rating categories and descriptions have been decided, the local government must identify the rating category to which each parcel of rateable land in the local government area belongs.
- (5) The local government may do so in any way it considers appropriate.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration? (Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Local Government Regulation 2012

81 Categorisation of land for differential general rates

(1) *Before a local government levies differential general rates, it must decide the different categories (each a **rating category**) of rateable land in the local government area.*

(2) *The local government must, by resolution, make the decision at the local government's budget meeting.*

(3) *The resolution must state -*

- (a) the rating categories of rateable land in the local government area; and*
- (b) a description of each of the rating categories.*

Example -

A resolution may state that the rating categories, and a description of each of the rating categories, are as follows -

- (a) residential land - land that is used for residential purposes in particular urban centres, rural localities, park residential estates and coastal villages;*
- (b) commercial and industrial land - land that is used solely for commerce or industry in particular urban centres and rural localities, other than land used for manufacturing sugar or another rural production industry;*
- (c) grazing and livestock land - land that is used, for commercial purposes, for grazing and livestock;*
- (d) sugar cane land - land that is used for producing sugar cane;*
- (e) sugar milling land - land that is used for manufacturing sugar;*
- (f) rural land -*
 - (i) land that is not in an urban centre or locality; or*
 - (ii) land that is not used for grazing and livestock; or*
 - (iii) land that is not sugar cane land or sugar milling land;*
- (g) other land - any other type of land.*

(4) *After the rating categories and descriptions have been decided, the local government must identify the rating category to which each parcel of rateable land in the local government area belongs.*

(5) *The local government may do so in any way it considers appropriate.*

(6) *The fact that some parcels of rateable land are inadvertently not categorised does not stop differential general rates being levied on rateable land that has been categorised.*

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

This rating resolution is in accordance with Council's Revenue Policy. The 2019/20 Revenue Policy was adopted by Council on 27/02/2019 - Resolution No. GM/02.2019/72.

LGR 2012 Section 193(3) - a local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Budget Submissions and Financial Planning Standing Committee
AEC Group Ltd

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? ***Is this already included in the budget? (Include the account number and description).***

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The adoption of appropriate rating resolutions is integral to funding the budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers
- Department of Local Government, Racing and Multicultural Affairs
- Queensland Audit Office

Key interests or concerns

- Fair and equitable rating
- Own source revenue sufficient to operate sustainably and ensure Council's long term financial sustainability.
- Compliance with section 81 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Regulatory Risk that rating resolution is invalid. Budget impacts.	Likelihood – Unlikely Consequence – Extreme Mitigation – This rating resolution is in accordance with the relevant sections of <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council must ensure the validity of rating resolutions by adopting the categories in to which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified.

Council must also delegate to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That Council:

1. Pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category, is either Column A OR Column B in the 'Officers Recommendation' section of this report; and
2. Delegate to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy?

If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT**Meeting:** Special Budget 30 July 2019**Date:** 9 July 2019**Item Number:** 3.6**File Number:** D19/58571**SUBJECT HEADING:** Differential General Rates 2019/20**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to decide the differential general rate and minimum general rates for each differential general rate category, for the financial year ending 30 June 2020.

Officer's Recommendation:

That pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category be as set out in either Column A or Column B of the table below.

	Column A Proposed Budget		Column B Budget with Amendment	
Category	Rate in the Dollar	Minimum Differential General Rate	Rate in the Dollar	Minimum Differential General Rate
Category 1 - Residential A	0.02021426	\$615.00	0.02057812	\$626.06
Category 2 - Residential B	0.01920354	\$808.56	0.01954920	\$823.10
Category 3 - Residential C	0.01516064	\$1,344.24	0.01543358	\$1,368.44
Category 4 - Residential D	0.01212854	\$3,032.14	0.01234686	\$3,086.72
Category 5 - Large Housesite & Small Rural & Rural Residential A	0.02021426	\$615.00	0.02057812	\$626.06
Category 6 - Large Housesite & Small Rural & Rural Residential B	0.01718212	\$808.56	0.01749140	\$823.10
Category 7 - Large Housesite & Small Rural & Rural Residential C	0.01061248	\$1,202.74	0.01080350	\$1,224.38
Category 8 - Large Housesite & Small Rural & Rural Residential D	0.00960176	\$2,122.50	0.00977460	\$2,160.70

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Category 9 - Commercial & Industrial	0.00607056	\$730.12	0.02020086	\$743.26
Category 10 - Caravan Parks	0.00607056	\$730.12	0.01010042	\$743.26
Category 11 - Shopping Centre (>2,500sqm)	0.00607056	\$73,339.28	0.03030128	\$74,659.38
Category 12 - Transformers	0.03968734	\$1,460.24	0.02579677	\$949.16
Category 13 - Extractive Industry/Waste Processing, Recycling or Disposal A (<=5,000tpa, <=1ha)	0.00607056	\$766.62	0.00667762	\$843.28
Category 14 - Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 – 20,000tpa)	0.00607056	\$1,312.50	0.00667762	\$1,443.74
Category 15 - Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000tpa)	0.00607056	\$5,250.00	0.00667762	\$5,775.00
Category 16 - Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000tpa)	0.00607056	\$10,500.00	0.00667762	\$11,550.00
Category 17 - Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000tpa)	0.00607056	\$21,000.00	0.00667762	\$23,100.00
Category 18 - Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000tpa)	0.00607056	\$31,500.00	0.00667762	\$34,650.00
Category 19 - Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000tpa)	0.00607056	\$63,000.00	0.00667762	\$69,300.00
Category 20 - Extractive Industry/Waste Processing,	0.00607056	\$5,250.00	0.00667762	\$5,775.00

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Recycling or Disposal H (1ha – 50ha, tonnage unknown)				
Category 21 - Extractive Industry/Waste Processing, Recycling or Disposal I (>50ha, tonnage unknown)	0.00607056	\$21,000.00	0.00667762	\$23,100.00
Category 22 - Refinery	20.35051552	\$192,544.00	26.45567018	\$250,307.20
Category 23 - Petroleum Leases A (<=10,000ha)	1.45306570	\$120,226.20	0.75559416	\$62,517.62
Category 24 - Petroleum Leases B (10,001ha-20,000ha)	1.23939634	\$229,189.35	0.64448610	\$119,178.46
Category 25 - Petroleum Leases C (>20,000ha)	1.10031312	\$327,413.40	0.57216282	\$170,254.96
Category 26 - Other Gas & Oil A (<=6ha)	0.91937684	\$27,751.55	0.47807596	\$14,430.80
Category 27 - Other Gas & Oil B (>6ha-1,000ha)	1.22583578	\$44,266.25	0.63743460	\$23,018.46
Category 28 - Other Gas & Oil C (>1,000ha)	1.48690962	\$108,963.15	0.77319300	\$56,660.84
Category 29 - Accommodation Work Camps D (1-10)	Intentionally blank	Intentionally blank	0.06738088	\$2,416.06
Category 29 - Accommodation Work Camps D (1-20)	0.05183144	\$1,858.50	Intentionally blank	Intentionally blank
Category 30 - Accommodation Work Camps E (11-50)	Intentionally blank	Intentionally blank	0.09338536	\$14,496.30
Category 30 - Accommodation Work Camps E (21-50)	0.17958724	\$27,877.50	Intentionally blank	Intentionally blank
Category 31 - Accommodation Work Camps F (51-150)	0.08796500	\$92,925.00	0.04574180	\$48,321.00
Category 32 - Accommodation Work Camps G (151-250)	0.38873582	\$185,850.00	0.20214262	\$96,642.00
Category 33 - Large Accommodation Work Camps in Urban Area A (251-500)	0.38873582	\$348,468.75	0.20214262	\$181,203.76
Category 34 - Large Accommodation Work Camps in	0.38873582	\$580,781.25	0.20214262	\$302,006.26

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Urban Area B (501-750)				
Category 35 - Large Accommodation Work Camps in Urban Area C (>750)	0.38873582	\$929,250.00	0.20214262	\$483,210.00
Category 36 - Large Accommodation Work Camps A (251-500)	0.53748208	\$348,468.75	0.27949068	\$181,203.76
Category 37 - Large Accommodation Work Camps B (501-750)	0.69057264	\$580,781.25	0.35909778	\$302,006.26
Category 38 - Large Accommodation Work Camps C (>750)	1.08495382	\$929,250.00	0.56417598	\$483,210.00
Category 39 - Rural > = 80ha	0.00607056	\$743.92	0.00617984	\$757.30
Category 40 – Rural >=20ha – <80 ha	0.00607056	\$615.00	0.00617984	\$626.06
Category 41 - Intensive Animal Industry (1,000 - 1,999 SCU)	0.00607056	\$1,528.34	0.00617984	\$1,555.84
Category 42 - Intensive Animal Industry (2,000 - 2,999 SCU)	0.00607056	\$3,056.70	0.00617984	\$3,111.72
Category 43 - Intensive Animal Industry (3,000 - 3,999 SCU)	0.00607056	\$4,585.04	0.00617984	\$4,667.56
Category 44 - Intensive Animal Industry (4,000 - 4,999 SCU)	0.00607056	\$6,113.40	0.00617984	\$6,223.44
Category 45 - Intensive Animal Industry (5,000 - 7,499 SCU)	0.00607056	\$7,641.74	0.00617984	\$7,779.28
Category 46 - Intensive Animal Industry (7,500 - 9,999 SCU)	0.00607056	\$11,462.62	0.00617984	\$11,668.94
Category 47 - Intensive Animal Industry (10,000 - 14,999 SCU)	0.00607056	\$15,283.50	0.00617984	\$15,558.60
Category 48 - Intensive Animal Industry (15,000 - 19,999 SCU)	0.00607056	\$22,925.24	0.00617984	\$23,337.88
Category 49 – Intensive Animal Industry (> = 20,000 SCU)	0.00607056	\$30,567.00	0.00617984	\$31,117.20

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Category 50 - Pump Sites & Bores	0.00607056	\$324.82	0.00617984	\$330.66
Category 51 - Community Purposes (not for profit)	0.00607056	\$586.38	0.00422966	\$596.92
Category 52 - Other Land (not categorised elsewhere)	0.00607056	\$730.12	0.02020086	\$743.26
Category 53 - Solar Farm 1MW to < 10MW	0.006070566	\$3,500.00	0.00617984	\$3,563.00
Category 54 - Solar Farm 10MW to < 20MW	0.006070566	\$10,500.00	0.00617984	\$10,689.00
Category 55 - Solar Farm 20MW to < 40MW	0.006070566	\$21,000.00	0.00617984	\$21,378.00
Category 56 - Solar Farm 40MW to < 60MW	0.006070566	\$35,000.00	0.00617984	\$35,630.00
Category 57 - Solar Farm 60MW to < 100MW	0.006070566	\$56,000.00	0.00617984	\$57,008.00
Category 58 - Solar Farm 100MW to < 200MW	0.006070566	\$105,000.00	0.00617984	\$106,890.00
Category 59 - Solar Farm 200MW to < 300MW	0.006070566	\$175,000.00	0.00617984	\$178,150.00
Category 60 - Solar Farm 300MW to < 400MW	0.006070566	\$245,000.00	0.00617984	\$249,410.00
Category 61 - Solar Farm 400MW to < 500MW	0.006070566	\$315,000.00	0.00617984	\$320,670.00
Category 62 - Solar Farm > = 500MW	0.006070566	\$385,000.00	0.00617984	\$391,930.00
Category 63 - Abattoir < 75,000 kills	0.00607056	\$615.00	0.00617984	\$626.06
Category 64 - Abattoir > = 75,000 kills	0.00607056	\$743.92	0.00617984	\$757.30

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council
Ratepayers

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
LGR	Local Government Regulation

Context:

Why is the matter coming before Council?

The purpose of this report is to set the minimum general rates and rates in the dollar for differential general rates for the financial year ending 30 June 2020.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

Section 94(1)(a) of the *Local Government Act 2009* provides that a local government must levy general rates on all rateable land within the local government area.

Section 80 of the *Local Government Regulation 2012* relevantly provides that a local government may levy general rates that differ for different categories of rateable land in the local government area.

Section 77 of the *Local Government Regulation 2012* relevantly provides that a local government may fix a minimum amount of general rates.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration?

(Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Rate resolutions are in accordance with the relevant sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Local Government Act 2009

94 Power to levy rates and charges

(1) Each local government –

(a) must levy general rates on all rateable land within the local government area; and

...

(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Local Government Regulation 2012

77 Minimum general rates for land generally

(1) A local government may fix a minimum amount of general rates.

(2) The local government may identify parcels of rateable land to which a minimum amount of general rates applies in any way the local government considers appropriate.

- (3) However, a local government must not levy minimum general rates for a parcel of land if -
(a) the Land Valuation Act, chapter 2, part 2, division 5, subdivision 3, applies to the parcel of land; and

Editor's note - Land Valuation Act, chapter 2, part 2, division 5, subdivision 3 (Discounting for subdivided land not yet developed (non-Land Act rental))

- (b) the discounted valuation period for the parcel of land has not ended under that subdivision.
- (4) Generally, the same minimum amount of general rates must apply to all rateable land in the local government area.
- (5) However, a local government may fix a different minimum amount of general rates only for-
- (a) if there are different rating categories of rateable land for the local government area, each different rating category; or
- (b) timeshare property; or
- (c) any of the following -
- (i) a mining lease granted for mining for minerals over land that is not larger than 2ha;
- (ii) a mining lease granted for a purpose that is associated with mining for minerals over land that is not larger than 4ha; or
- (d) land that is subject to a mining claim, subject to section 79.
- (6) For subsection (5)(a), if a local government fixes a different minimum amount of general rates for different rating categories, the same minimum amount of general rates must apply to all rateable land belonging to a particular rating category.

Local Government Regulation 2012

80 Differential general rates

- (1) A local government may levy general rates that differ for different categories of rateable land in the local government area.
- (2) These rates are called differential general rates.
- (3) For example, a local government may decide the amount of the general rates on a parcel of residential land will be more than the general rates on the same size parcel of rural land.
- (4) However, the differential general rates for a category of rateable land may be the same as the differential general rates for another category of rateable land.
- (5) If a local government makes and levies a differential general rate for rateable land for a financial year, the local government must not make and levy a general rate for the land for the year.
- (6) A differential general rate may be made and levied on a lot under a community titles Act as if it were a parcel of rateable land.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

In accordance with Council's Revenue Policy. The 2019/20 Revenue Policy was adopted by Council on 27/02/2019 - Resolution No. GM/02.2019/72.

LGR 2012 Section 193(3) - a local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Budget Submissions & Financial Planning Standing Committee
AEC Group Ltd

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The setting of general rates ensures Council raises sufficient funds to undertake the services and projects contained within the budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?
(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers
- Department of Local Government, Racing and Multicultural Affairs
- Queensland Audit Office

Key interests or concerns

- Fair and equitable differential general rating
- Differential general rating revenue to operate sustainably and ensure Council's long term financial sustainability
- Compliance with section 94 of the *Local Government Act 2009* and sections 77 and 80 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Regulatory Risk that rating resolution is invalid. Budget impacts.	Likelihood – Unlikely Consequence – Extreme Mitigation – This rating resolution is in accordance with the relevant sections of <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council must ensure the validity of rating resolutions by setting the minimum general rates and rates in the dollar, for each differential general rates category of land; at its annual budget meeting and in accordance with the relevant sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category be as set out in either Column A or Column B of the table in the 'Officers Recommendation' section of this report.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:
Chief Executive Officer

OFFICER REPORT**Meeting:** Special Budget 30 July 2019**Date:** 9 July 2019**Item Number:** 3.7**File Number:** D19/58581**SUBJECT HEADING:** Setting the Limit of Increase in the Amount of General Rates 2019/20**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to set the limit of the increase in the amount of differential general rates to be levied for the 2019/20 financial year, on each rating category.

Officer's Recommendation:

That Council:

As required by section 172(2) of the *Local Government Regulation 2012*, but subject to paragraphs (a) to (e) below, records that pursuant to section 116 of the *Local Government Regulation 2012*, the amount of the differential general rate to be levied for the 2019/20 financial year on the categories of land identified in Column 1 of the table below, be limited to an amount no more than an amount equal to the amount of general rate levied on that land in the previous financial year increased by the percentage identified in either Column A or Column B of the table below.

	Column A Proposed Budget	Column B Budget with Amendment
Category	Percentage Increase (i.e. "the cap")	Percentage Increase (i.e. "the cap")
Category 1 - Residential A	0%	10%
Category 2 - Residential B	0%	10%
Category 3 - Residential C	0%	10%
Category 4 - Residential D	0%	10%
Category 5 - Large Housesite & Small Rural & Rural Residential A	0%	10%
Category 6 - Large Housesite & Small Rural & Rural Residential B	0%	10%
Category 7 - Large Housesite & Small Rural & Rural Residential C	0%	10%
Category 8 - Large Housesite & Small Rural & Rural Residential D	0%	10%
Category 9 - Commercial & Industrial	25%	25%
Category 10 - Caravan Parks	Not Capped	Not Capped
Category 11 - Shopping Centre (>2,500sqm)	Not Capped	Not Capped
Category 12 - Transformers	Not Capped	Not Capped
Category 13 - Extractive Industry/Waste Processing, Recycling or Disposal A (<=5,000tpa, <=1ha)	0%	10%
Category 14 - Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 – 20,000tpa)	0%	10%
Category 15 - Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000tpa)	0%	10%
Category 16 - Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000tpa)	0%	10%

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Category 17 - Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000tpa)	0%	10%
Category 18 - Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000tpa)	0%	10%
Category 19 - Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000tpa)	0%	10%
Category 20 - Extractive Industry/Waste Processing, Recycling or Disposal H (1ha – 50ha, tonnage unknown)	0%	10%
Category 21 - Extractive Industry/Waste Processing, Recycling or Disposal I (>50ha, tonnage unknown)	0%	10%
Category 22 - Refinery	0%	Not Capped
Category 23 - Petroleum Leases A (<=10,000ha)	Not Capped	Not Capped
Category 24 - Petroleum Leases B (10,001ha-20,000ha)	Not Capped	Not Capped
Category 25 - Petroleum Leases C (>20,000ha)	Not Capped	Not Capped
Category 26 - Other Gas & Oil A (<=6ha)	Not Capped	Not Capped
Category 27 - Other Gas & Oil B (>6ha-1,000ha)	Not Capped	Not Capped
Category 28 - Other Gas & Oil C (>1,000ha)	Not Capped	Not Capped
Category 29 - Accommodation Work Camps D (1-10)	Category Not Applicable	Not Capped
Category 29 - Accommodation Work Camps D (1-20)	Not Capped	Category Not Applicable
Category 30 - Accommodation Work Camps E (11-50)	Category Not Applicable	Not Capped
Category 30 - Accommodation Work Camps E (21-50)	Not Capped	Category Not Applicable
Category 31 - Accommodation Work Camps F (51-150)	Not Capped	Not Capped
Category 32 - Accommodation Work Camps G (151-250)	Not Capped	Not Capped
Category 33 - Large Accommodation Work Camps in Urban Area - A (251-500)	Not Capped	Not Capped
Category 34 - Large Accommodation Work Camps in Urban Area - B (501-750)	Not Capped	Not Capped
Category 35 - Large Accommodation Work Camps in Urban Area - C (>750)	Not Capped	Not Capped
Category 36 - Large Accommodation Work Camps A (251-500)	Not Capped	Not Capped
Category 37 - Large Accommodation Work Camps B (501-750)	Not Capped	Not Capped
Category 38 - Large Accommodation Work Camps C (>750)	Not Capped	Not Capped
Category 39 - Rural > = 80ha	0%	1.8%
Category 40 - Rural >=20ha – <80 ha	0%	1.8%
Category 41 - Intensive Animal Industry (1,000 - 1,999 SCU)	0%	5%
Category 42 - Intensive Animal Industry (2,000 - 2,999 SCU)	0%	5%
Category 43 - Intensive Animal Industry (3,000 - 3,999 SCU)	0%	5%
Category 44 - Intensive Animal Industry (4,000 - 4,999 SCU)	0%	5%
Category 45 - Intensive Animal Industry (5,000 - 7,499 SCU)	0%	5%
Category 46 - Intensive Animal Industry (7,500 - 9,999 SCU)	0%	5%
Category 47 - Intensive Animal Industry (10,000 - 14,999 SCU)	0%	5%
Category 48 - Intensive Animal Industry (15,000 -19,999 SCU)	0%	5%
Category 49 - Intensive Animal Industry (> = 20,000 SCU)	0%	5%
Category 50 - Pump Sites & Bores	0%	5%
Category 51 - Community Purposes (not for profit)	0%	25%
Category 52 - Other Land (not categorised elsewhere)	0%	Not Capped
Category 53 - Solar Farm 1MW to < 10MW	Not Capped	Not Capped
Category 54 - Solar Farm 10MW to < 20MW	Not Capped	Not Capped
Category 55 - Solar Farm 20MW to < 40MW	Not Capped	Not Capped
Category 56 - Solar Farm 40MW to < 60MW	Not Capped	Not Capped
Category 57 - Solar Farm 60MW to < 100MW	Not Capped	Not Capped
Category 58 - Solar Farm 100MW to < 200MW	Not Capped	Not Capped
Category 59 - Solar Farm 200MW to < 300MW	Not Capped	Not Capped
Category 60 - Solar Farm 300MW to < 400MW	Not Capped	Not Capped
Category 61 - Solar Farm 400MW to < 500MW	Not Capped	Not Capped
Category 62 - Solar Farm > = 500MW	Not Capped	Not Capped
Category 63 – Abattoir < 75,000 kills	Not Capped	Not Capped
Category 64 – Abattoir > = 75,000 kills	Not Capped	Not Capped

The limitation of increase in the differential general rate will not apply to land, where:

- a) there has been a change in valuation (other than the revaluation of the entire local government area) during the current or previous financial year; or
- b) there has been a change in land area during the current or previous financial year unless that change is the result of the Council or a State Government entity acquiring (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment, (the original parcel less the part acquired) in which case a limit on any increase will continue to apply to the new rateable assessment; or
- c) a discounted valuation under Chapter 2, (Section 50) of the *Land Valuation Act 2010* has ceased; or
- d) there has been a change in the differential rating category of the land during the 2019/20 financial year; or
- e) the differential rating category of the land in 2018/19 financial year, changes in the 2019/20 financial year.

For land on which the rate levied for the previous financial year was for a period less than the full year, the differential general rate for the previous year will be annualised and the limitation applied to the annualised amount in accordance with Section 116(2)(b)(ii) of the *Local Government Regulation 2012*.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Landowners in the Maranoa Regional Council area.

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
LGR	Local Government Regulation

Context:

Why is the matter coming before Council?

The purpose of this report is to set the limit of the increase in the amount of differential general rates to be levied for the 2019/20 financial year, on each rating category.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

Council recognises that as a result of changes in valuations, some property owners face large increases in General Rates, as their property valuation has increased significantly higher than the average.

In order to minimise the impact of significant valuation increases for these property owners Council has decided to place a limit on the increase in general rates applicable to each rating category.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under

consideration? (Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

This rating resolution is in accordance with the relevant sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

This rating resolution is in accordance with Council's Revenue Policy. The 2019/20 Revenue Policy was adopted by Council on 27/02/2019 - Resolution No. GM/02.2019/72.

LGR 2012 Section 193(3) - a local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Budget Submissions & Financial Planning Standing Committee
AEC Group Ltd

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$) ? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The adoption of appropriate rating resolutions is integral to funding the budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$) ? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers
- Department of Local Government, Racing and Multicultural Affairs
- Queensland Audit Office

Key interests or concerns

- Fair and equitable rating
- Own source revenue sufficient to operate sustainably and ensure Council's long term financial sustainability.
- Compliance with section 116 and 172 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Regulatory Risk that rating resolution is invalid. Budget impacts.	Likelihood: Unlikely Consequence: Extreme Mitigation – This rating resolution is in accordance with the relevant sections of the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council must set a limit of the increase in the amount of differential general rates to be levied for the 2019/20 financial year, on each rating category.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That Council:

As required by section 172(2) of the *Local Government Regulation 2012*, but subject to paragraphs (a) to (e) in the Officer's Recommendation' section in this report, records that pursuant to section 116 of the *Local Government Regulation 2012*, the amount of the differential general rate to be levied for the 2019/20 financial year on the categories of land identified in Column 1 of the table below, be limited to an amount no more than an amount equal to the amount of general rate levied on that land in the previous financial year increased by the percentage identified in either Column A or Column B of the table in the Officer's Recommendation' section in this report.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT**Meeting:** Special Budget 30 July 2019**Date:** 9 July 2019**Item Number:** 3.8**File Number:** D19/58589**SUBJECT HEADING:** Water Utility Charges**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to make and levy Water Utility Charges for 2019/20.

Officer's Recommendation:

That:

1. Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services by the Council, as set out in either Column A or Column B of the tables below.

Metered Potable Water

Metered Potable Water Access Infrastructure Charge	Column A Proposed Budget	Column B Budget with Amendment
Description	2019/20 Charge	2019/20 Charge
Vacant (i.e. No connection)	\$231.96	\$240.00
20mm meter connection	\$463.90	\$480.00
25mm meter connection	\$723.68	\$748.80
30mm meter connection	\$1,043.80	\$1,080.02
40mm meter connection	\$1,855.64	\$1,920.02
50mm meter connection	\$2,899.44	\$3,000.04
60mm meter connection	\$4,175.20	\$4,320.08
70mm meter connection	\$5,655.34	\$5,851.58
80mm meter connection	\$7,422.58	\$7,680.14
90mm meter connection	\$9,348.62	\$9,673.02
100mm meter connection	\$11,597.80	\$12,000.24
150mm meter connection	\$14,497.24	\$15,000.28

Metered Potable Water Usage Charge	Column A Proposed Budget	Column B Budget with Amendment
Description	2019/20 Charge	2019/20 Charge
The per kilolitre (1,000 litres) usage charge for all users connected to the metered potable water service.	89 cents per kilolitre (1,000 litres)	92 cents per kilolitre (1,000 litres)

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Special Budget Meeting - 30 July 2019

Unmetered Potable Water

Unmetered Potable Water Service Charge				Column A Proposed Budget	Column B Budget with Amendment
Classification - Areas shown below are total building "Floor Areas"	Estimated average water usage of the consumers within group (kL)	\$/Unit	Allocated Units	2019/20 Charge	2019/20 Charge
Commercial, Industrial					
0 - 833.91 m ²	750	\$11.34	64	\$701.44	\$725.76
833.92 - 1,633.91 m ²	1,242	\$11.34	106	\$1,161.76	\$1,202.04
Every 100 m ² over 1,633.91 m ²	58	\$11.34	5	\$54.80	\$56.70
Laundries, Butchers, Bakers, Garages					
0 - 200 m ²	750	\$11.34	64	\$701.44	\$725.76
201 - 400 m ²	1,406	\$11.34	120	\$1,315.20	\$1,360.80
401 - 1,600 m ²	1,828	\$11.34	156	\$1,709.76	\$1,769.04
Public Halls, Public Theatres, Meeting Places, Community Clubs & Associations					
0 - 200 m ²	433	\$11.34	37	\$405.52	\$419.58
201 - 600 m ²	843	\$11.34	72	\$789.12	\$816.48
Hotels					
Hotels	2,625	\$11.34	224	\$2,455.04	\$2,540.16
Bowls Clubs, Golf Clubs					
Bowls Club	1,875	\$11.34	160	\$1,753.60	\$1,814.40
Golf Club	1,875	\$11.34	160	\$1,753.60	\$1,814.40
Places of Worship					
Churches	433	\$11.34	37	\$405.52	\$419.58

Unmetered Non-Potable Water Surat

Unmetered Non-Potable Water Charge - Surat			Column A Proposed Budget	Column B Budget with Amendment
Classification	Unit	Estimated average water usage of the consumers within group (kL)	2019/20 Charge	2019/20 Charge
Vacant land water supply connection	1	222	\$330.96	\$342.44
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$330.96	\$342.44
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$330.96	\$342.44
Private residence / flat with one business	1.5	333	\$496.44	\$513.66
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House	2	444	\$661.92	\$684.88
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$992.88	\$1,027.32
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,323.84	\$1,369.76
State/Pre-School	7	1,554	\$2,316.72	\$2,397.08

- Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council

Ratepayers

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
LGR	Local Government Regulation

Context:

Why is the matter coming before Council?

This report is to set the water utility charges for the financial year ended 30 June 2020; to raise revenue to undertake water services contained within the budget.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

Section 94(1)(a) of the *Local Government Act 2009* provides that a local government may levy utility charges within the local government area.

Section 99 of the *Local Government Regulation 2012* relevantly provides that a local government may levy utility charges on any basis the local government considers appropriate.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration? (Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Utility charges resolutions are in accordance with the relevant sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Local Government Act 2009

94 Power to levy rates and charges

(1) Each local government –

...

(b) may levy –

(ii) utility charges; and

...

(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Local Government Regulation 2012

99 Utility charges

- (1) A local government may levy utility charges on any basis the local government considers appropriate.*
- (2) For example, utility charges may be levied on the basis of any, or any combination, of the following –*
- (a) the rateable value of land;*
 - (b) the use made of –*
 - (i) a particular parcel of land; or*
 - (ii) a particular structure; or*
 - (iii) a class of land or structure;*
 - (c) any circumstances that are peculiar to the supply of a service to –*
 - (i) a particular parcel of land; or*
 - (ii) a particular structure; or*
 - (iii) a class of land or structure.*
- (3) A local government may do 1 or both of the following –*
- (a) levy utility charges for services that have been supplied or are to be supplied during part of the financial year and part of another financial year;*
 - (b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years, and decide the way the charges are to be apportioned.*
- (4) However, a local government may only levy utility charges for services –*
- (a) supplied in the last financial year; or*
 - (b) supplied, or to be supplied, in the current financial year; or*
 - (c) to be supplied in the next financial year.*

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

The utility charges are in accordance with Council's Revenue Policy. The 2019/20 Revenue Policy was adopted by Council on 27/02/2019 - Resolution No. GM/02.2019/72.

LGR 2012 Section 193(3) - a local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Water Network Asset Management Plan Revision 2 – adopted by Council on 27 March 2019 Resolution No. GM/03.2019/65.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Budget Submissions & Financial Planning Standing Committee
Director Corporate, Community & Commercial Services
Manager Water, Sewerage, Gas

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The setting of these water utility charges are required to raise revenue to undertake water services and projects contained within the budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

Council is required to set the water utility charges for each financial year at its annual budget meeting.

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers
- Queensland Audit Office
- Department of Local Government, Racing and Multicultural Affairs

Key interests or concerns

- Fair and equitable setting of the charges

- Setting charges to operate water services sustainably and ensure Council's long term financial sustainability
- Sustainable asset management – water network
- Compliance with section 94 of the *Local Government Act 2009*; and section 99 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Regulatory	Likelihood: Unlikely Consequence: Extreme
Risk that rating resolution is invalid. Budget impacts.	Mitigation – This utility charges resolution is in accordance with the relevant sections of the <i>Local Government Act 2009</i> and the <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council must set the water utility charges for the financial period ending 30 June 2020, in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That

1. Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services by the Council, as set out in either Column A or Column B of the tables in the 'Officers Recommendation' section of this report.
2. Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT**Meeting:** Special Budget 30 July 2019**Date:** 9 July 2019**Item Number:** 3.9**File Number:** D19/58607**SUBJECT HEADING:** Sewerage Utility Charges 2019/20**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to make and levy Sewerage Utility Charges for 2019/20.

Officer's Recommendation:

That pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as set out in either Column A or Column B of the table below:

	Column A Proposed Budget	Column B Budget with Amendment
Service Level	2019/20 Charge	2019/20 Charge
Pedestal Charge per property		
Vacant Land	\$208.48	\$212.24
Urinal (600mm) ^{(1) (3)}	\$416.96	\$424.48
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$778.36	\$792.38
Urinal (> 1200mm) additional rate per 600mm	\$319.68	\$325.44
1st Pedestal	\$416.96	\$424.48
2nd Pedestal	\$361.40	\$367.90
Additional Pedestals (per pedestal)	\$319.68	\$325.44
Government Pedestals	\$569.88	\$580.14
Other Services		
Trade Waste ⁽²⁾	\$479.48	\$488.10
<p>(1) 1 Urinal (600 mm) or part thereof = 1 pedestal. For each additional 600mm as per pedestal charge rates.</p> <p>(2) Trade Waste is liquid waste produced by industry, business, trade or manufacturing premises, other than domestic sewage, illegal substances and stormwater.</p> <p>(3) 3 Wall Hung Urinals (or part thereof) = 1 pedestal charge</p>		

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council

Ratepayers

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
LGR	Local Government Regulation

Context:

Why is the matter coming before Council?

This report is to set the sewerage utility charges for the financial year ended 30 June 2020; to raise revenue to undertake sewerage services contained within the budget.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

Council operates sewerage services and determines that the net cost of providing these services to lands, including operating and maintenance costs, capital costs and debt servicing charges will be funded by a charge on those lands receiving the service or to which the service is deemed to be available.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration?

(Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Utility charges resolutions are in accordance with the relevant sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Local Government Act 2009

94 Power to levy rates and charges

(1) Each local government –

...

(b) may levy -

(ii) utility charges; and

...

(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Local Government Regulation 2012

99 Utility charges

- (1) A local government may levy utility charges on any basis the local government considers appropriate.
- (2) For example, utility charges may be levied on the basis of any, or any combination, of the following -
- (a) the rateable value of land;
 - (b) the use made of -
 - (i) a particular parcel of land; or
 - (ii) a particular structure; or
 - (iii) a class of land or structure;
 - (c) any circumstances that are peculiar to the supply of a service to -
 - (i) a particular parcel of land; or
 - (ii) a particular structure; or
 - (iii) a class of land or structure.
- (3) A local government may do 1 or both of the following -
- (a) levy utility charges for services that have been supplied or are to be supplied during part of the financial year and part of another financial year;
 - (b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years, and decide the way the charges are to be apportioned.
- (4) However, a local government may only levy utility charges for services -
- (a) supplied in the last financial year; or
 - (b) supplied, or to be supplied, in the current financial year; or
 - (c) to be supplied in the next financial year.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

The utility charges are in accordance with Council's Revenue Policy. The 2019/20 Revenue Policy was adopted by Council on 27/02/2019 - Resolution No. GM/02.2019/72.

LGR 2012 Section 193(3) - a local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Sewerage Network Asset Management Plan – adopted by Council on 13 December 2017 - Resolution No. GM/12.2017/111.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Budget Submissions and Financial Planning Standing Committee
Director Corporate, Community & Commercial Services
Manager Water, Sewerage, Gas

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The setting of these charges are required to raise revenue to undertake sewerage services and projects contained within the budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns? (Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers
- Department of Local Government, Racing and Multicultural Affairs
- Queensland Audit Office

Key interests or concerns

- Fair and equitable setting of the charges
- Setting charges to operate sewerage services sustainably and ensure Council's long term financial sustainability
- Sustainable asset management – sewerage network
- Compliance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Reputational Risk that utility charge resolution is invalid. Budget impacts.	Likelihood – Unlikely Consequence – Extreme Mitigation – This utility charge resolution is in accordance with the relevant sections of <i>Local Government Act 2009</i> and the <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council must make sewerage utility charges for the 2019/20 financial year to raise revenue to provide sewerage services contained within the budget.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as set out in either Column A or Column B of the table below:

	Column A Proposed Budget	Column B Budget with Amendment
Service Level	2019/20 Charge	2019/20 Charge
Pedestal Charge per property		
Vacant Land	\$208.48	\$212.24
Urinal (600mm) ^{(1) (3)}	\$416.96	\$424.48
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$778.36	\$792.38
Urinal (> 1200mm) additional rate per 600mm	\$319.68	\$325.44
1st Pedestal	\$416.96	\$424.48
2nd Pedestal	\$361.40	\$367.90
Additional Pedestals (per pedestal)	\$319.68	\$325.44
Government Pedestals	\$569.88	\$580.14
Other Services		
Trade Waste ⁽²⁾	\$479.48	\$488.10
<p>(1) 1 Urinal (600 mm) or part thereof = 1 pedestal. For each additional 600mm as per pedestal charge rates.</p> <p>(2) Trade Waste is liquid waste produced by industry, business, trade or manufacturing premises, other than domestic sewage, illegal substances and stormwater.</p> <p>(3) 3 Wall Hung Urinals (or part thereof) = 1 pedestal charge</p>		

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT**Meeting:** Special Budget 30 July 2019**Date:** 9 July 2019**Item Number:** 3.10**File Number:** D19/58612**SUBJECT HEADING:** Waste Management Utility Charges 2019/20**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to make and levy Waste Management Utility Charges for 2019/20.

Officer's Recommendation:

That:

1. Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy waste management utility charges, for the supply of waste management services (including the collection, removal, storage and disposal of general waste) by the Council, as set out in either Column A or Column B of the table below:

Waste Management Charges	Column A Proposed Budget	Column B Budget with Amendment
Service Level	2019/20 Charge	2019/20 Charge
Wheelie Bin Service per weekly collection service		
240 Litre wheelie bin	\$254.30	\$258.88
Each additional 240 Litre wheelie bin	\$254.30	\$258.88
Wheelie Bin Service twice weekly collection service		
240 Litre wheelie bin	\$508.60	\$517.76
Industrial Bin Service		
Industrial Bin (1/2 size bin) – 1 collection per week	\$450.24	\$458.34
Industrial Bin – 1 collection per week	\$900.48	\$916.68
Industrial Bin – 2 collections per week	\$1,800.96	\$1,833.38
Industrial Bin – 3 collections per week	\$2,701.44	\$2,750.06
Industrial Bin – 1 collection per fortnight	\$450.24	\$458.34

2. Waste management utility charges are levied on all premises where Council's agent is prepared to provide a refuse collection service. A minimum of one charge will be made and levied on each separate occupancy and such a charge shall apply whether or not a service is rendered.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council
Ratepayers

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
LGR	Local Government Regulation

Context:

Why is the matter coming before Council?

This report is to set the waste management utility charges for the financial year ended 30 June 2020; to raise revenue to undertake waste management services contained within the budget.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

Council has applied a waste management utility charge for the supply of waste management services (including the collection, removal, storage and disposal of general waste) by the Council.

Waste management charges shall apply to all premises within the Council area where waste services are, or can be made available. The charge will apply irrespective of the level of the service's use.

Services other than those incorporated into the rating structure can be separately requested and are invoiced directly to the customer.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration?

(Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Rate resolutions are in accordance with the relevant sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Local Government Act 2009

94 Power to levy rates and charges

(1) Each local government –

...

(b) may levy -

(ii) utility charges; and

...

(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Local Government Regulation 2012

99 Utility charges

(1) A local government may levy utility charges on any basis the local government considers appropriate.

(2) For example, utility charges may be levied on the basis of any, or any combination, of the following -

(a) the rateable value of land;

(b) the use made of -

(i) a particular parcel of land; or

(ii) a particular structure; or

(iii) a class of land or structure;

(c) any circumstances that are peculiar to the supply of a service to -

(i) a particular parcel of land; or

(ii) a particular structure; or

(iii) a class of land or structure.

(3) A local government may do 1 or both of the following -

(a) levy utility charges for services that have been supplied or are to be supplied during part of the financial year and part of another financial year;

(b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years, and decide the way the charges are to be apportioned.

(4) However, a local government may only levy utility charges for services -

(a) supplied in the last financial year; or

(b) supplied, or to be supplied, in the current financial year; or

(c) to be supplied in the next financial year.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

The utility charges are in accordance with Council's Revenue Policy. The 2019/20 Revenue Policy was adopted by Council on 27/02/2019 - Resolution No. GM/02.2019/72.

LGR 2012 Section 193(3) - a local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Budget Submissions and Financial Planning Standing Committee
Director Development, Facilities and Environmental Services
Manager Environment, Health, Waste and Rural Land Services

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The setting of this charge is required to raise revenue to undertake waste management services contained within the budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers
- Department of Local Government, Racing and Multicultural Affairs
- Queensland Audit Office

Key interests or concerns

- Fair and equitable setting of the charges
- Setting charges to operate waste management services sustainably and ensure Council's long term financial sustainability
- Compliance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Reputational	Likelihood – Unlikely Consequence – Major
Risk that utility charge resolution is invalid. Budget impacts.	Mitigation – This utility charge resolution is in accordance with the relevant sections of <i>Local Government Act 2009</i> and the <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council must make waste management utility charges for the 2019/20 financial year to raise revenue to undertake waste management services contained within the budget.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That:

- Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy waste management utility charges, for the supply of waste management services (including the collection, removal, storage and disposal of general waste) by the Council, as set out in either Column A or Column B of the table below:

Waste Management Charges	Column A Proposed Budget	Column B Budget with Amendment
Service Level	2019/20 Charge	2019/20 Charge
Wheelie Bin Service per weekly collection service		
240 Litre wheelie bin	\$254.30	\$258.88
Each additional 240 Litre wheelie bin	\$254.30	\$258.88
Wheelie Bin Service twice weekly collection service		
240 Litre wheelie bin	\$508.60	\$517.76
Industrial Bin Service		
Industrial Bin (1/2 size bin) – 1 collection per week	\$450.24	\$458.34
Industrial Bin – 1 collection per week	\$900.48	\$916.68
Industrial Bin – 2 collections per week	\$1,800.96	\$1,833.38
Industrial Bin – 3 collections per week	\$2,701.44	\$2,750.06
Industrial Bin – 1 collection per fortnight	\$450.24	\$458.34

- Waste management utility charges are levied on all premises where Council's agent is prepared to provide a refuse collection service. A minimum of one charge will be made and levied on each separate occupancy and such a charge shall apply whether or not a service is rendered.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT

Meeting: Special Budget 30 July 2019

Date: 9 July 2019

Item Number: 3.11

File Number: D19/58615

SUBJECT HEADING: Pest Management Special Rate and State Government Precept Special Rate 2019/20

Classification: Open Access

Officer's Title: Director - Corporate, Community & Commercial Services

Executive Summary:

The purpose of this report is to make and levy a Pest Management Special Rate and a State Government Precept Special Rate for 2019/20.

Officer's Recommendation:

That pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special rate/s as set out in either Column A or Column B of the table below.

Column A Proposed Budget	Column B Budget with Amendment
<p>1. State Government Precept Special Rate</p> <p>a) A special rate (to be known as the "State Government Precept Special Rate") of 0.00025894 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.</p> <p>b) The overall plan for the State Government Precept Special Rate is as follows:</p> <p>a. The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.</p> <p>b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural, in the 2019/20 financial year.</p> <p>c. The estimated cost of carrying out the overall plan is \$468,372. The State Government Precept Special Rate will levy an estimated \$429,860 towards the total estimated cost of carrying out the activity.</p>	<p>1. State Government Precept Special Rate</p> <p>a) A special rate (to be known as the "State Government Precept Special Rate") of 0.00026360 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.</p> <p>b) The overall plan for the State Government Precept Special Rate is as follows:</p> <p>a. The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.</p> <p>b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural, in the 2019/20 financial year.</p> <p>c. The estimated cost of carrying out the overall plan is \$468,372. The State Government Precept Special Rate will levy an estimated \$437,593 towards the total estimated cost of carrying out the activity.</p>

<p>d. The estimated time for carrying out the overall plan is 1 year.</p> <p>The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.</p>	<p>d. The estimated time for carrying out the overall plan is 1 year.</p> <p>The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.</p>
<p>2. Pest Management Special Rate</p> <p>a) A special rate to be known as the ("Pest Management Special Rate) of 0.00017536 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa.</p> <p>b) The overall plan for the Pest Management Special Rate is as follows:</p> <p>a. The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated wild dog baiting programs and adhoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.</p> <p>b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural in the 2019/20 financial year.</p> <p>c. The estimated cost of carrying out the activity the subject of the overall plan is \$570,148. The Pest Management Special Rate will levy an estimated \$291,112 towards the total estimated cost of carrying out the activity.</p> <p>d. The estimated time for carrying out the overall plan is 1 year.</p> <p>c) The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.</p>	<p>2. Pest Management Special Rate</p> <p>a) A special rate to be known as the ("Pest Management Special Rate) of 0.00017852 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa.</p> <p>b) The overall plan for the Pest Management Special Rate is as follows:</p> <p>a. The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated wild dog baiting programs and adhoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.</p> <p>b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural in the 2019/20 financial year.</p> <p>c. The estimated cost of carrying out the activity the subject of the overall plan is \$570,148. The Pest Management Special Rate will levy an estimated \$296,347 towards the total estimated cost of carrying out the activity.</p> <p>d. The estimated time for carrying out the overall plan is 1 year.</p> <p>c) The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.</p>

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council

Ratepayers – all rateable land categorised as Category 39 – Rural

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

The purpose of this report is to make and levy a special rate, being the Pest Management Special Rate and the State Government Precept Special Rate, on all rateable land classified as Category 39 – Rural, for 2018/19.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

The special rate to be known as the “State Government Precept Special Rate”) is to fund the cost of the State Government Precept charge (Wild Dog Barrier Fence), research and ‘on-ground’ works.

The special rate to be known as the “Pest Management Special Rate is to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa, including meat and factory baits for two coordinated baiting programs and adhoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council’s Pest Management Plan.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration? (Include an extract of the relevant section’s wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Rate resolutions are in accordance with the relevant sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Local Government Act 2009

94 Power to levy rates and charges

(1) *Each local government -*

...

(b) *may levy -*

(i) *special rates and charges*

(2) *A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.*

Local Government Regulation 2012

94 Levying special rates or charges

(1) *This section applies if a local government decides to levy special rates or charges.*

(2) *The local government's resolution to levy special rates or charges must identify -*

(a) *the rateable land to which the special rates or charges apply; and*

(b) *the overall plan for the service, facility or activity to which the special rates or charges apply.*

(3) *The overall plan is a document that -*

(a) *describes the service, facility or activity; and*

(b) *identifies the rateable land to which the special rates or charges apply; and*

(c) *states the estimated cost of carrying out the overall plan; and*

(d) *states the estimated time for carrying out the overall plan.*

(4) *The local government must adopt the overall plan before, or at the same time as, the local government first resolves to levy the special rates or charges.*

(5) *Under an overall plan, special rates or charges may be levied for 1 or more years before any of the special rates or charges are spent in carrying out the overall plan.*

(6) *If an overall plan is for more than 1 year, the local government must also adopt an annual implementation plan for each year.*

(7) *An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service, facility or activity to which the special rates or charges apply.*

(8) *The local government must adopt the annual implementation plan before or at the budget meeting for each year of the period for carrying out the overall plan.*

(9) *The local government may at any time, by resolution, amend -*

(a) *an overall plan; or*

(b) *an annual implementation plan.*

(10) *The local government may fix a minimum amount of the special rates or charges.*

(11) *Subsection (12) applies if the local government decides to levy special rates or charges on particular rateable land for a service, facility or activity.*

(12) *The amount of the special rates or charges for the particular rateable land may be different to the amount for other rateable land because, in the local government's opinion -*

(a) *the land or its occupier -*

(i) *specially benefits from the service, facility or activity; or*

(ii) *has or will have special access to the service, facility or activity; or*

(b) *the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or*

(c) the occupier of the land specially contributes to the need for the service, facility or activity.

(13) For subsection (12), the local government may levy the special rates or charges on any basis the local government considers appropriate.

(14) In any proceedings about special rates or charges, a resolution or overall plan mentioned in subsection (2) is not invalid merely because the resolution or plan -

(a) does not identify all rateable land on which the special rates or charges could have been levied; or

(b) incorrectly includes rateable land on which the special rates or charges should not have been levied.

(15) To remove any doubt, it is declared that a local government may make and levy a special rate or charge for a service, facility or activity whether or not supplied or undertaken by the local government itself, including a service, facility or activity supplied or undertaken by another local government -

(a) in the other local government's local government area; and

(b) conducted as a joint government activity by the local governments.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

This rating resolution is in accordance with Council's Revenue Policy.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? *(Please include consultation with the funding body, any dates of critical importance or updates or approvals required)*

Director Development, Facilities and Environmental Services
Manager Environment, Health, Waste and Rural Land Services

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. *(Please do not just include names)*

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The setting of this rate is required to raise revenue to cover the cost of the State Government Precept for the Wild Dog Barrier Fence maintenance, and their pest and weed research, including 'on-ground' works as contained within the budget and the cost of wild dog and pest management across the Maranoa.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns? (Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers - all rateable land categorised as Category 39 – Rural

Key interests or concerns

- Fair and equitable setting of the charges
- Compliance with section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Reputational	Likelihood – Unlikely Consequence – Major
Risk that rating resolution is invalid. Budget impacts.	Mitigation – This rating resolution is in accordance with the relevant sections of <i>Local Government Act 2009</i> and the <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council should make and levy a Pest Management Special Rate and a State Government Precept Special Rate for 2019/20 to fund the cost of the activities for which the plans are made.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special rate/s as set out in either Column A or Column B of the table above in the 'Officers Recommendation' section in this report.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT**Meeting:** Special Budget 30 July 2019**Date:** 9 July 2019**Item Number:** 3.12**File Number:** D19/58693**SUBJECT HEADING:** Rural Fire Brigade Special Charge 2019/20**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to set a Rural Fire Brigade Special Charge for the year ending 30 June 2020.

Officer's Recommendation:

That:

1. Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge") as detailed in the table below on all rateable lands serviced by the rural fire brigades for Amby, Mungallala, Yuleba and Orange Hill, to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades, as follows:

Rural Fire Brigade	Special Charge on all rateable lands serviced by each Rural Fire Brigade
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

2. The overall plan for the Rural Fire Brigades Special Charge is as follows:
 - a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.
 - b) The rateable land to which the plan applies is all rateable land defined by Queensland Fire and Emergency Services (QFES) – Rural Fire Service as being serviced within each Rural Fire Brigade boundary, as identified in the QFES Administrative Map for each Brigade.
 - c) The estimated cost of carrying out the overall plan is \$20,704.

- d) The estimated time for carrying out the overall plan is 1 year.
3. The rateable land or its occupier specially benefit from the service, facility or activity funded by the special charge because these local Rural Fire Brigade units respond to emergency (fire) calls.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Amby Rural Fire Brigade
Mungallala Rural Fire Brigade
Yuleba Rural Fire Brigade
Orange Hill Rural Fire Brigade

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

The purpose of this report is to make and levy a special charge, being the Rural Fire Brigades Special Charge, on all rateable land serviced by the Rural Fire Brigades for Amby, Mungallala, Yuleba and Orange Hill, for 2019/20.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

The setting of this charge is required to raise revenue cover the cost of contributing to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration?

(Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Rate resolutions are in accordance with the relevant sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Local Government Act 2009

92 Types of rates and charges

(1) *There are 4 types of rates and charges –*

- (a) general rates (including differential rates); and*
- (b) special rates and charges; and*
- (c) utility charges; and*
- (d) separate rates and charges.*

...

(3) *Special rates and charges are for services, facilities and activities that have a special association with particular land because –*

(a) the land or its occupier –

- (i) specially benefits from the service, facility or activity; or*
- (ii) has or will have special access to the service, facility or activity; or*

(b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or

(c) the occupier of the land specially contributes to the need for the service, facility or activity.

Examples -

Special rates and charges could be levied -

- for the cost of maintaining a road in an industrial area that is regularly used by heavy vehicles*
- for the cost of replacing the drainage system in only part of the local government area*
- on land that is used only by businesses that would benefit from the promotion of tourism in the local government area.*

Local Government Regulation 2012

94 Levying special rates or charges

(1) *This section applies if a local government decides to levy special rates or charges.*

(2) *The local government's resolution to levy special rates or charges must identify -*

- (a) the rateable land to which the special rates or charges apply; and*
- (b) the overall plan for the service, facility or activity to which the special rates or charges apply.*

(3) *The **overall plan** is a document that –*

- (a) describes the service, facility or activity; and*
- (b) identifies the rateable land to which the special rates or charges apply; and*
- (c) states the estimated cost of carrying out the overall plan; and*
- (d) states the estimated time for carrying out the overall plan.*

(4) *The local government must adopt the overall plan before, or at the same time as, the local government first resolves to levy the special rates or charges.*

(5) *Under an overall plan, special rates or charges may be levied for 1 or more years before any of the special rates or charges are spent in carrying out the overall plan.*

(6) *If an overall plan is for more than 1 year, the local government must also adopt an annual implementation plan for each year.*

(7) *An **annual implementation plan** for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service, facility or activity to which the special rates or charges apply.*

(8) *The local government must adopt the annual implementation plan before or at the budget meeting for each year of the period for carrying out the overall plan.*

(9) *The local government may at any time, by resolution, amend –*

- (a) an overall plan; or*
- (b) an annual implementation plan.*

(10) *The local government may fix a minimum amount of the special rates or charges.*

(11) *Subsection (12) applies if the local government decides to levy special rates or charges on particular rateable land for a service, facility or activity.*

(12) *The amount of the special rates or charges for the particular rateable land may be different to the amount for other rateable land because, in the local government's opinion –*

- (a) the land or its occupier -
 - (i) specially benefits from the service, facility or activity; or*
 - (ii) has or will have special access to the service, facility or activity; or**
- (b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or*
- (c) the occupier of the land specially contributes to the need for the service, facility or activity.*

(13) *For subsection (12), the local government may levy the special rates or charges on any basis the local government considers appropriate.*

(14) *In any proceedings about special rates or charges, a resolution or overall plan mentioned in subsection (2) is not invalid merely because the resolution or plan –*

- (a) does not identify all rateable land on which the special rates or charges could have been levied; or*
- (b) incorrectly includes rateable land on which the special rates or charges should not have been levied.*

(15) *To remove any doubt, it is declared that a local government may make and levy a special rate or charge for a service, facility or activity whether or not supplied or undertaken by the local government itself, including a service, facility or activity supplied or undertaken by another local government –*

- (a) in the other local government's local government area; and*
- (b) conducted as a joint government activity by the local governments.*

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

This rating resolution is in accordance with Council's Revenue Policy.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Each of the rural fire brigades had previously provided input into the amount of the special charge on all rateable lands serviced by each Rural Fire Brigade.

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The setting of this charge will raise revenue to cover the cost of contributing to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns? (Interested Parties Analysis - IS9001:2015)

None identified.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Reputational Risk that rating resolution for Rural Fire Brigades Special Charge is invalid.	Likelihood – Unlikely Consequence – Minor Mitigation – This rating resolution in accordance with the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> .

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Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council should make and levy the special charge as per the recommendation below.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That:

1. Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge") as detailed in the table below on all rateable lands serviced by the rural fire brigades for Amby, Mungallala, Yuleba and Orange Hill, to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades, as follows:

Rural Fire Brigade	Special Charge on all rateable lands serviced by each Rural Fire Brigade
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

2. The overall plan for the Rural Fire Brigades Special Charge is as follows:
 - a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.
 - b) The rateable land to which the plan applies is all rateable land defined by Queensland Fire and Emergency Services (QFES) – Rural Fire Service as being serviced within each Rural Fire Brigade boundary, as identified in the QFES Administrative Map for each Brigade.
 - c) The estimated cost of carrying out the overall plan is \$20,704.
 - d) The estimated time for carrying out the overall plan is 1 year.
3. The rateable land or its occupier specially benefit from the service, facility or activity funded by the special charge because these local Rural Fire Brigade units respond to emergency (fire) calls.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT

Meeting: Special Budget 30 July 2019

Date: 9 July 2019

Item Number: 3.13

File Number: D19/58649

SUBJECT HEADING: Levy and Payment of Rates and Charges 2019/20

Classification: Open Access

Officer's Title: Director - Corporate, Community & Commercial Services

Executive Summary:

Sections 107 and 118 of the *Local Government Regulation 2012* require Council to determine:

1. The issue of and period covered by a rate notice; and
2. The date by which rates or charges must be paid.

Officer's Recommendation:

That:

1. 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 the half year 1 July 2019 to 31 December 2019 – in August/September 2019; and
 - for the half year 1 January 2020 to 30 June 2020 – in February/March 2020.
2. 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 issue of the rate notice.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council
Ratepayers

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

The purpose of this report is to determine the issue of and period covered by a rate notice/s for the 2019/20 financial year and the date by which rates or charges must be paid.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

Council has maintained a levying schedule of half yearly, being August/September and February/March each financial year, for a number of years. This provides ratepayers with consistency about when to expect rates notices for payment.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration?

(Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Rate resolutions are in accordance with the relevant sections of the *Local Government Act 2009*, the *Local Government Regulation 2012* and the *Fire and Emergency Services Act 1990*, in particular:

Local Government Regulation 2012

107 Issue of and period covered by rate notice

- (1) A rate notice may only be issued-
 - (a) for utility charges, for a period of at least 1 month, that the local government considers appropriate; and
 - (b) for other rates or charges, for the whole or part of a financial year as the local government considers appropriate.
- (2) However, the rate notice for the rates mentioned in subsection (1)(b) must be issued for the same period for all ratepayers.
- (3) If a person who is liable to pay rates or charges for a period pays the rates or charges before the local government gives the person a rate notice for the period, the local government is not required to give the person a rate notice for the period.
- (4) However, the local government must, at least once each year, issue a rate notice for each parcel of rateable land for a period of no longer than a financial year.

Local Government Regulation 2012

118 When rates or charges must be paid

- (1) A local government must decide the date by which, or the period within which, rates or charges must be paid.
- (2) The date by which, or the period within which, the rates or charges must be paid must be –
 - (a) at least 30 days after the rate notice for the rates or charges is issued; and
 - (b) subject to [part 10](#), the same date or period for each person liable to pay the rates or charges.
- (3) The local government must, by resolution, make the decision at its budget meeting.

Fire and Emergency Services Act 1990

114 Manner of giving notification

- (1) A levy notice may be given to the owner of prescribed property –
 - (a) as an item on a rate notice given to the owner in respect of that property; or
 - (b) as a separate notice given before 1 January of the financial year to which the notice relates.
- (2) Where for any financial year a local government gives to the owner of prescribed property in respect of that property 2 or more rate notices, each relating to part of that financial year, a levy notice is taken to be given to the owner in accordance with subsection (1)(a) if each rate notice contains an item for the payment in respect of that property of –
 - (a) such amount as bears to the total of the annual contribution for the financial year the same proportion as the period (in months) for which the rate notice is given bears to 12; and
 - (b) the amount of any arrears of annual contribution.
- (3) Where notification is given as a separate notice, that notice is taken to be a rate notice under the [Local Government Act 2009](#) or, in the case of Brisbane City Council, the [City of Brisbane Act 2010](#).
- (4) A notification must not be given as an item on a rate notice unless –
 - (a) where only 1 rate notice is given for a financial year—that rate notice is given before 1 January of that financial year;
 - (b) where 2 or more rate notices are given for a financial year—the first of those notices is given before 1 January of that financial year.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

The issue of and period covered by a rate notice is also reflected in Council's Revenue Statement 2019/20 – section 3.1.

State Government levies are also reflected in Council's Revenue Statement 2019/20 - section 14 and Part E).

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Manager Communication, Information and Administration Services

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)?? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The setting of an appropriate rate levy including the payment of rates and charges is required to raise revenue to undertake services and projects contained within the budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)?? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

Council sets the issue of and period covered by a rate notice; and the date by which rates or charges must be paid, for each financial year at its annual budget meeting.

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers
- Queensland Audit Office
- Department of Local Government, Racing and Multicultural Affairs

Key interests or concerns:

- Consistency regarding issue and period covered by rates notices, and due date;
- Applies equally to all ratepayers;
- Management of rates and charges revenue and cash flow is a component of ensuring Council's long term financial sustainability;
- Compliance with section 107 and 118 of the *Local Government Regulation 2012*; and
- Compliance with section 114 of the *Fire and Emergency Services Act 1990* for the State Government's Emergency Management, Fire and Rescue Levy.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Regulatory	Likelihood - Unlikely Consequence - Extreme
Risk that rating resolution is invalid. Budget impacts.	Mitigation: This rating resolution is in accordance with the relevant sections of <i>Local Government Act 2009</i> , the <i>Local Government Regulation 2012</i> and the <i>Fire and Emergency Services Act 1990</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council must set the issue of and period covered by a rate notice, and the date by which rates or charges must be paid for the financial period ending 30 June 2020. The resolution must be in accordance with sections 107 and 118 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That:

1. 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 the half year 1 July 2019 to 31 December 2019 – in August/September 2019; and

- for the half year 1 January 2020 to 30 June 2020 – in February/March 2020.
- 2. 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 issue of the rate notice.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT

Meeting: Special Budget 30 July 2019

Date: 9 July 2019

Item Number: 3.14

File Number: D19/58657

SUBJECT HEADING: Discount on Rates 2019/20

Classification: Open Access

Officer's Title: Director - Corporate, Community & Commercial Services

Executive Summary:

The purpose of this report is to set the level of discount and discount period for the prompt payment of specified rates for the period ending 30 June 2020.

Officer's Recommendation:

That pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates made and levied shall be subject to a discount of the percentage set out in either Column A or Column B of the table below:

	Column A Proposed Budget	Column B Budget with Amendment
Discount on differential general rates	10%	5%

if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
 - (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
 - (c) all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.
-

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council

Ratepayers

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

To encourage early payment of rates, Council will offer ratepayers a discount on payments received during the nominated discount period in accordance with Section 130 of the *Local Government Regulation 2012*.

For discount to be allowed, full payment of all rates and charges, including overdue rates, charges, interest, fees and levies appearing on the rate notice must be received by the close of business on or before the due date.

The discount period will be a period of at least thirty (30) clear days commencing from the issue date shown on the Rate Notice and concluding on the due date shown on the Rate Notice.

The discount will only apply to Differential General Rates.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

The discount on differential general rates made and levied for the previous financial year (2018/19) was 5%.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration? (Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Local Government Regulation 2012

Section 130 Discount for prompt payment of rates or charges

- (1) A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.

(2) *The amount of the discount and the discount period may differ for different rating categories of rateable land.*

(3) *The **discount period** is a period that ends on or before the due date for payment.*

Examples of discount period -

- 1 month before the due date for payment*
- a period of 1 month ending 2 weeks before the due date for payment*

(4) *The local government must, by resolution, make the decision at its budget meeting.*

(5) *The resolution must state –*

(a) whether the discount is to be –

- (i) a fixed amount; or*
- (ii) a percentage of the rates or charges; and*

(b) if the discount is to be a fixed amount - the amount; and

(c) if the discount is to be a percentage of the rates or charges—the percentage; and

(d) whether the discount applies only if –

- (i) other rates or charges are paid; or*
- (ii) an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and*

(e) the discount period.

(6) *The local government may allow more than 1 discount period for rates or charges only if the local government's resolution –*

(a) states more than 1 discount period for the rates or charges; and

(b) allows a different discount for each discount period.

(6) *The local government may, by resolution, change the discount period to end on a later day (the **new discount day**).*

(7) *However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.*

(8) *If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.*

(9) *If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.*

- (10) *A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue.*

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

The level of discount and the discount period is also reflected in Council's Revenue Statement 2019/20 – section 3.3.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Budget Submissions and Financial Planning Standing Committee.

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

Council relies on early payment of rates to ensure that appropriate cash levels are maintained to support its financial obligations.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

Council is required to set the level of discount and discount period for the prompt payment of specified rates for each financial year at its annual budget meeting.

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers
- Queensland Audit Office
- Department of Local Government, Racing and Multicultural Affairs

Key interests or concerns

- Level of discount on differential general rates for the prompt payment of all rates and charges
- Applies equally to all ratepayers in a differential rating category of rateable land
- Management of outstanding rates and charges as a component of ensuring Council's long term financial sustainability
- Compliance with section 130 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Regulatory Risk that rating resolution is invalid. Budget impacts.	Likelihood – Unlikely Consequence – Extreme Mitigation – This rating resolution is in accordance with the relevant sections of <i>Local Government Act 2009</i> and the <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council must set the level of discount and discount period for the prompt payment of specified rates for the financial period ending 30 June 2020, in accordance with section 130 of the *Local Government Regulation 2012*.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates made and levied shall be subject to a discount of the percentage set out in either Column A or Column B of the table below:

	Column A Proposed Budget	Column B Budget with Amendment
Discount on differential general rates	10%	5%

if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;

(b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and

(c) all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT**Meeting:** Special Budget 30 July 2019**Date:** 9 July 2019**Item Number:** 3.15**File Number:** D19/58661**SUBJECT HEADING:** Interest on all Overdue Rates and Charges for 2019/20**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services

Executive Summary:

The purpose of this report is to set the level of interest on overdue rates and charges for the financial period ending 30 June 2020.

Officer's Recommendation:

Pursuant to section 133 of the *Local Government Regulation 2012* the level of interest is set as:

1. Compound interest on daily rests at the rate per annum set out in either Column A or Column B of the table below:

	Column A Proposed Budget	Column B Budget with Amendment
Interest on all overdue rates and charges	5.95%	8.95%

2. And is to be charged on all overdue rates or charges.

Council has determined that rates or charges will be determined as overdue for the charging of interest if they remain unpaid after (60) days from the due date of the relevant rate notice.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council
Ratepayers

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
ATO	Australian Taxation Office

Context:

Why is the matter coming before Council?

The management of the level of rate arrears is an important component of ensuring Council's long term financial sustainability. Accordingly it has been determined that to encourage ratepayers to pay their rates within a sixty (60) day timeframe, a penalty in the form of interest on overdue rates will be applied.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

The interest on overdue rates and charges for the 2018/19 financial year was 11%. However there were legislative changes to the *Local Government Regulation 2012* regarding interest on overdue rates and charges.

A report on the changes to the *Local Government Regulation 2012* was presented to the Budget Submissions and Financial Planning Standing Committee meeting on 2 July 2019.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration?

(Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Local Government Regulation 2012

Section 133 Interest on overdue rates or charges

(1) *Interest is payable on overdue rates or charges from –*

(a) *the day the rates or charges become overdue; or*

(b) *a later day decided by the local government.*

(2) *Interest must be calculated –*

(a) *on daily rests and as compound interest; or*

(b) *in another way the local government decides, if an equal or lower amount will be payable.*

(3) *The rate of interest payable is –*

(a) *for a day before 1 July 2019 - an annual rate, of not more than 11%, decided by the local government; or*

(b) *for a day on or after 1 July 2019 - an annual rate, of not more than the prescribed rate for the day, decided by the local government.*

(4) *A decision of the local government under this section must –*

(a) apply equally to all ratepayers; and

(b) for a decision under subsection (3)(b)—be made by resolution at the local government's budget meeting for the financial year that includes the day to which the decision relates.

(5) In this section -

bank bill yield rate, for a day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year in which the day occurs.

Editor's note -

The monthly average yield of 90-day bank accepted bills can be accessed on the Reserve Bank of Australia's website.

prescribed rate; for a day, means the rate that is the sum of -

(a) the bank bill yield rate for the day, rounded to 2 decimal places; and

(b) 8%.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

The value of interest is also reflected in Council's Revenue Statement 2019/20 – section 3.4.

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

At the Budget Submissions and Financial Planning Standing Committee meeting on 2 July 2019, the Committee recommended as follows:

Resolution No. BUD/07.2019/06

That the Committee recommend to the Mayor:

- *The application of an 8.95% interest rate on overdue rates and charges. (This figure represents the average interest rate applied by the Australian Tax Office (ATO) for the 2018/19 financial year);*
- *That the Revenue Statement 2019/20 be updated to reflect the interest rate as decided by the Committee.*

CARRIED 6/1

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$) ? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

Interest on overdue rates is budgeted.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$) ? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

Council is required to set the level of interest on overdue rates and charges for each financial year at its annual budget meeting.

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?
(Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers
- Queensland Audit Office
- Department of Local Government, Racing and Multicultural Affairs

Key interests or concerns

- Interest rate applied to outstanding rates and charges
- When the interest is payable from
- Applies equally to all ratepayers
- Interest penalty serves to encourage ratepayers to pay their rates
- Management of outstanding rates and charges as a component of ensuring Council's long term financial sustainability
- Compliance with section 133 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Regulatory	Likelihood – Unlikely Consequence – Extreme
Risk that rating resolution is invalid.	Mitigation – This rating resolution is in accordance with the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council should set the level of interest on overdue rates and charges for the financial period ending 30 June 2020 in accordance with section 133 of the *Local Government Regulation 2012*.

Recommendation:

What is the 'draft decision' based on the advice to Council?

Pursuant to section 133 of the *Local Government Regulation 2012* the level of interest is set as:

- 1) Compound interest on daily rests at the rate per annum set out in either Column A or Column B of the table below:

	Column A Proposed Budget	Column B Budget with Amendments
Interest on all overdue rates and charges	5.95%	8.95%

- 2) And is to be charged on all overdue rates or charges.

Council has determined that rates or charges will be determined as overdue for the charging of interest if they remain unpaid after (60) days from the due date of the relevant rate notice.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT**Meeting:** Special Budget 30 July 2019**Date:** 9 July 2019**Item Number:** 3.16**File Number:** D19/58670**SUBJECT HEADING:** Differential General Rate Concession - Pensioners**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services

Executive Summary:

The purpose of this report is to:

- a) adopt a rebate for all ratepayers who are pensioners and who are eligible for the State Government pensioner remission; and
- b) adopt a Pensioner Rate Concession Policy.

Officer's Recommendation:That pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council adopt:

- 1. a rebate of 50% of the differential general rate be granted to all ratepayers who are pensioners and who are eligible for the State Government pensioner remission, to a maximum amount per annum as set out in either Column A OR Column B as follows:

	Column A Proposed Budget	Column B Budget with Amendment
Pensioner Concession	Maximum Dollar Value per annum	Maximum Dollar Value per annum
50% of General Rate up to the maximum dollar value per annum	\$307.50	\$313.03

- 2. a Pensioner Rate Concession Policy.
-

Individuals or Organisations to which the report applies:***Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?***

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council
Approved Pensioners**Acronyms:**

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

The *Local Government Regulation 2012* provides Council with the discretionary power to consider and grant concessions for rates and charges in certain circumstances.

The purpose of this report is to:

- a) adopt a rebate for all ratepayers who are pensioners and who are eligible for the State Government pensioner remission; and
- b) adopt a Pensioner Rate Concession Policy.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

This concession does not apply to rates on property other than the pensioner's principal place of residence.

An approved pensioner shall be –

- (a) A holder of a current eligible concession card i.e. a Queensland 'Pensioner Concession Card' issued by Centrelink, or the Department of Veteran's Affairs, or a Queensland 'Repatriation Health Card – For All Conditions' (Gold Card) issued by the Department of Veterans' Affairs; and
- (b) the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- (c) Legally responsible, either solely or jointly with a co-owner, for the payment of Council rates and charges levied on the property.

The continuing eligibility status of Approved Pensioners will be verified by using updated Centrelink and Veterans' Affairs records. Pensioners whose records differ will be contacted to confirm their status.

This concession is in addition to the Queensland Government Pensioner Rate Subsidy and details of Council's Pensioner Concession are outlined in Council's Pensioner Rate Concession Policy.

Note minor updates to the attached policy which include:

- Update to include reference to the *Local government Regulation 2012* under section 4.1, and
- Update of terminology in section 4.2 (from subsidy to concession).

The concession to approved pensioners, equivalent to 50% of the general rate (per annum) will be included in the final version of the document following the resolution of Council.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration?

(Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Rate resolutions are in accordance with the relevant sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Local Government Regulation 2012
120 Criteria for granting concession

(1) The local government may grant the concession only if it is satisfied –

(a) the land is owned or occupied by a pensioner;

. . .

121 Types of concession

The concession may only be of the following types –

- (a) a rebate of all or part of the rates or charges;*
- (b) an agreement to defer payment of the rates or charges;*
- (c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.*

122 Resolutions for granting concession

(1) The local government may grant the concession only by –

(a) a resolution granting the concession to a stated ratepayer; or

(b) if the concession is of a type mentioned in section 121(a) or (b) - a resolution granting the concession to a ratepayer who is a member of a stated class of ratepayers.

(2) The local government may make the resolution before the local government levies the rates or charges.

(3) The local government may make a resolution under subsection (1)(a) only if the ratepayer has applied for the concession in a way accepted by the local government.

- (4) *If the local government grants a concession by making a resolution under subsection (1)(b), the concession may be granted only to the ratepayers whom the local government is satisfied are eligible for the concession.*
- (5) *The resolution may include conditions for granting the concession to the ratepayer.*
- (6) *Without limiting subsection (5), the conditions may include the following –*
- (a) *a condition requiring the ratepayer to show the local government particular information or documents or follow a procedure to be eligible for the concession;*
- Examples -*
- *a condition requiring the ratepayer to produce a health care card or pensioner concession card to show the ratepayer's eligibility for the concession for the rates or charges*
 - *a condition requiring the ratepayer to enter an agreement to defer payment of rates or charges in a form required by the local government*
- (b) *a condition limiting the period for which the ratepayer is granted the concession.*

Example -

for a concession on the basis of the ratepayer's receipt of a disability support pension, a condition limiting the concession to the period for which the ratepayer receives the pension

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

Pensioner Rate Concession Policy

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Budget Submissions and Financial Planning Committee

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$) Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The setting of general rates and the pensioner rebate is contained within the budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns? (Interested Parties Analysis - IS9001:2015)

Interested parties:

- Ratepayers - Pensioners

Key interests or concerns

- Remission available consistent with previous years
- Applies equally to all eligible ratepayers
- Compliance with section 120, 121 and 122 of the *Local Government Regulation 2012*.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Reputational Risk that pensioner concession resolution is invalid. Budget impacts.	Likelihood – Unlikely Consequence – Major Mitigation – This rating resolution is in accordance with the relevant sections of <i>Local Government Act 2009</i> and the <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

Council should, at its budget meeting, adopt a rebate of 50% of the differential general rate to all ratepayers who are pensioners and who are eligible for the State Government pensioner remission to a maximum amount per annum.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council adopt:

- a) a rebate of 50% of the differential general rate be granted to all ratepayers who are pensioners and who are eligible for the State Government pensioner remission, to a maximum amount per annum as set out in either Column A OR Column B as follows:

	Column A Proposed Budget	Column B Budget with Amendment
Pensioner Concession	Maximum Dollar Value per annum	Maximum Dollar Value per annum
50% of General Rate up to the maximum dollar value per annum	\$307.50	\$313.03

- b) a Pensioner Rate Concession Policy.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

[1](#) Pensioner Concession Policy 2019-20 Draft

D19/64354

Report authorised by:

Chief Executive Officer

1. Purpose

To provide a rate concession to approved pensioners.

2. Scope

The Pensioner Rate Concession Policy applies to the levying of rates and charges for approved pensioners.

3. Definitions

Council	Maranoa Regional Council
Approved Pensioner	<p>A pensioner who is -</p> <ul style="list-style-type: none"> a) and remains an eligible holder of a Queensland "Pensioner Concessions Card" issued by Centrelink, or the Department of Veteran's Affairs, or a Queensland 'Repatriation Health Card – For all Conditions' (Gold Card) issued by the Department of Veterans' Affairs; and b) the owner or life tenant (either solely or jointly) of the property which is located in Queensland and which is his/her principal place of residence; and c) Legally responsible, either solely or jointly with a co-owner, for the payment of Council rates and charges levied on their property.
Owner	As defined in the Local Government Act 2009
Spouse	A person's partner in marriage or a de facto relationship as recognised by the Acts Interpretation Act 1954 S. 32DA (1) and (5) (a).

All other definitions are as per the *Local Government Act 2009* and the *Local Government Regulation 2012*.

4. Details

Council will provide rate concessions to approved pensioners as follows –

4.1 Concession Rate

In accordance with Section 120(1) (a) Council will grant a concession to approved pensioners, equivalent to 50% of the general rate up to a maximum of \$xxx per annum.

Where a pensioner's rate assessment includes other lots of vacant land, Council will not levy vacant water and vacant sewerage charges for each other vacant allotment, provided that the pensioner's principal place of residence is situated on land included in the assessment and adjoins the vacant land.

For example, for a house (being the pensioner's principal place of residence) and vacant lot together, only one water access charge and one sewerage charge is levied.

4.2 Pro-Rata Calculations

When a pensioner rate concession applies to rates on a property due for only part of a rating period, Council will apply the pensioner rate concession upon application on a pro-rata basis from the:

- Date of an approved pensioner acquiring approved pensioner status, or
- Up to and including (in the case of sale), or following (in the case of purchase), the date upon which the property was sold; or
- Purchased by an approved pensioner as evidenced by the Property Transfer Information (Form 24); or
- By official advice forwarded to Council regarding change of ownership.

Notwithstanding the provisions outlined above, where the sole registered owner dies, and at the time of death, is an approved pensioner in receipt of the subsidy, the surviving spouse will be entitled to the subsidy on a pro-rata basis from the beginning of the billing period immediately following the date of his/her spouse's death, providing that:

- He/she is an approved and eligible pensioner at the time of his/her spouse's death; and
- The title has or will be recorded with the surviving spouse as the registered owner; and
- Council is satisfied that the transmission of the title occurs within a reasonable time.

4.3 Ownership

In cases of co-ownership, the pensioner rate concession will apply only to the approved pensioner's proportionate share of the general rates. For the purposes of determining proportionate share, Council shall have regard to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and the Property Transfer Information (Form 24) forwarded to Council for change of ownership and rates purposes.

This method of determining an approved pensioner's proportionate share shall apply except when the co-owners are:

- An approved pensioner and his/her spouse; or
- An approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates, charges or other costs of maintaining the property.

In either of these situations, the tenure is to be treated as sole ownership and the concession approved in full.

It is not a requirement for the spouse to also reside at the property but it must be established in these cases that the approved pensioner is wholly responsible for the payment of all rates and charges levied in respect of the property. The approved pensioner's responsibility for payment of all rates and charges in this circumstance must be established to the satisfaction of Council by sighting and placing on file a copy of a court order or statutory declaration completed by the applicant.

Under no circumstance is a pensioner to be regarded as an owner or co-owner unless:

- His/her name appears as such on the Certificate of Title of the property;
- It can be clearly established that the title to the property is held in the name of a bank, other financial institution or government department for debt security reason and the pensioner has not been relieved of the responsibility to pay all rates and charges levied in respect of the property; or
- The pensioner is eligible as a life tenant to receive the pensioner rate concession as set out below.

The criteria for determining eligible life tenants will be that:

- The property in respect of which the rates are levied must be the principal place of residence of the pensioner and the pensioner must actually reside at the property (e.g. a life tenant cannot reside in a nursing home and claim the concession, as may occur with ordinary home ownership); and
- The pensioner must not have a major ownership interest in any other residential property (in the Maranoa Regional Council area or elsewhere); and
- The life tenancy must be created by a valid Will which applies to the property in question, or by a Supreme or Family Court Order; and
- There must be no provision in the Will or Court Order, which would relieve the life tenant of the obligation to pay the rates and charges, levied in respect of the property.

4.4 Tenancies

With the exception of life tenancies as described in Section 4.3 of this Policy, tenancies of any other sort (including life-time leases) are not regarded as the type of tenure that would entitle the pensioner to the pensioner rate concession even though he / she might be responsible for payment of rates and charges. Strict adherence to this principle is important to avoid breaking into areas which are, or are very close to, normal lease or rental arrangements.

4.5 Residential Requirements

The pensioner rate concession is available only in respect of rates levied on an approved pensioner's principal place of residence located in the Maranoa Regional Council area, and while the pensioner is actually residing at the property (unless in the circumstances detailed below – e.g. nursing home).

For the purpose of determining whether an approved pensioner's residence constitutes his / her principal place of residence, Council will adopt a common-sense approach. Each case will be considered on its own merits. The words 'principal' and 'residence' are to be given their normal meaning. As a guide, Council will give due consideration to the following –

- i. The address shown on any driver's licence held by the pensioner;
- ii. The address of the pensioner as recorded on any State Electoral Roll;
- iii. The Branch and State where his/her Centrelink or Department of Veterans' affairs file is held;
- iv. The State and the address shown on his/her Pensioner Remission Card;
- v. Whether or not the residence to which the application refers is rented or how otherwise occupied during his/her absences;
- vi. Whether or not he/she receives any pensioner rating concessions on other property in Australia and if so the type and level of concessions being received.

The principal place of residence must be located in the Maranoa Regional Council area. Under no circumstances is an approved pensioner to receive a pensioner rate concession in respect of the

same period for more than one property that is his/her principal place of residence, within or outside the Maranoa Regional Council area.

Where a pensioner, for reasons of ill health or infirmity resides some or all of the time in alternative accommodation, such as a nursing home or similar type of accommodation where personal care is available on site and provided as required, or with family or friends, a pensioner rate concession may be allowed in respect of the pensioner's principal place of residence if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s. The pensioner must satisfy Council that the residence is not occupied on a paid tenancy basis and that the approved pensioner owner is responsible for the payment of rates and charges levied in respect of the property.

In cases where a pensioner owns a multi-unit property, commercial property or a rural property which is his/her principal place of residence, the pensioner rates concession may be applied to that property. The provision of the maximum pensioner rates concession has been included to prevent unduly large concessions being granted in such cases.

4.6 Trusteeships

In the case of property held in trusteeship the applicant, in order to be considered for eligibility, must be considered by Council to have legal responsibility for payment of all rates and charges levied in respect of the property, regardless of whether the applicant is the trustee or the beneficiary of the trust.

4.7 Withdrawal / Cessation of Pensioner Rate Concession

Unless ceasing sooner because of the pensioner ceasing to meet other eligibility criteria, a pensioner's rate concession will cease on the date of the approved pensioner's death or on the date that the property is sold.

Upon the sale of the property, it is the pensioner's responsibility to ensure that usual conveyancing practice is applied and an adjustment, based on the pensioner rate concession entitlement at the time of sale and normal rate charges thereafter, made at

settlement. Council will not make refunds or allow further concessions as a consequence of this adjustment not being performed.

4.8 Prompt Payment Discount

The pensioner rate concession will not affect a pensioner's eligibility for any prompt payment discount applied upon payment of rates by the due date.

4.9 Rates Arrears

The pensioner rate concession will be available to rates levied each year even if rates and charges levied in previous years remain outstanding.

4.10 Administration

4.10.1 Applications Lodged During Billing Period

Applications for the pensioner rate concession may be made during a billing period. Concessions for approved pensioners will be applied on the following basis –

- Where an applicant was eligible to receive the pensioner rate concession at the commencement of the rating period, but had not applied at that time, the concession will be applied for the full rating period; or
- Where an applicant only became eligible to receive the pensioner rate concession for part of the rating period, the concession will be applied on a pro-rata basis for the period for which the applicant was eligible to receive the concession.

A concession will not be applied retrospectively to previous rating periods except in exceptional circumstances, in which case a concession may be applied to the immediately prior rates period also. A request must be made in writing by the applicant, advising the reason for the delay in submitting an application.

Applicants may be required to obtain payment details and documentation from Centrelink or the Department of Veteran Affairs to support their application. The application will be reviewed by the Chief Executive Officer who will decide if backdating to the maximum period will apply.

4.10.2 Application for Concession

An application for a pensioner rate concession must be made on the prescribed form when –

- applying for the pensioner rate concession for the first time; or
- Council needs to re-establish eligibility (e.g. after having a qualifying pension or concession card re-granted, change of address of principal place of residence, etc).

4.10.3 Confirmation of Eligibility

In order to confirm the applicant's eligibility Council must –

- Sight the original of the applicant's current qualifying concession card; or
- Be provided with a certified copy of both sides of the applicant's current qualifying concession card.

Council will confirm the applicant's concessional status with Centrelink.

4.10.4 Continuing Eligibility

Council will verify continuing eligibility for the pensioner rate concession on at least an annual basis either:

- By verification with the relevant government agency (Centrelink or Department of Veterans' Affairs) either by electronic data matching; or
- By obtaining from the approved pensioner written verification from the relevant government agency.

If Council is unable to confirm continuing eligibility, the pensioner rate concession will cease and the pensioner will have to re-apply if they wish to receive the concession.

5. Special Provisions

5.1 Privacy Provisions

Council respects and protects people's privacy and collects, stores, uses and discloses personal information responsibly and transparently in the delivery of Council services and business. Council will comply with all relevant legislative requirements relating to the collection, storage, use and disclosure of personal information acquired for the purposes of administering this policy.

6. Related Policies and Legislation

Local Government Act 2009
Local Government Regulation 2012
Revenue Policy 2019/20

7. Associated Documents

Revenue Statement 2019/20

OFFICER REPORT

Meeting: Special Budget 30 July 2019

Date: 9 July 2019

Item Number: 3.17

File Number: D19/58677

SUBJECT HEADING: Significant Business Activity Assessment 2019/20

Classification: Open Access

Officer's Title: Director - Corporate, Community & Commercial Services

Executive Summary:

The report presents the assessment of business activities against the threshold for Significant Business Activities for 2019/20.

Officer's Recommendation:

That the result of the Significant Business Activity assessment be received, noting that no further action is required.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Maranoa Regional Council

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

Council's budget must include *the estimated costs of the local government's significant business activities carried on using a full cost pricing basis, and the activities of the local government's commercial business units and the local government's significant business activities.*

Background:***Has anything already happened in relation to this matter?***

(Succinct overview of the relevant facts, without interpretation)

An assessment of the Revised Budget 2018/19 as shown in the Table 1 below indicates that there is no business activity that meets the criteria for being a significant business activity.

Table 1

Business Activity	Total operating expenses	Significant Business Activity
Quarry operations	3,240,295	No
Saleyards	3,164,500	No
Waste management	2,037,878	No
Airport	2,784,285	No
Gas	636,219	No
Plant	6,470,026	No
Building services	334,577	No
Roads operations	2,534,746	No
	Number of water service connection	
Water and sewerage services	5,647	No

Legislation, Local Laws, State Policies & Other Regulatory Requirements:***What does the legislation and other statutory instruments include about the matter under consideration?*** (Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

The Local Government Regulation 2012 states that:

Section 169 Preparation and content of budget

- (1) *A local government's budget for each financial year must -*
 (a) *be prepared on an accrual basis; and*

...

- (i) *the estimated costs of –*

(i) *the local government's significant business activities carried on using a full cost pricing basis; and*

(ii) *the activities of the local government's commercial business units; and*

(iii) *the local government's significant business activities.*

Section 18 – Reforming a significant business activity

- (1) *The local government must identify and assess each new significant business activity for possible reform.*
- (2) *If the local government decides to reform the significant business activity, the reform must involved-*

- (a) applying full cost pricing to the activity; or
- (b) commercialising the activity; or
- (c) corporatising the activity by creating a corporatised business entity to conduct the activity.

Section 19 – Thresholds for significant business activities – Act, s 43 (4) (b)

(1) This section prescribes, for section 43(4) (b) of the Act, the threshold that a business activity must meet to be a significant business activity for a financial year (the **current financial year**).

(2) If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.

Note—

See, however, the [South-East Queensland Water \(Distribution and Retail Restructuring\) Act 2009](#).

(3) For a business activity of a type other than the activity mentioned in subsection (2), the threshold is expenditure of at least \$9.7m for the financial year ending immediately before the current financial year.

Section 20 – Identifying significant business activity for report – Act, s 45

For section 45 (b) of the Act, a local government must use the financial information for the previous financial year that was presented to the local government's budget meeting to identify each new significant business activity for the financial year.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

N/A

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

N/A

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

N/A

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$) ? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The assessment of business activities against the threshold for significant business activities is integral to adopting a valid budget.

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$) ? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

N/A

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

None identified.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Financial & Reputational	Likelihood – Unlikely Consequence – Extreme
Risk of an invalid Budget	Mitigation – This budget resolution is in accordance with the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> .

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

An assessment of the revised budget of business activities in 2018/19 against the threshold for significant business activities for 2019/20 indicates that there is no business activity that meets the criteria for being a significant business activity.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That the result of the Significant Business Activity Assessment be received, noting that no further action is required.

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Plan for our region's financial future

2.1.2 Prepare and publish compliant documents by the due dates.

Supporting Documentation:

Nil

Report authorised by:

Chief Executive Officer

OFFICER REPORT

Meeting: Special Budget 30 July 2019

Date: 24 July 2019

Item Number: 3.18

File Number: D19/63483

SUBJECT HEADING: Code of Competitive Conduct 2019/20

Classification: Open Access

Officer's Title: Specialist - Strategic Finance

Executive Summary:

The report presents the Code of Competitive Conduct prescribed under the *Local Government Act 2009* and *Local Government Regulation 2012* applicable to Maranoa Regional Council for the financial year 2019/20.

Officer's Recommendation:

It is recommended that Council not apply the Code of Competitive Conduct to the following business activities for 2019/20.

- Building certifying activity
- Quarry operations
- Saleyards operations
- Waste management
- Airport operations
- Water and sewerage services
- Gas operations
- Plant services
- Roads Operations, mainly RMPC

Given the level of expenditure in the business activities and the little or no competition for the services' provision, Council sees no public benefit in applying the Code of Competitive Conduct at this time.

Individuals or Organisations to which the report applies:

Are there any individuals or organisations who stand to gain a benefit, or suffer a loss, (either directly or indirectly) depending on the outcome of consideration of this matter?

(Note: This is to assist Councillors in identifying if they have a Material Personal Interest or Conflict of Interest in the agenda item - i.e. whether they should participate in the discussion and decision making).

Not applicable

Acronyms:

Are there any industry abbreviations that will be used in the report?

Note: This is important as particular professions or industries often use shortened terminology where they refer to the matter on a regular basis. However, for individuals not within the profession or industry it can significantly impact the readability of the report if these aren't explained at the start of the report).

Acronym	Description
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RMPC

Roads Maintenance Performance Contract

Context:

Why is the matter coming before Council?

Council must decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.

Under section 32 of the Local Government Regulation 2012, the elements of code of competitive conduct is as follows:

- (a) the application of the competitive neutrality principle under [section 33](#);*
- (b) the pricing provisions;*
- (c) [sections 34](#) and [35](#) about financial reporting;*
- (d) [sections 36](#) and [37](#) about the treatment of community service obligations.*

Applying the competitive neutrality principle

(1) If a local government applies the code to competitive to a business activity, the local government must apply the competitive neutrality principle to the business activity including, for example, by -

(a) removing any competitive advantage or competitive disadvantage, wherever possible and appropriate; and

(b) promoting efficiency of the use of resources to ensure markets are not unnecessarily distorted.

(2) However, subsection (3) applies if the local government conducting the business activity enjoys a net advantage over competitors, only because the local government is in competition with the private sector that cannot be eliminated to comply with the competitive neutrality principle.

(3) For deciding charges to persons for goods or services provided in conducting the business activity, the individual advantages and disadvantages that make up the net advantage must be taken into account in deciding the required revenue under schedule 4, section 2.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

Council currently operates a building certification unit within Planning and Building Department.

Council also maintains State-controlled roads through the Roads Maintenance Performance Contract (RMPC) for Department of Transport & Main Roads.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

What does the legislation and other statutory instruments include about the matter under consideration? (Include an extract of the relevant section's wording of the legislation – please do not just quote the section number as that is of no assistance to Councillors)

Local Government Act 2009, S47 Code of competitive conduct

- (1) *This section is about the code of competitive conduct.*
- (2) *The **code of competitive conduct** is the code of competitive conduct prescribed under a regulation.*
- (3) *A local government must apply the code of competitive conduct to the conduct of the following business activities of the local government—*
 - (a) a building certifying activity;*
 - (b) a roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement.*
- (4) *A **building certifying activity** is a business activity that—*
 - (a) involves performing building certifying functions (within the meaning of the [Building Act, section 10](#)); and*
 - (b) is prescribed under a regulation.*
- (5) *A **roads activity** is a business activity (other than a business activity prescribed under a regulation) that involves—*
 - (a) constructing or maintaining a State-controlled road, that the State put out to competitive tender; or*
 - (b) submitting a competitive tender in relation to—*
 - (i) constructing or maintaining a road in the local government area, that the local government put out to competitive tender; or*
 - (ii) constructing or maintaining a road in another local government area, that the other local government put out to competitive tender.*
- (6) *The local government must start to apply the code of competitive conduct—*
 - (a) for a building certifying activity—from the start of the financial year after the financial year in which the building certifying activity is first conducted; or*
 - (b) for a roads activity—from when the roads activity is first conducted.*
- (7) *A local government must decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.*
- (8) *If the local government decides not to apply the code of competitive conduct to the business activity, the resolution must state reasons for not doing so.*
- (9) *Subsection (7) does not prevent the local government from applying the code of competitive conduct to any other business activities.*

Local Government Regulation 2012 Section 38 Building certifying activity—Acts 47(4)(b)

Maranoa Regional Council is not listed as a local government prescribed for Section 47(4)(b) of the Act.

**Local Government Regulation 2012 Section 39 Prescribed business activities—
Act, s 47(7)**

(1) A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.

(2) The amount of **current expenditure** for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year—

- (a) operational costs;
- (b) administrative and overhead costs;
- (c) cost of resources;
- (d) depreciation

BUILDING ACT 1975 - SECT 10

What is a building certifying function

10 What is a [building certifying function](#)

A

"building certifying function" is doing any of the following—

- (a) carrying out building assessment work, other than a part of building assessment work that, under section 46, a referral agency may carry out;
- (b) the giving of a certificate (a "compliance certificate") in the approved form that, other than for aspects of building assessment work that under section 46 must be assessed by a referral agency, states [building work complies](#) with the building assessment provisions;
- (c) for a building development approval—inspecting the [building work](#) to decide whether to certify the work;
- (d) for [building work](#) for a single detached class 1a building or a class 10 building or structure, the giving of—
 - (i) a certificate in the approved form for the stage of the [building work](#) that is after excavation of foundation material and before the footings for the building are laid; and
 - (ii) a certificate (a "final inspection certificate") in the approved form for the final stage of the [building work](#);
- (e) the giving of a certificate of classification for a building or structure of another class.

Council Policies or Asset Management Plans:

Does Council have a policy, plan or approach ordinarily followed for this type of decision?

What are relevant sections of the policy or plan?

(Quote/insert the relevant section's wording / description within the report)

Not applicable

Input into the Report & Recommendation:

Have others' views or input been sourced in developing the report and recommendation to Council? (i.e. other than the report author?) What did each say? (Please include consultation with the funding body, any dates of critical importance or updates or approvals required)

Manager, Planning & Building Development confirms that the Council does perform the building certification functions described by Section 10 of the *Building Act 1975*.

Funding Bodies:

Is the project externally funded (or proposed to be)? If so, are there any implications in relation to the funding agreement or grant application. (Please do not just include names)

Not applicable

This Financial Year's Budget:

Will the matter under consideration impact how much Council collects in income or how much it will spend? How much (\$)? Is this already included in the budget? (Include the account number and description).

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

No budget impact

Future Years' Budgets:

Will there need to be a change in future years' budgets to cater for a change in income or increased expenditure as a result of Council's decision? How much (\$)? (e.g. estimate of additional maintenance or operating costs for a new or upgraded project)

Not applicable

Impact on Other Individuals or Interested Parties:

Is there anyone who is likely to be particularly interested in or impacted by the decision, or affected by the recommendation if adopted? What would be their key interests or concerns?

(Interested Parties Analysis - IS9001:2015)

Commercial business of similar activities.

Risks:

What could go wrong if Council makes a decision on this matter? (What is the likelihood of it happening and the consequence if it does) (List each identified risk in a table)

Risk	Description of likelihood & consequences
Each year Council is required to decide, by resolution, whether or not to apply the code of	The consequence of not applying the code of competitive conduct to the business activities prescribed, would result in non-compliance with a legislative requirement under the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> .

competitive conduct
to a business activity
prescribed under a
regulation

Advice to Council:

What do you think Council should do, based on your skills, qualifications and experience, your knowledge of this and related matters, and the facts contained in the report?

(A summary of what the employee thinks Council needs to hear, not what they think individual Councillors want to hear – i.e. employees must provide sound and impartial advice – the employee's professional opinion)

A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.

The table below shows the *current expenditure* for the business activities listed.

Business Activity	Total Current Expenditure	Apply Code of Competitive Conduct (Yes/No)
Quarry operations	3,255,495	No
Saleyards operations	3,395,968	No
Waste management	2,077,053	No
Airport operations	3,541,322	No
Water and sewerage services	6,908,968	No
Gas operations	775,218	No
Plant services	7,993,746	No
Building services	334,577	No
Roads operations	2,534,746	No

Recommendation:

What is the 'draft decision' based on the advice to Council?

Does the recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

(Note: recommendations if adopted by Council become a legal decision of government and therefore must be clear and succinct about the action required by employees (unambiguous)).

Does this recommendation suggest a decision contrary to an existing Council policy?

If so, for what reason?

It is recommended that Council not apply the Code of Competitive Conduct for 2019/20. Given the level of expenditure in the business activities and the little or no competition for the services' provision, Council sees no public benefit in applying the Code of Competitive Conduct at this time.

Maranoa Regional Council

Special Budget Meeting - 30 July 2019

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Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.5 Measure and report on what we've done

2.5.1 Ensure compliance with: - Accounting standards; - Local Government Act 2009 and Local Government Regulation 2012.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate, Community & Commercial Services